

MAINE STATE LEGISLATURE

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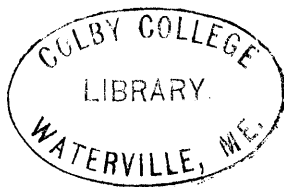


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PUBLIC DOCUMENTS OF MAINE:

1902

BEING THE



ANNUAL REPORTS

OF THE VARIOUS

DEPARTMENTS AND INSTITUTIONS

For the Year 1901.

VOLUME I.

AUGUSTA
KENNEBEC JOURNAL PRINT
1902

ELEVENTH ANNUAL REPORT

OF THE

Board of State Assessors

OF THE

STATE OF MAINE

1901.

AUGUSTA
KENNEBEC JOURNAL PRINT
1901

BOARD OF STATE ASSESSORS.

OTIS HAYFORD.....Canton
GEORGE POTTLE.....Lewiston
F. M. SIMPSON.....Bangor

SECRETARY.

JAMES PLUMMER.....Augusta

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REPORT.

AUGUSTA, MAINE, November 30, 1901.

To the Honorable Governor and Executive Council:

In compliance with the statute requiring the State Assessors "To make a report annually to the Governor and Council, of their proceedings, and to include therein a tabular statement of all statistics derived from returns of local assessors, with schedules of all corporations on which State taxes were assessed during the year," the Board of State Assessors herewith submit their eleventh annual report.

The year 1901 has assuredly been one of great prosperity to the State of Maine. Farm crops, universally, have been exceedingly abundant and have commanded highly remunerative prices. Our diversified industries in all their several branches have alike, seemingly prospered beyond anything witnessed these many years. All things have combined to render the present year one of marked progress in population, wealth, and the future welfare of our State.

This Board has held its regular sessions in every county in the State, at which an increased attendance of local assessors, and a greater interest in all matters pertaining to taxation has been clearly manifest. Besides holding these regular sessions, many special meetings have been held with the assessors of our large towns and cities, and with parties representing important industries; all of which can but result in a more full equalization in values of the various classes of property in the State.

By local assessors' returns we find that the whole number of polls in the State for the year 1901 is 196,403 as against 192,795 in 1900, an increase in polls of 3,608, denoting an increase in population, approximating 15,000.

The total estates rendered for the year 1901, is \$300,550,250, and that of the year 1900 was \$294,611,360, an increase of \$5,938,890, equal to about two per cent on total valuation returns of 1900.

An important item in the wealth of the State is that of the value of our live stock, so closely is it connected with the pros-

perity of our chief industry, that of farming. The short crop of hay in large sections of this State in 1900, checked the increase in amount and value of this class of property, which first manifested itself in local assessors' returns of that year, following a series of years of gradual but steady decline. This year 1901, but four counties show an increase in live stock, to wit, Aroostook, \$111,179; Franklin, \$8,602; Penobscot, \$10,465; Somerset, \$1,713, a total increase in these four counties of \$131,959, and the remaining twelve counties show a decrease of \$218,514, leaving a balance of total decrease in values for the present year of \$86,555.

It is, however, reasonable to suppose that this year's large crop of hay will place our farmers again on the road to recover our former standing as to numbers and value of live stock. Aroostook is not only the banner county in increase of its live stock, but is clearly so in all of its farm crops, and its marvellous hay, grain, and potato crop of the past season, with the high prices prevailing has added great wealth to that locality, and its farms are selling in large numbers for greatly increased values.

The amount assessed this year by this Board on corporations, has been largely increased over that of former years, and for two reasons; first, on account of the general prosperity, the earnings of our railroads have been largely increased thereby adding to their tax assessment; and secondly, from the effect of legislation enacted during the last session of our legislature bearing on taxation.

The following table will show the increase of taxes on corporations effected by said legislation.

	1901.	1900.	Increase.
Tax on steam railroads.....	\$289,157 90	\$168,323 13	\$120,834 77
Tax on street railroads.....	11,936 01	6,517 53	5,418 48
Tax on telephone companies.....	14,210 02	11,020 46	3,189 56
Tax on palace cars (new tax).....	-	-	592 36
Tax on trust and banking Companies (new tax).....	-	-	22,483 82
Tax on general corporations (new tax).....	-	-	47,875 00
Tax on express companies.....	8,674 80	5,813 42	2,861 38
Tax on collateral inheritance.....	*40,000 00	17,960 18	22,039 82
			\$225,295 19
Tax on telegraph companies.....	2,854 53	6,387 50	† 3,532 97
			\$221,762 22
The tax on savings banks also shows a marked increase.....	500,733 42	448,827 93	51,905 49
Total increase of taxes on corporations for year 1901.....			\$273,667 71

* Estimated for 1901.

† Decrease.

Of property exempted by vote of towns and cities from municipal taxation, the returns show the amount to be \$1,225,908 as against \$1,395,185 for the year 1900, a decrease of \$169,277.

Shipping property for the first time for years, shows an increase in valuation of \$119,959. We append schedules of all corporations on which State taxes were assessed during the present year, embracing savings banks, railroad companies, telegraph and telephone companies, express companies, trust and banking companies, loan and building associations, palace cars and general corporations, the last named being for the first time assessed for taxes, and the list comprising about three thousand corporations.

In closing this year's work of our Board, we feel assured that marked progress is being made in arriving at a full, just and more equal valuation of the various classes of property within the State, and as we become more fully acquainted with the local assessors, and they with us, and our manner of work, each being in close touch with others, it is clearly apparent that a universal desire is steadily growing in the minds of all to improve on former conditions, and make their work such as will better stand the test of time.

On these town and city officials we must largely rely for the information that will render our labors of greatest value and bring to us such results as our official duties demand. To them one and all, we would express our most sincere thanks for their ever ready and hearty co-operation.

OTIS HAYFORD,

GEORGE POTTLE,

F. M. SIMPSON,

Board of State Assessors.

A Schedule of Valuation Returns as Made by the Assessors of each City, Town and Plantation for the Year 1901, with Summaries of the Same.

ANDROSCOGGIN COUNTY.

Towns.	No. of polls taxed.	No. of polls not taxed.	Rate of taxation.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total value.	Money at interest.	Town debt.	Amt. of taxes assessed	Stock in trade.	Live stock.
Auburn	3,681	.....	.022	\$5,738,420	.....	\$1,079,240	.....	\$6,817,660	\$52,900	\$176,446	\$161,031	\$600,190	\$105,465
Durham	282	29	.022	234,200	\$49,810	42,960	\$1,150	328,120	200	6,940	7,923	2,050	34,545
East Livermore	616	24	.02	549,880	137,225	180,608	14,170	881,883	14,900	18,815	19,485	73,400	37,408
Greene	223	30	.0215	200,400	30,965	36,241	403	268,009	1,000	5,896	6,218	1,800	32,141
Leeds	283	41	.0195	220,965	21,075	55,047	850	297,937	.....	186	6,354	1,650	46,567
Lewiston	5,425	127	.0225	10,229,540	995,565	1,575,037	197,290	12,997,452	24,175	988,513	303,299	575,700	92,209
Lisbon	1,067	22	.0148	1,609,567	131,325	189,280	535	1,930,707	.....	5,411	30,708	62,360	34,445
Livermore	329	21	.0205	258,785	90,400	54,980	8,790	412,955	650	5,510	9,123	2,975	45,622
Mechanic Falls	446	58	.0223	486,550	219,310	72,195	46,410	824,465	1,850	11,042	19,585	30,325	24,721
Minot	206	33	.017	202,220	54,990	58,093	7,125	322,428	6,600	Surpl's	5,893	6,300	41,410
Poland	433	49	.0224	442,918	101,722	78,216	20,987	643,843	2,700	10,000	15,286	9,900	48,952
Turner	518	79	.02075	489,360	38,840	114,975	1,000	644,175	4,500	21,731	14,398	6,450	79,710
Wales	121	14	.013	131,460	24,535	29,304	1,434	186,733	1,000	None.	2,670	600	23,318
Webster	357	12	.018	437,725	30,530	47,691	193	516,139	.....	7,759	10,361	10,350	28,934
	13,992	539		\$21,231,990	\$1,926,312	\$3,613,867	\$300,337	\$27,072,506	\$110,475		\$611,334	\$1,384,050	\$675,447

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									2,639	\$218,585		
Durham									1	150		
East Livermore									184	15,360	240	\$21,800
Greene									13	1,300		
Leeds									19	1,900		
Lewiston									2,137	226,375	675	33,885
Lisbon										6,875		
Livermore									29	2,450		
Mechanic Falls									3	30		
Minot									7	700	10	708
Poland									53	5,300		
Turner									101	10,060		
Wales									8	1,000		
Webster									6	600	3	225
										\$490,955		\$56,618

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.	Co's not otherwise enumerated.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.							
Auburn	\$23,700	\$1,100	\$18,200	\$33,300	.....	\$251,625	
Durham	
East Livermore	50	3,000	.....	.....
Greene	
Leeds	
Lewiston	115,800	51,000	225,000	9,000	100,000	587,500	
Lisbon	3,500	7,850	.....	.....	.....	.....
Livermore	33	\$330	.....	.....	.....	.....	.....	.....
Mechanic Falls	12,550	.....	1,000	18,500	.....	.....
Minot	2,200	.....	.....	.....	.....	.....
Poland	4,450	.....	.....	.....	.....	.....
Turner	
Wales	
Webster	800	.....	.....	.....	.....	.....
									\$330	\$163,000	\$59,950	\$244,250	\$63,800	\$100,000	\$839,125

ANDROSCOGGIN COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spindles	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Auburn	22,160	\$275,050	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Durham . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	†\$500	.....	.....
East Livermore . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Greene . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	1	800	.....	.....
Leeds . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	4	1,100	2	\$400
Lewiston	*285,168	3,485,000	20	\$104,000	.....	.....	.....	.....	.....	60,000	.....	.....
Lisbon	20,415	244,992	30	336,000	1	\$200,000	.....	.....	2	12,000	.....	.....
Livermore . . . . .	.....	.....	.....	.....	1	57,500	.....	.....	1	900	1	500
Mechanic Falls . . . . .	.....	.....	.....	.....	.....	.....	.....	\$89,300	.....	.....	.....	.....
Minot . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	4	2,000	1	1,000
Poland . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	4	4,700	4	36,400
Turner . . . . .	.....	.....	1	15,000	.....	.....	.....	.....	6	4,225	3	2,150
Wales . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Webster . . . . .	.....	.....	13	115,000	.....	.....	.....	.....	.....	.....	.....	.....
		\$4,005,042		\$570,000		\$257,500		\$89,300		\$86,225		\$40,450

* Cotton mills, colored, included, 61,984 spindles, \$1,000,000. † Portable mill.

STATE ASSESSORS' REPORT.

ANDROSCOGGIN COUNTY—CONTINUED.

Towns.	Machinery not taxed as real estate.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf prop- erty.	Logs and lumber.	Wood and bark.	Estates held in trust.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Auburn					\$100			\$7,520		98	\$1,050	75	\$7,730
Durham							\$400	1,075		32	270	40	1,055
East Livermore			\$200				500	45		28	380	208	5,215
Greene										18	180	45	1,350
Leeds	\$800						2,600						
Lewiston	45,350	\$57,194	531,282				12,200	15,552		196	2,940	675	29,195
Lisbon			73,500										350
Livermore	250	1,000					7,250	50		36	367	103	1,635
Mechanic Falls	41,500	1,500	5,500				2,650	855		26	314	41	1,850
Minot			7,000							8	100	35	1,375
Poland			13,000				4,325			25	281	38	2,505
Turner			3,000				4,800			36	435	207	4,040
Wales	350							2,000					56
Webster							2,625	100		24	310	67	2,105
	\$88,250	\$59,694	\$633,482		\$100		\$37,350	\$27,197			\$6,627		\$59,915

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.	Amount appropriated for highways.	Amount appropriated for schools.
	No.	Value.							
Auburn.....	273	\$33,425	*\$2,750	\$60,700	†\$49,525	\$61	\$11,150	\$20,000	\$31,500
Durham.....	62	1,765	.....	400	2,000	.....	.....	2,000	1,200
East Livermore	133	7,705	4,750	3,000	13,115	35,000	.....	3,500	3,900
Greene.....	28	840	.....	1,575	.....	.....	2,200	2,400	750
Leeds.....	49	2,480	.....	1,120	.....	.....	.....	2,300	1,000
Lewiston.....	547	50,920	23,550	1,362,439	51,800	.....	10,000	36,000	30,800
Lisbon.....	.....	11,185	1,100	.....	.....	.....	.....	6,000	6,200
Livermore.....	59	1,191	.....	1,000	.....	.....	.....	2,700	1,400
Mechanic Falls.....	122	7,240	.....	2,000	.....	.....	.....	1,600	3,000
Minot.....	23	1,025	.....	100	.....	.....	200	2,200	1,300
Poland.....	61	2,046	10,200	2,500	.....	.....	.....	3,500	2,250
Turner.....	85	2,580	.....	1,200	†400	.....	850	5,000	2,050
Wales.....	30	960	.....	.....	.....	.....	.....	1,000	450
Webster.....	62	2,635	.....	.....	18,950	.....	.....	3,000	2,525
		\$125,991	\$42,350	\$1,436,034	\$135,790	\$35,000	\$24,400	\$91,200	\$88,325

* Libraries.

† Buildings on leased lands.

‡ Steam saw mill.

§ Printing press.

STATE ASSESSORS' REPORT.

AROOSTOOK COUNTY.

Towns.	No. of polls taxed.	No. of polls not taxed.	Rate of taxation.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total value.	Money at interest.	Town debt.	Amt. of taxes assessed	Stock in trade.	Live stock.
Amity.....	104	11	.034	\$21,990	\$23,614	\$8,795	.....	\$54,399	.....	\$200	\$2,161	\$425	\$8,370
Ashland.....	435	.....	.018	151,674	111,721	72,092	\$12,806	348,293	\$8,500	6,000	7,574	26,650	31,818
Bancroft.....	77	5	.034	18,077	24,222	5,945	408	48,652	.....	.....	1,846	115	5,170
Benedicta.....	64	4	.035	26,617	6,436	15,224	.....	48,277	.....	1,200	1,881	1,117	13,317
Blaine.....	228	18	.035	95,935	21,925	21,890	7,935	147,685	.....	None.	5,795	5,875	17,425
Bridgewater.....	305	10	.026	167,500	31,496	48,921	5,370	253,287	10,300	5,042	.....	6,585	29,426
Caribou.....	1,024	37	.0255	963,470	91,430	221,125	7,300	1,283,385	7,600	35,000	35,801	74,250	91,521
Crystal.....	94	1	.0315	40,680	26,755	11,503	950	80,188	.....	1,400	2,805	175	10,953
Dyer Brook.....	91	4	.0265	28,765	29,168	10,426	.....	68,359	.....	None.	1,991	20	9,406
Easton.....	243	26	.033	150,560	16,690	41,753	550	209,533	4,800	None.	7,544	6,900	29,853
Fort Fairfield.....	953	35	.022	816,140	54,060	285,345	8,055	1,164,600	53,875	28,323	28,480	58,650	117,895
Fort Kent.....	546	.....	.019	118,860	5,215	60,432	20	184,527	4,600	600	4,052	20,905	29,062
Frenchville.....	193	16	.029	58,571	3,517	34,136	26	96,250	.....	391	2,984	9,450	23,594
Grand Isle.....	186	15	.021	67,273	9,235	23,049	.....	99,557	2,645	None.	.....	1,675	17,372
Haynesville.....	80	.....	.032	20,405	15,781	8,644	68	44,898	950	500	1,676	1,800	5,962
Hersey.....	51	.....	.034	9,430	34,755	5,295	.....	49,480	.....	933	1,784	250	4,956
Hodgdon.....	248	15	.029	171,842	13,704	30,129	75	215,810	900	900	6,881	1,300	25,884
Houlton.....	1,314	39	.023	1,341,942	144,685	718,475	9,495	2,214,597	171,800	70,000	54,877	210,170	63,425
Island Falls.....	322	3	.03	109,047	54,833	46,509	23,437	233,826	4,800	2,429	7,940	11,400	11,076
Limestone.....	232	31	.047	151,180	20,225	50,790	7,550	229,745	.....	9,595	11,107	9,240	21,683
Linneus.....	226	.....	.0205	130,445	25,520	36,919	.....	192,884	600	None.	4,517	3,000	29,812
Littleton.....	246	18	.0243	206,748	26,240	39,006	480	272,474	.....	None.	7,362	1,005	38,344
Ludlow.....	101	27	.033	63,945	26,240	39,006	.....	92,196	.....	None.	3,345	525	14,886
Madawaska.....	340	2	.01	89,470	21,476	15,936	.....	152,871	3,100	None.	2,985	3,620	31,261
Mapleton.....	189	11	.0268	123,645	30,065	41,925	.....	186,133	1,217	426	5,365	850	29,841
Mars Hill.....	257	24	.0265	157,825	26,037	39,708	.....	233,495	.....	1,056	6,970	8,875	29,323
Masardis.....	119	.....	.0224	65,700	13,610	17,059	1,285	97,654	.....	600	2,530	2,025	12,927
Monticello.....	288	26	.024	218,130	13,920	55,617	.....	287,667	5,600	300	7,589	6,100	33,917
New Limerick.....	141	17	.0254	98,220	18,561	27,952	3,015	147,748	.....	1,700	4,165	2,500	17,672
New Sweden.....	233	18	.031	90,445	10,425	27,426	2,550	130,846	3,000	750	4,755	2,550	19,818
*Oakfield.....	210	18	.025	42,017	19,842	22,165	6,567	90,591	.....	None.	.....	2,175	19,710
Orient.....	55	1	.032	18,526	11,136	5,847	12	35,521	.....	200	1,260	366	5,493
Perham.....	134	12	.024	66,405	15,835	24,244	3,315	109,799	.....	65	3,037	1,000	18,943
Presque Isle.....	882	69	.024	881,373	103,200	260,775	13,050	1,264,430	33,800	24,102	32,992	76,200	104,590
Sherman.....	265	25	.032	103,665	12,665	48,775	.....	165,105	6,750	3,911	6,078	9,415	28,705
Smyrna.....	119	6	.025	43,560	35,295	10,651	13,852	103,358	.....	500	2,673	8,785	10,651

STATE ASSESSORS' REPORT.

St. Agatha	227	27	.023	44,424	4,693	28,270	.....	77,387	500	None.	2,007	1,850	22,669
Van Buren	344	34	.025	135,500	21,535	60,930	40	218,005	1,525	1,500	6,481	25,910	17,550
Washburn	272	30	.0215	143,105	18,038	49,226	4,310	214,679	1,000	None.	5,431	5,325	40,506
Weston	96	3	.022	25,226	12,685	11,129	.....	49,040	.....	931	1,342	135	9,889
Westland	246	19	.036	111,655	10,395	32,385	8,099	162,534	1,700	None.	5,851	1,050	28,367
Plantations.													
*Allagash	41	1	.022	2,590	12,627	1,330	.....	16,547	.....	None.	.....	.....	1,455
Cary	96	6	.0075	10,334	3,379	3,598	.....	17,311	.....	None.	1,567	.....	3,598
Castle Hill	120	19	.027½	58,194	12,170	16,369	.....	86,733	.....	639	.....	250	15,477
Caswell	73	7	.03½	21,550	21,781	4,821	.....	48,152	.....	.....	1,695	.....	4,661
Chapman	83	4	.028	29,210	18,490	7,245	.....	54,945	250	2,500	1,707	.....	6,955
Connor	94	12	.038	17,965	13,300	3,950	65	35,310	.....	1,500	1,611	.....	3,988
*Cyr	102	4	.035	20,960	7,875	6,122	142	35,099	.....	None.	.....	.....	5,379
*Eagle Lake	71	1	.005	13,045	8,490	4,140	.....	25,675	.....	.....	.....	.....	3,502
Garfield	26	.....	.009	18,247	13,926	4,265	.....	36,432	.....	93	353	.....	4,197
Glenwood	52	8	.....	6,205	19,922	2,909	.....	29,036	.....	None.	405	.....	2,909
Hamlin	92	15	.0182	52,951	1,690	13,485	.....	68,126	800	None.	1,457	310	10,719
Hammond	27	3	.0059	11,480	31,577	3,255	.....	46,312	.....	None.	300	.....	3,255
Macwahoc	56	.....	.018	15,332	15,300	5,792	.....	36,424	.....	None.	739	1,200	4,137
Merrill	78	2	.025	26,445	34,406	7,800	.....	68,251	.....	300	1,794	.....	7,186
Moro	47	.....	.027	11,838	27,636	5,457	.....	44,931	.....	.....	1,330	260	5,187
Nashville	10	.....	.033	5,927	21,198	2,457	.....	29,582	.....	23	99	.....	2,177
New Canada	78	.....	.....	12,723	3,865	5,126	.....	21,714	.....	None.	454	.....	4,892
Oxbow	55	4	.0045	18,170	17,596	6,069	2,480	44,315	1,800	.....	263	200	8,221
Portage Lake	51	3	.02	19,458	17,463	6,717	.....	43,638	.....	None.	902	.....	6,717
Reed	106	14	.0171	20,988	78,693	18,637	.....	118,318	.....	.....	2,234	3,975	5,867
St. Francis	125	9	.0375	15,304	11,803	9,076	.....	36,183	.....	.....	1,451	2,520	5,790
*St. John	78	3	.0199	17,084	11,596	6,971	.....	35,651	.....	None.	789	1,595	4,376
Silver Ridge	41	12	.035	14,989	12,747	3,854	.....	31,590	.....	200	1,197	100	3,754
Wade	66	4	.032	15,870	27,815	7,609	.....	51,294	.....	400	1,709	.....	7,299
Wallgrass	145	15	.022	12,383	11,076	7,278	.....	30,737	.....	238	684	.....	7,278
Westfield	78	9	.03	28,890	41,263	5,916	.....	76,069	.....	None.	2,360	.....	5,916
	13,671	812		\$7,887,751	\$1,700,773	\$2,786,404	\$153,662	\$12,528,590	\$332,412		\$329,024	\$620,763	\$1,278,934

* 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	32	\$3,200										
Baneroft												
Benedicta												
Blaine												
Bridgewater												
Caribou												
Crystal									359	\$35,900		
Dyer Brook												
Easton									4	400		
Fort Fairfield									133	16,500	15	\$600
Fort Kent									8	800		
Frenchville												
Grand Isle												
Haynesville												
Hersey												
Hodgdon									7	700		
Houlton									1,195	145,650	121	12,160
Island Falls												
Limestone												
Linneus									22	2,200		
Littleton												
Ludlow												
Madawaska												
Mapleton												
Mars Hill									5	500		
Masardis												
Monticello									10	1,000		
New Limerick									7	1,150		
New Sweden												
Oakfield												
Orient												
Perham												
Presque Isle									304½	27,575		
Sherman												
Smyrna												

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.	Co's not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Amity														
Ashland														
Bancroft									\$610					
Benedicta									800					
Blaine														
Bridgewater														
Caribou							45	\$2,250	13,575			\$7,500		
Crystal														
Dyer Brook														
Easton									550					
Fort Fairfield									10,700		\$1,000	6,000		
Fort Kent							35	700						
Frenchville														
Grand Isle														
Haynesville														
Hersey														
Hodgdon			5	\$250			5	250						
Houlton			1,930	38,600			*105	5,250	19,150		5,100			\$8,200
Island Falls														
Limestone									3,000					
Linneus														
Littleton									900					
Ludlow														
Madawaska														
Mapleton														
Mars Hill									2,000					
Masardis									1,775					
Monticello									2,000					
New Limerick														
New Sweden									1,000					
Oakfield														
Orient														
Perham														
Presque Isle									16,400		5,000	7,500		

AROOSTOOK COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spindles	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Amity
Ashland
Bancroft
Benedicta
Blaine	\$1,500	.....	\$7,000
Bridgewater	3,800	.....	1,200
Caribou	2	\$2,500	.....	.....	.....	.....	2	3,500	10	118,350
Crystal
Dyer Brook
Easton	2	650	2	3,200
Fort Fairfield	7	16,300	10	16,400
Fort Kent	2	3,000	4	3,900
Frenchville	1	200	1	100
Grand Isle	1	800	3	1,150
Haynesville	1	500	.....	.....
Hersey
Hodgdon	2	4,500	2	2,100
Houlton	9,850	.....	40,100
Island Falls	3	12,700	1	15,000
Limestone	2	4,500	5	*6,000
Linneus
Littleton	2	1,500	3	600
Ludlow
Madawaska
Mapleton	1	1,000	.....	.....
Mars Hill	1	2,600	4	*6,400
Masardis	2	6,500	.....	500
Monticello	1	5,000	1	3,000
New Limerick	3	2,800	2	14,500
New Sweden	4	2,500	2	3,800
Oakfield
Orient
Perham	1	4,500	1	*2,700
Presque Isle	2	11,000	2	7,500

Sherman							2	1,450	4	2,850
Smyrna									1	5,000
St. Agatha.....							2			
Van Buren							1	9,000	5	7,500
Washburn							1	2,000		2,000
Weston										
Woodland										
Plantations.										
Allagash										
Cary									1	680
Castle Hill										
Caswell									1	1,200
Chapman.....										
Connor							1	1,000	1	800
Cyr										
Eagle Lake										
Garfield										
Glenwood										
Hamlin							1	125		
Hammond							1	300		
Macwahoc							1	400		
Merrill								1,500		5,000
Moro										
Nashville.....										
New Canada							1	175		
Oxbow										
Portage Lake.....								4,000		
Reed							2	8,000		
St. Francis							1	100		
St. John							2	2,000		
Silver Ridge										
Wade										
Wallagrass.....							2	400		
Westfield.....							1	1,000	1	800
								\$130,650		\$279,330
								\$2,500		

* Starch factories.

AROOSTOOK COUNTY—CONTINUED.

Towns.	Machinery not taxed as real estate.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf prop- erty.	Logs and lumber.	Wood and bark.	Estates held in trust.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Amity													
Ashland							\$10,000			36	\$900	12	\$680
Bancroft							951			3	80		
Benedicta										7	90	19	500
Blaine							5,850						
Bridgewater							4,500	\$1,950			175		
Caribou												317	6,430
Crystal			\$900				300						
Dyer Brook								1,000					
Easton													
Fort Fairfield	\$275	\$9,300	290				4,000					4	200
Fort Kent					\$250		600			8	200	49	2,040
Frenchville	670									4	53	9	295
Grand Isle										6	97	25	505
Haynesville													
Hersey													
Hodgdon										9	100	25	300
Houlton	7,050	2,600	700				4,000		\$20,500	155	2,855	217	9,680
Island Falls						150	19,200	20,490		19	290	62	1,245
Limestone		2,275											150
Linneus										24	262		
Littleton							137						
Luclow										5	70		
Madawaska	2,630									1	15	77	1,045
Mapleton													
Mars Hill													
Masardis							2,000			8	110		
Monticello							9,000						
New Limerick							1,828	3,000		50	661	15	500
New Sweden	450						900			6	75	82	1,665
Oakfield			6,100										
Orient													

Perham		*3,315				2,000			11	145	58	1,500
Presque Isle			300			5,000					59	2,765
Sherman		2,200							17	310	14	365
Smyrna						3,500	1,052		7	35	5	95
St. Agatha	575										38	1,320
Van Buren		1,040				8,000					262	5,795
Washburn	300	400				3,375			39	420	10	310
Weston									14	140	74	865
Woodland	4,948					1,400					114	2,234
Plantations.												
Allagash												
Cary												
Castle Hill									18	133		
Caswell											9	160
Chapman												
Connor												
Cyr											72	855
Eagle Lake												
Garfield												
Glenwood												
Hamlin									1	5	154	1,491
Hammond												
Macwahoc						50					23	205
Merrill											1	75
Moro									4	70		
Nashville									2	50	1	75
New Canada									1	5		229
Oxbow												
Portage Lake												
Reel						1,400			24	260		
St. Francis						521					13	245
St. John												
Silver Ridge												
Wade												
Wallgrass												
Westfield												
	\$16,898	\$21,130	\$8,290		\$400	\$88,512	\$27,492	\$20,500		\$7,606		\$43,949

* Starch.

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.	Amount appropriated for highways.	Amount appropriated for schools.
	No.	Value.							
Amity								\$800	\$350
Ashland	58	\$1,750	\$400		\$1,000			1,450	2,720
Bancroft	1	50						500	300
Benedicta	5	200				\$700		500	253
Blaine		675		\$100				2,000	763
Bridgewater		1,355					150	1,000	943
Caribou	165	6,915	3,500	7,608		\$35,000	4,000	6,000	3,807
Crystal		375						500	500
Dyer Brook								600	224
Easton				400	350			2,150	1,000
Fort Fairfield	153	8,365			24,450		800	3,000	8,000
Fort Kent	22	1,295						3,500	350
Frenchville						500	400	1,492	700
Grand Isle	4	125				50		660	600
Haynesville								500	300
Hersey								500	200
Hodgdon	26	520		4,500	62			1,400	1,200
Houlton	317	21,155	8,125	18,652	1,250			6,650	9,900
Island Falls	24	695			600			800	850
Limestone	49	1,200		100	700	500		1,200	1,050
Limeus	38	1,045						800	800
Littleton				650			500	2,000	1,400
Ludlow	29	455						1,500	400
Madawaska	5	82				1,200		1,600	325
Mapleton	21	525						1,260	682
Mars Hill	50	1,885			9,480	1,300		1,850	960
Masardis					1,282			400	350
Monticello				800				2,000	1,066
New Limerick	36	1,275		500	*2,381			1,125	626
New Sweden	25	618		800	900		325	1,584	700
Oakfield	26	400			347			600	576
Orient								500	200

Perham	21	656						465	950
Presque Isle	130	8,380	1,200	3,500	20,015			3,500	6,000
Sherman	31	1,030		3,500				1,200	943
Smyrna	16	385						800	400
St. Agatha					1,356	3,000	800	1,000	375
Van Buren	9	750	200					1,000	935
Washburn	58	1,700						1,000	980
Weston								323	500
Woodland	34	785		400				2,500	875
Plantations.									
Allagash								800	320
Cary								600	436
Castle Hill	19	509		260				450	169
Caswell		40					2,000	500	250
Chapman								685	250
Connor								700	75
Cyr									
Eagle Lake									
Garfield	3	68							50
Glenwood									180
Hamlin	2	90						450	150
Hammond									125
Macwahoc	8	200		75				125	100
Merrill	8	539						500	250
Moro								400	168
Nashville	2	150							74
New Canada								300	160
Oxbow								25	115
Portage Lake								250	280
Reed	12	385			\$0,750			600	331
St. Francis						1,150		600	150
St. John								300	606
Silver Ridge								400	132
Silver Ridge								600	280
Wale	6	210						500	100
Wallgrass								970	228
Westfield									
		\$66,837	\$13,425	\$41,845	\$70,932	\$42,700	\$9,675	\$82,704	\$59,012

* Last blocks and potatoes.

STATE ASSESSORS' REPORT.

CUMBERLAND COUNTY.

Towns.	No. of polls taxed.	No. of polls not taxed.	Rate of taxation.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total value.	Money at interest.	Town debt.	Amt. of taxes assessed	Stock in trade.	Live stock.
Baldwin.....	242	26	.019	\$222,300	\$48,920	\$55,941	\$2,383	\$329,544	\$21,300	\$3,000	\$6,988	\$5,600	\$23,597
Bridgton ..	843	63	.0136	892,566	103,287	258,988	11,965	1,266,806	55,900	18,500	19,023	86,625	64,345
Brunswick ..	1,561	56	.0158	2,366,392	391,380	693,164	58,049	3,508,985	167,655	45,496	60,124	159,922	65,966
Cape Elizabeth.....	204	16	.0143	275,260	260,070	70,155	1,820	607,305	.....	1,500	9,296	460	15,505
Casco.....	196	25	.019	185,715	35,310	32,674	5,042	258,741	.....	4,500	5,501	8,250	22,811
Cumberland	451	13	.013	431,565	121,030	143,310	1,120	697,025	54,145	20,800	9,963	7,595	35,545
Falmouth	390	42	.0115	565,235	266,300	167,989	35,329	1,034,853	22,424	5,000	12,712	4,800	45,261
Freeport	625	50	.0169	736,226	122,338	236,722	950	1,096,236	53,021	22,470	20,403	30,575	40,418
Gorham	682	125	.015	851,796	307,218	207,128	25,712	1,391,854	24,458	2,192	22,941	19,100	71,502
Gray.....	351	50	.0165	407,350	41,255	84,244	1,050	533,899	14,850	None.	9,687	14,950	38,832
Harpswell	510	42	.0154	399,545	171,070	74,565	1,712	646,892	11,150	7,817	11,597	11,140	25,733
Harrison.....	307	12	.0125	265,405	44,520	73,487	1,150	383,562	1,500	None.	5,715	16,200	37,933
Naples.....	232	28	.019	130,805	19,075	76,095	1,000	226,975	32,140	840	4,890	1,750	18,498
New Gloucester	294	53	.011	400,042	54,415	555,537	1,915	1,011,909	421,000	None.	11,498	6,500	45,474
North Yarmouth.....	200	31	.0155	209,520	55,425	43,050	.....	307,995	3,923	None.	5,174	3,100	25,985
Otisfield	207	25	.016	148,805	33,875	40,032	.....	222,712	2,795	None.	7,500	1,900	31,524
Portland	14,307	.....	.018	27,644,525	4,336,825	13,965,025	268,185	46,214,560	4,406,660	.....	860,476	5,036,600	220,665
Pownal	165	34	.015	182,660	33,535	36,141	.....	252,336	2,250	None.	4,197	3,450	22,336
Raymond	200	26	.03	128,692	26,615	34,766	695	190,768	2,700	7,003	6,221	3,330	21,500
Scarborough	479	65	.0153	489,457	302,176	78,128	11,792	881,553	9,160	17,852	14,864	4,675	51,108
Sebago	167	15	.018	99,025	21,820	24,265	.....	145,110	.....	3,963	3,071	2,800	18,895
South Portland	1,652	15	.02	1,591,977	740,055	196,764	74,955	2,603,731	22,000	84,250	57,030	95,410	41,979
Standish	431	73	.015	311,345	138,975	88,757	5,490	544,567	170	170	9,518	14,425	32,439
Westbrook	1,939	.....	.0195	1,676,490	1,638,970	332,490	207,440	3,855,390	60,455	34,142	80,996	69,950	33,080
Windham	585	33	.018	487,763	291,978	101,215	31,808	912,764	20,825	.....	17,589	11,625	50,332
Yarmouth.....	579	31	.018	680,316	306,351	212,676	48,951	1,248,294	83,185	48,500	24,505	20,095	20,695
	27,799	949		\$41,780,777	\$9,912,788	\$17,882,308	\$798,493	\$70,374,366	\$5,505,731		\$1,301,489	\$5,649,827	\$1,121,918

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.....									15	\$1,500		
Bridgton.....									106	10,600		\$1,100
Brunswick.....										183,204		12,800
Cape Elizabeth.....												
Casco.....												
Cumberland.....									298	28,995	19	2,850
Falmouth.....									108	16,800	30	3,000
Freeport.....								\$53,873	154	15,400		
Gorham.....						\$5,000			607	57,527	154	15,400
Gray.....									44	4,400		
Harpswell.....									75	8,695		
Harrison.....									36	3,600		
Naples.....									165	15,650		
New Gloucester.....					1	1,000			595	58,375	10	800
North Yarmouth.....									55	5,897		
Otisfield.....										1,300		
Portland.....									13,866	1,331,145	2,536	285,775
Pownal.....									64	6,400		
Raymond.....												
Scarborough.....									81	8,985		
Sebago.....												
South Portland.....										10,750		
Standish.....									267	26,125		
Westbrook.....									120	12,000	163	16,300
Windham.....									21	2,100	5	400
Yarmouth.....								6,700	422	43,965	40	5,800
						\$6,000				\$60,573		
										\$1,847,413		\$344,225

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.	Co's not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Baldwin									\$3,150			\$4,000		
Bridgton									58,100	\$58,000	\$10,000	15,000	\$1,000	
Brunswick									17,000					
Cape Elizabeth														
Casco														
Cumberland								\$300						
Falmouth							120	12,000		10,000				\$50,000
Freeport								\$500	7,200	1,000	100	500		350
Gorham									6,105		700			147,525
Gray														
Harpswell									1,290					
Harrison														
Naples														
New Gloucester														
North Yarmouth										3,000				
Otisfield														
Portland		\$313,400		\$428,000		157,400			1,493,650	202,800	428,000	27,600	136,600	
Pownal														
Raymond														
Scarborough														
Sebago														
South Portland									89,200	33,000				
Standish														
Westbrook									10,700	14,500	800	39,000		
Windham									550			6,000		
Yarmouth			2	1,400					4,400	1,500		8,000		
		\$313,400		\$429,400		\$157,900		\$20,790	\$1,669,855	\$336,800	\$439,600	\$100,100	\$137,600	\$197,875

CUMBERLAND COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spindles	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Baldwin												
Bridgton			16	\$90,000					4	\$5,700	4	\$5,600
Brunswick	6,900	\$559,000				\$28,500						1,000
Cape Elizabeth												
Casco									6	3,775	1	400
Cumberland												
Falmouth									1	700	2	3,000
Freeport									1	2,500		
Gorham						13,850				3,100		38,400
Gray									7	5,000		
Harpswell												
Harrison									2	2,500		4,600
Naples										2,900		
New Gloucester												
North Yarmouth												
Otisfield									2	2,400		
Portland												
Pownal									2	1,600		
Raymond									3	1,135		
Scarborough												
Sebago									1	2,000	1	1,300
South Portland												†50,000
Standish												
Westbrook		75,000						1	\$1,278,310		1	42,800
Windham			4	40,000	1	90,440			5	4,200	1	27,100
Yarmouth		*23,000				200,000						10,500
		\$657,000		\$130,000		\$332,790		\$1,278,310		\$40,710		\$184,100

* Bag mill.

† Iron and Steel Co. rolling mills.

STATE ASSESSORS' REPORT.

CUMBERLAND COUNTY—CONTINUED.

Towns.	Machinery not taxed as real estate.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf prop- erty.	Logs and lum- ber.	Wood and bark.	Estates held in trust.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Baldwin							\$4,265			25	\$212		
Bridgton	\$5,325					\$150	5,360		\$7,000	139	2,706	377	\$11,669
Brunswick		\$1,000	\$48,700		\$16,806		400	\$500			12,550		10,875
Cape Elizabeth									47,500			62	2,480
Casco			100		500		3,650						
Cumberland	125				5,340		350	100		64	1,080	49	2,740
Falmouth	37,000		851		4,287		231	325	50,000	87	1,220	97	5,435
Freeport	200		2,850			800			4,000	91	1,820	146	6,890
Gorham	22,800		1,525				3,410	1,185		49	980	95	3,963
Gray							6,350	700		56	827	25	1,005
Harpswell			1,508		9,298	1,200				86	885	93	3,141
Harrison			3,300		1,300		4,700			59	745	102	2,259
Naples	100		3,550		1,050	50					190		2,082
New Gloucester	1,050						17,113	195		22	290	46	1,690
North Yarmouth										20	400	38	1,350
Otisfield							1,113					30	595
Portland	448,275		34,038		662,425	943,800				2,163	54,075	2,241	174,500
Pownall											100		
Raymond							6,553			6	213		
Scarborough	400									10	137	60	2,345
Sebago							1,000			14	165	9	405
South Portland					13,425					364	7,280		6,025
Standish							3,725	1,900		47	743		
Westbrook	85,400	70,000	139,200				4,170			327	6,540	52	2,600
Windham		15,000	13,100				3,000	9,682		58	586	50	1,788
Yarmouth		6,800	44,000		678				7,854	178		96	4,290
	\$600,675	\$92,800	\$253,025		\$714,909	\$946,000	\$65,390	\$14,587	\$116,354		\$93,744		\$248,127

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.	Amount appropriated for highways.	Amount appropriated for schools.
	No.	Value.							
Baldwin.....	62	\$1,850	.....	\$3,000	.....	.....	.....	\$1,200	\$1,000
Bridgton.....	171	13,614	.....	3,000	.....	\$6,709	\$13,000	3,000	5,000
Brunswick.....	.....	27,650	\$36,550	65,266	.....	2,560	.....	\$2,500	8,500
Cape Elizabeth.....	68	4,730	1,300	8,000	.....	.....	.....	.....	1,500
Casco.....	58	2,375	.....	.....	.....	.....	.....	.....	1,500
Cumberland.....	76	4,765	600	4,300	.....	.....	.....	.....	1,200
Falmouth.....	107	6,435	.....	7,850	.....	100	.....	.....	2,000
Freeport.....	146	13,625	7,100	3,000	.....	200	25,000	1,800	2,500
Gorham.....	60	6,000	.....	3,889	.....	.....	20,000	6,300	3,500
Gray.....	34	3,380	.....	3,500	.....	.....	.....	.....	2,300
Harpwell.....	93	4,945	.....	.....	.....	.....	.....	.....	2,000
Harrison.....	79	3,550	1,550	3,000	.....	400	.....	.....	1,500
Naples.....	.....	1,660	250	2,200	.....	175	8,000	.....	1,200
New Gloucester.....	83	3,795	.....	4,000	.....	150	1,200	400	3,200
North Yarmouth.....	55	2,395	.....	.....	.....	.....	600	.....	600
Otisfield.....	25	805	.....	1,500	.....	.....	.....	.....	1,800
Portland.....	.....	336,350	378,000	.....	.....	.....	.....	.....	.....
Pownal.....	41	1,585	.....	3,000	.....	.....	.....	.....	1,200
Raymond.....	21	665	.....	100	.....	.....	.....	.....	1,500
Scarborough.....	112	4,510	7,400	4,600	.....	.....	2,000	.....	3,000
Sebago.....	27	1,000	.....	2,100	.....	.....	.....	.....	700
South Portland.....	.....	28,400	36,350	12,400	.....	.....	3,000	.....	8,000
Standish.....	101	3,655	.....	.....	.....	.....	.....	.....	1,400
Westbrook.....	399	32,550	.....	123,000	.....	7,685	.....	.....	6,500
Windham.....	84	4,083	300	4,000	.....	202	.....	.....	2,000
Yarmouth.....	96	7,165	.....	1,500	.....	.....	.....	.....	2,000
		\$521,537	\$469,400	\$263,139	\$18,181	\$67,800	\$16,000	\$63,800	\$83,295

STATE ASSESSORS' REPORT.

FRANKLIN COUNTY.

Towns.	No. of polls taxed.	No. of polls not taxed.	Rate of taxation.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total value.	Money at interest.	Town debt.	Amt. of taxes assessed	Stock in trade.	Live stock.
Avon	122	.....	.027	\$75,647	\$25,138	\$26,514	\$990	\$128,289	\$2,650	\$5,593	\$3,829	.....	\$23,604
Carthage.....	79	8	.038	45,223	30,225	20,144	.....	95,592	.....	None.	3,795	\$450	15,939
Chesterville	191	18	.022	148,595	43,210	39,110	1,680	232,595	4,300	2,600	5,690	3,190	28,680
Eustis	120	11	.023	77,895	14,036	30,206	850	122,987	1,500	3,188	5,830	11,475	14,317
Farmington	871	25	.0136	1,220,780	139,710	353,685	17,505	1,731,680	71,955	2,000	26,169	111,290	90,817
Freeman	120	.....	.03½	61,740	7,581	23,583	.....	92,904	.....	2,500	3,796	.....	22,783
Industry	135	14	.042	59,542	16,575	20,210	140	96,467	.....	9,315	4,456	600	18,445
Jay	862	.....	.013	450,570	1,006,960	95,107	10,800	1,563,437	6,900	13,285	22,911	8,225	64,659
Kingfield	236	22	.021	187,945	35,732	67,075	4,165	294,917	6,200	2,298	6,881	17,225	21,533
Madrid	83	7	.03	31,881	17,065	17,148	.....	66,094	.....	None.	2,231	.....	14,190
New Sharon	291	10	.029	269,640	30,100	65,969	844	366,553	1,950	14,507	11,503	4,750	46,025
New Vineyard.....	163	21	.0225	102,540	15,780	36,410	2,860	157,590	3,200	None.	4,035	1,800	26,300
Phillips	367	46	.022	309,725	36,880	161,478	91	508,174	26,100	8,576	12,280	38,800	49,688
Rangeley	268	17	.019	144,515	101,475	52,208	3,540	301,738	2,650	2,000	6,537	16,750	23,405
Salem	50	9	.026	26,430	7,278	9,503	800	44,011	.....	1,271	1,295	100	7,896
Strong	213	9	.022	162,145	24,895	52,629	266	239,935	5,000	7,575	5,917	8,775	25,408
Temple	114	3	.018	75,960	21,040	25,712	140	122,852	500	500	2,553	1,500	19,310
Weld	214	35	.0215	102,546	29,101	43,749	1,273	176,669	300	2,164	4,440	6,575	34,857
Wilton	556	21	.013	473,412	45,940	164,369	3,740	687,461	15,550	None.	10,604	50,415	65,579
Plantations.													
Coplin	22	2	.007	13,800	8,240	5,236	.....	27,276	.....	.....	.....	.....	4,861
Dallas	43	4	.005	9,120	21,401	12,180	.....	42,701	.....	.....	256	.....	6,180
Greenvale	17	2	.005	1,575	6,065	1,833	2,000	11,473	.....	.....	.....	.....	1,833
Rangeley	36	.....	.0071	27,070	45,990	6,703	40,971	120,734	.....	.....	890	.....	2,871
	5,173	284		\$4,078,296	\$1,730,417	\$1,330,761	\$92,655	\$7,232,129	\$148,755		\$145,898	\$281,920	\$628,580

STATE ASSESSORS' REPORT.

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	\$1,000	5	\$250
Carthage												
Chesterville									9	900	21	1,050
Eustis												
Farmington									631	63,100	323	10,497
Freeman												
Industry									5	500		
Jay									10	1,000	116	10,183
Kingfield									221	9,100		
Madrid												
New Sharon									80½	8,050		
New Vineyard									32	2,050	8	635
Phillips									315	28,085		
Rangeley									3	300		
Salem												
Strong									99	8,700		
Temple												
Weld												
Wilton									209	20,400		
Plantations.												
Coplin												
Dallas									50	5,000		
Greenville												
Rangeley											5	500
										\$148,185		\$23,115

STATE ASSESSORS' REPORT.

FRANKLIN COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad prop-erty.	Street railroad com-pany prop-erty.	Water com-pany prop-erty.	Electric light com-pany prop-erty.	Gas com-pany prop-erty.	Co's not other-wise enumer-ated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Avon														
Carthage														
Chesterville														
Eustis			1	\$1,500										
Farmington									\$8,500		\$30,000	\$2,000		
Freeman														
Industry														
Jay									11,100					
Kingfield											3,000			
Madrid														
New Sharon														
New Vineyard														
Phillips							2	\$100	5,500		800	600		
Rangeley														
Salem														
Strong							4	100	900					
Temple														
Weld														
Wilton									1,500					
Plantations.														
Coplin														
Dallas														
Greenvale														
Rangeley									1,800					
				\$1,500				\$200	\$29,300		\$33,800	\$2,600		

FRANKLIN COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spindles	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Avon									1	\$600		
Carthage									3	4,000		
Chesterville									3	2,800	4	\$4,050
Eustis									2	2,750	1	500
Farmington										4,200	1	*31,000
Freeman									1	1,000		
Industry									3	800	4	600
Jay					3	\$854,600			2	2,400		
Kingfield									2	4,800	†3	8,000
Madrid									4	1,680	1	1,400
New Sharon									3	1,700		
New Vineyard												
Phillips			1	\$1,200					3	3,100	4	8,800
Rangeley										5,000		
Salem									1	500		
Strong									2	1,600	2	14,300
Temple									3	2,100		
Weld									2	900	1	\$2,000
Wilton			7	23,000					3	4,650		
Plantations.												
Coplin												
Dallas												
Greenvale												
Rangeley												20,100
				\$24,200		\$854,600				\$44,580		\$80,750

* Novelty mill and machinery.

† 1 novelty mill, 1 enameling, 1 spool and bobbin.

‡ Toothpick. Planing mill.

§ Bobbin mill.

STATE ASSESSORS' REPORT.

FRANKLIN COUNTY—CONTINUED.

Towns.	Machinery not taxed as real estate.	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.
Avon.....													
Carthage.....							\$2,525			5	\$95	28	\$730
Chesterville.....							925	\$1,200					
Eustis.....										20	231	34	767
Farmington.....										32	460	319	9,560
Freeman.....													
Industry.....							250			6	58	11	215
Jay.....							10,200						
Kingfield.....							9,652			11	225	18	390
Madrid.....							2,608						
New Sharon.....			\$1,250				500			22	345	89	2,160
New Vineyard.....			3,200							12	175	48	1,150
Phillips.....			8,700	42	\$1,500		750			65	931	133	3,030
Rangeley.....	\$150				1,075		3,750				172		475
Salem.....							2,350						
Strong.....			500				200			51	462	57	1,275
Temple.....							2,600			18	277	37	825
Weld.....							800			21	229	69	1,525
Wilton.....							4,520			66	853	341	6,212
Plantations.													
Coplin.....												38	375
Dallas.....													
Greenvale.....							2,000						
Rangeley.....					\$100		39,880						
	\$150		\$13,650		\$2,575	\$100	\$88,510	\$1,200			\$4,513		\$28,689

STATE ASSESSORS' REPORT.

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.	Amount appropriated for highways.	Amount appropriated for schools.
	No.	Value.							
Avon				\$400				\$1,000	\$500
Carthage	12	\$405						1,000	350
Chesterville... ..	35	1,065						1,850	750
Eustis	8	616	\$200	400	\$450			550	600
Farmington... ..	131	13,440			71			7,000	6,000
Freeman				50				1,200	472
Industry	14	283						1,200	500
Jay	67	4,040					\$2,925	4,500	2,000
Kingfield	44	2,750		800				1,000	655
Madrid	12	350						800	360
New Sharon... ..	48	1,783						3,000	1,000
New Vineyard... ..	22	760		300				1,400	600
Phillips	81	3,335	550					3,000	2,720
Rangleley		1,302	3,200	1,200	2,519			1,500	1,150
Salem				500				300	185
Strong	46	2,475						1,100	800
Temple	18	840					500	800	316
Weld	22	736						1,200	770
Wilton... ..	91	4,480		5,000	100			3,000	2,396
Plantations.									
Coplin									
Dallas						\$1,000			144
Greenville... ..									50
Rangleley									250
		\$38,660	\$3,950	\$8,650	\$3,140	\$1,000	\$3,425	\$35,400	\$22,568

STATE ASSESSORS' REPORT.

HANCOCK COUNTY.

Towns.	No. of polls taxed.	No. of polls not taxed.	Rate of taxation.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total value.	Money at interest.	Town debt.	Amt. of taxes assessed	Stock in trade.	Live stock.
Amherst	101	10	.0165	\$31,455	\$29,524	\$10,447	\$8,225	\$79,651	.....	.....	\$1,617	\$2,050	\$6,995
Aurora	54	1	.012	19,896	12,346	6,214	.....	38,456	\$240	None.	611	990	4,282
Bluehill	461	43	.018	334,170	126,595	86,905	2,360	550,030	13,235	\$3,200	11,284	19,875	33,060
Brooklin	272	19	.02	134,308	18,340	29,091	1,120	182,859	.....	None.	4,473	4,370	10,091
Brooksville	320	5	.02	136,975	29,935	40,603	60	207,573	.....	4,765	None.	5,111	7,500
Bucksport	767	3	.03	615,702	47,815	257,895	2,296	923,708	70,653	101,100	30,141	56,250	38,434
Castine	253	3	.0202	247,062	105,831	109,585	9,398	471,876	45,219	3,711	10,283	25,730	9,554
Cranberry Isles	121	4	.017	61,388	28,700	18,347	1,690	110,125	1,650	None.	2,229	2,270	1,421
Deer Isle	545	43	.0276	245,226	46,759	56,397	707	349,089	.....	None.	11,278	6,875	15,620
Dedham	93	12	.024	38,536	30,108	15,026	.....	83,670	.....	None.	2,238	600	11,236
Eastbrook	69	.....	.023	25,532	13,217	8,749	2,140	49,638	.....	None.	1,324	250	7,420
Eden	1,106	37	.0275	1,493,481	2,123,415	241,988	59,080	3,917,964	45,600	97,000	114,379	71,100	39,547
Ellsworth	1,410	58	.024	1,209,065	122,758	505,468	17,853	1,855,144	97,900	53,119	48,753	137,689	60,951
Franklin	311	10	.011	187,703	36,544	89,874	3,250	317,371	25,825	None.	4,428	10,075	16,801
Gouldsboro	380	40	.017	196,260	34,221	50,357	583	281,421	.....	1,351	5,920	7,550	20,835
Hancock	234	34	.015	120,265	90,155	39,476	62	249,958	8,275	Surpl's	4,384	3,800	10,759
Isle au Haut	42	3	.025	14,172	42,615	2,438	3,290	62,515	.....	None.	1,660	300	1,333
Lamoine	176	17	.0165	100,718	32,715	38,757	330	172,520	12,350	None.	3,721	4,000	9,336
Mariaville	73	5	.026	25,306	16,143	7,169	.....	48,618	.....	300	1,474	300	6,429
Mount Desert	436	26	.0165	473,850	475,099	57,410	17,350	1,023,709	.....	26,700	18,202	17,000	17,922
Orland	356	36	.03	168,906	30,755	47,026	352	247,039	250	5,639	9,547	6,650	27,829
Otis	41	15	.033	6,396	8,764	3,593	800	19,543	.....	3,800	775	250	2,757
Penobscot	279	45	.02	178,906	23,151	52,144	3,435	257,636	4,420	2,040	5,990	13,875	23,811
Sedgwick	242	16	.0192	127,889	16,556	53,517	659	198,621	2,470	None.	4,534	15,360	16,919
Sorrento	50	.....	.016	46,370	110,220	6,734	11,485	174,809	500	None.	2,897	1,250	1,754
Stonington	453	36	.0278	140,728	15,472	57,239	460	213,899	.....	None.	7,320	9,840	9,330
Sullivan	394	.....	.016	200,481	34,550	75,633	1,632	312,296	17,700	None.	5,998	20,755	15,388
Surry	213	38	.021	121,657	24,544	25,801	150	172,152	.....	650	4,219	2,075	16,952
Swan's Island	214	13	.02	91,027	17,041	20,291	3,739	132,098	.....	3,284	920	9,000	5,111
Tremont	601	37	.0243	318,275	102,315	74,965	3,320	498,875	400	5,957	13,926	34,250	17,040
Trenton	126	17	.0225	79,240	34,812	14,693	5,040	133,785	.....	None.	2,635	667	12,755
Verona	67	9	.018	37,907	17,210	5,579	168	60,864	.....	None.	1,308	500	3,228
Waltham	65	6	.01½	45,984	13,187	12,093	108	71,372	1,700	None.	1,130	.....	7,585
Winter Harbor	162	12	.02	100,242	178,161	43,183	14,750	336,336	20,000	400	7,213	3,675	3,789

Plantations.													
Long Island	50	4	.017	5,515	13,765	1,608	430	21,318	.....	None.	486	150	875
No. 21, M. D.	22	.....	.01	1,328	5,340	788	.....	7,456	.....	None.	107	.....	763
No. 33.	28	.....	.007	6,664	10,920	2,680	.....	20,264	.....	None.	180	500	2,180
	10,527	657		\$7,388,575	\$4,119,598	\$2,169,763	\$176,322	\$13,854,258	\$373,152		\$355,009	\$497,371	\$508,185

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												
Bluehill					9	\$1,600	5	\$500	27½	\$2,490		
Brooklin									14	1,400		
Brooksville									528½	52,850		\$500
Bucksport									118	11,800	5	200
Castine	19	\$2,175										
Cranberry Isles								9	225			
Deer Isle									7	550		
Dedham												
Eastbrook												
Eden									303	23,760	264½	26,450
Ellsworth									643	71,995	118	11,800
Eranklin									132	13,710	10	1,000
Gouldsboro									32	3,200		
Hancock									64	6,820		
Isle au Haut												
Lamoine									43	4,300		
Mariaville												
Mount Desert									6	450		
Orland									42½	5,525		
Otis												
Penobscot									3	300		
Sedgwick									61	6,100		
Sorrento												
Stonington									5	500		
Sullivan									16	1,640		
Surry												
Swan's Island												
Tremont									58	5,800		
Trenton									12	1,200		
Verona									1	100		
Waltham									2	200		
Winter Harbor									2	200		

Plantations.											
Long Island.....
No. 21, M. D.
No. 33
		\$2,175				\$1,600		\$725		\$214,890	\$39,950

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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.	Co's not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Amherst														
Aurora														
Bluehill														\$21,530
Brooklin														
Brooksville														
Bucksport				\$5,000			3	\$300	\$2,600			\$3,000		
Castine											\$6,695			220
Cranberry Isles							39	2,340						
Deer Isle														
Dedham									935					
Eastbrook														
Eden							8½	*500			100,000	15,030		
Ellsworth							10	1,125	7,300		23,800			9,250
Franklin									650					
Gouldsboro														
Hancock														
Isle au Haut											1,100			
Lamoine											1,650			
Mariaville														
Mount Desert											3,500			
Orland														
Otis														
Penobscot														
Sedgwick														
Sorrento												500		30,425
Stonington											1300			
Sullivan														
Surry														
Swan's Island														
Tremont				2,500										
Trenton							49	*980						
Verona														
Waltham														
Winter Harbor											4,800			10,260

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

			\$7,500			\$5,245	\$11,845		\$141,845	\$18,530		\$71,685	

*.Bridge stock.

† Water tank and pump.

HANCOCK COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spindles	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Amherst									1	\$150	2	\$3,240
Aurora									1	400	3	850
Bluehill									2	1,400	2	300
Brooklin				\$300					1	2,000		
Brooksville												
Bucksport												
Castine												
Cranberry Isles											1	165
Deer Isle									2	900	1	550
Dedham									2	3,850		
Eastbrook									1	2,750		
Eden									8	40,400	4	3,800
Ellsworth				1,000						1,300		500
Franklin									3	575	1	100
Gouldsboro												
Hancock												
Isle au Haut									1	700		
Lamoine												
Mariaville										1,060		
Mount Desert									5	1,900		
Orland			1	450					2	450		
Otis									1	1,075		
Penobscot									3	1,000		
Sedgwick												
Sorrento												
Stonington									2	600	1	250
Sullivan									1	600	3	450
Surry												
Swan's Island												
Tremont									1	2,760	1	356
Trenton												
Verona									2	1,800		
Waltham												
Winter Harbor												

Plantations.											
Long Island.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
No. 21, M. D.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
No. 33.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
				\$1,750						\$65,670	\$10,561

HANCOCK COUNTY—CONTINUED.

Towns.	Machinery not taxed as real estate.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf prop- erty.	Logs and lumber.	Wood and bark.	Estates held in trust.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Amherst			\$100					\$8,225		16	\$267	31	\$590
Aurora	\$60		60							19	198		
Bluehill				372	\$2,630	\$900	\$750			64	860	228	6,835
Brooklin			2,000		5,140					63	955	183	3,895
Brooksville					2,850	1,500				22	310	117	3,465
Bucksport				3,641½	20,100	12,900		2,000		129	129	43	2,625
Castine				409	1,498	6,888	75	224		52	903	133	5,160
Cranberry Isles				302	1,407					26	270	5	50
Deer Isle					20,664	1,450				85	1,261	237	4,854
Dedham							1,350	65			65		1,215
Eastbrook							2,524						
Eden				338½	1,254	12,150				57	870	342	14,527
Ellsworth	3,000			4,702	19,876	11,934	60,000			127	2,795	497	23,670
Franklin				527½	6,829	1,000	200	5,625		27	281	121	4,736
Gouldsboro	915				6,458	50				61	732	353	6,543
Hancock				453	3,627					40	370	127	2,840
Isle au Haut					3,440	1,100				17	160	2	150
Lamoine				606½	3,696	200		800				40	1,505
Mariaville												6	215
Mount Desert				191	1,088	400				59	805	296	9,400
Orland			*1,400	289½	1,629	462	100	1,800		12	135	6	265
Otis	250	\$234					682						120
Penobscot	2,350	1,700		145	545	750	1,855	860				163	3,610
Sedgwick				634	4,942	3,120	625			23	320	148	4,215
Sorrento					10,900	700						29	1,690
Stonington				1,302	14,417	1,760				175	2,353	170	2,916
Sullivan					4,085	7,300		1,200		34	510	250	5,480
Surry	140			267½	924	1,200	300					108	3,065
Swan's Island				596	4,642	1,675	400			49	436	26	347
Tremont	1,275			540	2,700	3,870				82	1,630	209	4,460
Trenton				21	534		2,133						
Verona				251	804							64	625
Waltham							400	50		15	146	52	1,540
Winter Harbor				174	775	1,310				31	375	94	2,880

Plantations.										
Long Island.....				65	552					
No. 21, M. D									5	25
No. 33.....										
	\$7,990	\$1,934	\$3,560		\$148,006	\$72,619	\$71,394	\$20,849		\$17,161
										\$123,488

* Brick.

† Includes 53 sleighs, \$580.

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.	Amount appropriated for highways.	Amount appropriated for schools.
	No.	Value.							
Amherst.....	18	\$445		\$1,050				\$300	\$292
Aurora	9	384		800				200	140
Bluehill	143	7,380		7,000	\$50			2,700	3,350
Brooklin	78	3,660		500				800	1,000
Brooksville	84	2,230		1,000			\$400	1,200	939
Bucksport.....	55	6,050	\$5,300	2,000				3,500	3,200
Castine.....	87	4,630	9,265	3,800			500	1,050	1,100
Cranberry Isles	40	1,855	500	150	*7,974	\$1,600		425	1,730
Deer Isle.....	153	7,230		2,675	50		4,925	1,750	12,610
Dedham		495		1,000				700	400
Eastbrook.....	13	705		800				350	225
Eden.....	192	14,320	56,000	35,000	7,140	4,060	5,000	22,740	8,680
Ellsworth.....	212	14,570	9,950	12,000	8,000	25,000		9,450	7,100
Franklin	73	3,300	300	1,300	4,442		200	1,050	965
Gouldsboro	109	4,707		1,000				1,500	1,004
Hancock.....	74	2,985		1,000		1,100	587	1,190	845
Isle au Haut.....	1	100			245			400	425
Lamoine.....	51	2,110		1,000	990			700	580
Mariaville.....	9	225		240				600	200
Mount Desert.....	104	5,880	18,900	500	3,315	10,000	300	5,690	2,500
Orland.....	44	1,795		600			325	800	1,000
Otis.....	5	100						200	175
Penobscot.....	66	1,545		200	305	500		1,600	1,092
Sedgwick.....	73	2,675			550		640	1,400	1,000
Sorrento.....	14	1,010	1,000		115			1,150	535
Stonington.....	108	5,720			12,863		3,163	725	2,663
Sullivan.....		4,405	400	900	5,562		900	1,550	1,150
Surry.....	53	2,315		500	320		1,240	850	816
Swan's Island	62	2,365			1,729		1,295	550	605
Tremont.....	171	6,820	1,130	245	280			1,650	2,160
Trenton.....		1,465						700	700
Verona.....	14	490							
Waltham.....	16	630						400	153
Winter Harbor.....	43	3,295	10,300	250	12,644			2,350	480

Plantations.									
Long Island.....	2	125			336				300
No. 21, M. D.....									85
No. 33.....									85
		\$118,016	\$113,045	\$75,510	\$66,913	\$42,200	\$19,475	\$70,130	\$59,284

* Boats.

KENNEBEC COUNTY.

Towns.	No. of polls taxed.	No. of polls not taxed.	Rate of taxation.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total value.	Money at interest.	Town debt.	Amt. of taxes assessed	Stock in trade.	Live stock.
Albion ..	251	27	.0215	\$250,255	\$18,755	\$65,863	.....	\$334,873	\$2,800	\$9,000	\$7,952	\$3,900	\$45,391
Augusta.....	2,970	80	.024	3,647,363	1,539,865	1,487,102	\$86,387	6,760,717	290,331	293,300	171,188	330,215	140,520
Belgrade.....	262	59	.022	270,156	48,235	60,809	1,610	380,810	.....	.....	9,183	4,380	49,403
Benton ..	327	35	.0184	309,970	49,790	45,685	141	398,586	.....	500	8,946	8,151	26,901
Chelsea ..	222	20	.0175	150,990	49,000	18,279	405	218,674	.....	.....	None.	4,437	15,909
China ..	389	.....	.0225	371,545	27,005	78,110	1,190	477,850	1,800	13,000	11,918	12,700	52,270
Clinton ..	368	49	.0186	397,120	25,940	79,960	100	503,120	3,700	3,000	11,061	10,600	38,065
Farmingdale ..	231	.....	.012	338,371	99,243	81,086	45,940	564,640	21,900	None.	7,353	.....	22,395
Fayette ..	161	13	.026	126,460	39,129	30,170	1,479	187,238	.....	4,099	5,190	800	27,597
Gardiner.....	1,645	83	.0195	2,364,980	227,992	843,381	150,901	3,587,204	11,200	93,901	74,885	209,781	63,553
Hallowell ..	688	18	.019	936,025	120,020	350,905	30,250	1,437,200	40,400	68,500	28,673	63,675	26,810
Litchfield ..	264	47	.02	248,110	34,225	36,545	.....	319,000	700	2,900	7,172	3,300	32,365
Manchester ..	142	23	.0191	151,720	59,785	27,165	1,240	233,850	.....	Surpl's	4,750	500	23,188
Monmouth ..	381	30	.0145	446,430	48,610	107,660	1,520	604,220	6,295	None.	9,903	9,600	58,396
Mount Vernon ..	250	.....	.023	196,276	27,790	56,511	.....	280,547	600	Surpl's	7,202	12,000	40,060
Oakland ..	576	32	.023	526,287	60,357	207,851	.....	818,210	4,500	19,836	20,546	86,175	36,419
Pittston ..	296	28	.0179	263,704	151,088	43,961	11,824	470,577	.....	2,000	9,311	3,425	37,851
Randolph ..	289	20	.016	221,135	56,300	33,094	1,300	311,828	500	None.	5,856	9,025	9,017
Readfield ..	261	.....	.0148	331,300	32,715	80,198	479	444,692	4,150	3,000	7,368	19,650	41,411
Rome ..	126	18	.04	47,181	19,946	14,949	85	74,561	.....	2,242	3,360	25	14,209
Sidney ..	299	30	.017	303,084	30,088	57,640	933	391,745	5,040	804	7,557	1,025	48,208
Vassaboro ..	590	84	.0174	520,883	259,757	114,163	48,090	942,893	7,180	14,011	18,176	18,031	68,232
Vienna ..	109	23	.022	77,495	11,065	30,008	.....	114,568	.....	None.	2,844	1,650	29,123
Waterville ..	2,486	53	.0235	3,794,725	396,000	831,007	61,000	5,083,332	23,242	.....	126,916	327,875	61,815
Wayne ..	185	22	.018	146,575	25,880	32,407	900	205,762	2,550	.....	4,259	5,775	21,247
West Gardiner ..	209	15	.0215	206,365	43,165	28,130	100	277,760	.....	1,400	6,599	950	25,220
Windsor ..	193	35	.023	169,130	12,900	58,840	.....	257,760	900	None.	5,466	1,900	35,740
Winslow ..	525	52	.019	431,760	1,488,120	103,415	66,965	2,090,260	23,530	18,800	40,764	6,300	51,170
Winthrop ..	582	.....	.014	592,565	74,460	404,725	990	1,072,740	107,100	None.	16,764	85,250	57,905
Unity Plantation ..	20	.....	.032	7,255	6,976	1,918	.....	16,149	.....	275	530	.....	1,918
	15,297	924		\$17,845,165	\$5,054,771	\$5,386,976	\$537,564	\$28,824,476	\$558,918		\$645,334	\$1,230,742	\$1,195,308

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.....							16	\$1,600	37	\$3,700	5	\$500
Augusta.....							3	350	2,692½	296,683	427	48,706
Belgrade.....									4	400		
Benton.....									574	7,180	5	500
Chelsea.....									14	1,400	10	1,000
China.....									24	2,800		
Clinton.....									259	24,210	13	1,170
Farmingdale.....							1	500	168	15,365	60	6,000
Fayette.....									1	100		
Gardiner.....									1,641	118,841	628	62,675
Hallowell.....							1	1,000	1,035½	109,665	20	2,000
Litchfield.....									3	300		
Manchester.....										1,600		1,000
Monmouth.....	3	\$500					2	1,000	239	23,700		
Mount Vernon.....									10	1,000		
Oakland.....									479	45,505	2	150
Pittston.....									5½	550		
Randolph.....									84	7,162		
Readfield.....									92	9,750		
Rome.....												
Sidney.....									46	4,300		
Vassalboro.....									33½	3,660	15	1,496
Vienna.....												
Waterville.....					1	\$1,000			2,006	199,140	201	19,100
Wayne.....												
West Gardiner.....									2	200		
Windsor.....									1	100		
Winslow.....									116	11,600	13	1,300
Winthrop.....									1,034	103,160	107	10,700
Unity Plantation.....												
		\$500				\$1,000		\$4,450		\$996,071		\$156,297

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.	Co's not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Albion														
Augusta							320	\$32,800	\$24,630		\$50,000	\$40,000	\$10,000	
Belgrade											500	800		\$1,200
Benton									1,580	\$860	500			
Chelsea														
China														
Clinton														
Farmingdale							23	230	1,200		1,000			
Fayette									750					
Gardiner								112,600	20,500		80,000	*25,000		45,600
Hallowell							65	6,500	8,600	6,200				81,600
Litchfield														
Manchester														
Monmouth														
Mount Vernon									3,100					
Oakland										7,900				
Pittston														
Randolph										4,600				
Readfield										3,000				
Rome														
Sidney														
Vassalboro										1,900				
Vienna														
Waterville														
Wayne							11	650	110,000			60,000		
West Gardiner														
Windsor														
Winslow										3,650				
Winthrop										6,000				
Unity Plantation														
								\$152,780	\$197,410	\$7,000	\$132,000	\$125,800	\$10,000	\$128,400

* Including gas companies property.

KENNEBEC COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spindles	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Albion.....									1	\$1,500		
Augusta.....	97,164	\$1,250,000				*\$55,000				20,600	3	\$11,250
Belgrade.....									3	5,600		
Benton.....						52,000						
Chelsea.....												
China.....												
Clinton.....									2	1,700	2	1,600
Farmingdale.....												500
Fayette.....									3	3,250		
Gardiner.....			4	\$8,000	1	42,000	3	\$324,400	3	45,200	1	3,900
Hallowell.....		6,300								9,300	5	39,500
Litchfield.....									3	1,900		250
Manchester.....												
Monmouth.....			6	6,000					1	1,500	5	8,000
Mount Vernon.....									5	6,750	3	1,500
Oakland.....			10	68,000								
Pittston.....												
Randolph.....									2	3,200		900
Readfield.....				2,500					2	1,000		
Rome.....									1	100		
Sidney.....												
Vassalboro.....			25	126,100					4	3,500	2	1,800
Vienna.....												
Waterville.....		930,000										
Wayne.....									1	300	1	1,000
West Gardiner.....												
Windsor.....												
Winslow.....						*245,000		†400,000	2	11,200	4	13,500
Winthrop.....												†91,200
Unity Plantation.....												
		\$2,186,300		\$210,600		\$394,000		\$724,400		\$116,600		\$174,900

* Pulp and paper.

† Sulphite mill.

‡ Oil cloth factories.

STATE ASSESSORS' REPORT.

KENNEBEC COUNTY—CONTINUED.

Towns.	Machinery not taxed as real estate.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf prop- erty.	Logs and lumber.	Wood and bark.	Estates held in trust.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Albion			\$1,550					\$900		31	\$340	169	\$3,912
Augusta	\$68,090	*\$70,000			\$11,774	\$16,700	\$32,838	4,815		438	4,380		19,470
Belgrade	200				1,755		300			4	51	44	1,810
Benton		2,500	800					3,200		18	275	25	780
Chelsea	200						50						
China										23	395	162	5,760
Clinton	800						200	500		4	65		
Farmingdale		300		491	1,572	1,400	42,655	779		1	60	131	4,575
Fayette	150							1,080		9	82	93	1,300
Gardiner	171,450	1,800	46,000		3,383	35,700	95,439			165	2,765	520	22,745
Hallowell	23,550		60,835		1,585		560	1,490				280	13,200
Litchfield													
Manchester		1,000			250		50			4	35	7	240
Monmouth		900	1,600				200			29	340	207	3,724
Mount Vernon	100	31					1,130	400		27	290		
Oakland	43,250				500		1,500	100		41	542	128	4,310
Pittston			425		856					40	556	44	988
Randolph	1,550				1,249	600	1,705			13	130	53	1,710
Readfield					50					20	285	88	1,711
Rome					200								
Sidney													
Vassalboro			45,000		793		5,460	1,062		55	689	58	2,500
Vienna							150			17	245		
Waterville	38,400	*108,300						†2,700		357	6,820	344	16,490
Wayne	100				350					25	370	16	780
West Gardiner								65					
Windsor													
Winslow	650,300		30,500				43,975	1,250		62	755		
Winthrop	31,500		2,000		1,200				\$500			9	1,000
Unity Plantation													
	\$1,029,640	\$184,831	\$188,760		\$25,517	\$54,400	\$226,212	\$18,541	\$500		\$19,470		\$107,008

*Including material in stock.

†Brick.

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.	Amount appropriated for highways.	Amount appropriated for schools.
	No.	Value.							
Albion.....	40	\$1,270		\$2,500				\$3,000	\$1,046
Augusta.....		49,650	\$92,010	25,000	\$80,857	\$40,000	\$4,000	13,000	28,753
Belgrade.....	20	870	3,050					3,700	1,300
Benton.....	35	1,080				2,558		1,800	1,060
Chelsea.....				500				1,100	900
China.....	85	3,575		2,000		1,700	400	5,000	1,379
Clinton.....	18	750		2,500			2,000	2,700	1,950
Farmingdale.....	67	5,295	3,400	1,000	2,000	20,000		1,300	1,350
Fayette.....	24	540		2,000				1,200	448
Gardiner.....	337	29,010	29,200	37,875	13,840	64,215	35,675	8,500	14,679
Hallowell.....	109	14,200	10,250	27,000	5,380		3,300	4,150	5,750
Litchfield.....				800				3,000	1,000
Manchester.....	32	1,465			17			1,000	600
Monmouth.....	70	2,925		22,000			3,940	3,500	1,950
Mount Vernon.....	42	900						3,900	906
Oakland.....	116	7,530		1,500	*1,085			3,200	4,250
Pittston.....	34	786		600	†10,350		1,000	1,500	1,000
Randolph.....	58	2,345						700	862
Readfield.....	42	3,370			300	1,200		2,400	1,000
Rome.....							323	1,000	400
Sidney.....				2,290			4,565	3,300	1,000
Vassalboro.....	111	7,650	200	2,700	300		4,150	2,000	2,500
Vienna.....	27	840		1,391				1,200	400
Waterville.....	425	37,510	24,700		24,265	40,000		10,000	20,500
Wayne.....	34	2,135		500		1,000	500	2,225	620
West Gardiner.....	54	1,795		500				800	800
Windsor.....					200		400	1,400	950
Winslow.....				4,000			3,700	5,450	3,300
Winthrop.....	34	3,400						3,000	2,700
Unity Plantation.....								240	60
		\$178,896	\$162,810	\$136,656	\$138,594	\$170,673	\$63,953	\$95,265	\$102,453

* Sleighs.

† Ice tools and machinery.

STATE ASSESSORS' REPORT.

KNOX COUNTY.

Towns.	No. of polls taxed.	No. of polls not taxed.	Rate of taxation.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total value.	Money at interest.	Town debt.	Amt. of taxes assessed	Stock in trade.	Live stock.
Appleton	265	37	.03	\$175,325	\$15,670	\$50,013	\$42	\$241,050	\$2,800	\$1,770	\$8,026	\$8,725	\$34,120
Camden	249	21	.0215	1,204,630	361,885	349,032	10,163	1,925,710	300	32,967	37,694	85,100	26,120
Cushing	194	20	.023	75,945	18,962	18,503	684	114,094	1,000	None.	3,157	1,640	11,432
Friendship	255	20	.023	142,586	36,993	28,734	140	208,453	3,823	1,223	6,240	8,460	9,612
Hope	171	.....	.02	142,716	18,125	32,460	.....	193,301	1,950	None.	4,379	3,750	22,080
Hurricane Isle	109	2	.01607	21,305	.....	5,410	.....	42,165	.....	None.	1,005	3,000	440
North Haven	141	30	.014	115,305	71,145	34,399	4,255	225,104	3,000	None.	3,539	8,450	11,549
Rockland	2,256	214	.021	3,597,918	259,728	1,375,229	56,315	5,289,190	47,365	291,250	117,840	703,835	56,840
Rockport	633	41	.0205	622,392	313,528	165,694	17,019	1,118,633	40,400	16,675	24,831	23,250	30,281
South Thomaston	364	31	.023	216,975	86,829	37,167	3,588	344,559	2,300	6,500	9,017	2,515	16,198
St. George	604	49	.026	235,857	74,295	62,078	19,084	391,314	2,045	2,500	11,986	18,175	16,240
Thomaston	642	31	.0245	536,248	255,281	385,028	19,740	1,196,297	61,800	20,059	31,232	42,575	29,593
Union	352	26	.019	368,586	29,939	90,548	393	489,466	7,675	23,629	10,384	19,575	44,136
Vinalhaven	661	84	.0227	411,684	89,450	114,403	2,180	617,717	1,000	13,156	16,005	39,585	13,522
Warren	597	50	.0142	574,651	46,423	141,650	8,355	771,079	2,600	None.	12,740	30,175	47,539
Washington	263	.....	.0185	184,842	25,000	49,648	.....	259,490	1,747	1,800	5,589	11,535	33,961
Criehaven Pl.	13	.....	.015	7,845	.....	2,284	.....	10,129	.....	250	210	600	665
Matinicus Isle Pl.	47	10	.012	26,279	2,270	7,971	100	36,620	.....	.....	513	2,000	2,006
	7,516	666		\$8,661,089	\$1,705,523	\$2,950,251	\$157,508	\$13,474,371	\$179,205		\$304,387	1,012,945	\$406,334

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.....									10	\$1,000		
Camden.....									564	64,185	10	\$1,000
Cushing.....									25	2,500		
Friendship.....									5	500		
Hope.....									10	1,000		
Hurricane Isle.....												
North Haven.....									60	5,760	30	2,700
Rockland.....									1,641	174,135	639	60,705
Rockport.....									165	14,450	27	2,700
South Thomaston.....									114	10,250	5	500
St. George.....									23	1,840		
Thomaston.....									1,585	160,300	10	1,000
Union.....									147	16,040		
Vinalhaven.....									92	9,975		
Warren.....									590	59,520		
Washington.....												
Criehaven Pl.....												
Matinicus isle Pl.....												
										\$521,455		\$68,605

STATE ASSESSORS' REPORT.

KNOX COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Co's not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Appleton														
Camden										\$1,500				
Cushing														
Friendship														
Hope														
Hurricane Isle														
North Haven														
Rockland							390	\$9,750	\$13,400		\$3,000	*\$22,000		\$427,902
Rockport							2,480	50,000						
South Thomaston														
St. George														
Thomaston							10	1,000	1,550					
Union														
Vinalhaven							1	100						
Warren														
Washington														
Criehaven Pl														
Matineus Isle Pl														
								\$60,850	\$14,950	\$1,500	\$3,000	\$22,000		\$427,902

* Including gas company's property.

KNOX COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spindles	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Appleton.....									3	\$1,400	5	\$2,500
Camden.....			16	\$59,000								
Cushing.....									1	1,200		
Friendship.....												
Hope.....												
Hurricane Isle.....											1	*2,800
North Haven.....												
Rockland.....										4,500		9,500
Rockport.....												
South Thomaston.....												
St. George.....												
Thomaston.....									1	1,000	1	800
Union.....												
Vinalhaven.....												
Warren.....			7	34,250						6,150		
Washington.....									3	2,200	7	2,790
Criehaven Pl.....									1	117		
Matinicus Isle Pl.....												
				\$93,250						\$16,567		\$17,890

* Polishing mill.

STATE ASSESSORS' REPORT.

KNOX COUNTY—CONTINUED.

Towns.	Machinery not taxed as real estate.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf prop- erty.	Logs and lumber.	Wood and bark.	Estates held in trust.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Appleton													\$1,825
Camden	\$55,200	\$22,350	\$36,000	3,598	\$43,420	\$42,700				41	\$595	194	10,450
Cushing				73½	271					4	39	21	605
Friendship				216	1,424	3,375				23	341	13	385
Hope										11	155	70	1,730
Hurricane Isle						1,300							
North Haven	800				3,035					46	495	7	270
Rockland	1,790				193,009	160,000				425	6,375	724	42,750
Rockport	100		*450	1,083	7,212					78	1,560	101	5,125
South Thomaston	1,715			217	1,243	450				50	1,000	8	165
St. George	12,200			2,684	18,217	4,000				43	670	36	1,335
Thomaston .....	.....			12,430	90,135	4,000				67	1,385	84	5,790
Union										11	165	19	750
Vinalhaven	4,750			975	7,900	12,500				56	508	24	1,305
Warren	3,000			220½	892	300				16	259	56	2,055
Washington													
Criehaven Pl.					1,000	950							
Matinecus Isle Pl.			250		3,455								
	\$79,555	\$22,350	\$36,700		\$371,213	\$229,575					\$13,547		\$74,540

*3 billiard tables.

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.	Amount appropriated for highways.	Amount appropriated for schools.
	No.	Value.							
Appleton		\$1,185	\$400	\$200				\$1,500	\$866
Camden	150	3,325	3,200		\$1,350	\$35,000	\$500		
Cushing	35	935		175	765			550	483
Friendship	45	2,683		300	1,645	3,000		1,000	651
Hope	36	1,795						1,200	600
Hurricane Isle	7	440		453	16,980				400
North Haven	20	445	150	200				600	650
Rockland	396	50,115	84,875	25,000			5,000	11,000	15,500
Rockport	70	6,135	500	500	*850	3,000		4,300	3,200
South Thomaston	97	3,780		800	1,109			2,000	1,500
St. George	122	7,150		2,500	3,290		3,250	1,850	2,000
Thomaston	120	11,190		23,000			31,252	5,100	5,475
Union	85	2,600						1,500	1,061
Vinalhaven	216	10,795	100	8,000	27,043	2,000	2,070	1,800	3,900
Warren	99	4,565		2,000				3,000	3,060
Washington		1,655						700	815
Criehaven Pl.					19				75
Matinicus Isle Pl.	9	360							200
		\$115,753	\$89,225	\$63,128	\$53,051	\$43,000	\$42,072	\$36,100	\$40,436

* 5 boats; 1 yacht.

LINCOLN COUNTY.

Towns.	No. of polls taxed.	No. of polls not taxed.	Rate of taxation.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total value.	Money at interest.	Town debt.	Amt. of taxes assessed	Stock in trade.	Live stock.
Alna.....	132	17	.0178	\$95,662	\$16,415	\$33,776	\$4,667	\$150,520	.....	None.	\$3,075	\$3,550	\$17,631
Boothbay.....	453	60	.0189	310,775	154,195	70,166	583	535,719	\$10,000	\$700	11,484	10,695	21,058
Boothbay Harbor.....	584	14	.0143	614,500	165,340	143,144	35,482	958,466	850	39,560	14,458	65,915	9,610
Bremen.....	166	17	.028	95,194	21,750	18,009	.....	134,953	1,045	14,833	4,276	1,975	10,398
Bristol.....	726	.....	.0175	545,811	127,304	73,703	835	747,653	1,750	7,000	15,268	10,225	38,139
Damariscotta.....	239	20	.0211	254,205	57,395	74,023	29,238	414,861	.....	30,166	9,493	48,225	22,076
Dresden.....	264	20	.0155	213,973	96,482	53,287	165	363,907	.....	6,725	6,262	.....	27,177
Edgecomb.....	179	16	.0175	112,790	29,645	26,482	470	169,387	1,125	None.	3,501	2,100	14,135
Jefferson.....	309	42	.018	274,888	43,461	86,708	558	405,615	3,561	1,950	7,968	5,500	47,995
Newcastle.....	250	47	.012	349,136	42,636	214,316	9,973	616,061	109,400	3,700	7,508	6,673	28,559
Nobleborough.....	221	.....	.0205	159,105	25,005	32,880	4,206	221,196	.....	2,260	5,169	5,175	23,416
Somerville.....	75	35	.054	29,242	11,930	9,037	857	51,066	.....	31,000	2,926	500	9,194
Southport.....	133	15	.0135	71,435	158,925	13,684	150	244,194	2,700	5,800	3,695	1,000	1,670
Waldoborough.....	908	73	.0225	650,495	49,545	164,445	4,950	869,435	2,700	40,980	22,286	35,775	50,609
Westport.....	99	6	.0187	46,889	24,099	10,549	105	81,642	.....	None.	1,832	250	5,497
Whitefield.....	290	.....	.0205	277,379	49,315	66,560	3,700	396,954	8,650	3,279	9,007	8,375	42,130
Wiscasset.....	354	39	.025	291,515	82,750	67,482	6,993	448,740	.....	18,206	12,280	19,300	19,929
Monhegan Pl.....	30	.....	.01	15,183	10,109	876	.....	26,168	.....	.....	.....	.....	220
	5,412	421		\$4,408,177	\$1,166,301	\$1,159,127	\$102,932	\$6,836,537	\$141,781		\$140,488	\$225,233	\$389,443

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									101	\$5,770	10	\$1,000
Boothbay									27	2,700		
Boothbay Harbor							4	\$2,100	274	26,150		
Bremen									8	720		
Bristol									58	5,800		
Damariscotta									168	15,280		
Dresden	12	\$2,880							47	3,802		
Edgecomb									59	2,950		
Jefferson									255	22,100		
Newcastle									582	51,465		
Nobleborough										2,400		
Somerville												
Southport								500	19	1,840		
Waldoborough					25	\$2,500			362	36,100		
Westport									8	880		
Whitefield									1	100		
Wiscasset									279	14,150		
Monhegan Pl												
		\$2,880				\$2,500		\$2,600		\$192,207		\$1,000

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.	Co's not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Alna														
Boothbay.....														
Boothbay Harbor.....														
Bremen.....														
Bristol.....														
Damariscotta.....														
Dresden.....							5	\$1,251						
Edgecomb.....														
Jefferson.....														
Newcastle.....											\$2,000			
Nobleborough.....														
Somerville.....														
Southport.....														
Waldborough.....							2	50						
Westport.....														
Whitefield.....										\$2,100				
Wiscasset.....														
Monhegan Pl.....														
								\$1,301	\$2,100		\$2,000			

LINCOLN COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spindles	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Alna									2	\$6,000		
Boothbay									2	2,700		
Boothbay Harbor									1			
Bremen										1,000		
Bristol												
Damariscotta									2	1,175		
Dresden										350		\$100
Edgecomb												
Jefferson									4	3,300		
Newcastle									3½	8,000		
Nobleborough												
Somerville									1	600	3	500
Southport												
Waldoborough												
Westport												
Whitefield										5,000		
Wiscasset									1	10,000	1	1,000
Monhegan Pl												
										\$38,125		\$1,600

STATE ASSESSORS' REPORT.

LINCOLN COUNTY—CONTINUED.

Towns.	Machinery not taxed as real estate.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf prop- erty.	Logs and lumber.	Wood and bark.	Estates held in trust.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Alma				42	\$240		\$8,493			20	\$254	16	\$685
Boothbay			\$1,040	1,277	14,061		150			38	500	51	1,710
Boothbay Harbor	\$4,000			2,600	43,476					39	790	233	6,205
Bremen				178½	1,876					16	210	90	1,010
Bristol				817½	7,925		100			98	1,344	43	1,740
Damariscotta				407	2,689	\$2,800	950			37	730	60	4,860
Dresden				35	585	450				26	345	96	2,885
Edgecomb	200			284	2,460					8	95	26	977
Jefferson							2,303			36	352	145	3,130
Newcastle				1,149	8,712	500	6,375			34	3,295	45	4,010
Nobleborough			700		200		3,000						
Somerville													
Southport	25			63	189					10	145		
Waldoborough	2,550		5,900	1,611	11,519					125	1,575	111	2,726
Westport					1,232		400			10	250	29	760
Whitefield							4,750	\$100				218	4,710
Wiscasset	1,000			543 2/3	4,381	6,000	2,800			60	900	148	4,135
Monhegan Pl				30	256								
	\$7,775		\$7,640		\$99,801	\$9,750	\$29,321	\$100			\$10,785		\$39,543

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.	Amount appropriated for highways.	Amount appropriated for schools.
	No.	Value.							
Alna	26	\$820						\$1,000	\$700
Boothbay	121	8,635	\$200	\$1,040				2,400	2,755
Boothbay Harbor	118	12,630	1,100		\$5,800			1,800	2,000
Bremen	22	675		150			\$200	700	800
Bristol	119	5,515			*2,000			3,500	3,500
Damariscotta	54	5,070	950		2,381		17,500	1,000	800
Dresden	54	2,215			249			2,000	750
Edgecomb	44	2,510	400	150				700	675
Jefferson	77	2,250			75		3,343	1,500	1,100
Newcastle		4,800		400	†1,000			2,300	1,300
Nobleborough		2,195					650	1,000	1,250
Somerville	5	200						1,200	299
Southport	29	1,130	700	3,925	*3,935			600	421
Waldoborough	154	8,010	2,850	10,000	6,531		875	3,200	3,354
Westport	17	1,015			370			250	400
Whitefield	37	1,445						2,500	1,000
Wiscasset	75	6,430	1,150	3,800	300			1,500	1,800
Monhegan Pl	8	400							
		\$65,945	\$7,350	\$19,465	\$22,641		\$22,568	\$27,150	\$22,904

* Boats.

† Brick.

STATE ASSESSORS' REPORT.

OXFORD COUNTY.

Towns.	No. of polls taxed.	No. of polls not taxed.	Rate of taxation.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total value.	Money at interest.	Town debt.	Amt. of taxes assessed	Stock in trade.	Live stock.
Albany.....	145	19	.03	\$62,965	\$31,340	\$28,054	\$2,800	\$125,159	\$500	\$339	\$3,952	.....	\$21,875
Andover.....	235	23	.022	119,735	35,200	40,160	3,531	198,626	1,350	1,210	5,075	\$5,450	30,972
Bethel.....	538	69	.0175	556,180	82,825	162,358	6,652	808,015	15,700	30,000	15,197	41,850	63,311
Brownfield.....	282	.....	.017	201,576	28,324	45,526	.....	275,426	1,700	996	5,486	9,350	26,095
Buckfield.....	317	15	.02	272,410	18,920	85,609	.....	376,939	16,200	1,173	8,331	12,900	42,024
Byron.....	68	4	.038	19,275	34,135	8,045	170	61,625	.....	None.	2,546	150	7,235
Canton.....	285	9	.028	185,425	82,530	65,910	11,805	345,670	12,300	34,000	10,533	13,410	30,650
Denmark.....	212	9	.0155	170,180	52,535	49,420	100	272,235	4,800	Surpl's	4,855	5,900	29,415
Dixfield.....	290	24	.0275	198,046	39,869	58,100	.....	296,015	5,900	7,550	9,010	14,010	24,645
Fryeburg.....	423	35	.015	627,442	91,431	184,524	5,425	808,822	35,850	12,000	12,979	28,400	51,166
Gilead.....	80	6	.0185	86,715	14,837	20,384	2,018	123,954	200	1,500	2,493	2,300	10,017
Grafton.....	25	6	.0185	11,625	40,750	5,502	.....	57,877	.....	1,105	1,144	.....	5,502
Greenwood.....	194	40	.033	79,655	33,576	32,292	7,352	152,875	.....	629	5,627	4,500	26,826
Hanover.....	67	7	.012	49,175	10,625	15,492	.....	75,292	.....	None.	1,037	3,300	7,747
Hartford.....	196	8	.0218	150,990	37,555	44,443	2,320	235,308	1,800	143	5,682	1,100	39,409
Hebron.....	147	17	.025	142,508	15,155	36,462	70	194,195	.....	None.	5,294	1,750	29,821
Hiram.....	304	27	.0166	217,582	30,780	64,800	2,990	316,152	3,630	1,900	6,268	11,325	35,250
Lovell.....	235	22	.014	231,573	59,970	78,731	.....	370,274	19,940	None.	5,794	10,400	30,231
Mason.....	16	4	.0164	11,150	20,285	4,257	.....	35,916	.....	None.	613	.....	3,846
Mexico.....	390	8	.02	134,370	69,155	24,683	1,100	229,308	500	11,915	5,756	3,150	18,388
Newry.....	90	5	.023	49,015	42,775	15,812	3,260	110,862	237	2,131	2,730	1,310	15,062
Norway.....	775	114	.019	839,600	104,200	235,717	5,468	1,184,985	40,451	4,749	24,066	80,550	54,617
Oxford.....	361	29	.021	267,406	68,360	96,380	1,835	433,981	3,400	2,909	10,196	10,500	40,166
Paris.....	814	200	.0165	892,900	67,690	294,125	8,500	1,263,215	66,485	6,551	23,285	56,175	87,400
Peru.....	206	28	.0245	140,048	27,660	46,952	4,340	219,000	1,600	None.	5,572	7,100	34,044
Porter.....	255	28	.02	159,907	33,605	26,902	1,179	221,593	2,700	2,500	5,010	2,250	21,194
Roxbury.....	63	.....	.052	15,190	26,590	6,330	.....	48,110	.....	2,200	2,627	100	5,230
Rumford.....	1,906	29	.0175	812,630	691,910	180,485	244,615	1,929,640	7,100	50,930	39,486	69,700	56,230
Stoneham.....	86	16	.0224	43,380	22,210	14,108	426	80,124	600	None.	2,051	1,200	10,429
Stow.....	78	9	.0146	56,954	45,606	11,662	.....	114,222	.....	.....	1,780	.....	11,487
Sumner.....	219	25	.0215	146,880	20,020	51,872	154	218,926	1,060	None.	5,221	2,600	45,845
Sweden.....	87	14	.015	78,246	45,161	21,092	.....	144,499	435	300	2,429	.....	13,654
Upton.....	71	8	.0155	34,523	53,817	12,378	1,467	162,185	1,275	627	1,859	1,650	9,840
Waterford.....	279	10	.025	171,710	30,925	61,236	74	263,945	2,000	.....	7,436	4,750	41,049
Woodstock.....	244	13	.022	128,075	25,047	50,765	3,200	207,087	.....	None.	5,287	10,679	31,565

Plantations.															
Lincoln	31	.....	.012	11,106	61,242	2,293	.....	74,641	.....	None.	927	.....	2,293
Magalloway	45	.....	.005	8,505	111,931	11,362	.....	3,267	.....	135,065	6,000	.....	3,729
Milton	58	9	.025	22,095	15,695	13,338	.....	1,840	.....	52,968	.....	1,600	8,728
	10,117	889		\$7,306,747	\$2,324,241	\$2,207,561		\$326,182		\$12,164,731	\$253,713		\$259,784	\$420,909	\$1,026,987

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												
Andover												
Bethel									77	\$7,700	20	\$1,650
Brownfield									4	400		
Buckfield									34	3,400	6	600
Byron									5	375		
Canton												
Denmark												
Dixfield												
Fryeburg									222	22,230	10	1,000
Gilead									10	1,000		
Grafton												
Greenwood												
Hanover												
Hartford												
Hebron									13	1,300		
Hiram												
Lovell												
Mason												
Mexico												
Newry												
Norway									186	18,000	10	1,000
Oxford									5	400		
Paris									312	31,200	115	9,200
Peru												
Porter												
Roxbury												
Rumford									192	18,110	175	13,015
Stoneham												
Stow												
Sumner												
Sweden												
Upton												
Waterford									42	4,200		
Woodstock												

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.	Co's not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Albany...														
Andover...														
Bethel...				\$12,500					\$2,125		\$13,000			
Brownfield...														
Buckfield...									1,000					
Byron...									1,000					
Canton...							180	\$3,600		\$700				
Denmark...									300					
Dixfield...							58	2,320						
Fryeburg...			160	16,000			2	50	3,000	4000				
Gilead...														
Grafton...														
Greenwood...									800					
Hanover...														
Hartford...									800					
Hebron...									200					
Hiram...														
Lovell...														
Mason...														
Mexico...								200						
Newry...														
Norway...			167	4,000					1,000	2,300	20,000	\$40,000		\$45,500
Oxford...							525	50	2,490					
Paris...								15	1,500		8,000			
Peru...									2,600					
Porter...														
Roxbury...									200					
Rumford...									15,700		*20,000			
Stoneham...														
Stow...														
Summer...														
Sweden...														
Upton...														
Waterford...														
Woodstock...									3,200					

Plantations.

Lincoln .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Magalloway .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Milton .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
			\$32,500		\$2,525		\$7,720	\$34,115	\$7,000	\$61,000	\$40,000			\$45,500

* Including electric light company property.

6

OXFORD COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spindles	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Albany									6	\$3,750	1	\$3,000
Andover.....									2	1,850	3	2,300
Bethel.....												
Brownfield.....												
Buckfield.....										1,000		10,700
Byron									1	500	1	600
Canton												10,000
Denmark.....									8	7,000		
Dixfield.....									4	3,450	4	8,600
Fryeburg.....									4	4,500		
Gilead.....												
Grafton.....												
Greenwood.....									4	2,700	1	2,000
Hanover.....									1	2,000	6	3,450
Hartford.....									1	350		
Hebron.....												
Hiram.....									5	7,100	1	2,200
Lovell.....												
Mason.....									2	600		
Mexico.....									2	2,500	2	6,000
Newry.....									4	2,000		
Norway.....									2	2,000	11	11,000
Oxford.....			10	\$15,000					2	1,725		
Paris.....									4	3,650	3	5,000
Peru.....									7	3,125	3	1,500
Porter.....									2	900		
Roxbury.....											3	2,500
Rumford.....				10,000		*\$650,000				10,500		140,000
Stoneham.....									4	1,625		
Stow.....												
Sumner.....												
Sweden.....												
Upton.....									1	1,033		
Waterford.....									4	4,100	2	2,400
Woodstock.....									1	200	2	2,650

Plantations.	
Lincoln.....	1 150
Magalloway.....	1 500
Milton.....	1 2,500
	<u>\$25,000</u>
	<u>\$650,000</u>
	<u>\$68,800</u>
	<u>\$116,400</u>

* Pulp and paper mills.

† Tannery, wood and bark.

‡ Chemical mill.

OXFORD COUNTY—CONTINUED.

Towns.	Machinery not taxed as real estate.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf prop- erty.	Logs and lumber.	Wood and bark.	Estates held in trust.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Albany	\$1,300						\$2,900			15	\$174	67	\$1,120
Andover							225			67	532	223	2,911
Bethel	5,150	\$600	\$3,000				5,000	\$30			434		4,920
Brownfield							4,890			50	585	78	1,476
Buckfield	500		4,200							17	280	50	1,620
Byron										17	130		
Canton			4,000				200	8,300		25	355	37	1,485
Denmark							4,150			13	200	105	2,835
Dixfield							7,050			33	615	8	300
Fryeburg	1,000						24,703			135	1,365	136	3,440
Gilead	1,600		2,000				3,000	400		22	255	21	510
Grafton													
Greenwood	4,600									23	220	93	1,093
Hanover		275	125				2,050	100		16	230	54	975
Hartford	500						2,320			5	74	60	1,023
Hebron										8	131	119	2,500
Hiram							8,375			23	455	102	2,645
Lovell							12,165			32	480	158	3,440
Mason							200			3	15	19	180
Mexico		100					825	500		15	185		
Newry							1,050			18	280		
Norway	13,100				\$790		4,000			99	1,337	247	5,060
Oxford	18,150		10,000				4,948	800		62	686	94	2,550
Paris	14,700	15,500	5,600				8,700			90	1,350	35	1,100
Peru	100	2,500					2,800			7	95	128	1,936
Porter							971						
Roxbury								1,000					
Rumford	204,425						39,000			33	825	175	5,510
Stoneham										1	15	18	435
Stow													
Sumner	350						250			7	66	49	1,030
Sweden							5,202			10	98	60	1,075
Upton		100			200		350			6	110	10	230
Waterford	150						2,625			36	401	164	3,056
Woodstock	4,635				82½	430	2,600			15	102	139	2,679

Plantations.

Lincoln .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Magalloway .....	.....	307	.....	.....	2,500	.....	.....	.....	.....	.....	.....	.....
Milton .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	<u>\$269,660</u>	<u>\$19,382</u>	<u>\$28,925</u>		<u>\$3,920</u>		<u>4,350</u>				<u>44</u>	<u>711</u>	
							<u>\$154,899</u>	<u>\$11,130</u>				<u>\$12,080</u>	<u>\$57,855</u>

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.	Amount appropriated for highways.	Amount appropriated for schools.
	No.	Value.							
Albany	22	\$675						\$1,200	\$535
Andover	55	1,551	\$700	\$5,800	\$1,300	\$1,800		1,000	900
Bethel		7,165		2,700		2,000		4,000	2,500
Brownfield	46	1,030						1,200	1,134
Buckfield	49	3,885		2,000			\$250	1,900	1,676
Byron	13	325						800	850
Canton	65	3,415						1,600	1,550
Denmark	39	2,220		1,040				1,200	850
Dixfield	73	3,260						2,500	1,482
Fryeburg	61	3,735	1,000	8,000				2,500	2,000
Gilead	21	670			450			600	272
Grafton								500	75
Greenwood				1,300				1,700	850
Hanover	12	690		175				250	200
Hartford	22	522		2,270				2,000	600
Hebron	15	1,030		300				1,500	600
Hiram	58	2,900	300	2,500			2,500	1,500	1,000
Lovell	43	2,075							
Mason	6	240						200	100
Mexico	53	1,935		935				1,300	1,050
Newry	22	760	400	950			300	600	400
Norway	206	12,030	1,200	2,500	3,050	30,000		3,000	5,775
Oxford	81	3,305		1,000	900			2,500	2,450
Paris	43	3,515	200	3,060			1,000	2,500	3,945
Peru	43	1,117		200				2,000	900
Porter	39	965		2,000				1,000	850
Roxbury								700	450
Rumford	132	7,435	1,400		2,350			7,000	4,700
Stoneham	14	445						600	300
Stow	7	165						400	500
Sumner	29	825						2,000	800
Sweden	18	628						750	250
Upton	9	190						500	193
Waterford	51	3,005						1,500	1,200
Woodstock	40	1,274		1,000		1,500		2,000	1,000

Plantations.									
Lincoln.....								225	66
Magalloway.....								300	65
Milton.....	11	282				500		400	175
		\$73,264	\$5,200	\$37,670	\$8,050	\$35,800	\$4,050	\$55,425	\$41,743

PENOBSCOT COUNTY.

Towns.	No. of polls taxed.	No. of polls not taxed.	Rate of taxation.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total value.	Money at interest.	Town debt.	Amt. of taxes assessed	Stock in trade.	Live stock.
Alton.....	86	3	.037	\$26,269	\$22,249	\$5,934	\$506	\$54,958	.....	\$710	\$2,152	.....	\$5,925
Argyle.....	78	9	.0374	23,306	23,219	5,106	2,100	55,731	.....	1,205	2,202	\$400	3,756
Bangor.....	6,167	231	.021	9,718,975	1,066,051	4,108,072	254,537	15,147,635	\$959,100	833,661	336,601	1,678,354	142,589
Bradford.....	245	58	.019	151,630	21,060	55,021	512	228,223	12,306	3,147	4,849	10,825	31,132
Bradley.....	182	22	.029	59,652	65,356	12,293	5,111	142,412	.....	1,686	4,675	2,780	7,887
Brewer.....	1,343	55	.0215	937,190	452,560	160,110	86,670	1,636,530	1,000	35,779	39,216	35,950	36,180
Burlington.....	118	8	.014	57,605	45,521	15,350	170	118,646	100	None.	2,015	2,525	10,560
Carmel.....	251	20	.0175	206,255	25,156	48,595	200	274,186	3,000	None.	5,375	6,240	33,830
Carroll.....	129	16	.026	53,485	25,638	21,128	.....	100,251	300	345	2,970	900	17,918
Charleston.....	273	.....	.02	180,345	16,855	59,900	.....	257,100	9,200	3,977	5,813	4,359	37,952
Chester.....	109	4	.02	31,597	15,904	12,412	2,751	62,664	.....	1,700	1,630	550	12,626
Clifton.....	68	.....	.026	17,348	24,744	5,914	71	48,077	.....	1,716	1,518	750	3,984
Corinna.....	277	86	.02	306,260	31,325	60,453	146	392,184	2,250	2,432	8,675	8,700	41,341
Corinth.....	305	20	.017	262,600	30,013	96,070	125	388,808	21,190	4,667	7,219	6,925	57,915
Dexter.....	790	30	.0235	696,550	55,300	274,871	7,900	1,034,621	17,423	5,576	26,711	84,200	47,663
Dixmont.....	246	25	.026	167,890	15,490	53,712	.....	237,092	4,150	400	6,898	9,080	36,177
Eddington.....	196	19	.023	100,905	16,419	27,719	963	146,006	.....	None.	3,946	2,600	19,135
Edinburg.....	17	.....	.028	2,195	15,431	958	.....	18,584	.....	None.	538	.....	831
Enfield.....	307	8	.023	62,496	139,302	24,172	16,595	242,565	.....	2,285	6,344	9,200	10,322
Etna.....	137	18	.03	79,335	14,725	23,569	.....	117,629	.....	None.	.....	2,550	18,919
Exeter.....	258	43	.018	194,080	12,400	65,981	515	272,976	6,300	None.	5,172	5,100	46,381
Garland.....	252	34	.0223	203,425	19,380	55,215	40	278,060	5,290	1,598	6,579	3,375	44,612
Glenburn.....	129	18	.025	77,037	20,973	23,364	1,895	123,269	.....	None.	3,396	500	22,991
Greenbush.....	142	23	.038	27,098	31,244	11,279	5,125	74,746	.....	None.	3,266	690	8,266
Greenfield.....	51	.....	.045	10,985	17,899	4,395	47	35,326	.....	.....	1,652	.....	4,137
Hampden.....	567	63	.019	370,070	109,055	87,046	42,765	608,936	5,300	None.	13,270	9,150	48,255
Hermon.....	347	17	.016	247,867	31,678	63,646	455	343,646	19,015	None.	6,539	1,000	39,286
Holden.....	162	17	.027	88,551	21,218	25,417	.....	135,186	352	Surpl's	4,136	1,050	20,755
Howland.....	139	5	.026	64,686	133,592	19,798	21,625	239,701	.....	8,308	6,788	4,850	10,308
Hudson.....	134	7	.0345	57,953	19,163	15,391	810	93,319	.....	2,642	3,621	1,000	14,668
Kenduskeag.....	148	17	.0175	105,920	29,007	30,901	130	165,958	2,250	5,649	3,348	3,230	19,516
Kingman.....	233	141	.025	57,740	47,255	54,713	4,150	163,858	.....	7,500	4,562	6,725	7,347

Lagrange	162	23	.0165	110,836	36,545	26,970	763	175,114	500	None.	3,215	5,400	20,028
Lee	214		.027	77,790	7,140	27,872		112,802		300	3,691	5,700	20,910
Levant	229	20	.019	172,975	8,075	42,652		223,702	2,157	Surpl's	4,593	2,875	34,510
Lincoln	537	30	.02	213,655	54,727	53,067	22,580	344,029	1,400	5,720	8,491	13,100	27,219
Lowell	72	11	.022	23,555	34,823	9,953		68,331		None.	1,718	575	6,945
Mattamiscontis	5	1	.01225	1,523	15,558	402		17,583		None.	225		334
Mattawamkeag	151	11	.025	53,149	43,085	16,398	200	112,832		3,226	3,274	3,175	6,756
Maxfield	30	6	.03	8,819	10,886	5,066		24,771	705	695	833		3,789
Medway	110		.043	20,053	19,283	8,180		47,516		1,600	2,558	3,926	8,180
Milford	261	1	.024	93,785	121,388	22,571	51,384	289,128		5,512	7,746	9,815	6,538
Millinocket	798		.016	69,650	398,339	23,990	34,650	526,629		None.	10,820	15,900	5,960
Mt. Chase	70	4	.0395	17,905	23,834	8,439	1,000	51,178		1,200	2,161		9,029
Newburg	217	60	.019	174,140	14,295	54,041		242,476	2,600	500	5,033	5,350	34,291
Newport	437	28	.028	345,445	54,835	92,670	4,065	497,015	4,700	21,983	15,227	32,625	31,965
Old Town	1,295	83	.034	929,347	479,410	118,165	925	1,527,847		81,060	55,831	70,850	34,750
Orono	802	31	.021	460,762	423,817	44,515	3,220	932,314		27,443	21,984	13,250	17,552
Orrington	330	54	.017	267,645	55,045	61,565	2,595	386,856	4,950	1,157	7,568	4,150	36,590
Passadumkeag	117	4	.0525	22,081	5,392	8,567		36,040		1,642	2,243	1,105	3,645
Patten	301	20	.026	275,526	24,548	121,025		421,099	46,326	15,000	11,743	32,935	33,819
Plymouth	162	32	.0274	105,840	17,050	33,323		156,213	3,100	600	4,685	3,650	25,025
Prentiss	100	9	.042	29,660	22,358	10,836		62,854		400	2,939	200	10,561
Springfield	140	18	.03	73,091	7,820	26,393		107,104	2,300	None.	3,425	7,675	14,083
Stetson	160	15	.024	128,425	14,035	37,435	500	180,395		None.	4,489	2,400	33,375
Veazie	147	20	.014	87,265	142,005	15,037	14,000	258,307	2,070	500	4,057	1,450	7,102
Winn	173	10	.015	83,816	29,686	24,703	3,000	141,205		835	2,636	8,610	11,266
Woodville	44	1	.0335	13,770	23,760	4,653		42,183		1,099	1,539		4,653
Plantations.													
Drew	35	2	.0105	21,320	25,276	10,804		57,400		None.	705		8,778
Lakeville	25		.0076	12,265	56,638	4,805		73,708	250	36	588		4,555
No. 2, Grand Falls	15	2	.0033	2,965	43,303	1,365		48,153		75	208		1,365
Seboeis	23	4	.0055	6,519	17,789	2,118		26,426	400		191		1,218
Stacyville	121	5	.022	22,330	15,685	8,375	4,100	50,790			1,480	4,355	6,620
Webster	22	4	.013	4,665	9,805	3,004	128	17,602		200	229		2,982
	21,180	1,399		\$18,566,194	\$4,871,797	\$6,457,464	\$599,024	\$30,494,479	\$1,139,978		\$722,086	\$2,153,014	\$1,397,562

PENOBSCOT 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.
Alton												
Argyle												
Bangor									5,613	\$724,645	1,609½	\$190,940
Bradford												
Bradley												
Brewer									35	3,500	8	800
Burlington												
Carmel									5	500		
Carroll												
Charleston						\$2,000			3	300		
Chester												
Clifton												
Corinna									22	2,200	15	1,500
Corinth									40	5,000		
Dexter									509	53,445	42	2,805
Dixmont												
Eddington									1	100		
Edinburg												
Enfield												
Etna												
Exeter									57	5,700		
Garland									5	500		
Glenburn												
Greenbush												
Greenfield												
Hampden									2	\$1,300	65	7,100
Hermon											6	350
Holden												
Howland												
Hudson												
Kenduskeag											8	800
Kingman												

PENOBSCOT COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad prop-erty.	Street railroad com-pany prop-erty.	Water com-pany prop-erty.	Electric light com-pany prop-erty.	Gas com-pany prop-erty.	Co's not other-wise enumer-ated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Alton									\$740					
Argyle														
Bangor							1,170	\$149,775	331,100	\$11,500		\$25,500	\$117,000	
Bradford														
Bradley														
Brewer							*369	12,930			\$19,500			
Burlington														
Carmel														
Carroll														
Charleston														
Chester														
Clifton														
Corinna							26	130	1,000			500		
Corinth										1,500				
Dexter										2,900				
Dixmont												1,400		
Eddington														
Edinburg														
Enfield														
Etna														
Exeter							40	2,000						
Garland							5	25						
Glenburn														
Greenbush														
Greenfield														
Hampden														
Hermon														
Holden							4	600						
Howland														
Hudson														
Kenduskeag														
Kingman														

Lagrange														
Lee														
Levant														
Lincoln														
Lowell														
Mattamiscontis														
Mattawamkeag														
Maxfield														
Medway														
Milford								3,680		5,000		5,000		
Millinocket								2,000		1,000				
Mt. Chase														
Newburg														
Newport								3,700		10,000			5,200	
Old Town								16,500	600	20,050		10,000		
Orono														
Orrington		‡3,000				8								
Passadumkeag								‡1,200						
Patten			42		420									
Plymouth								3,600		1,500		1,000		
Prentiss														
Springfield														
Stetson														
Veazie								1,250	4,000	12,600		97,400		
Winn								2,050						
Woodville														
Plantations.														
Drew														
Lakeville														
No. 2, Grand Falls														
Seboeis								1,000						
Stacyville								2,000						
Webster														
		\$3,000			\$420			\$166,660	\$368,970	\$20,500	\$69,650	\$140,800	\$117,000	\$5,200

* Bridge company stock, 38 shares; insurance company stock, 10 shares; other companies stock, 321 shares; total, 369 shares.
 † Insurance company's stock.
 ‡ Bridge company's stock.

PENOBSCOT COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spindles	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Alton												
Argyle									1	\$625		
Bangor										115,000		\$175,000
Bradford									3	1,200	1	800
Bradley												
Brewer								*2	\$150,000			
Burlington												
Carmel												
Carroll												
Charleston											4	1,550
Chester									1	1,000		
Clifton									2	500	2	275
Corinna									2	1,300	5	9,500
Corinth									2	1,400	6	1,500
Dexter			5	\$90,500					3	3,600	1	4,000
Dixmont									3	1,125	2	475
Eddington									1	100	2	3,500
Edinburg												
Enfield					1	\$100,000					1	5,400
Etna												
Exeter												
Garland									5	2,575	2	600
Glenburn												
Greenbush									1	3,500		
Greenfield												
Hampden										62,000		
Hermon												
Holden									1	175	1	225
Howland					1	85,000			1	750		
Hudson												
Kenduskeag									2	1,400		
Kingman										8,500	3	1,300

Lagrange.....							2	1,100		
Lee.....										
Levant.....							2	600	2	500
Lincoln.....			1	15,000			2	1,150	3	8,000
Lowell.....							1	700	†1	7,500
Mattamiscontis.....										
Mattawamkeag.....										
Maxfield.....										
Medway.....										
Milford.....							4	43,500		
Millinocket.....								354,400		
Mt. Chase.....										
Newburg.....										
Newport.....			6	20,250					6	16,200
Old Town.....				103,715						17,410
Orono.....					2	155,800	2	225,000	3	81,000
Orrington.....							4	3,170	2	1,400
Passadumkeag.....							2	2,000	1	1,000
Patten.....							1	2,500	2	2,875
Plymouth.....									1	1,500
Prentiss.....							1	500		
Springfield.....							3	1,525	3	1,800
Stetson.....							1	1,000	1	500
Veazie.....								16,775		
Winn.....								1,000		
Woodville.....										
Plantations.										
Drew.....										
Lukeville.....							1	150		
No. 2, Grand Falls.....										
Seboeis.....							1	800		
Stacyville.....							1	1,500		
Webster.....										
				\$214,465		\$485,800		\$729,400		\$438,620
										\$261,810

* Pulp and paper mills.

† Tannery.

‡ Carding mill.

PENOBSCOT COUNTY—CONTINUED.

Towns.	Machinery not taxed as real estate.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf prop- erty.	Logs and lumber.	Wood and bark.	Estates held in trust.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Alton								\$80					
Argyle					\$750							18	\$450
Bangor				8,293	80,551	\$297,000				368	\$5,930		58,324
Bradford										29	225	10	265
Bradley							\$456	4,626		24	240	5	215
Brewer	\$2,250	*\$40,000			4,440		49,825	3,750	13,190	316	4,610	258	8,035
Burlington	205									13	173		890
Carmel											305		2,560
Carroll										4	50	83	1,555
Charleston	1,945									28	423	70	2,180
Chester	95									18	201	63	1,223
Clifton							700	95		9	93	4	110
Corinna							300			37	448		
Corinth										25	360	51	1,680
Dexter	47,850	5,500	\$9,000				700				780		3,970
Dixmont	1,550												66
Eddington							3,400	232		40	425	53	1,625
Edinburg										2	20	10	52
Enfield							16,120			29	410	128	2,545
Etna										13	135	86	1,640
Exeter												3	150
Garland							125			14	133		
Glenburn							1,000			22	188	13	135
Greenbush							5,534	110		9	51	161	1,063
Greenfield													
Hampden					2,496		38,600			29	460	68	2,700
Heron								60		44	304	152	2,440
Holden							25			16	155	56	985
Howland							23,875	500				41	1,050
Hudson										19	158	1	60
Kenduskeag							1,600			7	245	18	725
Kingman	525						35,315	845		49	790	49	1,241

STATISTICAL ASSESSORS' REPORT.

Lagrange.....	200		675				310				21	242	28	620
Lee.....							375	\$150						
Levant.....							26,480	2,600			35	358		
Lincoln.....											19	223	49	1,132
Lowell.....	700										3	43	1	25
Mattamiscontis.....											35	350	5	100
Mattawamkeag.....							375				5	65	23	357
Maxfield.....														
Medway.....														
Milford.....				4	\$2,675		48,454	535			42	420	21	1,600
Millinocket.....			5,700				30,500						6	275
Mt. Chase.....		\$400												
Newburg.....														
Newport.....		2,000	11,000		325		1,600	125			90	935	123	3,030
Old Town.....													73	2,790
Orono.....			400				2,547				122	1,810	71	1,710
Orrington.....				411	2,925	250	150	130			60	805	138	3,365
Passadunkkeag.....							1,850	725			20	107	32	530
Patten.....		500					700				25	405	37	1,850
Plymouth.....											6	55	24	508
Prentiss.....													2	45
Springfield.....											12	115	62	1,445
Stetson.....													29	920
Veazie.....		3,800									20	395	17	590
Winn.....							4,000				14	187	137	2,335
Woodville.....														
Plantations.														
Drew.....							2,026							
Lakeville.....														
No. 2, Grand Falls.....														
Seboeis.....							500							
Stacyville.....							1,500							
Webster.....													3	150
	\$58,320	\$48,400	\$26,100		\$94,162	\$297,250	\$298,972	\$14,563	\$3,190		\$23,827			\$122,815

*Including materials and stock.

† Two steam boats.

‡ 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.	Amount appropriated for highways.	Amount appropriated for schools.
	No.	Value.							
Alton		\$365		\$100	\$70		\$400	\$200	\$400
Argyle.....	15	500		71			247	200	429
Bangor.....		118,528	\$253,873	\$1,000,000				39,000	46,000
Bradford.....	39	786		1,836			1,550	1,000	900
Bradley.....	18	1,200		3,500			300	300	709
Brewer.....	192	18,695	2,125	23,500			16,475	4,300	7,100
Burlington.....		235			832			350	372
Carmel.....		1,685		2,000	675			1,600	746
Carroll.....	20	405						700	435
Charleston.....	37	1,050	500	1,000				1,200	700
Chester.....	15	468				\$1,000	290	500	300
Clifton.....	7	175			78			300	155
Corinna.....	75	3,230						2,000	1,100
Corinth.....	57	2,405			1,000	5,000	150	1,500	1,720
Dexter.....		7,930	800	9,000			1,900	4,500	4,300
Dixmont.....	46	1,185						3,000	725
Eddington.....	31	1,165		300		1,000	300	1,000	750
Edinburg.....	3	55						100	100
Enfield.....	59	2,170							950
Etna.....	4	325		125	4,650			1,600	436
Exeter.....	18	865		1,000				1,500	710
Garland.....	48	1,195		1,200			1,475	600	825
Glenburn.....	15	445						1,000	500
Greenbush.....	22	690		400				800	630
Greenfield.....	7	305				100		500	410
Hampden.....	112	5,422		2,400	6,375	1,000	2,100	4,000	2,500
Hermon.....	50	1,646		2,000				1,500	1,100
Holden.....	30	1,075		2,000	420		100	700	700
Howland.....	24	840						1,000	600
Hudson.....	8	315						600	350
Kenduskeag.....	39	1,835	200	1,800	500			600	500
Kingman.....	31	1,645			250		950	400	665

Legrange.....							500	600	
Lee.....	25	970		2,500			700	640	
Levant.....	41	1,335		1,000	250		1,500	704	
Lincoln.....	90	3,840	650	1,700		300	1,500	2,000	
Lowell.....	17	378		800			275	250	
Mattamiscontis.....							25	65	
Mattawamkeag.....	31	1,120		1,775	122		300	507	
Maxfield.....	6	150		200			275	150	
Medway.....							350	352	
Milford.....	42	2,905		3,600	1,013		1,300	889	
Millinocket.....	5	305					2,000	1,500	
Mt. Chase.....							600	250	
Newburg.....	29	725	300		525		1,000	1,000	
Newport.....	131	5,175		4,500	410		3,840	1,800	
Old Town.....	50	4,400	500	20,000		125,000	8,250	3,000	
Orono.....	118	6,945		24,000	1,071	5,000	2,000	3,500	
Orrington.....	93	2,695		1,000		4,870	1,750	1,300	
Passadumkeag.....	15	605		1,000			500	400	
Patten.....	69	2,345		900	1,725		2,000	2,100	
Plymouth.....	25	985		1,200			1,200	600	
Prentiss.....	2	30					700	405	
Springfield.....	15	775		630			600	1,422	
Stetson.....	25	740					1,500	575	
Veazie.....	35	3,430		1,000	11,000		350	500	
Winn.....	21	1,005	300	1,500			1,000	750	
Woodville.....							400	200	
Plantations.									
Drew.....							300	250	
Lakeville.....							227	100	
No. 2, Grand Falls.....						800		50	
Seboeis.....						212		125	
Stacyville.....							500	500	
Webster.....								100	
		\$319,933	\$259,248	\$1,129,537	\$30,966	\$138,100	\$33,819	\$111,742	\$104,686

STATE ASSESSORS' REPORT.

PISCATAQUIS COUNTY.

Towns.	No. of polls taxed.	No. of polls not taxed.	Rate of taxation.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total value.	Money at interest.	Town debt.	Amt. of taxes assessed	Stock in trade.	Live stock.
Abbot.....	172	24	.029	\$108,480	\$14,885	\$34,249	\$2,100	\$159,714	\$800	\$4,459	\$5,148	\$4,050	\$25,159
Atkinson.....	144	11	.025	94,901	14,295	24,329	.....	133,525	1,100	3,785	3,673	375	22,753
Blanchard.....	60	5	.025	21,610	28,440	8,011	.....	58,061	.....	1,860	1,631	400	5,560
Brownville.....	504	22	.026	252,822	77,710	50,171	14,990	395,693	2,000	12,000	10,288	17,940	17,231
Dover.....	547	26	.0165	554,300	151,795	145,244	44,958	896,297	31,640	None.	16,429	46,560	46,174
Foxcroft.....	434	35	.025	368,625	85,330	133,660	16,100	603,715	10,900	30,000	16,395	45,150	23,065
Greenville.....	428	10	.016	240,077	26,605	124,301	1,800	392,783	7,700	None.	7,354	36,125	22,344
Guilford.....	440	12	.0205	381,125	23,225	117,020	120	521,490	1,900	5,045	12,012	30,000	25,825
Medford.....	77	8	.026	32,143	20,949	9,577	500	63,169	.....	650	1,834	.....	10,013
Milo.....	316	10	.024	250,605	64,300	69,765	.....	384,670	7,030	19,253	10,141	20,650	32,273
Monson.....	322	1	.0354	105,200	70,940	27,143	6,480	209,763	3,250	10,683	8,379	6,875	13,948
Orneville.....	85	15	.024	46,295	28,115	17,526	400	92,336	.....	1,500	2,301	1,500	9,026
Parkman.....	188	29	.0246	146,160	27,900	32,421	.....	206,481	2,150	1,091	5,643	1,150	27,796
Sangerville.....	378	41	.022	327,755	31,360	79,885	1,000	440,000	4,825	91	10,825	10,650	34,770
Sebec.....	168	27	.026	98,835	20,440	31,568	156	150,999	600	None.	4,429	3,500	23,524
Shirley.....	73	7	.023	21,715	37,653	9,915	6,379	74,662	1,600	None.	1,863	1,850	5,067
Wellington.....	123	18	.0365	57,743	7,032	23,560	47	88,382	1,000	2,000	3,411	1,100	21,162
Williamsburg.....	30	1	.022	10,363	18,778	3,269	276	32,686	.....	300	771	.....	2,860
Willimantic.....	121	12	.025	27,508	43,624	10,097	10,802	92,031	.....	Surpl's	2,664	1,100	7,345
Plantations.													
Bowerbank.....	24	2	.0055	5,410	17,790	.....	1,648	24,848	.....	.....	152	.....	1,648
Elliottsville.....	27	.....	.019	6,300	38,683	795	100	45,878	.....	.....	139	.....	770
Kingsbury.....	32	2	.058	7,280	42,375	4,688	76	54,419	.....	None.	.....	250	4,514
Lake View.....	59	.....	.001	43,460	55,801	23,296	.....	122,557	.....	.....	240	1,000	1,426
	4,753	318	.....	\$3,208,712	\$948,025	\$979,490	\$107,932	\$5,244,156	\$76,495		\$125,722	\$232,225	\$384,253

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									11	\$1,100		
Atkinson												
Blanchard												
Brownville									10	1,000		
Dover					2	\$1,000	1	1,000	109	10,900	25	2,400
Foxcroft									130	13,000		
Greenville									191	19,100		
Guilford									383	36,680		
Medford												
Milo								200				
Monson								500	8	800		
Orneville												
Parkman												
Sangerville									89	8,900		
Sebec												
Shirley												
Wellington												
Williamsburg												
Willimantic												
Plantations.												
Bowerbank												
Elliottsville												
Kingsbury												
Lake View												
						\$1,000		\$1,700		\$91,480		\$2,400

STATE ASSESSORS' REPORT.

PISCATAQUIS COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Co's not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Abbot														
Atkinson														
Blanchard														
Brownville														
Dover											\$10,500	\$700		
Foxcroft											6,000	1,000		
Greenville							15,940	\$15,797	1,000					\$150
Guilford														
Medford														
Milo									6,150					
Monson														
Orneville														
Parkman														
Sangerville														
Sebec							7	35			5,000			
Shirley										500				
Wellington							1	3	360					
Williamsburg														
Willimantic														
Plantations.														
Bowerbank														
Elliottsville										2,500				
Kingsbury														
Lake View										1,800				
								\$15,895	\$18,750		\$21,500	\$16,700		\$150

PISCATAQUIS COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spindles	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Abbot			1	\$1,600					1	\$400	2	\$2,200
Atkinson									4	1,700		
Blanchard												
Browville									2	4,000		1,700
Dover			12	70,000						2,000	2	2,900
Foxcroft			5	32,750					2	5,500	7	22,600
Greenville									2	3,500	1	4,500
Gullford			6	51,000						1,300	2	6,000
Medford												
Milo										1,200		
Monson												
Orneville									1	250	2	3,500
Parkman									1	250		
Sangerville			9	59,525					2	600		
Sebec				1,800					1	600	4	3,350
Shirley									1	2,000	1	350
Wellington									4	1,050		
Williamsburg												
Willimantic									1	500	1	20,000
Plantations.												
Bowerbank												
Elliottsville												
Kingsbury												
Lake View									1	1,500	3	22,000
				\$216,675						\$26,350		\$88,200

STATE ASSESSORS' REPORT.

PISCATAQUIS COUNTY—CONTINUED.

Towns.	Machinery not taxed as real estate.	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.....			\$3,100							44	\$545		
Atkinson.....										8	125		
Blanchard.....	*\$1,500											9	\$240
Brownville.....		\$12,700								55	870	95	2,765
Dover.....	2,750		40,000		\$100	\$1,200				22	353	21	945
Foxcroft.....	800		34,200		3,100	6,000	\$770			98	1,605	32	1,590
Greenville.....					16,025	3,200				49	785	13	535
Guilford.....		2,000	10,100			2,000				65	1,090	59	1,840
Medford.....													
Milo.....						2,000				49	1,155	112	2,957
Monson.....		5,950			60					27	255	26	370
Orneville.....						7,000	400						
Parkman.....						125							
Sangerville.....			17,500							41	425		
Sebec.....					950	800				12	130		
Shirley.....						6,379				8	70	5	105
Wellington.....													
Williamsburg.....												16	685
Willimantic.....				4 $\frac{1}{2}$	225	10,400				31	282	113	914
Plantations.													
Bowerbank.....													
Elliottsville.....													
Kingsbury.....													
Lake View.....					†1,500	6,300	12,000						
	\$5,050	\$20,650	\$104,900		\$21,960	\$46,404	\$13,170			\$7,690			\$12,940

* Machinery in quarry.

† Steamboats.

STATE ASSESSORS' REPORT.

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.	Amount appropriated for highways.	Amount appropriated for schools.
	No.	Value.							
Abbot.....	36	\$1,595						\$1,000	\$1,000
Atkinson				\$1,085				1,500	725
Blanchard	10	311		400				250	200
Brownville	82	5,245			\$5,410	\$30,340		1,600	1,800
Dover.....	46	3,180	\$1,500	2,000	500	2,500		4,000	2,975
Foxcroft.....	97	6,280	3,000	1,000	300	500	\$700	2,000	2,250
Greenville.....	64	2,715	1,775	300		18,500		1,300	1,450
Guilford	78	5,205	500			28,500	500	2,000	2,000
Medford								300	300
Milo	68	3,100			400	32,250		2,000	1,600
Monson	17	645		1,815	970			1,900	1,542
Orneville.....				1,440				800	400
Parkman	27	1,200						2,500	700
Sangerville.....	77	3,780				24,000	800	3,000	1,500
Sebec	4	220		350		1,000		1,200	900
Shirley	9	220						600	232
Wellington	20	345						1,000	530
Williamsburg.....						200		130	325
Willimantic	19	633		400				700	400
Plantations.									
Bowerbank									75
Elliottsville.....	1	100							103
Kingsbury									175
Lake View		1,070							100
		\$35,844	\$6,775	\$8,790	\$7,580	\$137,790	\$2,000	\$27,780	\$21,282

STATE ASSESSORS' REPORT.

SAGADAHOC COUNTY.

Towns.	No. of polls taxed.	No. of polls not taxed.	Rate of taxation.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total value.	Money at interest.	Town debt.	Amt. of taxes assessed	Stock in trade.	Live stock.
Arrowsic	55	5	.019	\$31,297	\$17,422	\$13,509	\$2,604	\$64,832	.....	\$724	\$1,396	.....	\$4,101
Bath.....	3,060	53	.024	3,501,540	253,150	2,117,214	134,245	6,006,149	\$662,460	374,600	153,327	\$415,325	48,975
Bowdoin	195	45	.021	196,095	39,281	35,727	1,294	272,397	3,501	None.	6,305	2,100	27,680
Bowdoinham	298	.....	.0186	365,900	74,435	86,008	.....	526,343	7,030	4,779	10,684	15,375	36,978
Georgetown	201	39	.024	119,010	72,950	19,230	120	211,310	.....	17,940	5,674	4,000	7,190
Perkins	17	2	.011	13,859	22,933	2,195	400	39,387	.....	None.	507	.....	1,340
Phippsburg	327	14	.022	207,980	109,110	70,771	1,853	389,714	2,000	2,000	9,554	5,125	14,693
Richmond	533	.....	.0193	566,381	193,240	231,788	47,360	1,038,769	61,300	None.	21,856	53,600	37,462
Topsham	516	28	.0156	610,833	113,550	111,856	3,708	839,947	11,200	16,542	14,651	25,425	31,654
West Bath	83	6	.019	74,585	31,290	18,371	.....	124,246	1,250	None.	2,526	.....	15,312
Woolwich	259	22	.....	189,992	55,518	48,201	4,369	298,080	2,225	3,410	777	6,775	20,673
	5,544	214		\$5,877,472	\$982,879	\$2,754,870	\$195,953	\$9,811,174	\$750,966		\$227,257	\$527,725	\$246,058

STATE ASSESSORS' REPORT.

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.
Arrowsic									10	\$1,000		
Bath									4,522	501,559	166	\$16,600
Bowdoin									25	2,500		
Bowdoinham									80½	8,880		
Georgetown	35	\$2,500							5	380		
Perkins										3,800		
Phippsburg										5,800		
Richmond									1,074 ⁷ / ₁₆	107,470		
Topsham									230	26,850		
West Bath										800		
Woolwich									184½	12,800		
		\$2,500								\$671,929		\$16,600

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.	Co's not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Arrowsic.....
Bath.....	\$113,484	\$68,400	\$12,400	.....	*\$60,000	.....	.....
Bowdoin.....	2,600	.....	.....	.....	.....	.....
Bowdoinham.....
Georgetown.....
Perkins.....
Phippsburg.....	500	.....	.....	.....	.....	.....	.....
Richmond.....	2,000	.....	.....	.....	.....	.....
Topsham.....	\$2,000	.....	.....	.....
West Bath.....	20,000	.....	.....	.....
Woolwich.....	22	1,320	7,350	.....	.....	.....	.....	.....
								\$115,304	\$80,350	\$12,400	\$22,000	\$60,000		

* Including gas company's property.

SAGADAHOC COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spindles	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Arrowsic	2	\$5,000	.....	.....
Bath
Bowdoin
Bowdoinham	3	6,000	3	\$8,000
Georgetown	1	300	.....	.....
Perkins.
Phippsburg
Richmond.....
Topsham.....	\$239,900	.....	1,200	.....	14,625
West Bath.....	1,100	.....	.....
Woolwich
								\$239,900		\$13,600		\$22,625

STATE ASSESSORS' REPORT.

SAGADAHOC COUNTY—CONTINUED.

Towns.	Machinery not taxed as real estate.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf prop- erty.	Logs and lumber.	Wood and bark.	Estates held in trust.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Arrowsic				85½	\$1,012		\$10,000						
Bath				26,290	315,976		20,000		\$29,080	297	\$8,910	508	\$25,400
Bowdoin					1,726	\$900	7,500			4	45	46	1,986
Bowdoinham				107	2,480			\$50				70	1,270
Georgetown				188	220		400					3	45
Perkins					23,126		2,400			1	10		2,090
Phippsburg					4,330						645	119	4,485
Richmond				328	550		5,775	200	4,100	46	771		1,100
Topsham	\$1,900				514					34	520		
West Bath				69½	514					33	495		
Woolwich				511	4,677	2,500	550			29	435	33	825
	\$1,900				\$354,811	\$3,400	\$46,625	\$250	\$33,180		\$11,831		\$37,201

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.	Amount appropriated for highways.	Amount appropriated for schools.
	No.	Value.							
Arrowsic				\$150				\$250	\$175
Bath	626	\$58,700	\$35,000	75,000				16,000	20,200
Bowdoin	28	1,240						2,432	1,250
Bowdoinham	108	6,270	200					1,400	1,700
Georgetown	44	1,480		745				900	800
Perkins.	5	200					\$50	75	40
Phippsburg		4,245		800	\$12,000			2,060	1,500
Richmond	131	8,380	1,100			\$1,000		2,250	4,010
Topsham	73	6,290		3,000		100,000		2,500	2,000
West Bath								600	600
Woolwich	59	1,900		1,500	300		1,075	2,000	950
		\$88,705	\$36,300	\$81,195	\$12,300	\$101,000	\$1,125	\$30,407	\$33,225

STATE ASSESSORS' REPORT.

SOMERSET COUNTY.

Towns.	No. of polls taxed.	No. of polls not taxed.	Rate of taxation.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total value.	Money at interest.	Town debt.	Amt. of taxes assessed	Stock in trade.	Live stock.
Anson	524	26	.033	\$397,348	\$96,402	\$116,705	\$5,010	\$615,465	\$10,500	\$67,113	\$21,882	\$28,765	\$56,570
Athens	270	17	.027	202,950	18,340	73,191	33	294,514	13,660	1,000	6,565	5,250	48,384
Bingham	217	19	.026	157,570	36,970	54,362	2,400	251,302	6,747	4,236	7,104	15,700	24,534
Cambridge	104	23	.024	76,650	7,170	27,500	255	111,575	3,750	652	2,886	1,800	19,060
Canaan	266	47	.0235	225,880	13,090	47,275	.....	286,245	4,900	3,983	7,515	4,865	36,045
Concord	74	15	.024	37,246	14,015	9,073	557	60,891	.....	943	1,602	.....	9,073
Cornville	213	12	.016	205,715	31,020	50,436	860	288,031	2,500	258	5,034	1,150	42,196
Detroit	148	20	.0191	92,979	12,550	24,601	.....	130,130	6,600	1,439	2,851	2,250	13,517
Embden	149	13	.027	201,908	20,638	30,119	132	252,797	.....	18,287	7,272	.....	23,202
Fairfield	1,058	36	.0185	873,410	162,480	328,030	3,280	1,367,200	15,200	45,086	27,938	61,550	64,170
Harmony	143	21	.0215	111,760	23,490	43,995	15	179,260	7,450	2,236	4,140	4,800	28,890
Hartland	292	32	.....	267,445	37,792	92,586	530	398,353	1,000	22,000	9,241	47,850	13,734
Madison	850	46	.0166	1,206,720	114,719	325,036	13,203	1,659,678	28,030	None.	30,100	47,750	63,168
Mercer	137	19	.021	107,460	16,510	29,953	.....	153,085	.....	None.	3,626	2,600	25,240
Moscow	117	6	.021	56,569	28,660	14,861	.....	100,090	.....	441	2,406	.....	14,056
New Portland	253	12	.0177	87,460	21,135	66,260	.....	252,730	3,200	None.	5,232	8,600	44,200
Norridgewock	437	24	.0212	165,335	79,380	102,045	1,060	545,925	4,500	40,045	12,884	24,225	50,875
Palmyra	230	45	.018	363,440	38,700	44,987	1,439	315,646	3,550	280	6,601	500	42,239
Pittsfield	773	63	.0198	230,520	75,225	173,320	10,700	1,061,410	300	61,391	22,562	50,530	38,615
Ripley	274	22	.023	802,165	14,070	24,198	495	126,803	200	689	3,303	1,800	22,042
St. Albans	129	22	.023	87,440	14,070	24,198	.....	376,526	24,300	2,748	8,069	6,700	47,058
Skowhegan	274	25	.0193	259,690	29,750	87,086	.....	3,205,025	221,100	12,072	49,362	187,565	100,265
Smithfield	1,284	61	.0144	2,080,200	241,705	808,695	74,425	3,205,025	221,100	12,072	49,362	187,565	100,265
Solon	123	13	.0195	89,811	19,436	20,805	57	130,109	700	None.	2,624	1,000	18,192
Starks	284	31	.0235	253,460	25,020	67,758	14,833	362,121	6,300	4,058	9,361	10,900	38,023
Starks	188	14	.021	133,820	20,430	40,905	1,085	186,240	.....	3,000	4,688	1,000	35,695

Plantations.													
Bigelow	14	1	.0021	10,300	25,507	3,580	550	39,937	.....	None.	110	.....	3,582
Brighton	79	29	.031	33,436	6,409	17,860	47	57,752	2,550	527	1,948	1,250	13,020
Carratunk	78	2	.0108	40,142	16,145	10,192	.....	66,479	800	1,500	874	1,000	6,313
Dead River	28	2	.0008	11,525	9,550	3,300	.....	24,375	.....	.....	221	.....	3,300
* Dennistown	24	1	.003	7,736	20,968	1,880	.....	30,584	.....	.....	.....	.....	1,982
Flagstaff	50	2	.....	17,345	13,060	5,683	.....	36,088	.....	1,525	430	840	3,316
Highland	15	3	.0091	3,805	17,883	1,557	.....	23,245	.....	.....	226	.....	1,557
Jackman	111	4	.015	39,430	23,636	22,637	300	86,003	.....	.....	.....	11,803	9,434
Lexington	71	5	.009	25,130	13,135	11,017	2,500	51,842	1,600	669	538	.....	5,797
Mayfield	33	4	.085	5,135	48,295	3,165	500	57,095	.....	109	570	25	2,528
Moose River	83	.....	.007	24,579	30,950	4,919	750	61,198	.....	.....	595	100	5,104
Pleasant Ridge	37	2	.007	11,965	4,815	6,098	.....	22,878	.....	.....	216	.....	5,019
The Forks	51	6	.046	22,550	21,275	7,147	235	51,207	.....	.....	287	1,535	5,557
West Forks	42	5	.008	12,665	25,300	2,231	260	40,456	.....	.....	387	.....	2,231
	9,254	728		\$8,953,234	\$1,475,285	\$2,806,048	\$135,723	\$13,370,290	\$369,437		\$271,250	\$533,703	\$990,793

* Valuation of 1890.

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 ..									45	\$4,282		
Athens ..									20	2,000		
Bingham ..									20	2,000		
Cambridge ..									5	500		
Canaan ..												
Concord ..												
Cornville ..									14	1,400		
Detroit ..									3	300		
Embsden ..												
Fairfield ..					1	\$500			809	80,900	425	\$42,500
Harmony ..												
Hartland ..									64	6,090		
Madison ..									492	43,265		
Mercer ..												
Moscow ..												
New Portland ..									79	6,520	10	650
Norridgewock ..									107	10,700	60	6,000
Palmyra ..												
Pittsfield ..									442	44,200		
Ripley ..												
St. Albans ..									66	6,600	20	100
Skowhegan ..									2,144	238,570		
Smithfield ..									3	300		
Solon ..									113	11,300		
Starks ..									33	3,300		

Plantations.

Bigelow														
Brighton														
Carratunk														
Dead River														
Dennistown														
Flagstaff														
Highland														
Jackman									2,000					
Lexington														
Mayfield														
Moose River														
Pleasant Ridge														
The Forks														
West Forks														
		\$10,600		\$6,665		\$16,520		\$6,160	\$13,275	\$42,260	\$54,550	\$49,800		\$20,750

SOMERSET COUNTY—CONTINUED.

Towns.	Machinery not taxed as real estate.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf prop- erty.	Logs and lumber.	Wood and bark.	Estates held in trust.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Anson							\$12,000			6	\$95	12	\$425
Athens	\$300									16	115	64	2,570
Bingham			\$346				2,800			43	645	12	335
Cambridge										9	110	60	1,465
Canaan												15	395
Concord							240			15	62		
Cornville							1,900			14	140	55	1,125
Detroit			600				485			12	115	4	90
Emden							7,029						
Fairfield		\$2,500	9,000		\$1,100		39,700	\$2,000		97	1,940		
Harmony									\$900				1,382
Hartland	12,000									16	316	10	725
Madison	700		100,000				41,560			40	473	126	3,540
Mercer							125			4	60	58	1,375
Moscow										28	225		
New Portland							1,300			16	335	38	955
Norridgewock							600					15	500
Palmyra										10	137		
Pittsfield	1,700	7,250	25,000				6,000			102	1,085	58	1,765
Ripley										4	75		
St. Albans							100			36	313	19	605
Skowhegan	36,900				6,180		8,605	2,220	12,000	141	2,060	177	8,355
Smithfield													
Solon			5,400				9,048			60	675	9	840
Starks							25			10	160	47	945

Plantations.											
Bigelow			500								
Brighton											
Caratunk					499				33	250	
Dead River											
Dennistown											
Flagstaff						700			5	44	11
Highland											183
Jackman											300
Lexington			2,500						5	40	7
Mayfield	500				600				2	12	
Moose River					420						
Pleasant Ridge									14	153	
The Forks											3
West Forks											140
	\$52,100	\$9,750	\$143,346		\$7,280		\$133,036	\$4,920	\$12,900		\$9,635
											\$28,195

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.	Amount appropriated for highways.	Amount appropriated for schools.
	No.	Value.							
Anson	54	\$3,050	\$500	\$1,200	.....	\$5,000	.....	\$1,500	\$2,433
Athens	31	1,025	.....	100	.....	800	.....	2,500	800
Bingham	36	1,765	400	600	\$1,490	.....	.....	2,500	1,000
Cambridge	19	580	75	.....	405	.....	.....	1,000	291
Canaan	40	1,070	.....	2,400	.....	1,000	.....	1,900	823
Concord	8	225	.....	400	.....	.....	.....	600	276
Cornville	31	885	.....	.....	.....	.....	.....	1,500	800
Detroit	24	644	.....	700	.....	.....	.....	700	475
Embden .....	.....	.....	.....	.....	.....	.....	.....	2,000	432
Fairfield	87	7,950	1,000	3,000	1,100	25,000	\$30,000	4,500	7,000
Harmony .....	.....	588	.....	.....	.....	.....	500	1,200	723
Hartland	30	1,974	.....	1,700	9,427	10,000	.....	1,800	1,100
Madison	75	5,253	2,000	.....	1,650	.....	.....	6,000	6,300
Mercer	22	715	.....	400	.....	.....	.....	1,200	600
Moscow	22	470	.....	.....	111	.....	.....	800	375
New Portland	13	500	.....	.....	.....	.....	.....	1,500	750
Norridgewock	92	5,705	.....	500	.....	.....	.....	4,100	2,900
Palmyra .....	.....	.....	.....	1,500	.....	.....	.....	2,000	1,100
Pittsfield	132	7,075	500	1,995	.....	111,500	1,995	3,500	3,600
Ripley	19	496	.....	.....	.....	.....	.....	800	462
St. Albans	45	1,310	.....	2,250	.....	.....	.....	1,100	1,200
Skowhegan	304	23,310	12,400	9,400	925	.....	6,300	11,400	10,000
Smithfield	23	670	.....	400	.....	.....	.....	.....	.....
Solon	11	1,055	.....	.....	.....	100	.....	2,200	1,350
Starks	27	865	.....	.....	.....	.....	.....	1,700	650

Plantations.									
Bigelow								80	
Brighton	8	237					1,200	350	
Carratunk	18	730						350	
Dead River								125	
Dennistown								200	
Flagstaff								150	
Highland								61	
Jackman								200	
Lexington								131	
Mayfield								200	
Moose River				45				150	
Pleasant Ridge	6	325						150	
The Forks	4	150						310	
West Forks									
		\$67,622	\$16,875	\$26,545	\$15,253	\$153,300	\$38,795	\$59,200	\$47,752

WALDO COUNTY.

Towns.	No. of polls taxed.	No. of polls not taxed.	Rate of taxation.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total value.	Money at interest.	Town debt.	Amt. of taxes assessed	Stock in trade.	Live stock.
Belfast	1,271	140	.018	\$1,875,510	\$132,475	\$763,683	\$8,975	\$2,780,643	\$138,200	.....	\$53,864	\$265,700	\$64,802
Belmont	99	22	.0253	69,760	13,025	10,607	60	93,452	200	\$5,779	2,752	800	8,892
Brooks	201	16	.021	185,260	19,955	32,264	800	238,279	.....	4,138	5,626	6,900	20,506
Burnham	199	42	.022	128,760	26,325	31,863	1,125	188,013	.....	.....	4,732	5,300	21,858
* Frankfort	380	10	.016	151,035	19,710	63,815	200	234,760	4,273	4,100	4,876	5,550	20,985
Freedom	133	14	.015	115,300	14,450	30,267	1,024	161,041	.....	.....	2,681	6,562	18,383
Islesborough	208	46	.012	157,692	398,694	63,467	3,146	622,999	.....	2,736	7,778	2,550	8,172
Jackson	123	17	.....	90,925	17,900	24,465	120	133,410	200	.....	3,011	800	23,786
Knox	150	19	.022	126,210	15,970	28,715	.....	170,895	.....	2,000	4,219	1,650	24,795
Liberty	188	30	.0214	140,700	19,930	43,235	.....	203,865	4,475	2,670	4,851	8,000	24,530
Lincolntonville	298	73	.025	213,596	36,290	33,737	50	283,673	800	3,883	7,802	3,755	25,712
Monroe	257	28	.025	176,816	22,713	52,115	1,204	252,848	1,950	290	7,073	5,000	42,941
Montville	264	46	.025	198,430	31,115	53,231	310	283,086	1,650	1,500	7,473	4,600	35,532
Morrill	114	11	.024	90,582	5,318	27,415	.....	123,315	6,808	388	2,927	2,800	11,852
Northport	147	37	.018	111,020	157,575	20,289	970	289,854	2,406	1,000	5,585	1,050	13,344
Palermo	191	20	.0276	103,971	17,355	41,458	.....	162,784	700	.....	5,067	3,000	36,476
Prospect	199	19	.02	111,177	25,933	18,742	2,450	158,302	.....	1,864	3,763	1,875	14,239
Searsport	280	75	.0196	354,177	69,142	166,875	6,305	596,499	1,500	None.	12,531	16,525	25,215
Searsmont	272	28	.0168	229,317	27,125	47,999	.....	304,441	200	600	5,904	10,010	30,155
Stockton Springs	233	36	.0205	169,756	41,093	28,176	265	239,290	125	3,869	5,604	3,240	10,880
Swanville	138	41	.0235	97,340	19,755	18,746	831	136,672	400	.....	3,722	2,160	16,377
Thorncliffe	136	22	.017	133,330	15,775	39,875	.....	188,980	1,000	200	3,620	5,600	27,985
Troy	192	35	.018	183,770	12,765	59,260	.....	255,795	14,400	2,528	5,180	2,600	39,192
Unity	224	12	.0225	212,641	21,757	86,075	667	321,140	14,225	3,000	7,793	7,525	36,755
Waldo	117	18	.017	96,055	21,685	16,817	262	134,819	.....	1,300	2,644	250	15,409
Winterport	483	81	.019	383,429	44,351	95,839	906	624,585	14,850	None.	11,416	24,600	41,645
	6,497	938		\$5,906,469	\$1,248,181	\$1,899,030	\$29,730	\$9,083,440	\$208,362		\$192,494	\$398,342	

* Valuation of 1900.

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	1,297	\$151,350	215	\$2,400
Belmont.....												
Brooks									5	500		
Burnham									15	1,500	36	3,100
Frankfort												
Freedom									35	3,500	1	100
Islesborough.....								5,500	4	400	5	500
Jackson.....												
Knox									17	1,700		
Liberty									12	1,200		
Lincolnton									30	3,000		
Monroe									2	200		
Montville									70	6,845		
Morrill									30	3,690		
Northport									9	900		
Palermo												
Prospect									34	350		
Searsport									662	76,350		
Searsmont									18	2,250		
Stockton Springs.....									104	1,050		
Swanville												
Thorndike									36	3,600		
Troy												
Unity									31	2,950		
Waldo									7	600		
Winterport									23	2,300		
								\$6,600		\$264,235		\$6,100

STATE ASSESSORS' REPORT.

WALDO COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Co's not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Belfast							5	\$500	\$8,550		\$6,500		*\$13,420	
Belmont														
Brooks									1,800		1,500			
Burnham														
Frankfort														
Freedom														
Islesborough								6,075						
Jackson														
Knox									360					
Liberty														
Lincolnville														
Monroe														
Montville														
Morrill														
Northport											5,300			
Palermo														
Prospect									565					
Searsport							110	11,000						
Searsmont														
Stockton Springs							20	500						
Swanville														
Thorndike									1,500					
Troy														
Unity									1,200					
Waldo														
Winterport							108	1,680			5,000			
								\$19,755	\$13,915		\$18,300		\$13,420	

* Including electric light companies property.

WALDO COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spindles	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Belfast									2	\$2,000	3	\$11,200
Belmont									1	1,400		
Brooks									3	1,700	2	2,100
Burnham									2	1,200	2	200
Frankfort												
Freedom									1	1,000	2	1,500
Islesborough												
Jackson												
Knox									1	450		
Liberty									6	3,200	4	6,300
Lincolnton												
Monroe									3	525		
Montville									2	1,020	2	750
Morrill									4	3,900		
Northport												
Palermo												
Prospect									1	800		
Searsport									3	1,000	3	900
Searsmont									1	600	8	4,500
Stockton Springs									1	75		
Swanville									1	1,000		
Thordike									1	1,200		
Troy												
Unity									1	810		
Waldo												
Winterport									2	1,400	1	400
										\$23,280		\$27,850

STATE ASSESSORS' REPORT.

WALDO COUNTY—CONTINUED.

Towns.	Machinery not taxed as real estate.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf prop- erty.	Logs and lumber.	Wood and bark.	Estates held in trust.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Belfast.....	\$30,150			1,257	\$4,613	\$22,700			\$12,800	127	\$1,925	639	\$24,955
Belmont.....										7	75	8	200
Brooks.....	300	\$200	\$300							20	337	41	1,300
Burnham.....	300						\$930						
Frankfort.....	7,700			97	1,000		540			22	530	47	1,630
Freedom.....							500	\$170		5	85	13	725
Islesborough.....	600			5,295	33,400					84	1,260	30	1,165
Jackson.....												11	367
Knox.....												10	260
Liberty.....							600	1,500		36	365	70	1,645
Lincolnton.....					520								
Monroe.....										16	178	58	1,580
Montville.....										31	219	108	2,895
Morrill.....							1,592			17	129	69	794
Northport.....				284 $\frac{1}{2}$	854		500			50	410	11	490
Palermo.....										2	37	6	231
Prospect.....						200							
Searsport.....	1,600			5,799 $\frac{1}{2}$	29,640	8,650	1,500			59	615	48	2,170
Searsmont.....							643			17	175	154	2,331
Stockton Springs.....				1,366	9,356	500				35	425	44	1,025
Swanville.....					115							6	140
Thordike.....										9	155	19	545
Troy.....										21	530	66	1,858
Unity.....							450	15	22,866	3	35	20	760
Waldo.....												10	160
Winterport.....	725			554	1,713	8,725				60	492	73	2,195
	\$40,775	\$200	\$300		\$81,894	\$40,775	\$7,255	\$1,685	\$35,666		\$7,777		\$50,021

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.	Amount appropriated for highways.	Amount appropriated for schools.
	No.	Value.							
Belfast	287	\$17,999	\$20,900		\$35,264			\$8,500	\$11,850
Belmont	27	440			60			1,000	416
Brooks	51	1,835	400		786		\$200	1,200	584
Burnham				\$4,000				800	683
Frankfort	35	1,695			7,200				
Freedom	29	900		300	366			600	600
Islesborough	48	2,205		3,000	*4,786			2,000	935
Jackson	15	432						1,200	500
Knox	15	310						1,500	525
Liberty	37	920						1,100	789
Lincolnton								1,700	1,100
Monroe	50	1,470						2,000	1,600
Montville	60	1,490						3,000	1,000
Morrill	28	446		200				1,000	336
Northport	25	1,005	300					1,650	700
Palermo	25	1,014		260				1,500	755
Prospect	45	1,595		550				1,800	518
Searsport	71	4,565	4,100	3,500			3,610	1,900	1,700
Searsmont	53	1,635						1,800	949
Stockton Springs	54	1,890		1,000				900	800
Swanville	19	445						1,600	
Thorndike	37	990		300				1,000	430
Troy	31	880		1,500		\$245	200	1,800	712
Unity	25	1,161		600				2,000	1,000
Waldo	20	360			300			1,000	475
Winterport	65	4,605	700	2,935	1,300		4,300	3,000	2,100
		\$50,287	\$26,400	\$18,085	\$50,062	\$245	\$8,310	\$45,550	\$30,467

* Boats.

STATE ASSESSORS' REPORT.

WASHINGTON COUNTY.

Towns.	No. of polls taxed.	No. of polls not taxed.	Rate of taxation.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total value.	Money at interest.	Town debt.	Amt. of taxes assessed	Stock in trade.	Live stock.
Addison.....	263	20	.035	\$118,607	\$17,835	\$32,768	\$451	\$169,661	.....	None.	\$6,733	\$7,490	\$14,378
Alexander.....	84	13	.0341	33,364	8,975	12,818	.....	55,157	\$150	564	2,108	100	10,505
Baileyville.....	45	11	.025	25,181	34,863	7,277	.....	67,321	.....	750	1,779	.....	7,062
Baring.....	59	5	.021	32,564	23,934	15,914	125	72,537	1,100	1,700	1,523	3,150	3,049
Beddington.....	30	1	.024	6,995	21,400	1,332	60	29,787	.....	1,160	807	75	1,242
Brookton.....	75	.....	.022	19,100	21,600	8,291	.....	48,991	.....	1,000	1,302	1,500	4,098
Calais.....	1,783	.....	.0245	1,682,073	233,945	343,073	82,647	2,841,738	253,030	131,000	74,971	242,300	51,734
Centerville.....	21	.....	.0202	8,912	36,285	3,422	.....	48,619	.....	.....	1,041	.....	2,631
Charlotte.....	91	7	.0266	48,975	12,565	11,137	.....	72,677	.....	1,400	2,199	.....	9,309
Cherryfield.....	431	19	.031	326,934	17,196	136,066	1,385	481,581	2,500	1,600	12,407	25,100	19,575
Columbia.....	153	13	.034½	46,893	16,666	22,618	.....	86,177	8,150	.....	3,394	795	8,690
Columbia Falls.....	175	7	.0278	68,866	20,125	19,340	4,424	112,755	2,240	2,519	3,660	2,600	6,775
Cooper.....	58	5	.036	18,270	14,872	7,226	.....	40,368	.....	.....	1,801	.....	5,617
Crawford.....	39	2	.03	9,435	14,324	5,296	60	29,115	.....	400	990	.....	3,885
Cutler.....	171	7	.046	42,462	24,256	15,489	380	82,587	.....	6,713	4,141	2,350	8,360
Danforth.....	270	8	.027	108,175	55,120	45,850	10,060	219,205	.....	None.	6,729	13,100	18,646
Deblois.....	24	2	.024	7,055	11,401	2,413	.....	20,869	.....	.....	.....	.....	1,318
Dennysville.....	112	11	.019	77,111	9,279	47,024	475	133,889	3,062	None.	2,879	8,550	6,493
East Machias.....	370	.....	.0156	217,788	36,850	95,499	23,137	373,274	8,000	None.	6,933	15,000	18,767
Eastport.....	1,437	43	.025	1,248,005	60,100	599,398	23,800	1,981,303	.....	80,571	52,593	274,925	24,029
Edmunds.....	108	12	.039	22,391	41,524	7,299	4,050	75,264	.....	2,000	3,165	.....	4,983
Forest City.....	36	2	.0406	3,750	4,682	2,186	2,107	12,125	.....	.....	600	2,080	1,319
Harrington.....	371	35	.024	153,841	20,912	37,780	87	212,620	1,150	None.	5,899	4,955	12,018
Jonesborough.....	139	4	.03	43,038	40,265	9,571	13,927	106,801	.....	2,252	3,549	2,500	5,799
Jonesport.....	529	31	.022	250,741	63,343	112,383	3,838	430,305	6,950	None.	11,083	19,625	11,391
Lubec.....	750	15	.015	511,305	34,603	309,166	2,220	857,294	43,255	1,000	15,110	40,375	31,430

Machias.....	519	11	.0252	455,678	31,142	243,107	1,150	721,077	13,150	2,000	19,728	59,625	19,324
Machiasport.....	361		.027	111,316	23,497	32,343	7,608	174,764			5,801	5,225	9,928
Marion.....	35	1	.032	8,375	14,262	3,266		25,903		None.	934		1,463
Marshfield.....	56		.0184	31,914	10,392	6,015	7,235	55,556		25	1,154		3,922
Meddybemps.....	53	1	.05	16,550	4,320	5,727		26,597		2,302	1,432	200	4,337
Milbridge.....	467	33	.024	291,294	32,041	67,792	5,713	396,845		7,795	10,925	14,350	9,923
Northfield.....	37	2	.0285	9,223	17,830	3,906		30,959		None.	893	75	2,856
Pembroke.....	283	38	.02	219,498	31,198	61,294	4,820	316,810		2,000	7,197	22,950	24,182
Perry.....	242	29	.025	119,152	17,795	26,792	1,823	165,562			4,623	3,970	20,219
Princeton.....	273	34	.019	138,150	38,714	43,201	3,225	223,290		952	5,062	14,200	12,665
Robbinston.....	185	18	.028	94,629	25,006	26,079	3,115	148,829	500	1,366	4,725	5,350	13,459
Roque Bluffs.....	34	6	.022	12,044	8,046	3,629	800	24,519		None.	647	50	2,686
Steuben.....	293	15	.024	103,305	36,864	25,373	370	145,912	1,700	1,400	4,361	3,675	12,494
Talmadge.....	20	1	.01934	4,375	49,680	2,621	15	46,691					2,191
Topsfield.....	71		.026	20,179	36,810	10,367		67,356	500	500	1,968	853	8,368
Trescott.....	124	13	.044	33,482	5,156	12,473		51,111		2,655	2,605		9,309
Vanceboro.....	141	6	.019	57,195	43,542	14,314	1,266	118,317			2,671	6,550	3,734
Waite.....	39	5	.029	8,120	8,755	3,860		20,735		None.	700	250	3,350
Wesley.....	57	2	.033	14,972	9,085	7,384	45	31,486			1,210	325	5,475
Whiting.....	99	5	.022	53,368	10,274	18,843	870	83,355		None.	2,081	1,969	5,967
Whitneyville.....	96	4	.032	34,684	7,995	16,704		59,383		903	2,188	910	4,849
Plantations.													
Codyville.....	17		.0034	3,412	22,365	1,788	16	27,581		None.	110		1,804
Grand Lake Stream..	49	5	.0135	40,074	19,884	2,494	315	62,767		None.	921	690	1,209
No. 14.....	29	1	.004	6,545	19,768	3,052		29,365					2,092
No. 21.....	18	1	.01	3,440	16,749	1,751		21,940			287		1,641
	11,222	519		\$7,022,805	\$1,429,490	\$3,044,811	\$211,624	\$11,708,730	\$345,437		\$310,219	\$807,608	\$480,549

STATE ASSESSORS' REPORT.

WASHINGTON COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Co's not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Addison														
Alexander														
Baileyville									\$500					
Baring														
Beddington														
Brookton														
Calais	7	\$350						\$4,000	27,000	\$10,000	\$40,000	\$16,255		
Centerville														
Charlotte									300					
Cherryfield							8	1,200				2,500		\$5,600
Columbia									500					
Columbia Falls									600					
Cooper														
Crawford														
Cutler														
Danforth														
Deblois														
Dennysville									1,570					
East Machias									3,500					
Eastport									18,700			5,500		
Edmunds														
Forest City														
Harrington														
Jonesborough									850					
Jonesport														
Lubec														
Machias					44	\$4,400	30	750						
Machiasport									1,450		500			

WASHINGTON COUNTY—CONTINUED.

Towns.	Machinery not taxed as real estate.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf prop- erty.	Logs and lumber.	Wood and bark.	Estates held in trust.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Addison				534	\$2,434	\$1,300	\$516	\$917		29	\$287	167	\$2,950
Alexander												72	*1,638
Baileyville													
Baring							6,000			15	200	75	1,490
Beddington												1	20
Brookton							1,000				75		518
Calais	\$5,100				19,620	81,000	142,850			193	4,925	625	38,900
Centerville													
Charlotte										25	256	47	1,204
Cherryfield	1,500			650	4,325	4,000	57,356			37	925	204	7,140
Columbia					568		210			48	583	170	2,702
Columbia Falls	200				2,875	425	2,619	865		29	304	178	2,615
Cooper												66	1,309
Crawford										4	35	45	1,055
Cutler					1,160	650		239		16	160	99	2,253
Danforth	5,400						10,200			57	1,425	86	2,575
Deblois	350											25	515
Dennysville				23	85	1,900	6,828	435		14	200	99	2,479
East Machias		\$1,000		307	1,953	3,000	25,000	80		52	1,018	374	12,198
Eastport				600	6,420	140,000			\$5,000	150	1,500	84	6,720
Edmunds				15	123		4,050					8	175
Forest City	100		\$80				135			9	78	10	192
Harrington				1,020	10,141					22	339	135	4,720
Jonesborough						1,625	6,961	4,914		19	215	39	858
Jonesport			800	5,318	28,203	3,000				105	1,955	67	2,045
Lubec	25,600		101,262		27,010	35,000				230	3,870	1582	18,264
Machias	2,700			4,286	25,384	9,720	66,336	820	7,000	41	615	260	10,250
Machiasport					7,830	6,700				45	732	122	3,895

Marion.....			600						7	85	26	777
Marshfield.....			34		123			7,000	9	95	67	1,859
Meddybemps.....											20	765
Milbridge.....	3,320			4,327	25,967	5,100	25	190	49	735	270	4,050
Northfield.....											19	620
Pembroke.....		3,100	1,775		1,116				87	1,400	290	7,595
Perry.....		135	1,823		300							
Princeton.....			25	4	1,600		7,250	2,125	59	852	143	2,899
Robbinston.....	5,300					1,150						2,650
Rogue Bluffs.....				20	333	25	800		8	64	27	\$416
Steuben.....	200			112	961	950		1,250		330		2,334
Talmadge.....											16	230
Topsfield.....												421
Trescott.....			115	43	355			449	15	180	77	1,400
Vanceboro.....					100		66		25	500	10	350
White.....									9	90	8	100
Wesley.....			27						7	50	52	1,233
Whiting.....		1,224	88	254	172	580	6,234	1,048	6	75	60	1,620
Whitneyville.....	450			112	337		7,275		10	137	56	2,130
Plantations.....												
Codyville.....												
Grand Lake Stream.....									7	70	7	125
No. 14.....											18	760
No. 21.....											2	70
	\$50,220	\$5,459	\$106,585		\$169,675	\$296,125	\$351,711	\$13,332	\$19,000	\$24,360		\$161,075

* Includes 19 sleighs and pungs, \$330. † Includes 162 sleighs and pungs, \$3,564. ‡ Including 23 pungs. § Including 10 pungs and 8 harnesses.

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.	Amount appropriated for highways.	Amount appropriated for schools.
	No.	Value.							
Addison	61	\$2,315		\$300	*\$1,932		\$116	\$995	\$1,029
Alexander	13	425						1,000	266
Baileyville	11	215						600	350
Baring.....	27	1,050					200	400	320
Beddington	3	55						250	70
Brookton.....		425		800				225	300
Calais	475	36,440	\$29,640	64,475	3,620			8,500	11,840
Centerville.....									
Charlotte.....	17	368						500	353
Cherryfield.....	86	4,730	4,500	200			2,000	1,200	1,500
Columbia.....	26	920						700	470
Columbia Falls.....	33	1,155			1,516			60	456
Cooper.....	10	300		1,000				800	170
Crawford.....	10	265			116			400	112
Cutler.....	27	1,000	200		147		100	500	586
Danforth.....	60	3,565	1,000	2,500		\$1,000		1,500	1,475
Deblois.....	6	230							
Dennysville.....	27	1,335		200	213			300	561
East Machias.....	88	7,420		5,000	28,000			1,000	1,310
Eastport.....	93	18,255		10,000	203,629		4,950	2,500	6,750
Edmunds.....	16	680			1,338			500	513
Forest City.....	11	286						75	250
Harrington.....	79	4,457			87			1,000	1,175
Jonesborough.....	30	1,140		1,200	1,111		300	500	590
Jonesport.....	117	6,870			†12,082		1,500	1,200	2,500
Lubeck.....	223	14,025	800		3,210			2,100	2,404
Machias.....	94	7,740	1,100	5,950	2,213	25,000		2,500	2,800
Machiasport.....	82	4,785		500	7,556		6,000	1,000	1,200

Marion	4	125		217	3,500		200	100
Marshfield	12	260					400	240
Meddybemps	8	375			3,000		300	125
Milbridge	94	4,040		6,630	1,300	1,150	1,250	1,600
Northfield	8	355					180	175
Pembroke	93	3,996					650	1,321
Perry	51	1,625	550				850	760
Princeton	75	4,410		400			1,236	500
Robbinston		1,735	1,300				800	700
Roque Bluffs	4	80	400				200	150
Steuben		2,210		219		202	1,100	785
Talmadge	8	215				360	300	100
Topsfield	9	225					700	800
Trescott	19	665			200		900	372
Vanceboro	39	3,080	1,200					644
Waite	5	70					200	125
Wesley	8	100	200	219			300	200
Whiting	29	645		260			700	320
Whitneyville		616	500				300	320
Plantations.								
Codyville							150	60
Grand Lake Stream	8	350				125		200
No. 14	5	200						
No. 21	1	40					100	100
		\$145,888	\$38,440	\$95,075	\$274,715	\$34,000	\$16,943	\$33,961
								\$49,047

* Bouts.

† Fish boats.

STATE ASSESSORS' REPORT.

YORK COUNTY.

Towns.	No. of polls taxed.	No. of polls not taxed.	Rate of taxation.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total value.	Money at interest.	Town debt.	Amt. of taxes assessed	Stock in trade.	Live stock.
Acton	189	.....	.017	\$150,085	\$57,840	\$26,888	\$8,426	\$243,233	.....	None.	\$9,522	\$100	\$25,533
Alfred	209	22	.023	220,140	23,514	56,419	3,915	303,988	\$8,080	\$3,500	7,514	2,610	19,424
Berwick	633	45	.0155	668,477	175,524	85,278	14,357	943,636	6,050	16,531	16,525	12,800	34,098
Biddeford	3,667	90	.025	5,355,808	477,760	912,351	72,200	6,818,119	4,000	357,860	177,790	251,740	92,409
Buxton	506	52	.0145	493,374	92,421	91,221	4,749	681,765	10,850	None.	10,897	15,535	39,217
Cornish	286	26	.02	240,965	35,730	58,932	1,553	337,180	.....	.....	7,601	21,250	33,458
Dayton	133	18	.0144	129,740	36,585	26,436	350	193,111	5,685	None.	3,179	50	16,210
Eliot	344	46	.019	309,785	46,275	55,965	6,160	398,185	7,100	852	8,420	9,575	18,552
Hollis	348	50	.0195	264,751	45,098	58,995	2,291	371,138	.....	8,087	8,093	7,150	30,215
Kittery	765	60	.02	495,600	80,845	43,855	12,353	632,653	.....	3,684	14,756	5,960	19,165
Kennebunk	843	.....	.0142	1,311,215	332,190	480,950	47,695	2,172,050	141,500	.....	33,375	55,750	47,060
Kennebunkport	575	86	.0165	681,840	380,490	149,580	7,550	1,219,460	34,730	25,000	21,542	29,430	47,525
Lebanon	336	59	.023	209,774	100,872	40,699	15,956	367,301	500	None.	9,493	2,800	30,623
Limington	263	.....	.021	212,944	36,523	41,240	2,525	293,232	.....	None.	6,946	1,750	32,425
Limerick	232	32	.024	208,495	15,635	56,706	3,200	283,436	1,900	.....	7,499	4,850	18,836
Lyman	197	22	.0155	202,332	74,207	30,032	981	307,552	.....	.....	7,185	3,500	21,533
Newfield	172	16	.016	143,953	36,265	33,496	5,601	219,315	.....	None.	4,025	5,000	22,735
North Berwick	463	.....	.0216	468,687	55,150	117,524	12,550	653,911	.....	3,580	15,513	14,200	28,504
Old Orchard	286	12	.0183	452,970	422,822	55,217	2,000	933,009	175	43,079	18,759	3,700	3,550
Parsonsfield	338	10	.0173	306,540	45,930	61,990	3,850	412,310	.....	1,840	4,675	40,636	.....
Sanford	1,569	.....	.015	1,905,075	193,545	364,393	12,775	2,475,788	.....	1,355	41,843	149,050	58,718
Saco	1,926	107	.02	2,514,100	436,810	788,061	102,265	3,841,236	43,430	115,567	82,602	118,150	73,208
Shapleigh	222	25	.019	133,318	45,213	33,952	12,875	225,358	.....	.....	4,948	5,775	23,089
South Berwick	841	46	.018	828,642	109,310	189,425	33,895	1,161,272	.....	8,500	23,425	29,900	30,900
Waterboro	310	83	.019	210,575	72,020	45,370	4,710	332,675	.....	7,250	18,233	11,815	47,381
Wells	546	69	.027	530,546	227,329	84,855	14,330	857,051	1,850	1,785	33,265	13,880	44,567
York	720	.....	.0177	923,594	690,005	168,721	15,730	1,798,050	.....	28,604	.....	.....	.....
	16,921	976		\$19,567,328	\$4,345,299	\$4,138,551	\$424,836	\$28,476,014	\$335,250		\$608,262	\$786,645	\$931,073

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.....									6	\$600		
Alfred.....							1	\$200	228	17,440		
Berwick.....									59	2,950		
Biddeford.....									642	64,200		
Buxton.....								2,200	109	10,900		
Cornish.....									18	1,800		
Dayton.....									28	2,550		
Eliot.....									16	1,600		
Hollis.....									54	4,900	1	\$100
Kittery.....									13	680		
Kennebunk.....							139	10,150	1,169	122,300		
Kennebunkport.....			20	\$2,000					198	19,825		
Lebanon.....									10	1,000		
Limington.....									19	1,900		
Limerick.....									1,024	102,400	35	3,500
Lyman.....									18	1,800		
Newfield.....									40	4,000		
North Berwick.....									641	49,770		
Old Orchard.....									44	3,300		
Parsonsfield.....									28	2,100		
Sanford.....									487	44,900		
Saco.....		\$15,780								17,200		
Shapleigh.....									25	2,500		
South Berwick.....									913	46,550		
Waterboro.....									41	3,093		
Wells.....		4,000							59	5,950		
York.....									582	29,600		
		\$19,780		\$2,000				\$29,750		\$717,083		\$3,600

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.	Co's not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Acton														
Alfred														
Berwick												\$47,000		
Biddeford							46	\$1,150	\$36,950			76,750		
Buxton														
Cornish														
Dayton														
Eliot														
Hollis														
Kittery							38	321	3,200	\$20,200				\$12,000
Kennebunk									33,500	400	\$2,000			33,000
Kennebunkport														
Lebanon														
Limington														
Limerick	7	\$350												
Lyman														
Newfield														
North Berwick									8,175					
Old Orchard									17,800					9,000
Parsonsfield														
Sanford									4,200	5,000	2,700			
Saco									51,700	10,000	1,400	6,000	\$6,000	
Shapleigh														
South Berwick									8,945		5,000	36,500		
Waterboro									1,500		3,000			
Wells									5,050		350			
York								2,050	7,600	1,600	15,800	4,000	4,000	
		\$350						\$3,521	\$178,620	\$37,200	\$30,250	\$170,250	\$10,000	\$54,000

YORK COUNTY—CONTINUED.

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Towns.	Cotton mills, white.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spindles	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Acton.....									1	\$1,450		*\$1,800
Alfred.....			2	\$3,000					5	4,500	1	400
Berwick.....									3	2,500	4	1,800
Biddeford.....	200,000	\$2,600,000								47,500		
Buxton.....												
Cornish.....											1	300
Dayton.....									2	1,900		
Eliot.....												
Hollis.....			1	3,250								
Kittery.....												
Kennebunk.....	1	5,000							4	7,800	4	40,700
Kennebunkport.....												
Lebanon.....									3	850		
Limington.....									7	3,950		
Limerick.....									2	1,300		
Lyman.....									5	2,380		
Newfield.....									1	400		
North Berwick.....			8	44,000					3	1,950	1	500
Old Orchard.....										1,334		
Parsonsfield.....			3½	5,000					3	1,250	1	1,100
Sanford.....				281,580					3	6,000	2	3,500
Saco.....	50,368	755,520							4	17,100		
Shapleigh.....				3,300					†2	1,000		
South Berwick.....			13	37,500					4	6,200	2	500
Waterboro.....									6	3,500		
Wells.....									6	2,175	3	1,400
York.....									8	1,070		
				\$377,630						\$116,109		\$52,000

* Shoe factory.

† One portable saw mill included.

STATE ASSESSORS' REPORT.

YORK COUNTY—CONTINUED.

Towns.	Machinery not taxed as real estate.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf prop- erty.	Logs and lum- ber.	Wood and bark.	Estates held in trust.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Acton		\$1,000					\$2,875	\$2,550		14	\$175		
Alfred	\$2,000						5,800					152	\$2,870
Berwick	5,975						15,950	3,430		102	2,430	261	6,457
Biddeford		218,000	\$273,000		\$900	\$1,125	29,000						
Buxton	1,500		1,000		300		4,795	515		61	898	81	2,410
Cornish							75			44	652	14	320
Dayton	350						350						
Eliot				$\frac{11}{32}$	250					78	624	16	820
Hollis		250	1,000				6,100			52	670	117	3,785
Kittery				353	11,461					134	2,376	71	2,570
Kennebunk	65,400	12,500	31,500				27,600	900		56	1,455	124	7,175
Kennebunkport					4,940			400		21	420	187	8,350
Labanon							18,056	950					
Limington							7,690						
Limerick													
Lyman	75						3,075						
Newfield							3,750			13	200	42	1,250
North Berwick		17,500					20,100						
Old Orchard							2,500			80	2,000		500
Parsonsfield	6,000		8,000							25	374	63	1,415
Sanford			115,000				9,500						
Saco	2,976	76,350	74,340		3,598	25,000	66,000	4,900		427	10,615	520	30,810
Shapleigh	4,050	500					6,400	*1,375				18	665
South Berwick	23,250	28,750	20,000			300	23,450	2,300				69	3,945
Waterboro							7,200					43	1,120
Wells	1,685		160	100	700		14,283	1,684		23	420	60	3,735
York	1,300				4,619	1,150	6,100	1,250		79	1,285	101	5,830
	\$114,561	\$354,850	\$524,000		\$26,768	\$27,575	\$280,651	\$20,254			\$24,594		\$84,027

* Standing timber.

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.	Amount appropriated for highways.	Amount appropriated for schools.
	No.	Value.							
Acton.....	47	\$1,025		\$1,815		\$1,800		\$1,909	\$750
Alfred.....	44	1,960		3,000				1,300	1,450
Berwick.....	207	7,795	\$100	6,500	\$1,300			3,000	4,400
Biddeford.....	471	58,615	3,500	175,000	7,937	200,000	\$8,050	32,950	16,150
Buxton.....	135	5,850		3,000		10,000		1,000	1,700
Cornish.....	73	2,960		1,200				1,125	1,500
Dayton.....	49	1,590						850	400
Elliot.....	91	3,370	350	700	478		2,000	1,450	3,000
Hollis.....	104	4,825		2,790				1,750	1,300
Kittery.....	176	8,550	5,125	2,800			1,500	3,000	3,700
Kennebunk.....	80	5,250				10,000		5,000	3,600
Kennebunkport.....	63	3,910	5,660					4,000	3,000
Lebanon.....	85	2,376		2,000				2,800	2,550
Limington.....								2,000	875
Limerick.....								1,150	1,000
Lyman.....	30	1,025					300	1,000	1,350
Newfield.....	62	1,759		1,000				1,600	690
North Berwick.....								3,500	3,350
Old Orchard.....		125	41,067		300	1,500		1,500	1,200
Parsonsfield.....				3,000				2,700	1,200
Sanford.....							1,000	5,000	5,000
Saco.....	474	35,175	4,000	50,000	144,819			10,000	11,000
Shapleigh.....	56	1,923			300			1,550	827
South Berwick.....	184	7,795	900	1,000	5,580			2,700	3,950
Waterboro.....	87	2,413		1,400				2,000	1,855
Wells.....	112	5,550	140	2,600				2,800	2,200
York.....	56	3,530		7,000	1,050			9,165	4,500
		\$170,011	\$61,082	\$264,205	\$161,764	\$223,300	\$12,850	\$106,790	\$82,497

RECAPITULATION BY COUNTIES OF RETURNS OF VALUATION OF 1901.

COUNTIES.	Number of polls.		Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total amount of values.
	Taxed.	Not taxed.					
Androscoggin	13,992	539	\$21,231,990	\$1,926,312	\$3,613,867	\$300,337	\$27,072,506
Aroostook	13,671	812	7,887,751	1,700,773	2,786,404	153,662	12,528,590
Cumberland	27,799	944	41,780,777	9,912,788	17,882,368	798,493	70,374,366
Franklin	5,173	284	4,078,296	1,730,417	1,330,761	92,655	7,232,129
Hancock	10,527	657	7,388,575	4,119,598	2,169,763	176,322	13,854,258
Kennebec	15,297	924	17,845,165	5,054,771	5,386,976	537,564	28,824,476
Knox	7,816	666	8,661,089	1,705,523	2,950,251	157,508	13,474,371
Lincoln	5,412	421	4,408,177	1,166,301	1,159,127	102,932	6,836,537
Oxford	10,117	889	7,306,747	2,324,241	2,207,561	326,182	12,164,731
Penobscot	21,180	1,399	18,566,194	4,871,797	6,457,464	599,024	30,494,479
Piscataquis	4,753	318	3,208,712	948,025	979,490	107,932	5,244,159
Sagadahoc	5,544	214	5,877,472	982,879	2,754,870	195,953	9,811,174
Somerset	9,254	728	8,953,234	1,475,285	2,806,048	135,723	13,370,290
Waldo	6,497	938	5,906,499	1,248,181	1,899,030	29,730	9,083,440
Washington	11,222	519	7,022,805	1,429,490	3,044,811	211,624	11,708,730
York	16,921	976	19,567,328	4,345,299	4,138,551	424,836	28,476,014
Total	185,175	11,228	\$189,690,811	\$44,941,680	\$61,567,282	\$4,350,477	\$300,550,250

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 1898, 1899, 1900 and 1901.

ANDROSCOGGIN COUNTY.

Towns.	Returns for 1898.	Returns for 1899.	Returns for 1900.	Returns for 1901.
Auburn	\$6,352,280	\$6,423,315	\$6,580,316	\$6,817,660
Durham	319,995	321,850	331,460	328,120
East Livermore	695,378	763,207	826,755	881,883
Greene	272,068	270,475	268,662	268,009
Leeds	302,939	301,681	299,242	297,937
Lewiston	12,450,566	12,625,796	13,053,663	12,997,452
Lisbon	1,840,847	1,845,717	1,872,202	1,930,707
Livermore	416,875	428,580	414,860	412,955
Mechanic Falls	839,142	847,538	808,865	824,465
Minot	324,456	322,053	320,230	322,428
Poland	716,755	624,480	619,923	643,843
Turner	649,440	646,780	647,600	644,175
Wales	185,581	186,737	187,724	186,733
Webster	513,814	523,107	516,874	516,139
Total	\$25,880,666	\$26,131,316	\$26,742,376	\$27,072,506

AROOSTOOK COUNTY.

Towns.	Returns for 1898.	Returns for 1899.	Returns for 1900.	Returns for 1901.
Amity.....	\$53,758	\$53,417	\$53,197	\$54,399
Ashland.....	182,286	201,197	219,153	348,293
Bancroft.....	45,766	51,671	50,588	48,652
Benedicta.....	47,097	46,560	48,177	48,277
Blaine.....	155,075	151,475	148,075	147,685
Bridgewater.....	246,827	248,004	252,491	253,287
Caribou.....	1,244,377	1,241,359	1,254,400	1,283,885
Crystal.....	Plant.	Plant.	Plant.	80,188
Dyer Brook.....	61,465	64,038	66,664	68,359
Easton.....	184,185	188,068	208,563	209,653
Fort Fairfield.....	907,440	941,740	1,061,510	1,164,600
Fort Kent.....	158,247	163,663	175,023	184,527
Frenchville.....	182,918	102,414	101,197	96,250
Grand Isle.....	95,597	97,567	100,305	99,557
Haynesville.....	48,195	47,326	47,332	44,898
Hersey.....	50,450	51,000	49,637	49,480
Hodgdon.....	208,391	207,892	212,939	215,810
Houlton.....	2,244,739	2,174,236	2,193,246	2,214,597
Island Falls.....	241,105	229,359	238,763	233,826
Limestone.....	193,082	193,594	193,564	229,745
Linneus.....	187,418	181,492	193,153	192,884
Littleton.....	263,888	263,414	269,434	272,474
Ludlow.....	86,679	89,937	88,749	92,196
Mada waska.....	145,198	145,409	155,441	152,571
Mapleton.....	170,503	173,843	174,476	186,133
Mars' Hill.....	216,362	217,893	228,688	233,925
Masardis.....	80,873	91,936	89,398	97,654
Motticello.....	265,976	268,436	278,276	287,667
New Limerick.....	165,454	149,002	157,678	147,748
New Sweden.....	108,050	114,409	126,468	130,846
Oakfield.....	90,951	88,073	88,073	90,591
Orient.....	33,314	32,435	35,305	35,621
Perham.....	93,905	97,246	101,462	109,799
Presque Isle.....	1,204,660	1,244,430	1,233,635	1,264,430
Sherman.....	147,775	151,650	156,125	165,105
Smyrna.....	107,453	103,223	96,397	103,358
St. Agatha.....	-	78,814	76,797	77,387
Van Buren.....	170,345	182,559	214,532	218,005
Washburn.....	195,152	198,068	211,244	214,679
Weston.....	42,964	43,358	47,727	49,040
Woodland.....	148,942	162,967	156,497	162,584
Plantations.				
Allagash.....	16,547	16,547	16,547	16,547
Cary.....	15,756	17,604	17,353	17,311
Castle Hill.....	78,899	80,665	84,927	86,733
Caswell.....	52,911	45,055	46,987	48,152
Chapman.....	52,889	53,017	55,417	54,945
Connor.....	26,885	39,037	34,986	35,310
Crystal.....	67,358	67,358	80,446	-
Cyr.....	32,835	48,878	35,099	35,099
Eagle Lake.....	25,675	25,675	25,675	25,675
Garfield.....	46,205	46,205	36,905	36,432
Glenwood.....	27,223	27,524	26,781	29,036
Hamlin.....	63,682	65,651	68,979	68,126
Hammond.....	44,980	44,980	46,092	46,312
Macwahoc.....	38,794	37,111	37,114	36,424
Merrill.....	63,614	66,840	65,611	68,251
Moro.....	42,889	44,125	44,660	44,931
Nashville.....	25,893	25,893	26,136	29,562
New Canada.....	18,329	18,462	19,851	21,714
Oxbow.....	39,973	39,973	37,945	44,315
Portage Lake.....	38,911	38,911	46,423	43,638
Reed.....	100,904	93,462	112,392	118,313
St. Francis.....	27,776	27,776	27,776	36,183
St. John.....	36,961	36,961	35,651	35,651
Silver Ridge.....	29,127	29,127	31,098	31,590
Wade.....	44,057	44,475	48,252	51,294
Wallgrass.....	29,514	28,781	28,596	30,737
Westfield.....	72,678	74,050	75,216	76,069
Total.....	\$11,638,127	\$11,712,375	\$12,087,255	\$12,528,590

CUMBERLAND COUNTY.

Towns.	Returns for 1898.	Returns for 1899.	Returns for 1900.	Returns for 1901.
Baldwin	\$342,147	\$330,253	\$325,040	\$329,544
Bridgton	1,269,729	1,272,125	1,265,586	1,266,806
Brunswick	3,371,094	3,420,355	3,536,391	3,508,985
Cape Elizabeth	537,104	537,104	542,570	607,305
Casco	253,146	253,938	256,610	255,741
Cumberland	734,930	682,195	691,030	697,025
Deering	4,726,002	-	-	-
Falmouth	913,410	1,005,390	1,035,870	1,034,853
Freeport	1,136,981	1,118,791	1,094,862	1,096,236
Gorham	1,290,890	1,318,416	1,344,501	1,391,854
Gray	548,403	544,114	536,060	533,899
Harpwell	630,458	646,177	639,073	646,892
Harrison	373,122	331,979	338,329	333,562
Naples	225,689	223,535	224,735	226,975
New Gloucester	945,492	970,653	990,719	1,011,909
North Yarmouth	312,690	316,108	311,391	307,995
Otisfield	226,518	223,004	224,415	222,712
Portland	39,307,520	44,630,960	45,128,305	46,214,560
Pownal	255,040	253,652	253,624	252,336
Raymond	189,186	193,314	188,920	190,768
Scarborough	858,965	870,203	873,342	881,553
Sebago	146,725	146,700	145,265	145,110
South Portland	1,861,199	2,435,474	2,606,121	2,603,731
Standish	525,960	522,605	546,629	544,567
Westbrook	3,752,440	3,715,035	3,770,525	3,855,390
Windham	885,543	908,306	903,432	912,764
Yarmouth	1,179,209	1,245,276	1,255,045	1,248,294
Total	\$66,799,592	\$68,166,162	\$69,083,389	\$70,374,366

FRANKLIN COUNTY.

Avon	\$123,732	\$126,788	\$126,764	\$128,289
Carthage	88,593	92,240	95,624	95,592
Chesterville	258,790	231,705	255,645	232,595
Eustis	113,792	113,077	114,832	122,987
Farmington	1,851,900	1,814,700	1,774,445	1,731,680
Freeman	93,302	93,213	93,252	92,904
Industry	95,427	97,955	98,795	96,467
Jay	1,490,125	1,540,005	1,535,098	1,563,437
Kingfield	250,781	256,652	280,913	294,917
Madrid	70,893	70,682	71,881	66,094
New Sharon	368,919	360,741	364,451	366,553
New Vineyard	164,043	160,495	160,250	157,590
Phillips	470,517	494,998	505,830	508,174
Rangeley	213,257	253,679	269,855	301,738
Salem	41,064	41,528	43,813	44,011
Strong	225,370	231,976	243,631	239,935
Temple	124,241	120,600	121,240	122,852
Weld	164,053	170,005	172,181	176,669
Wilton	645,363	666,647	663,799	657,461
Plantations.				
Comin	24,813	27,596	27,628	27,276
Dalias	33,981	33,981	40,396	42,701
Greenvale	8,564	8,140	10,174	11,473
Perkins	12,273	12,695	13,726	-
Rangeley	47,852	46,364	105,203	120,734
Total	\$6,981,745	\$7,066,462	\$7,189,417	\$7,232,129

HANCOCK COUNTY.

Towns.	Returns for 1898.	Returns for 1899.	Returns for 1900.	Returns for 1901.
Amherst	\$82,622	\$72,015	\$74,106	\$79,651
Aurora	42,073	41,764	38,443	38,456
Bluehill	546,430	548,095	544,500	550,030
Brooklin	173,620	175,270	177,989	182,859
Brooksville.....	200,902	199,075	203,769	207,573
Bucksport.....	925,654	932,381	977,903	923,708
Castine.....	399,314	407,491	456,530	471,876
Cranberry Isles	112,280	106,564	108,467	110,125
Deer Isle.....	325,155	335,407	338,550	349,089
Dedham.....	72,300	82,447	82,482	83,670
Eastbrook.....	45,152	45,514	47,862	49,638
Eden.....	3,196,629	3,232,665	3,436,999	3,917,964
Ellsworth.....	1,822,402	1,823,052	1,848,300	1,855,144
Franklin.....	296,746	301,363	301,208	317,371
Gouldsboro.....	261,696	265,500	271,125	281,421
Hancock.....	231,217	233,086	235,464	249,958
Isle au Haut.....	61,423	62,060	62,757	62,515
Lamoine.....	159,062	163,200	169,782	172,520
Mariaville.....	59,561	55,685	49,620	48,618
Mount Desert.....	776,655	811,892	844,625	1,023,709
Orland.....	246,065	247,025	244,470	247,039
Otis.....	20,923	19,527	20,120	19,543
Penobscot.....	239,404	246,350	250,973	257,636
Sedgwick.....	204,533	199,261	202,236	198,621
Sorrento.....	162,478	169,983	171,663	174,809
Stonington.....	193,008	207,162	212,324	213,899
Sullivan.....	283,446	294,548	298,783	312,296
Surry.....	175,827	171,688	172,684	172,152
Swan's Island.....	128,540	125,283	124,988	132,098
Tremont.....	483,503	484,992	493,386	498,875
Trenton.....	129,376	145,635	132,278	133,785
Verona.....	60,355	62,571	58,558	60,864
Waltham.....	75,229	69,852	70,112	71,372
Winter Harbor.....	238,522	294,347	327,044	336,336
Plantations.				
Long Island.....	26,563	26,503	23,486	21,318
No. 21, M. D.....	9,458	8,706	8,265	7,456
No. 33.....	9,013	9,197	9,548	20,264
Total.....	\$12,477,136	\$12,681,156	\$13,091,199	\$13,854,258

KENNEBEC COUNTY.

Towns.	Returns for 1898.	Returns for 1899.	Returns for 1900.	Returns for 1901.
Albion	\$328,978	\$327,913	\$330,400	\$334,873
Augusta	6,905,854	7,033,261	6,864,393	6,760,717
Belgrade	348,881	350,898	363,545	380,810
Benton	392,771	386,870	393,359	398,586
Chelsea	221,762	219,930	220,383	218,674
China	468,745	466,385	466,245	477,850
Clinton	497,845	486,290	495,700	503,120
Farmingdale	526,776	545,850	547,784	564,040
Fayette	195,199	196,193	190,435	187,238
Gardiner	3,337,852	3,504,500	3,530,286	3,587,204
Hallowell	1,485,201	1,482,780	1,449,710	1,437,200
Litchfield	332,825	332,350	328,475	319,006
Manchester	240,115	241,090	236,850	233,850
Monmouth	643,070	641,540	616,120	604,220
Mount Vernon	274,174	275,723	277,345	280,547
Oakland	792,635	794,225	804,266	818,210
Pittston	472,531	467,059	475,489	470,577
Randolph	324,301	318,249	315,066	311,828
Readfield	434,016	434,885	446,392	444,692
Rome	81,091	81,526	74,116	74,561
Sidney	389,123	391,757	395,954	391,745
Vassalboro	903,423	899,129	922,124	942,893
Vienna	111,651	113,647	114,364	114,568
Waterville	4,912,865	4,902,767	4,961,312	5,083,332
Wayne	205,593	204,574	205,958	205,762
West Gardiner	280,045	280,085	280,410	277,760
Windsor	220,910	225,660	223,925	220,870
Windsor	1,206,655	1,250,820	1,317,040	2,090,260
Winthrop	1,046,985	1,058,305	1,054,895	1,072,740
Unity Plantation	14,618	15,265	15,401	16,149
Total	\$27,596,440	\$27,929,526	\$28,518,242	\$28,824,476

KNOX COUNTY.

Appleton	\$236,544	\$241,425	\$242,560	\$241,050
Camden	1,670,101	1,691,580	1,825,538	1,925,710
Cushing	109,289	110,290	112,711	114,094
Friendship	202,094	200,001	204,721	208,453
Hope	197,910	195,758	196,273	193,301
Hurricane Isle	38,860	38,525	40,765	42,165
North Haven	207,292	206,903	216,838	225,104
Rockland	4,891,136	5,017,762	5,125,601	5,289,190
Rockport	1,156,540	1,031,709	1,057,416	1,118,633
South Thomaston	349,194	319,298	328,489	344,559
St. George	400,989	390,255	381,140	391,314
Thomaston	1,163,161	1,141,705	1,200,125	1,196,297
Union	501,348	494,293	489,624	489,466
Vinalhaven	612,457	608,457	591,487	617,717
Warren	797,662	789,159	768,502	771,079
Washington	267,330	267,330	267,492	259,490
Criehaven Plantation	10,684	5,870	7,486	10,129
Matinecus Isle Plantation	35,595	36,345	36,328	36,620
Total	\$12,848,186	\$12,786,665	\$13,093,096	\$13,474,371

LINCOLN COUNTY.

Towns.	Returns for 1898.	Returns for 1899.	Returns for 1900.	Returns for 1901.
Alna.....	\$142,820	\$145,733	\$144,664	\$150,520
Boothbay.....	516,711	524,044	527,235	535,719
Boothbay Harbor.....	729,983	757,476	861,807	958,466
Bremen.....	136,215	135,865	135,458	134,953
Bristol.....	723,003	727,960	736,868	747,653
Damariscotta.....	411,094	409,659	412,217	414,861
Dresden.....	369,850	373,225	369,536	363,907
Edgecomb.....	183,227	180,789	169,040	169,387
Jefferson.....	410,610	416,879	408,144	405,615
Newcastle.....	603,515	617,000	606,225	616,061
Nobleborough.....	226,864	226,095	224,621	221,196
Somerville.....	66,294	65,346	51,934	51,066
Southport.....	211,749	216,017	236,347	244,194
Waldoborough.....	885,305	878,850	878,106	869,435
Westport.....	81,580	80,638	80,622	81,642
Whitefield.....	404,597	408,231	412,687	396,954
Wiscasset.....	465,974	458,013	454,044	448,740
Monhegan Isle Plantation.....	18,695	20,313	22,824	26,168
Total.....	\$6,588,086	\$6,642,154	\$6,732,379	\$6,836,537

OXFORD COUNTY.

Albany.....	\$120,027	\$120,592	\$124,663	\$125,159
Andover.....	173,828	189,048	191,145	198,626
Bethel.....	802,433	793,193	794,708	808,015
Brownfield.....	273,961	279,901	279,274	275,426
Buckfield.....	385,096	389,695	385,289	376,939
Ryron.....	54,795	55,375	55,935	61,625
Canton.....	346,500	327,515	342,165	345,670
Denmark.....	259,430	263,725	263,950	272,255
Dixfield.....	293,180	296,220	302,766	296,015
Fryeburg.....	772,352	783,280	786,752	808,822
Gilead.....	130,751	132,711	125,998	123,954
Grafton.....	51,059	55,955	56,002	57,877
Greenwood.....	142,059	146,134	148,661	152,875
Hanover.....	73,122	70,544	75,747	75,292
Hartford.....	239,924	241,957	231,343	235,308
Hebron.....	202,286	198,148	193,356	194,195
Hiram.....	314,059	328,124	314,236	316,152
Lovell.....	390,900	378,529	371,606	370,274
Mason.....	32,847	33,432	33,237	35,916
Mexico.....	192,485	191,260	194,770	229,308
Newry.....	96,654	103,505	110,975	110,892
Norway.....	1,156,983	1,181,339	1,185,250	1,184,985
Oxford.....	451,951	428,227	422,020	433,981
Paris.....	1,180,515	1,215,601	1,263,450	1,263,215
Peru.....	189,546	205,165	205,272	219,000
Porter.....	222,013	226,863	230,982	221,593
Roxbury.....	47,915	47,845	48,850	48,110
Rumford.....	1,496,470	1,527,617	1,660,830	1,929,640
Stonham.....	74,817	79,142	80,250	80,124
Stow.....	110,976	111,335	111,322	114,222
Summer.....	208,754	218,805	218,700	218,926
Sweden.....	145,716	146,148	144,119	144,499
Upton.....	90,700	97,755	99,949	102,185
Waterford.....	259,728	262,553	263,654	263,945
Woodstock.....	197,977	199,137	202,072	207,087
Plantations.				
Lincoln.....	52,082	53,521	48,365	74,641
Magalloway.....	102,773	102,542	105,688	135,065
Milton.....	44,170	51,570	50,966	52,968
Total.....	\$11,402,522	\$11,539,108	\$11,722,347	\$12,164,731

PENOBSCOT COUNTY.

Towns.	Returns for 1898.	Returns for 1899.	Returns for 1900.	Returns for 1901.
Alton.....	\$49,876	\$50,518	\$52,333	\$54,958
Argyle.....	66,344	65,727	62,223	53,731
Bangor.....	14,146,567	14,402,198	14,992,416	15,147,635
Bradford.....	243,174	232,404	231,828	228,223
Bradley.....	137,866	134,410	132,685	142,412
Brewer.....	1,504,275	1,543,630	1,584,670	1,636,530
Burlington.....	131,192	127,410	122,018	118,646
Carmel.....	272,050	270,972	276,062	274,186
Carroll.....	94,310	96,320	101,213	100,251
Charleston.....	253,542	252,601	262,207	257,100
Chester.....	61,471	60,480	60,385	62,664
Clifton.....	49,134	48,477	49,570	48,077
Corinna.....	393,697	397,566	395,046	392,184
Corinth.....	383,828	397,739	393,601	388,808
Dexter.....	1,021,963	1,011,594	1,027,969	1,034,621
Dixmont.....	241,008	239,374	237,592	237,092
Eddington.....	140,490	144,412	145,054	146,006
Edinburg.....	21,345	21,009	20,611	18,584
Enfield.....	251,948	242,173	244,495	242,565
Etna.....	111,322	111,509	118,443	117,629
Exeter.....	270,253	265,923	271,233	272,976
Garland.....	252,824	270,339	276,144	278,060
Greenburn.....	124,952	127,620	126,398	123,269
Greenbush.....	67,618	75,904	78,082	74,746
Greenfield.....	29,376	34,969	32,948	33,326
Hampden.....	586,586	609,919	601,306	608,936
Hermon.....	339,346	338,737	339,717	343,646
Holden.....	135,948	135,066	136,715	135,186
Howland.....	216,475	213,661	223,436	239,701
Hudson.....	91,750	95,858	95,544	93,319
Kenduskeag.....	150,897	153,657	156,897	165,955
Kingman.....	182,403	147,938	149,538	163,858
Lagrange.....	183,783	173,872	179,810	175,114
Lee.....	110,596	110,746	112,895	112,802
Levant.....	224,846	228,136	224,991	223,702
Lincoln.....	308,194	321,883	343,203	344,029
Lowell.....	84,152	82,829	71,551	68,331
Mattamiscontis.....	10,704	17,314	17,475	17,583
Mattawamkeag.....	109,865	109,664	110,490	112,332
Mexfield.....	20,091	21,548	22,746	24,771
Medway.....	71,904	47,607	89,524	47,516
Milford.....	278,733	273,718	281,220	289,123
Millinocket.....	-	-	-	526,629
Mount Chase.....	40,928	41,619	52,181	51,173
Newburg.....	244,295	246,305	245,896	242,476
Newport.....	442,090	469,265	479,132	497,015
Old Town.....	1,431,330	1,453,449	1,524,592	1,527,847
Orono.....	599,681	600,672	794,829	932,314
Orrington.....	372,050	374,935	385,695	386,850
Passadumkeag.....	33,447	33,031	34,557	36,040
Patten.....	391,350	405,727	404,476	421,099
Plymouth.....	158,466	156,719	156,645	156,213
Prentiss.....	61,801	68,541	61,718	62,854
Springfield.....	106,768	107,143	108,415	107,104
Stetson.....	185,289	182,155	181,470	180,395
Veazie.....	216,072	216,726	262,054	258,307
Winn.....	130,721	135,893	139,767	141,295
Woodville.....	42,866	42,921	42,334	42,183
Plantations.				
Drew.....	55,956	55,240	57,000	57,400
Lakeville.....	67,626	73,257	72,637	73,708
No. 2, Grand Falls.....	48,136	47,205	47,855	48,153
Seboeis.....	25,256	27,007	26,343	26,426
Stacyville.....	51,296	47,454	48,650	50,790
Webster.....	17,555	16,788	18,112	17,602
Total.....	\$28,183,282	\$28,498,563	\$29,592,616	\$30,494,479

PISCATAQUIS COUNTY.

Towns.	Returns for 1898.	Returns for 1899.	Returns for 1900.	Returns for 1901.
Abbot	\$164,083	\$157,130	\$158,017	\$159,714
Atkinson	136,519	135,200	135,395	133,525
Blanchard	53,837	54,027	55,061	58,061
Brownville	360,295	372,768	382,401	395,698
Dover	700,544	889,764	910,274	896,297
Foxcroft	545,464	555,800	590,045	603,715
Greenville	326,182	340,697	350,465	392,783
Guilford	518,350	508,400	517,660	521,490
Medford	59,270	58,990	60,421	63,169
Milo	348,408	361,839	377,118	384,670
Monson	214,480	214,355	214,330	209,763
Orneville	84,608	85,001	88,481	92,336
Parkman	211,961	212,986	204,862	206,481
Sangerville	449,375	451,675	437,355	440,000
Sebec	152,666	147,549	149,829	150,999
Shirley	67,028	68,632	71,704	74,662
Wellington	89,063	86,963	87,462	88,382
Williamsburg	33,077	32,079	31,957	32,686
Willimantic	94,919	96,245	96,610	92,031
Plantations.				
Bowerbank	23,541	23,856	24,204	24,848
Elliottsville	41,024	43,219	42,150	45,878
Kingsbury	59,994	53,880	55,097	54,419
Lake View	-	-	140,318	122,557
Total	\$4,734,828	\$4,952,995	\$5,181,216	\$5,244,159

SAGADAHOC COUNTY.

Arrowsic	\$64,179	\$62,548	\$64,825	\$64,832
Bath	5,802,048	5,900,557	5,974,109	6,006,149
Bowdoin	269,430	270,073	269,755	272,397
Bowdoinham	559,064	534,368	523,796	526,343
Georgetown	195,275	200,350	206,080	211,310
Perkins	42,287	45,592	41,896	39,387
Phippsburg	393,406	391,383	385,080	389,714
Richmond	1,139,443	1,062,902	1,016,255	1,038,769
Topsham	818,413	833,592	831,516	839,947
West Bath	163,163	144,562	122,769	124,246
Woolwich	304,066	301,269	300,641	298,080
Total	\$9,750,714	\$9,748,196	\$9,736,722	\$9,811,174

SOMERSET COUNTY.

Towns.	Returns for 1898.	Returns for 1899.	Returns for 1900.	Returns for 1901.
Anson	\$582,652	\$565,035	\$569,721	\$615,465
Athens	291,009	294,857	303,238	294,514
Bingham	238,064	245,059	251,368	251,302
Cambridge	112,238	113,415	113,223	111,575
Canaan	983,794	282,505	282,595	286,245
Concord	59,305	58,283	59,946	60,891
Cornville	286,030	289,465	287,810	288,031
Detroit	127,523	128,645	126,421	130,130
Embsden	210,431	262,501	276,469	232,797
Fairfield	1,267,895	1,273,770	1,281,600	1,367,200
Harmony	175,861	175,908	176,929	179,260
Hartland	401,368	349,099	386,207	398,353
Madison	1,226,243	1,230,503	1,291,541	1,659,678
Mercer	153,761	153,540	152,508	153,085
Moscow	87,695	90,271	99,835	100,090
New Portland	258,825	259,375	258,585	252,730
Norridgewock	546,661	549,220	549,044	545,925
Palmyra	315,932	314,390	318,089	315,646
Pittsfield	1,021,830	1,118,085	1,044,905	1,061,410
Ripley	119,550	120,330	124,676	126,803
St. Albans	375,331	363,318	376,828	376,526
Skowhegan	3,089,260	3,023,535	2,991,955	3,205,025
Smithfield	132,686	132,790	132,797	130,109
Solon	328,298	336,939	340,840	362,121
Starks	190,500	192,350	193,965	196,240
Plantations.				
Bigelow	-	33,206	37,943	39,937
Brighton	62,320	60,215	59,999	57,752
Carratunk	72,493	69,781	65,022	66,479
Dead River	22,814	22,826	23,859	24,375
Dennistown	30,292	30,292	30,584	30,584
Flag Staff	28,998	31,310	32,586	36,088
Highland	15,358	15,075	23,047	23,245
Jackman	86,250	82,137	80,322	86,003
Lexington	41,329	44,463	46,510	51,824
Mayfield	52,430	52,430	50,739	57,095
Moose River	64,656	65,803	67,667	61,198
No. 1, R. 2, W. K. R. P.	22,600	22,608	-	-
Pleasant Ridge	20,255	20,889	23,166	22,878
The Forks	47,093	48,101	50,356	51,207
West Forks	37,727	37,727	38,636	40,456
Total	\$12,487,715	\$12,551,333	\$12,621,526	\$13,370,290

WALDO COUNTY.

Towns.	Returns for 1898.	Returns for 1899.	Returns for 1900.	Returns for 1901.
Belfast	\$2,819,887	\$2,786,913	\$2,788,381	\$2,780,643
Belmont	93,933	92,256	91,939	93,452
Brooks	244,727	239,882	240,374	238,279
Burnham	185,771	190,966	193,295	188,013
Frankfort	204,735	212,445	212,445	234,760
Freedom	161,963	163,516	158,599	161,041
Islesborough	303,782	366,805	473,018	622,999
Jackson	139,515	138,075	133,220	133,410
Knox	192,235	194,005	188,264	110,895
Liberty	196,870	198,945	201,645	203,865
Lincolnton	284,956	286,488	284,520	283,673
Monroe	249,103	250,413	250,272	252,848
Montville	287,838	291,421	286,529	283,086
Morrill	130,633	124,538	122,287	123,315
Northport	263,805	265,838	273,351	280,854
Palermo	164,841	164,822	166,564	162,784
Prospect	170,362	163,510	159,174	158,302
Searsport	508,900	612,800	610,906	596,499
Searsmont	297,338	300,528	302,013	304,441
Stockton Springs	233,599	232,576	233,487	239,290
Swanville	142,290	140,321	137,987	136,672
Thorndike	200,650	208,258	200,055	188,980
Troy	244,525	247,109	246,485	255,795
Unity	324,526	319,388	317,258	321,140
Waldo	137,115	134,955	134,180	134,819
Winterport	564,674	556,950	531,349	524,585
Total	\$8,843,973	\$8,863,723	\$8,937,597	\$9,083,440

WASHINGTON COUNTY.

Towns.	Returns for 1898.	Returns for 1899.	Returns for 1900.	Returns for 1901.
Addison.....	\$176,478	\$172,316	\$171,928	\$169,661
Alexander.....	56,821	56,504	55,697	55,157
Baileyville.....	62,853	63,314	67,152	67,321
Baring.....	68,010	68,512	71,98C	72,537
Beddington.....	32,808	32,277	32,129	29,787
Brookton.....	77,589	59,394	50,446	48,991
Calais.....	2,952,456	2,898,936	2,872,367	2,841,738
Centerville.....	43,374	46,625	50,474	48,619
Charlotte.....	73,253	74,135	71,911	72,677
Cherryfield.....	466,446	461,903	464,151	481,581
Columbia.....	89,024	87,898	90,761	86,177
Columbia Falls.....	128,933	113,190	113,227	112,755
Cooper.....	42,956	39,859	40,306	40,368
Crawford.....	21,927	21,197	24,534	29,115
Cutler.....	72,654	75,803	77,010	82,587
Danforth.....	209,544	209,934	218,953	219,205
Deblois.....	18,518	18,612	21,610	20,869
Dennysville.....	147,405	154,142	139,861	133,889
East Machias.....	357,927	353,886	406,841	373,274
Eastport.....	1,646,501	1,730,796	2,620,611	1,931,303
Edmunds.....	61,039	69,608	68,949	75,264
Forest City.....	30,537	29,825	13,172	12,125
Harrington.....	218,103	217,340	213,848	212,620
Jonesborough.....	85,746	104,729	107,164	106,801
Jonesport.....	403,748	407,665	428,933	430,305
Lubec.....	635,737	634,505	873,530	857,294
Machias.....	711,431	713,355	727,504	721,077
Machiasport.....	171,059	167,660	179,539	174,764
Marion.....	25,015	25,225	25,388	25,903
Marshfield.....	60,535	56,151	55,628	55,556
Meddybemps.....	19,748	23,814	24,200	26,597
Milbridge.....	376,607	383,224	392,184	396,845
Northfield.....	29,847	29,554	30,440	30,959
Pembroke.....	295,354	301,282	314,625	316,810
Perry.....	133,262	155,826	154,905	165,562
Princeton.....	222,426	225,030	220,479	223,290
Robbinston.....	136,424	134,581	140,381	148,829
Roque Bluffs.....	23,032	23,662	27,467	24,519
Steuben.....	161,938	163,455	165,656	165,912
Talmadge.....	46,469	46,290	46,537	46,661
Topsfield.....	84,731	88,058	62,132	67,356
Trescott.....	57,610	52,864	52,584	51,111
Vanceboro.....	148,277	142,098	139,170	118,317
Waite.....	27,410	24,467	26,585	20,785
Wesley.....	32,539	31,859	31,010	31,486
Whiting.....	79,701	78,345	78,345	83,355
Whitneyville.....	55,432	55,053	59,855	59,383
Plantations.				
Codyville.....	30,013	30,002	29,733	27,581
Kossuth.....	26,134	26,134	-	-
Lambert Lake.....	16,425	15,890	-	-
Grand Lake Stream.....	-	-	61,749	62,767
No. 14.....	24,519	24,431	28,543	29,365
No. 21.....	21,599	20,888	21,117	21,940
Total.....	\$11,277,411	\$11,230,608	\$12,470,071	\$11,708,730

YORK COUNTY.

Towns.	Returns for 1888.	Returns for 1899.	Returns for 1900.	Returns for 1901.
Acton	\$269,440	\$277,223	\$253,229	\$243,233
Alfred	318,750	314,750	320,266	303,988
Berwick	945,985	946,922	946,197	943,636
Biddeford	6,869,695	6,652,400	6,769,044	6,818,119
Buxton	625,966	628,001	617,420	681,765
Cornish	382,398	382,391	333,233	337,180
Dayton	194,177	194,011	188,939	193,111
Elliot	398,500	411,325	400,796	398,185
Hollis	364,517	364,012	366,118	371,138
Kittery	600,258	594,770	624,468	632,653
Kennebunk	1,977,572	2,049,856	2,098,795	2,172,050
Kennebunkport	1,179,010	1,182,950	1,192,140	1,219,460
Lebanon	297,365	300,984	375,066	367,301
Limington	282,366	288,397	291,914	293,232
Limerick	287,475	365,092	284,743	283,436
Lyman	307,658	315,149	315,628	307,552
Newfield	209,985	223,478	225,598	219,315
North Berwick	663,035	664,604	656,937	653,911
Old Orchard	662,027	880,752	943,004	933,609
Parsonsfield	414,260	414,370	414,900	412,310
Sanford	2,129,481	2,137,685	2,288,954	2,475,788
Saco	3,914,173	3,851,746	3,747,912	3,841,236
Shapleigh	229,001	231,309	231,387	225,358
South Berwick	963,062	963,062	1,152,219	1,161,272
Waterboro	329,834	330,886	329,151	332,675
Wells	623,695	623,695	838,092	857,051
York	1,570,741	1,601,543	1,605,882	1,798,050
Total	\$27,009,835	\$27,191,453	\$27,811,912	\$28,476,014

RECAPITULATION.

Counties.	Returns for 1898.	Returns for 1899.	Returns for 1900.	Returns for 1901.
Androscoggin	\$25,880,666	\$26,131,316	\$26,742,376	\$27,072,506
Aroostook	11,638,127	11,712,375	12,087,255	12,528,590
Cumberland	66,799,592	68,166,162	69,083,389	70,374,366
Franklin	6,981,745	7,066,462	7,189,417	7,282,129
Hancock	12,477,156	12,681,156	13,091,199	13,854,258
Kennebec	27,596,440	27,929,526	28,518,242	28,824,476
Knox	12,848,186	12,786,665	13,093,096	13,474,371
Lincoln	6,588,086	6,642,154	6,732,379	6,836,537
Oxford	11,402,522	11,539,108	11,722,347	12,164,731
Penobscot	28,183,282	28,498,563	29,592,616	30,494,479
Piscataquis	4,734,828	4,952,995	5,151,216	5,244,159
Sagadahoc	9,750,714	9,748,196	9,736,722	9,811,174
Somerset	12,487,715	12,551,333	12,621,526	13,370,290
Waldo	8,843,973	8,863,723	8,937,597	9,063,440
Washington	11,277,411	11,230,603	12,470,071	11,708,730
York	27,009,835	27,191,453	27,811,912	28,476,014
Grand total.....	\$284,500,258	\$287,691,790	\$294,611,360	\$300,550,250

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 1901.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901.
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	867	\$63,180	-	-	-	-	21	\$515	1,278	\$31,160	10	\$365
Durham	341	16,550	2	\$90	5	\$210	1	25	400	11,325	2	75
East Livermore	386	20,875	15	875	9	385	3	90	411	8,811	2	460
Greene	261	11,077	2	65	4	135	5	107	610	12,958	14	330
Leeds	354	15,116	6	220	8	315	12	325	720	16,462	28	1,577
Lewiston	1,265	78,350	3	180	3	140	3	80	709	10,633	9	400
Lisbon	394	20,790	4	205	3	115	4	85	394	7,967	8	465
Livermore	349	13,136	-	-	6	240	10	277	796	16,705	12	745
Mechanic Falls	261	15,565	3	120	6	365	6	240	203	5,287	4	190
Minot	265	15,295	4	190	1	40	3	75	602	15,143	10	520
Poland	534	23,167	16	810	13	485	12	285	639	14,086	12	595
Turner	642	28,345	3	175	6	180	13	350	1,331	32,945	12	840
Wales	163	8,020	-	-	-	-	3	70	841	7,265	8	430
Webster	238	12,895	-	-	1	35	3	85	293	6,823	26	1,460
	6,320	\$342,361	58	\$2,930	65	\$2,645	99	\$2,609	8,727	\$197,572	163	\$8,952

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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	215	\$3,425	343	\$3,705	272	\$1,665	152	\$325	180	\$1,125	\$105,465
Durham	85	1,950	131	1,980	104	1,040	288	640	81	660	34,545
East Livermore	82	1,546	99	1,480	119	700	406	1,022	152	1,164	37,408
Greene	80	1,666	178	2,608	180	1,480	212	602	109	613	32,141
Leeds	235	4,846	241	3,740	217	2,022	365	1,008	148	936	46,567
Lewiston	2	30	113	1,130	107	535	96	264	86	465	92,209
Lisbon	74	1,320	127	1,647	93	788	134	291	108	772	34,445
Livermore	300	5,713	298	4,371	325	2,428	320	814	192	1,193	45,622
Mechanic Falls	48	944	77	1,104	60	568	32	83	33	255	24,721
Minot	177	3,438	253	3,509	256	1,877	202	669	77	654	41,410
Poland	177	3,168	229	3,172	203	1,467	386	983	134	734	48,952
Turner	369	6,665	329	4,465	402	3,045	197	1,595	309	1,105	79,710
Wales	139	2,482	174	2,514	139	1,140	159	654	89	743	23,318
Webster	146	3,242	125	1,989	125	1,281	209	604	64	520	28,934
	2,129	\$40,435	2,717	\$37,414	2,602	\$20,036	3,158	\$9,554	1,762	\$10,939	\$675,447

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—Continued.
AROSTOOK 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	141	\$4,125	5	\$120	5	\$104	14	\$160	121	\$1,453	-	-
Ashland	392	19,810	16	650	27	880	22	555	269	4,579	-	4
Bancroft	87	2,170	3	75	10	150	4	48	82	984	2	50
Benedicta	119	6,664	3	165	9	216	7	79	198	2,970	-	-
Blaine	246	10,365	6	235	8	180	11	240	207	3,180	-	-
Bridgewater	343	16,320	9	385	13	485	30	696	285	5,168	-	-
Caribou	1,141	53,530	41	1,605	46	1,295	40	890	848	16,890	13	370
Crystal	105	5,135	4	175	7	201	12	169	116	2,033	-	-
Dyer Brook	116	3,970	6	195	7	195	14	212	93	1,405	-	-
Easton	343	15,610	12	395	18	450	28	397	362	5,858	2	40
Fort Fairfield	1,264	72,505	62	3,755	65	2,190	95	2,050	1,292	20,405	4	90
Fort Kent	464	18,105	5	175	22	660	13	325	411	4,140	31	660
Frenchville	272	10,245	1	30	15	425	29	517	322	4,580	41	820
Grand Isle	206	8,300	6	235	12	405	13	265	206	3,067	12	315
Haynesville	102	3,345	2	65	4	80	3	29	93	1,151	-	-
Hersey	48	2,225	7	345	2	50	1	5	51	874	-	-
Hodgdon	390	10,835	16	465	20	455	31	550	432	6,480	-	-
Houlton	804	40,200	15	750	16	400	49	756	575	11,530	-	-
Island Falls	16	5,420	6	250	4	135	10	200	128	2,552	5	190
Limestone	280	8,875	18	1,065	20	700	12	190	310	5,479	1	18
Linneus	334	15,580	6	260	19	670	41	980	337	4,705	2	25
Littleton	455	23,392	12	510	25	690	32	470	357	5,614	2	40
Ludlow	199	7,600	7	305	12	380	13	260	171	2,310	-	-
Madawaska	273	12,068	17	560	19	460	30	450	419	5,896	48	913
Mapleton	300	17,328	6	360	11	448	14	313	225	4,831	-	-
Mars Hill	376	15,513	13	445	22	515	24	396	278	4,420	4	120
Masardis	145	7,336	-	-	16	685	6	185	79	1,958	1	35
Monticello	402	19,365	12	560	19	560	31	555	310	4,941	-	-
New Limerick	176	10,250	8	390	11	450	18	564	137	2,689	-	-
New Sweden	277	11,190	3	145	7	260	9	142	280	4,236	-	-
Oakfield	197	10,170	10	395	9	285	14	305	130	3,378	2	75

Orient	77	2,408	8	225	2	60	10	102	81	984	-	-	-	-
Perham	183	9,895	2	160	6	275	11	300	201	3,948	-	-	-	-
Presque Isle	1,078 ¹	66,069	31	1,810	42	1,605	59	1,200	851	15,470	-	-	-	15
Sherman	314	13,845	7	355	15	430	19	265	304	6,185	-	-	-	60
Smyrna	141	4,973	3	95	15	460	20	495	122	2,084	-	-	-	-
St. Agatha	261	10,793	5	200	10	348	23	530	295	3,849	-	-	-	605
Van Buren	270	9,475	7	210	9	225	10	150	210	3,150	-	-	-	550
Washburn	429	23,375	12	705	15	550	25	628	294	6,130	-	-	-	65
Weston	149	4,115	6	165	10	200	15	235	169	2,241	-	-	-	25
Woodland	402	15,390	11	340	23	670	15	244	340	5,148	-	-	-	380
Plantations.														
*Allagash	36	720	5	75	3	30	7	56	34	272	-	-	-	-
Cary	114	2,042	3	55	4	35	4	32	98	784	-	-	-	-
Castle Hill	216	8,709	18	686	4	128	9	160	135	2,019	-	-	-	16
Caswell	122	3,208	-	-	3	40	2	23	71	704	-	-	-	30
Chapman	103	4,195	-	-	2	55	6	88	67	1,121	-	-	-	88
Connor	110	2,580	-	-	-	-	4	48	77	770	-	-	-	120
*Cyr	145	2,465	4	52	6	72	7	70	108	1,188	-	-	-	88
*Eagle Lake	65	1,595	5	93	8	120	-	-	56	566	-	-	-	115
Garfield	37	2,130	1	75	3	150	5	85	31	465	-	-	-	-
Glenwood	49	1,390	-	-	3	55	2	35	45	844	-	-	-	25
Hamlin	152	3,990	8	259	6	168	12	240	149	2,280	-	-	-	284
Hammond	42	1,725	3	105	2	60	4	100	38	532	-	-	-	-
Macwahoc	70	2,060	-	-	4	86	-	-	43	777	-	-	-	-
Merrill	83	2,905	8	365	3	100	7	140	92	1,564	-	-	-	-
Moro	56	2,610	3	120	5	160	2	45	52	993	-	-	-	-
Nashville	19	1,705	-	-	-	-	-	-	14	280	-	-	-	-
New Canada	87	2,475	-	-	1	20	8	90	80	800	-	-	-	370
Oxbow	106	5,445	3	125	6	250	8	200	52	1,045	-	-	-	-
Portage Lake	88	5,223	2	125	1	30	-	-	53	1,221	-	-	-	-
Reed	100	3,630	2	65	-	-	8	-	135	68	-	-	-	-
St. Francis	126	3,631	3	108	3	65	4	50	134	1,371	-	-	-	-
*St. John	59	2,620	1	30	-	-	1	25	76	912	-	-	-	-
Silver Ridge	64	1,305	-	-	8	200	3	70	47	1,005	-	-	-	-
Wade	91	4,972	-	-	7	260	6	140	49	760	-	-	-	-
Wallgrass	113	2,889	-	-	17	370	-	-	141	1,904	-	-	-	413
Westfield	88	2,180	5	185	3	85	1	20	83	1,076	-	-	-	20
	15,658	\$707,283	503	\$21,853	750	\$22,421	987	\$18,945	13,884	\$225,440	360	-	-	\$7,098

* Valuation of 1900.

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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	25	\$250	50	\$400	127	\$704	482	\$964	30	\$90	\$8,370
Ashland	29	464	118	1,391	153	978	628	1,968	138	463	31,818
Bancroft	16	160	58	464	80	320	310	620	43	129	5,170
Benedicta	1	15	90	1,045	128	640	541	1,082	75	450	13,317
Blaine	9	115	76	795	109	545	563	1,535	42	235	17,425
Bridgewater	53	669	126	1,448	215	1,233	809	2,676	67	348	29,426
Caribou	213	3,184	411	4,110	560	2,800	1,614	4,842	401	2,005	91,521
Crystal	21	311	87	1,131	93	578	409	971	42	249	10,953
Dyer Brook	37	444	75	755	89	559	554	1,477	54	194	9,406
Easton	98	1,331	210	1,885	287	914	1,338	2,702	55	271	29,853
Fort Fairfield	47	895	333	3,655	671	3,545	2,264	6,355	474	2,450	117,895
Fort Kent	38	380	129	903	170	850	1,045	2,090	358	774	29,062
Frenchville	45	615	179	1,815	182	910	1,336	2,677	280	960	23,594
Grand Isle	73	785	117	972	139	690	860	1,720	190	618	17,372
Haynesville	19	196	56	504	72	288	176	260	11	44	5,962
Hershey	16	258	27	305	49	239	247	591	12	64	4,956
Hodgdon	120	1,440	224	1,792	250	1,250	1,208	2,416	67	201	25,884
Houlton	139	2,462	183	2,196	228	1,384	1,072	3,216	187	531	63,425
Island Falls	2	30	31	457	67	476	470	1,268	11	98	11,076
Limestone	24	325	134	1,357	223	1,014	700	1,845	179	815	21,683
Linneus	113	1,369	212	2,125	225	1,124	1,013	2,513	113	461	29,812
Littleton	89	1,157	230	1,818	263	904	1,040	2,764	140	985	38,344
Ludlow	60	731	120	1,080	159	808	597	1,218	42	194	14,886
Madawaska	167	1,703	303	2,445	301	1,203	2,272	4,547	420	1,016	31,261
Mapleton	66	1,186	112	1,464	195	1,018	704	2,481	43	312	29,841
Mars Hill	88	1,326	176	1,789	234	1,151	1,113	3,177	90	471	29,323
Masardis	27	540	62	669	70	556	237	718	55	245	12,927
Monticello	76	1,059	166	1,746	243	1,030	1,194	3,695	101	406	33,917
New Limerick	35	520	90	1,015	86	512	359	1,062	37	220	17,672
New Sweden	37	520	143	1,620	200	1,051	275	549	25	105	19,818

Oakfield	49	729	89	985	130	647	844	2,532	53	209	19,710
Orient	16	156	63	446	69	281	371	747	29	84	5,493
Perham	16	292	119	1,771	148	930	318	959	70	413	18,943
Presque Isle	222	3,486	433	4,738	625	3,222	2,271	5,998	175	977	104,590
Sherman	93	1,815	174	2,080	171	860	973	2,470	64	340	28,705
Smyma	5	74	54	572	42	249	508	1,425	32	224	10,651
St. Agatha	31	433	160	1,569	170	833	1,188	2,378	323	1,131	22,669
Van Buren	40	480	101	808	139	556	682	1,364	143	582	17,550
Washburn	87	1,526	171	2,175	254	1,547	997	2,867	166	938	40,506
Weston	30	366	89	851	107	233	653	1,266	62	192	9,889
Woodland	96	1,124	173	1,707	240	1,109	592	1,637	105	618	28,367
Plantations.											
Allagash	4	24	16	64	15	45	93	93	38	76	1,455
Cary	-	-	37	162	52	208	256	256	12	24	3,598
Castle Hill	59	768	21	766	135	599	664	1,489	48	197	15,477
Caswell	5	46	24	176	53	173	66	187	26	74	4,661
Chapman	16	238	38	363	61	254	186	422	25	133	6,955
Connor	-	-	18	108	41	164	66	132	22	66	3,988
Cyr	-	-	47	376	74	222	395	632	112	224	5,379
Eagle Lake	13	112	19	141	20	82	215	428	71	250	3,502
Garfield	23	345	24	288	27	216	131	293	24	150	4,197
Glenwood	-	-	22	192	34	160	109	208	-	-	2,909
Hamlin	22	274	86	700	117	471	608	1,635	105	418	16,719
Hammond	12	132	15	105	34	136	113	339	7	21	3,255
Macwahoc	12	148	26	229	31	165	245	469	27	203	4,137
Merrill	15	225	58	580	72	360	301	752	39	195	7,186
Moro	11	171	30	377	27	165	248	513	5	33	5,187
Nashville	-	-	5	75	3	36	15	45	6	36	2,177
New Canada	-	-	35	288	60	360	384	384	105	105	4,892
Oxbow	6	81	30	332	35	201	164	328	40	214	8,221
Portage Lake	-	-	20	282	35	304	137	538	37	194	7,717
Reed	5	75	15	194	27	137	91	275	25	112	5,867
St. Francis	5	55	15	80	41	82	222	222	63	126	5,790
St. John	5	50	22	176	22	88	191	382	31	93	4,376
Silver Ridge	7	96	28	258	35	204	322	562	20	54	3,754
Wade	5	80	15	190	49	234	189	586	14	77	7,289
Wallgrass	22	200	30	279	69	174	444	667	106	382	7,278
Westfield	17	191	39	332	99	291	236	519	3	17	5,916
	2,632	\$38,232	6,729	\$68,006	9,231	\$45,272	40,858	\$99,798	6,015	\$24,586	\$1,278,934

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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	233	\$9,265	5	\$275	6	\$185	3	\$70	321	\$7,466	17	\$1,050
Bridgton	509	34,847	10	500	-	-	-	-	823	20,590	8	375
Brunswick	750	42,460	-	-	1	35	-	-	752	18,880	8	400
Cape Elizabeth	246	10,685	-	-	-	-	-	-	172	3,440	4	260
Casco	254	10,535	5	335	8	300	2	80	264	6,185	12	560
Cumberland	307	16,730	1	75	-	-	1	25	559	12,100	18	1,250
Falmouth	446	22,770	-	-	1	50	4	150	780	17,470	22	1,545
Freeport	458	26,370	11	500	2	100	6	215	535	10,700	4	250
Gorham	571	35,780	8	450	3	115	-	-	1,392	27,840	10	765
Gray	358	19,762	-	-	2	75	2	60	605	12,100	18	1,130
Harpswell	240	12,515	-	-	1	75	-	-	319	7,975	16	915
Harrison	327	16,289	2	225	6	280	4	110	496	11,824	15	1,015
Naples	239	8,086	-	-	2	55	-	-	296	6,367	6	300
New Gloucester	376	18,665	6	325	2	90	1	30	624	15,580	16	820
North Yarmouth	210	11,415	2	100	2	80	3	90	356	8,900	4	245
Otisfield	377	11,485	-	-	2	55	2	50	480	10,757	29	1,520
Portland	2,467	266,110	-	-	-	-	-	-	570	14,000	6	325
Pownal	216	9,265	-	-	-	-	-	-	282	7,050	6	325
Raymond	222	9,755	3	150	-	-	1	25	349	6,980	7	320
Scarborough	561	25,870	-	-	7	195	-	-	732	16,158	24	1,250
Sebago	164	6,440	-	-	1	40	3	65	299	7,130	20	1,060
South Portland	473	34,529	4	200	-	-	-	-	290	7,250	-	-
Standish	333	14,795	4	190	2	40	1	20	424	10,600	18	955
Westbrook	468	23,400	-	-	-	-	-	-	469	9,380	6	300
Windham	442	23,859	5	215	4	125	4	65	740	16,895	6	400
Yarmouth	275	15,125	-	-	-	-	2	40	241	4,820	4	250
	11,612	\$676,807	66	\$3,540	52	\$1,895	39	\$1,095	13,170	\$298,357	304	\$17,425

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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.....	64	\$1,265	95	\$1,477	88	\$939	220	\$665	116	\$940	\$23,597
Bridgton.....	81	1,795	151	2,330	198	2,176	154	411	218	1,321	64,345
Brunswick.....	52	1,040	115	1,725	45	450	228	456	60	600	65,666
Cape Elizabeth.....	7	140	40	600	24	240	-	-	25	200	15,505
Casco.....	85	1,649	118	1,686	95	863	93	211	58	467	22,811
Cumberland.....	80	1,735	111	1,725	131	1,285	128	375	30	265	35,545
Falmouth.....	11	255	62	940	148	1,520	40	190	39	371	45,261
Freeport.....	5	100	24	360	107	1,070	109	327	71	426	40,418
Gorham.....	-	-	149	2,335	241	2,596	341	1,117	63	504	71,502
Gray.....	108	1,728	162	1,944	155	1,240	137	274	73	519	38,832
Harpswell.....	23	655	60	1,140	67	690	480	1,459	56	309	25,733
Harrison.....	146	3,207	143	2,250	140	1,191	164	507	147	1,635	37,033
Naples.....	88	1,480	87	1,002	99	587	67	176	76	445	18,498
New Gloucester.....	155	3,100	258	3,870	209	2,090	112	336	71	568	45,474
North Yarmouth.....	81	1,620	116	1,740	114	1,140	115	345	62	310	25,988
Otisfield.....	126	2,344	178	2,594	156	1,319	189	487	149	913	31,524
Portland.....	-	-	-	-	-	-	11	35	29	235	220,605
Pownal.....	96	1,920	113	1,695	133	1,330	108	324	69	447	32,356
Raymond.....	110	1,650	128	1,280	143	715	75	150	95	447	21,500
Scarborough.....	44	838	147	1,889	160	1,559	58	174	380	3,175	51,108
Sebago.....	63	1,260	81	1,195	66	500	173	430	106	775	18,895
South Portland.....	-	-	-	-	-	-	-	-	-	-	41,979
Standish.....	85	1,690	137	2,035	125	1,255	74	174	118	685	32,439
Westbrook.....	-	-	-	-	-	-	-	-	-	-	33,080
Windham.....	134	2,526	203	3,125	193	1,721	165	679	92	722	50,332
Yarmouth.....	-	-	10	150	-	-	90	270	8	40	20,695
	1,644	\$31,997	2,691	\$39,087	2,837	\$26,396	3,331	\$9,572	2,209	\$15,747	\$1,121,918

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—Continued.

FRANKLIN COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Avon	141	\$7,113	6	\$335	8	\$245	11	\$260	227	\$5,596	34	\$1,608
Carthage	91	5,075	3	115	2	60	5	236	236	4,982	16	885
Chesterville.....	172	8,240	1	50	-	-	8	225	367	8,430	46	2,370
Eustis	154	7,796	-	-	7	274	5	135	94	2,604	2	55
Farmington.....	803	41,829	22	1,010	21	669	11	235	1,035	22,583	60	2,780
Freeman	169	8,210	6	295	7	285	6	195	246	5,366	35	1,405
Industry	148	6,600	1	40	7	265	4	105	187	4,066	22	980
Jay	437	22,604	7	395	15	580	18	465	799	18,850	91	4,343
Kingfield	211	13,095	9	465	9	315	18	525	134	3,037	7	305
Madrid	111	4,260	1	35	6	210	5	127	151	2,743	37	1,365
New Sharon.....	315	15,555	4	250	7	260	10	285	415	10,354	44	2,190
New Vineyard.....	209	8,285	7	340	10	393	12	295	291	6,802	27	1,165
Phillips	358	14,828	17	790	29	785	28	597	488	11,048	92	3,730
Rangeley	272	11,520	10	385	7	205	7	132	197	3,885	16	455
Salem	71	2,237	4	115	7	192	4	80	77	1,513	14	655
Strong	205	8,895	6	275	8	250	10	142	293	6,488	18	728
Temple.....	109	4,470	4	185	2	50	5	97	194	5,008	52	2,905
Weld	221	8,940	7	260	9	240	18	353	349	8,727	67	3,562
Wilton.....	500	25,450	8	440	13	435	18	440	698	15,379	75	3,805
Plantations.												
Coplin	46	2,085	3	80	1	15	1	10	38	932	-	-
Dallas	44	2,450	2	115	1	60	-	-	47	909	4	110
Greenvale.....	30	735	-	-	-	-	-	-	16	293	2	40
Rangeley.....	34	1,235	-	-	-	-	1	12	25	503	3	75
	4,851	\$231,567	128	\$5,975	176	\$5,779	205	\$4,810	6,604	\$150,098	764	\$35,516

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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	101	\$2,169	138	\$1,935	127	\$917	1,035	\$2,914	66	\$512	\$23,604
Carthage	94	1,363	112	1,298	101	628	300	819	10	79	15,939
Chesterville	149	3,130	164	2,510	184	1,590	401	1,020	103	515	28,080
Eustis	25	614	57	1,042	63	576	325	951	37	270	14,317
Farmington	243	5,075	317	5,595	335	3,180	3,144	6,775	178	1,095	90,817
Freeman	96	2,366	106	1,246	96	721	1,171	2,311	61	389	22,783
Industry	79	1,623	89	1,323	128	1,201	944	1,944	43	298	18,445
Jay	247	5,098	349	5,197	291	2,901	1,029	3,071	143	1,035	64,659
Kingfield	36	629	76	915	65	431	722	1,421	64	395	21,533
Madrid	87	1,612	98	1,317	115	934	575	1,460	19	127	14,190
New Sharon	125	3,048	259	5,146	263	2,998	1,822	4,886	161	1,083	46,025
New Vineyard	94	1,972	127	1,937	134	1,167	1,572	3,481	58	463	26,300
Phillips	233	4,655	304	4,417	345	2,849	2,372	5,518	87	471	49,688
Rangeley	98	1,420	126	1,510	149	743	1,755	2,980	64	170	23,405
Salem	30	654	41	606	50	429	674	1,328	14	87	7,896
Strong	108	2,237	103	1,706	150	970	1,675	3,435	52	282	25,408
Temple	75	1,880	76	1,128	125	1,047	1,028	2,307	35	233	19,310
Weld	152	3,792	167	2,940	219	2,053	1,195	3,552	71	438	34,857
Wilton	248	4,860	388	5,360	402	2,956	1,554	4,630	245	1,824	65,579
Plantations.											
Coplin	25	481	37	532	52	519	93	187	4	20	4,861
Dallas	25	410	35	407	49	314	599	1,350	11	55	6,180
Greenvale	11	159	15	130	25	128	164	308	8	40	1,833
Rangeley	14	205	18	238	22	142	24	431	5	30	2,871
	2,395	\$49,992	3,203	\$48,429	3,470	\$29,364	24,176	\$57,079	1,541	\$9,971	\$628,580

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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.....	84	\$3,435	4	\$125	1	\$25	-	-	93	\$1,674	9	\$350
Aurora.....	59	2,526	1	72	-	-	1	\$18	54	972	2	60
Bluehill.....	293	14,360	5	275	3	135	4	120	306	7,650	47	2,370
Brooklin.....	101	4,540	1	50	2	90	-	-	122	3,050	12	645
Brooksville.....	192	9,540	-	-	2	60	7	175	240	4,800	14	565
Bucksport.....	499	19,650	10	350	7	210	8	160	522	10,962	6	360
Castine.....	113	5,950	-	-	2	60	2	45	117	2,340	10	400
Cranberry Isles.....	9	390	-	-	-	-	-	-	44	815	3	110
Deer Isle.....	162	6,465	3	165	1	45	-	-	282	5,640	32	921
Dedham.....	97	5,290	2	100	2	75	2	60	120	3,000	-	-
Eastbrook.....	50	3,950	-	-	1	50	1	25	81	2,025	-	-
Eden.....	761	30,360	2	60	3	80	4	85	293	7,130	-	-
Ellsworth.....	726	44,470	6	460	3	120	6	60	693	17,860	2	75
Franklin.....	161	10,862	1	40	1	35	3	90	178	4,250	2	60
Gouldsboro.....	199	10,665	-	-	-	-	1	30	268	6,432	10	400
Hancock.....	144	5,430	2	80	-	-	-	-	148	3,256	2	50
Isle au Haut.....	7	325	-	-	-	-	-	-	42	630	2	30
Lamoine.....	130	5,370	1	30	-	-	2	40	123	2,460	-	-
Mariaville.....	73	3,265	-	-	1	50	-	-	117	2,300	-	-
Mount Desert.....	270	12,400	-	-	2	55	-	-	160	4,000	1	30
Orland.....	303	13,818	4	170	5	185	13	325	261	6,525	12	525
Otis.....	45	1,600	2	65	-	-	2	30	28	738	-	-
Penobscot.....	203	9,744	2	100	1	35	7	175	260	6,500	16	800
Sedgwick.....	133	6,195	2	130	3	115	3	100	162	4,135	39	1,916
Sorrento.....	26	1,345	-	-	-	-	-	-	18	360	-	-
Stonington.....	94	5,139	1	60	-	-	-	-	133	2,660	6	175
Sullivan.....	205	11,065	6	360	4	200	3	120	107	2,354	2	100

Surry	160	8,915	-	-	1	40	2	40	174	4,350	6	300
Swan's Island.....	40	1,615	-	-	-	-	-	-	67	1,675	4	135
Tremont.....	207	10,160	-	-	-	-	1	15	221	5,525	2	75
Treton.....	142	8,113	3	240	3	212	3	120	114	3,040	-	-
Verona	41	1,410	-	-	-	-	2	20	35	900	1	30
Watham	63	3,330	-	-	1	20	-	-	99	2,475	2	70
Winter Harbor.....	69	2,635	-	-	-	-	-	-	47	1,034	-	-
Plantations.												
Long Island.....	1	15	-	-	-	-	-	-	15	300	1	20
No 21, M. D.....	18	435	-	-	-	-	-	-	16	235	-	-
No. 33	26	1,555	-	-	-	-	-	-	25	375	-	-
	5,906	\$286,872	58	\$2,932	49	\$1,897	77	1,853	5,785	\$130,427	245	\$10,572

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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.....	17	\$207	32	\$322	39	\$270	217	\$460	16	\$127	\$6,995
Aurora.....	4	57	15	144	18	108	110	264	17	61	4,282
Bluehill.....	101	2,020	146	2,190	143	1,430	804	1,625	57	285	33,060
Brooklin.....	17	340	31	465	54	540	176	351	2	20	10,091
Brooksville.....	15	420	60	840	57	399	612	1,224	24	120	18,143
Bucksport.....	120	1,800	132	1,584	152	1,216	717	1,434	118	708	38,434
Castine.....	11	187	22	308	14	112	-	-	22	152	9,554
Cranberry Isles.....	-	-	5	75	3	25	-	-	1	6	1,421
Deer Isle.....	52	936	68	816	45	270	211	422	-	-	15,620
Dedham.....	43	856	48	656	54	425	174	522	39	249	11,236
Eastbrook.....	-	-	30	540	36	360	190	380	10	90	7,420
Eden.....	23	368	54	648	55	440	42	61	105	315	39,547
Ellsworth.....	15	300	26	390	18	180	328	656	38	380	60,951
Franklin.....	3	60	13	208	30	240	250	750	26	206	16,801
Gouldsboro.....	2	40	86	1,032	99	792	547	1,094	49	350	20,835
Hancock.....	24	432	41	615	19	152	277	554	38	190	10,759
Isle au Haut.....	-	-	1	10	1	10	219	328	-	-	1,333
Lamoine.....	29	522	26	312	37	222	126	252	32	128	9,336
Mariaville.....	2	50	10	165	32	255	157	314	6	30	6,429
Mount Desert.....	15	315	28	504	24	288	102	306	4	24	17,922
Orland.....	101	2,150	101	1,570	84	504	544	1,632	85	425	27,829
Otis.....	2	50	3	30	9	55	98	147	6	42	2,757
Penobscot.....	49	1,225	106	2,120	91	910	664	1,992	42	210	23,811
Sedgwick.....	45	975	68	1,091	83	735	650	1,300	31	227	16,919
Sorrento.....	-	-	1	15	-	-	17	34	-	-	1,754
Stonington.....	22	396	24	288	4	24	294	588	-	-	9,330
Sullivan.....	17	255	18	168	24	240	151	302	28	224	15,388

Surry	42	840	64	1,024	45	450	233	699	49	294	16,952
Swan's Island	16	320	26	390	41	410	283	566	-	-	5,111
Tremont	-	-	31	465	30	300	250	500	-	-	17,940
Trenton	8	192	26	416	17	181	72	192	6	49	12,755
Verona	11	220	24	360	18	144	26	78	8	66	3,228
Waltham	35	630	31	372	32	192	156	312	25	134	7,535
Winter Harbor	-	-	-	-	-	-	60	120	-	-	3,789
Plantations.											
Long Island	3	60	4	60	3	30	260	390	-	-	875
No. 21, M. D	-	-	1	10	8	40	23	34	2	9	763
No. 33	2	50	9	72	13	52	28	56	4	20	2,180
	846	\$16,273	1,411	\$20,275	1,432	\$12,004	9,068	\$19,939	890	\$5,141	\$508,185

STATE ASSESSORS' REPORT.

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SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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.....	398	\$17,749	7	\$335	7	275	13	\$305	544	\$10,879	24	\$1,070
Angusta.....	1,358	106,670	15	1,135	12	640	9	285	1,043	22,375	14	600
Belgrade.....	319	17,235	5	345	18	835	16	501	498	13,162	43	2,425
Benton.....	324	12,194	9	335	7	245	9	171	307	7,192	2	100
Chelsea.....	192	7,645	1	40	1	40	3	70	248	4,903	4	129
China.....	460	21,363	3	180	15	685	19	635	686	15,480	32	1,475
Clinton.....	478	17,565	11	335	14	445	28	600	501	9,560	1	15
Farmingdale.....	165	13,055	5	500	4	300	2	100	240	6,310	3	80
Fayette.....	217	9,167	3	120	-	-	4	69	461	9,796	18	993
Gardner.....	717	50,825	5	259	6	195	4	115	396	9,900	9	605
Hallowell.....	299	20,190	-	-	3	100	3	95	177	4,425	†1	650
Litchfield.....	304	13,225	5	185	3	95	7	120	481	9,810	4	210
Manchester.....	188	9,360	3	95	1	40	-	-	318	7,870	16	745
Monmouth.....	436	23,600	3	165	5	210	4	115	756	18,395	17	1,060
Mount Vernon.....	316	11,968	3	130	*10	275	13	185	478	10,431	83	4,512
Oakland.....	413	21,020	9	410	19	635	16	405	343	7,713	11	358
Pittston.....	365	16,479	1	60	7	265	9	190	506	10,951	52	2,520
Randolph.....	122	6,080	2	100	-	-	3	115	78	2,175	3	80
Readfield.....	302	15,165	-	-	5	320	6	230	504	12,807	27	1,313
Rome.....	116	3,995	2	55	3	85	2	40	162	2,935	42	1,625
Sidney.....	439	22,277	10	505	14	540	16	398	466	11,036	24	1,285
Vassalborough.....	567	33,360	6	320	13	675	14	560	645	17,438	10	610
Vienna.....	142	6,635	1	60	3	105	5	115	251	6,254	36	1,960
Waterville.....	645	48,790	-	-	14	550	9	200	334	9,905	2	100
Wayne.....	188	8,940	12	455	4	125	4	85	313	6,641	9	315

West Gardiner.....	255	10,080	1	75	2	60	2	40	369	8,155	12	730
Windsor	288	11,885	10	565	11	330	6	160	409	8,640	33	1,830
Winslow	472	23,045	11	465	11	345	11	215	669	15,684	3	150
Winthrop	419	28,050	5	255	2	100	2	50	790	19,750	13	410
Unity Plantation	19	880	-	-	2	70	3	65	30	431	-	-
	<u>10,923</u>	<u>\$608,492</u>	<u>148</u>	<u>\$7,475</u>	<u>216</u>	<u>\$8,585</u>	<u>242</u>	<u>\$6,234</u>	<u>13,003</u>	<u>\$301,003</u>	<u>558</u>	<u>\$27,946</u>

* Includes two mules, \$40.

† Including seven bulls, \$150.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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	193	\$3,404	257	\$3,445	325	\$1,800	1,742	\$4,935	200	\$1,193	\$45,391
Augusta	19	740	194	3,935	212	2,164	234	468	191	1,508	140,520
Belgrade	250	5,644	219	2,792	239	2,271	862	2,586	190	1,607	49,403
Benton	105	2,115	114	1,689	102	632	540	1,645	92	583	26,901
Chelsea	58	923	96	995	88	456	205	369	55	348	15,909
China	147	2,634	210	2,563	267	1,752	1,668	4,348	184	1,155	52,270
Clinton	142	2,110	207	2,515	191	1,200	1,124	2,615	215	1,105	38,065
Farmingdale	4	80	65	1,155	46	453	22	83	35	279	22,395
Fayette	134	2,738	172	2,564	143	1,191	199	517	55	442	27,597
Gardiner	11	215	-	-	68	910	112	340	37	198	63,553
Hallowell	-	-	25	460	34	390	43	180	40	320	26,810
Litchfield	163	3,688	190	2,625	140	1,007	439	1,076	106	924	32,365
Manchester	62	1,175	91	1,330	85	805	150	360	65	408	22,188
Monmouth	248	5,440	286	4,495	272	2,810	281	828	174	1,278	58,396
Mount Vernon	162	3,511	207	3,173	277	2,974	826	1,902	146	999	40,060
Oakland	104	1,940	103	1,469	122	817	453	906	104	746	36,419
Pittston	56	1,623	158	2,591	186	1,574	412	1,009	85	569	37,851
Randolph	4	75	12	169	16	155	-	-	13	78	9,017
Readfield	137	3,079	212	3,491	246	2,984	459	1,377	85	645	41,411
Rome	76	1,508	87	1,104	84	699	750	1,772	63	391	14,209
Sidney	166	3,096	216	3,022	222	1,582	1,054	2,949	207	1,518	48,208
Vassalborough	150	3,371	206	3,563	245	2,477	1,066	3,964	229	1,904	68,232
Vienna	113	2,846	125	2,072	135	1,504	418	1,218	55	354	23,123
Waterville	7	175	37	650	39	515	126	385	53	545	61,815
Wayne	91	1,683	111	1,483	84	576	142	361	74	583	21,247

West Gardiner.....	104	1,955	154	2,080	109	875	244	615	75	555	25,220
Windsor.....	181	4,035	267	4,320	195	1,715	571	1,475	112	785	35,740
Winslow.....	174	3,413	212	3,223	239	1,767	569	1,849	133	1,014	51,170
Winthrop.....	149	2,980	198	2,970	182	1,820	188	485	144	1,035	57,905
Unity Plantation	5	67	4	56	15	143	74	148	10	58	1,918
	<u>3,215</u>	<u>\$65,663</u>	<u>4,429</u>	<u>\$65,990</u>	<u>4,608</u>	<u>\$40,018</u>	<u>14,973</u>	<u>\$40,755</u>	<u>3,227</u>	<u>\$23,147</u>	<u>\$1,195,308</u>

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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.....	281	\$12,650	5	\$225	2	\$60	10	\$225	360	\$8,723	66	\$3,420
Camden	327	18,830	3	125	3	115	-	-	247	6,275	6	300
Cushing	138	5,015	-	-	-	-	1	40	133	3,325	2	125
Friendship	108	5,375	-	-	-	-	3	60	105	2,625	2	85
Hope.....	207	10,260	-	-	3	105	2	45	253	6,395	14	735
Hurricane Isle.....	2	200	-	-	-	-	-	-	8	240	-	-
North Haven.....	73	2,535	1	25	2	50	-	-	142	3,550	3	60
Rockland.....	723	46,095	-	-	6	170	-	-	407	10,175	3	55
Rockport.....	317	19,445	1	50	-	-	-	-	406	8,532	4	480
South Thomaston	230	7,376	1	15	5	50	2	20	238	5,950	-	-
St. George	218	8,695	3	135	-	-	-	-	192	4,800	2	80
Thomaston.....	332	20,565	-	-	4	175	-	-	294	7,350	-	-
Union.....	414	20,559	3	90	4	140	6	210	565	12,430	50	2,703
Vinalhaven	165	7,210	-	-	-	-	-	-	204	4,080	3	50
Warren.....	507	23,490	3	125	4	100	7	180	682	14,945	16	670
Washington	341	15,774	2	75	10	425	11	300	304	7,378	50	2,745
Criehaven Pl.....	3	125	-	-	-	-	-	-	8	190	-	-
Matinicus Isle Pl	8	420	-	-	-	-	1	25	32	640	14	515
	4,394	\$24,615	22	\$865	43	\$1,390	43	\$1,105	4,580	108,003	235	\$12,023

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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.....	125	\$2,932	173	\$2,813	171	\$1,675	331	\$844	74	\$553	\$34,120
Camden.....	-	-	12	168	18	126	2	6	35	175	26,120
Cushing.....	27	594	51	968	40	400	260	780	24	185	11,432
Friendship.....	27	540	30	450	19	190	86	215	12	72	9,612
Hope.....	82	1,640	89	1,101	89	712	202	508	85	579	22,080
Hurricane Isle.....	-	-	-	-	-	-	-	-	-	-	440
North Haven.....	30	600	31	465	28	280	1,873	3,746	40	238	11,549
Rockland.....	1	20	7	100	7	55	-	-	28	170	56,840
Rockport.....	14	210	56	560	31	155	113	339	22	110	30,281
South Thomaston.....	50	900	82	820	91	728	127	254	17	85	16,198
St. George.....	32	576	39	468	31	186	625	1,250	10	50	16,240
Thomaston.....	22	440	38	570	40	280	15	45	28	168	29,593
Union.....	77	1,572	168	2,505	145	1,160	775	1,952	163	815	44,136
Vinalhaven.....	13	260	42	630	35	280	491	982	6	30	13,522
Warren.....	148	2,612	202	2,675	166	1,330	346	692	130	720	47,539
Washington.....	59	1,808	107	2,052	111	1,369	521	1,526	77	513	33,861
Criehaven Pl.....	-	-	-	-	-	-	100	350	-	-	665
Matinecus Isle Pl.....	-	-	-	-	4	40	168	336	2	30	2,006
	707	\$14,704	1,127	\$16,345	1,026	\$8,966	6,035	\$13,825	753	\$4,493	\$406,334

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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	160	\$7,975	1	\$45	1	\$30	1	\$15	168	\$4,047	39	\$1,525
Boothbay	240	13,140	-	-	2	60	4	125	238	4,760	11	440
Boothbay Harbor.....	159	7,670	-	-	-	-	-	-	71	1,775	4	100
Bremen	85	3,985	1	40	3	155	-	-	84	2,055	22	1,120
Bristol	376	17,263	4	255	-	-	1	25	397	11,085	64	3,650
Damarscotta	154	12,635	5	325	4	175	8	340	149	4,630	12	860
Dresden	251	11,830	1	50	-	-	2	45	373	7,460	39	1,680
Edgecomb.....	149	6,730	-	-	-	-	1	30	177	3,540	20	915
Jefferson	364	18,140	1	80	3	90	8	245	425	9,482	88	4,650
Newcastle	238	12,330	3	200	6	310	-	-	274	6,198	66	3,470
Nobleborough	214	10,830	-	-	9	365	-	-	227	4,914	50	2,015
Somerville	103	3,400	-	-	6	136	2	30	118	2,003	21	755
Southport	24	965	-	-	-	-	-	-	23	575	2	60
Waldoborough.....	592	20,740	4	140	4	170	3	69	638	14,376	76	3,020
Westport	34	2,175	-	-	-	-	-	-	71	1,775	10	505
Whitefield.....	391	14,065	2	100	14	455	11	210	562	13,328	75	3,490
Wiscasset	203	10,575	-	-	2	70	-	-	220	4,400	28	1,390
Monhegan Pl.	-	-	1	20	-	-	-	-	10	200	-	-
	3,737	\$174,508	23	\$1,255	54	\$2,016	41	\$1,134	4,225	\$96,603	627	\$20,585

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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	69	\$1,290	89	\$1,608	70	\$587	152	\$304	41	\$205	\$17,631
Boothbay.....	32	640	74	1,110	68	464	107	214	21	105	21,058
Boothbay Harbor.....	-	-	1	15	5	50	-	-	-	-	9,610
Bremen	21	620	62	1,461	46	516	83	231	38	215	10,398
Bristol.....	43	1,280	98	1,876	91	910	583	1,474	48	321	38,139
Damariscotta	26	700	56	1,285	32	470	140	350	48	366	22,076
Dresden	56	1,175	154	2,310	134	1,340	311	782	89	445	27,177
Edgecomb.....	30	710	69	1,035	70	700	180	360	23	115	14,135
Jefferson.....	201	5,120	204	3,776	175	1,904	1,255	3,485	140	1,023	47,995
Newcastle.....	73	1,776	118	1,912	93	868	400	1,042	76	453	28,559
Nobleborough	87	1,595	176	1,713	71	584	450	900	86	500	23,416
Somerville	42	840	57	829	97	743	161	314	24	144	9,194
Southport	-	-	4	60	1	10	-	-	-	-	1,670
Waldoborough.....	203	4,413	243	3,888	189	1,807	379	1,020	140	966	60,609
Westport	5	195	16	313	16	216	48	144	20	174	5,497
Whitefield.....	62	1,785	221	3,611	199	1,852	880	2,263	135	971	42,130
Wiscasset	68	1,466	71	862	55	440	233	466	54	270	19,929
Monhegan Pl.....	-	-	-	-	-	-	-	-	-	-	220
	1,018	\$23,605	1,713	\$27,654	1,402	\$13,461	5,362	\$13,349	981	\$6,273	\$389,443

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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	185	\$9,205	7	\$290	2	\$65	2	\$50	264	\$5,538	18	\$905
Andover	327	14,975	10	470	9	335	13	445	277	7,020	5	180
Bethel	648	32,046	15	745	21	910	26	805	632	13,138	30	1,560
Brownfield	232	7,426	-	-	1	20	-	-	382	7,332	58	2,997
Buckfield	321	15,630	3	170	18	725	9	230	587	12,435	32	1,815
Byron	53	2,470	1	55	2	50	4	85	63	1,390	8	345
Canton	232	10,585	9	465	6	215	11	350	451	10,450	8	500
Denmark	229	8,720	1	25	2	50	3	70	429	10,264	57	2,680
Dixfield	270	9,615	5	165	7	130	2	25	469	8,535	12	465
Fryeburg	436	23,775	2	70	9	320	5	115	622	12,957	44	2,310
Gilead	97	3,853	-	-	-	-	-	-	119	2,674	6	240
Grafton	59	3,410	-	-	1	30	-	-	36	578	2	125
Greenwood	213	10,127	-	-	2	100	6	175	292	6,649	42	2,050
Hanover	84	3,145	1	50	-	-	3	95	64	1,565	6	275
Hartford	257	10,458	4	195	2	60	2	210	614	12,832	62	3,718
Hebron	205	11,475	3	115	8	245	3	75	522	10,537	10	596
Hiram	267	11,800	4	270	6	200	6	165	430	10,665	50	2,635
Lovell	248	10,370	3	140	-	-	2	50	315	6,890	34	1,905
Mason	31	1,365	1	30	1	15	1	15	57	863	12	480
Mexico	190	7,750	1	10	-	-	4	80	245	5,902	6	350
Newry	145	7,105	4	96	2	50	1	18	159	2,862	8	368
Norway	524	23,023	4	190	3	85	6	115	716	15,461	16	875
Oxford	366	17,700	2	100	3	70	1	30	523	12,778	10	565
Paris	702	37,812	13	825	26	905	18	485	1,070	24,176	73	3,770
Peru	237	11,395	4	245	6	275	10	275	576	12,409	21	955
Porter	184	6,454	1	45	3	135	3	55	262	4,690	74	3,243
Roxbury	67	2,095	-	-	1	25	3	50	67	1,470	2	75

Rumford	629	26,328	-	1	40	5	150	26	520	685	17,125	35	1,400
Stoneham	90	4,625	-	-	-	1	55	3	90	89	2,453	8	455
Stow	88	3,280	-	2	85	1	30	4	105	133	2,424	36	1,890
Sumner	258	10,855	-	4	203	14	530	7	180	502	10,856	100	5,669
Sweden	122	4,765	-	1	30	-	-	1	25	188	4,032	18	982
Upton	110	4,842	-	-	-	3	120	2	40	82	1,770	8	300
Waterford	365	17,502	-	1	35	7	205	1	20	598	12,369	36	1,503
Woodstock	235	9,773	-	4	100	2	53	6	125	415	9,558	44	2,220
Plantations.													
Lincoln	38	755	-	-	-	-	-	2	45	37	626	-	-
Magalloway	60	2,326	-	-	-	-	-	2	50	32	425	13	305
Milton	77	3,467	-	3	225	1	30	1	20	93	2,091	8	340
	8,881	\$402,302		114	\$5,484	175	\$6,188	205	\$5,288	13,097	\$285,789	1,012	\$51,046

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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	92	\$2,047	140	\$2,084	94	\$801	191	\$549	53	\$341	\$-1,875
Andover	80	1,518	158	2,480	177	1,398	681	1,805	61	346	39,972
Bethel	192	4,008	273	3,633	206	2,060	911	3,289	143	1,117	63,311
Brownfield	106	2,215	216	3,026	167	1,688	244	521	115	870	26,965
Buckfield	187	3,625	253	3,599	215	1,922	350	989	111	684	42,024
Byron	21	425	33	560	138	1,269	232	490	18	105	7,235
Canton	121	2,480	195	2,855	169	1,300	238	600	112	467	30,650
Denmark	117	2,690	145	2,537	164	1,341	208	467	90	571	29,415
Dixfield	138	2,030	144	1,455	169	960	408	895	52	370	24,645
Fryeburg	124	2,810	309	4,520	298	2,313	394	1,154	121	822	51,166
Gilead	36	685	87	1,211	85	655	143	428	42	270	10,017
Grafton	26	533	25	274	14	95	130	465	8	52	5,502
Greenwood	108	2,499	128	1,883	153	1,399	499	1,508	66	466	26,826
Hanover	37	770	46	666	35	416	164	503	28	262	7,747
Hartford	194	3,956	243	3,610	252	2,012	449	1,243	143	1,083	39,469
Hebron	138	2,428	197	2,485	155	1,160	105	287	54	418	29,821
Hiram	156	3,485	181	3,039	148	1,510	109	385	140	1,075	85,250
Lovell	184	4,746	189	3,165	152	1,291	350	1,059	102	675	30,231
Mason	16	217	12	140	18	115	160	493	18	113	3,846
Mexico	72	1,385	99	1,256	90	459	279	879	53	317	18,388
Newry	35	805	51	918	39	312	557	2,228	50	306	15,062
Norway	247	5,006	314	4,725	342	2,799	318	890	211	1,447	54,617
Oxford	136	2,909	192	3,030	203	1,685	161	443	108	856	40,166
Paris	261	5,683	493	6,945	372	3,341	692	1,873	135	1,579	87,400
Peru	154	2,781	214	2,801	187	1,239	501	1,198	75	471	34,044
Porter	137	2,530	131	1,866	143	1,162	244	471	114	543	21,194
Roxbury	29	495	36	400	41	270	116	285	12	65	5,230

Rumford.....	172	2,580	308	3,080	291	1,455	904	2,713	168	840	56,230
Stoneham ..	24	705	38	688	47	428	205	732	29	198	10,429
Stow	74	1,363	94	1,136	77	507	186	453	33	214	11,487
Sumner	267	6,351	318	5,129	320	3,216	675	2,197	99	659	45,845
Sweden.....	54	1,335	84	1,395	59	594	58	175	43	321	13,654
Upton.....	33	622	60	843	81	559	189	592	17	152	9,840
Waterford...	121	2,204	234	3,503	235	1,997	344	766	106	945	41,049
Woodstock.....	129	2,507	163	2,254	206	1,716	1,044	2,857	52	402	31,565
Plantations.											
Lincoln.....	7	129	21	246	22	157	112	249	18	86	2,293
Magalloway ..	11	131	21	185	20	84	24	39	27	184	3,729
Milton	31	633	60	911	49	429	188	510	12	72	8,728
	4,057	\$83,298	5,873	\$84,475	5,613	\$46,135	12,733	\$36,621	2,899	\$20,361	\$1,026,987

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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	84	\$2,240	1	\$35	2	\$40	3	\$29	113	\$1,585	2	\$60
Argyle	62	1,945	-	-	-	-	-	-	42	877	-	-
Bangor	2,024	116,700	-	-	36	1,110	-	-	853	19,220	-	-
Bradford	316	9,776	2	65	3	65	11	137	558	9,428	9	275
Bradley	94	4,575	1	40	3	80	1	15	78	1,601	-	-
Brewer	417	24,775	3	150	2	70	2	50	373	7,460	-	-
Burlington	121	4,795	1	35	1	30	5	125	144	2,890	-	65
Carmel	323	13,900	-	-	9	365	11	295	415	8,842	-	-
Carroll	149	6,025	12	440	6	155	12	180	240	4,232	3	100
Charleston	350	15,100	4	136	9	265	10	160	535	9,881	9	480
Chester	159	6,625	3	120	3	90	4	80	136	2,316	-	-
Clifton	62	1,612	-	-	-	-	-	-	71	1,065	-	-
Corinna	366	14,390	10	385	9	230	10	143	583	11,466	7	225
Corinth	430	20,030	3	120	7	230	21	665	608	14,995	16	825
Dexter	614	24,205	12	646	23	542	6	88	573	10,832	3	120
Dixmont	245	10,679	2	75	9	223	9	185	506	11,121	24	1,148
Eddington	192	9,190	-	-	-	-	3	80	236	4,803	-	-
Edinburg	18	465	-	-	-	-	-	-	22	225	-	-
Enfield	190	6,120	3	90	5	115	6	97	144	2,406	-	-
Etna	211	6,760	-	-	5	180	7	168	244	4,806	1	30
Exeter	351	15,649	10	315	9	210	12	185	504	12,040	15	700
Garland	351	16,660	3	130	8	310	13	335	581	13,478	5	215
Glenburn	210	7,708	-	-	3	90	5	100	332	7,394	-	-
Greenbush	104	4,015	1	30	6	115	2	30	137	2,451	-	-
Greenfield	68	1,870	4	120	3	48	3	30	72	844	-	-
Hampden	514	22,890	8	340	14	420	15	325	818	15,980	2	85
Hermon	472	17,151	2	95	3	70	16	334	623	11,494	-	-
Holden	209	9,658	2	85	1	35	2	45	329	6,364	4	190
Howland	110	7,650	-	-	-	-	-	-	68	1,940	-	-

STATE ASSESSORS' REPORT.

Hudson.....	199	6,752	2	60	3	42	7	74	236	3,500	3	70
Kenduskeag.....	163	9,655	2	130	1	35	5	135	170	4,346	2	80
Kingman.....	127	4,200	4	80	2	30	-	-	84	1,735	-	-
Lagrange.....	206	12,055	3	125	-	-	7	128	206	4,168	1	30
Lee.....	234	8,447	4	115	9	290	17	345	293	5,327	8	310
Levant.....	291	11,870	7	240	11	325	14	273	471	10,681	11	445
Lincoln.....	414	12,580	6	180	16	340	3	60	383	7,602	2	60
Lowell.....	80	4,000	-	-	1	30	2	40	67	1,340	2	76
Mattamiscontis.....	3	175	-	-	-	-	-	-	4	80	-	-
Mattawamkeag.....	131	4,445	1	-	2	45	2	30	81	1,215	-	-
Maxfield.....	43	2,315	1	30	-	-	-	-	36	797	-	-
Medway.....	120	4,395	-	-	-	-	6	120	120	2,400	-	-
Milford.....	122	4,135	-	-	6	165	-	-	96	1,545	-	-
Millinocket.....	109	5,565	-	-	-	-	-	-	14	340	-	-
Mt. Chase.....	74	4,196	1	50	4	180	10	230	67	1,817	-	-
Newburgh.....	306	11,855	7	260	10	255	14	293	601	12,078	12	605
Newport.....	402	12,130	8	210	10	165	10	155	497	10,815	8	300
Old Town.....	496	27,585	8	125	28	330	-	-	259	6,500	-	-
Orono.....	265	11,405	-	-	2	80	1	5	223	4,770	-	-
Orrington.....	343	17,330	2	115	5	170	6	125	667	13,340	3	115
Passadumkeag.....	84	2,385	-	-	-	-	1	15	61	811	-	-
Patten.....	417	18,275	2	70	19	685	29	594	298	5,803	-	-
Plymouth.....	251	8,250	3	95	4	115	6	78	411	8,053	6	185
Prentiss.....	159	4,805	5	155	7	147	8	113	130	1,911	1	25
Springfield.....	166	7,000	5	210	11	330	17	385	180	3,125	3	105
Stetson.....	264	12,370	3	165	13	505	14	380	394	8,820	12	505
Veazie.....	77	4,065	2	70	-	-	3	65	94	2,068	-	-
Winn.....	161	6,180	3	125	5	100	4	70	120	2,918	-	-
Woodville.....	58	2,250	1	20	-	-	-	-	63	1,262	-	-
Plantations.												
Drew.....	54	3,580	2	130	3	180	11	364	44	1,212	-	-
Lakeville.....	51	2,145	-	-	4	130	2	36	53	1,057	-	-
No. 2, Grand Falls.....	22	895	-	-	-	-	1	25	15	249	-	-
Seboeis.....	27	630	-	-	-	-	-	-	18	325	-	-
Stacyville.....	121	3,775	4	155	8	210	7	115	84	1,077	-	-
Webster.....	28	1,318	3	135	3	95	1	25	32	593	-	-
	14,884	\$656,171	145	\$6,496	366	\$10,067	397	\$8,159	16,515	\$335,716	176	\$7,429

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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	50	\$565	62	\$501	73	\$346	300	\$465	12	\$59	\$5,925
Argyle	7	126	26	390	27	324	31	62	4	32	3,756
Bangor	-	-	311	3,686	-	-	362	768	204	1,105	142,589
Bradford	146	1,918	301	2,318	272	1,280	1,568	5,209	126	661	31,132
Bradley	36	629	26	336	29	163	85	17	43	278	7,887
Brewer	86	1,290	106	1,060	98	430	130	330	101	505	36,180
Burlington	9	105	51	639	88	705	386	957	34	214	10,560
Carmel	152	2,830	179	2,578	180	1,396	1,126	2,853	107	771	33,830
Carroll	88	1,292	151	1,772	139	913	893	2,429	66	380	17,918
Charleston	130	2,264	192	2,572	179	1,424	1,852	5,670	-	-	37,952
Chester	40	597	77	1,062	115	669	299	618	66	449	12,626
Clifton	11	132	17	170	21	126	268	804	15	75	3,984
Corinna	178	2,951	270	3,294	261	1,950	1,772	4,483	262	1,844	41,341
Corinth	223	5,020	281	4,458	282	2,528	2,358	7,721	181	1,323	57,915
Dexter	177	2,893	223	2,708	222	1,353	1,248	3,110	196	1,177	47,668
Dixmont	151	2,494	225	2,536	236	1,426	1,796	5,593	112	697	36,177
Eddington	91	1,660	92	1,397	103	613	316	788	89	604	19,135
Edinburg	-	-	4	40	7	21	30	45	7	35	831
Enfield	23	312	39	423	57	318	171	308	21	133	10,322
Etna	107	1,794	142	1,516	128	689	931	2,520	81	456	18,919
Exeter	193	3,974	233	3,501	254	2,571	1,874	5,403	253	1,833	46,381
Garland	151	3,083	223	3,286	277	2,362	1,331	3,895	105	858	44,612
Glenburn	87	1,563	144	1,875	134	1,022	886	2,663	79	576	22,991
Greenbush	17	230	39	373	71	321	286	552	31	149	8,266
Greenfield	34	321	45	294	40	140	258	376	24	94	4,137
Hamden	101	1,660	209	2,498	194	1,108	668	1,624	210	1,325	48,255
Hermon	153	2,262	255	2,909	257	1,324	978	2,439	197	1,208	39,286
Holten	77	1,155	99	1,016	101	520	544	1,245	87	442	20,755
Howland	1	25	24	265	18	185	71	213	5	30	10,308

STATE ASSESSORS' REPORT.

Hudson.....	73	860	96	888	97	607	705	1,663	49	262	14,66*
Kenduskeag.....	44	1,151	82	1,250	86	582	494	1,615	68	537	19,516
Kingman.....	15	256	34	424	44	284	137	274	11	64	7,347
Lagrange.....	68	1,138	93	1,095	83	428	269	523	62	335	20,028
Lee.....	79	1,203	130	1,511	144	976	715	1,873	87	513	20,910
Levant.....	112	2,123	185	2,744	196	1,523	993	3,013	193	1,273	34,510
Lincoln.....	103	1,434	142	1,730	175	1,027	628	1,552	102	604	27,219
Lowell.....	14	224	29	348	38	304	133	399	23	184	6,945
Mattamiscontis.....	-	-	1	15	-	-	14	2*	4	36	334
Mattawamkeag.....	9	108	18	180	47	282	178	356	19	95	6,756
Maxfield.....	3	87	17	268	19	141	40	93	8	58	3,789
Medway.....	-	-	40	480	52	312	209	418	11	55	8,180
Milford.....	5	72	15	165	27	250	49	98	18	108	6,538
Millinocket.....	-	-	-	-	-	-	-	-	11	55	5,960
Mt. Chase.....	26	576	33	452	43	326	389	1,107	22	95	9,029
Newburgh.....	140	2,142	176	2,228	157	1,135	906	2,728	125	714	34,291
Newport.....	137	2,260	177	1,790	138	740	1,021	2,705	128	695	31,965
Old Town.....	-	-	-	-	17	85	42	110	3	15	34,750
Orono.....	18	245	37	305	68	378	56	180	45	184	17,552
Orrington.....	30	600	124	1,860	163	1,630	233	700	121	605	36,590
Passadumkeag.....	14	128	14	82	34	97	45	78	11	43	3,645
Patten.....	73	1,297	172	2,037	199	1,198	1,250	3,300	103	560	33,819
Plymouth.....	146	2,253	169	1,816	213	1,145	979	2,625	78	409	25,025
Prentiss.....	51	643	83	820	90	516	570	1,171	48	255	10,561
Springfield.....	30	415	86	816	57	368	480	934	52	395	14,083
Stetson.....	128	2,635	196	2,545	151	955	1,197	3,385	199	1,110	33,375
Venzle.....	8	147	28	357	20	210	-	-	24	120	7,102
Winn.....	16	270	39	577	36	337	237	497	26	192	11,266
Woodville.....	6	111	24	318	41	220	233	442	6	30	4,653
Plantations.											
Drew.....	28	650	34	538	38	298	400	1,600	29	226	8,778
Lakeville.....	8	135	32	389	31	213	128	353	9	97	4,555
No. 2, Grand Falls.....	-	-	-	-	8	61	56	112	4	23	1,365
Seboeis.....	4	57	2	24	9	60	66	100	5	22	1,218
Stacyville.....	10	114	39	306	54	227	363	527	33	114	6,620
Webster.....	3	46	22	283	16	102	156	321	11	64	2,982
	3,911	\$66,515	6,415	\$78,170	6,454	\$43,184	36,179	\$98,195	4,471	\$27,460	\$1,337,562

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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.....	226	\$11,560	1	\$40	8	\$240	6	\$100	272	\$5,475	18	\$715
Atkinson.....	185	9,807	4	190	2	55	12	247	265	4,486	2	70
Blanchard.....	69	3,375	1	30	-	-	1	20	52	1,032	-	-
Brownville.....	203	9,010	2	100	-	-	2	40	230	4,666	-	-
Dover.....	427	22,318	16	700	11	345	19	428	557	12,105	-	-
Foxcroft.....	282	12,080	10	355	12	370	14	285	278	4,425	6	240
Greenville.....	295	16,310	2	90	1	20	2	35	134	3,307	2	90
Guilford.....	307	14,440	3	140	5	130	*24	530	303	5,890	2	80
Medford.....	107	5,120	-	-	-	-	2	54	112	2,366	-	-
Milo.....	310	17,651	1	40	8	250	8	215	303	7,060	-	-
Monson.....	183	6,365	3	90	3	100	9	180	193	3,460	2	60
Orneville.....	109	4,620	1	40	1	35	1	25	92	2,141	2	100
Parkman.....	235	9,075	4	125	9	208	8	122	368	7,291	2	55
Sangerville.....	332	14,800	2	65	14	420	19	354	498	9,030	12	435
Sebec.....	204	8,933	2	80	2	45	8	160	287	5,747	5	135
Shirley.....	69	2,251	1	30	-	-	3	45	71	1,376	-	-
Wellington.....	131	4,605	1	18	1	18	5	80	243	4,153	61	2,292
Williamsburg.....	32	1,243	-	-	-	-	1	20	36	700	-	-
Willimantic.....	127	3,755	-	-	2	60	5	103	89	1,574	2	65
Plantations.												
Bowerbank.....	20	765	-	-	2	50	1	15	23	304	-	-
Elliotsville.....	12	455	-	-	-	-	-	-	8	165	-	-
Kingsbury.....	28	985	-	-	-	-	4	100	48	992	6	255
Lake View.....	17	1,280	-	-	-	-	-	-	1	35	-	-
	3,910	\$180,803	54	\$2,133	81	\$2,346	154	\$3,158	4,463	\$87,780	122	\$4,592

*Twelve ponies included, \$225.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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	84	\$1,562	125	\$1,613	182	\$1,186	908	\$2,218	67	\$450	\$25,159
Atkinson	97	1,450	117	1,490	120	956	1,198	3,598	64	404	22,753
Blanchard	19	358	14	214	26	163	72	164	45	204	5,560
Brownville	48	825	73	959	81	557	244	625	60	449	17,221
Dover	111	1,890	188	2,538	192	1,375	1,170	3,407	168	1,070	46,174
Foxcroft	64	900	108	1,275	105	686	724	1,745	133	710	23,065
Greenville	14	285	50	801	51	422	182	528	74	456	22,344
Guilford	53	845	84	1,060	91	765	513	1,290	116	655	25,825
Medford	31	558	40	593	66	467	277	646	31	209	10,013
Milo	70	1,270	105	1,654	119	917	653	2,029	141	1,187	32,273
Monson	55	810	59	688	64	365	720	1,450	68	330	13,948
Orneville	16	296	16	224	41	340	320	968	34	237	9,026
Parkman	120	1,979	151	1,818	139	988	1,812	5,333	162	802	27,796
Sangerville	141	2,202	195	2,173	159	982	1,343	3,337	151	972	34,770
Sebec	79	1,412	110	1,495	123	850	1,285	4,233	70	434	23,524
Shirley	22	313	26	268	19	105	199	587	18	92	5,067
Wellington	137	2,418	121	1,564	131	1,300	1,570	4,632	26	142	21,162
Williamsburg	19	313	12	153	32	217	72	176	7	38	2,860
Willimantic	25	417	37	405	49	242	313	651	12	73	7,345
Plantations.											
Bowerbank	7	84	14	105	11	56	130	229	7	40	1,648
Elliotsville	-	-	-	-	-	-	48	120	6	30	770
Kingsbury	25	459	28	386	24	243	307	977	21	117	4,514
Lake View	-	-	-	-	-	-	-	-	19	111	1,426
	1,237	\$20,646	1,673	\$21,416	1,825	\$13,174	14,060	\$38,943	1,500	\$9,262	\$384,253

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—Continued.

SAGADAHOC COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Arrowsic	34	\$2,335	-	-	-	-	-	-	37	\$740	4	\$200
Bath	547	41,025	-	-	-	-	-	-	265	7,950	-	-
Bowdoin	302	9,771	-	-	2	\$43	-	-	422	9,331	20	870
Bowdoinham	333	15,295	-	-	2	100	-	6	406	11,655	14	825
Georgetown	76	3,350	-	-	2	90	-	-	117	2,540	8	380
Perkins	10	615	-	-	-	-	-	-	19	399	2	80
Phippsburg	171	8,165	1	\$50	1	35	1	25	163	4,030	14	625
Richmond	363	20,085	3	175	3	125	5	175	341	9,864	15	488
Topsham	297	16,630	3	175	2	70	4	100	369	8,179	28	1,460
West Bath	125	7,845	-	-	-	-	-	-	281	7,025	-	-
Woolwich	209	9,380	-	-	2	50	-	-	342	6,156	42	1,480
	2,467	\$134,496	7	\$400	14	\$513	16	\$486	2,762	\$67,869	147	\$6,408

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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	18	\$324	11	\$154	10	\$70	139	\$278	-	-	\$1,101
Bath	-	-	-	-	-	-	-	-	-	-	48,975
Bowdoin	101	2,210	152	2,378	166	1,411	427	1,067	90	\$599	27,680
Bowdoinham	112	2,680	167	3,275	116	1,260	395	1,164	72	544	36,978
Georgetown	5	120	23	260	24	250	96	200	-	-	7,190
Perkins	-	-	6	126	-	-	40	120	-	-	1,340
Phippsburg	7	140	36	540	52	520	259	518	9	-	14,693
Richmond	92	1,833	144	2,367	109	1,224	266	681	73	445	37,462
Topsham	59	1,143	104	1,726	113	1,251	239	691	28	259	31,654
West Bath	-	-	7	135	29	290	7	17	-	-	15,312
Woolwich	30	450	151	1,510	123	861	282	564	37	222	20,573
	424	\$8,900	801	\$12,471	742	\$7,137	2,150	\$5,270	309	\$2,114	\$246,058

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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	512	\$23,580	21	\$839	19	\$450	152	\$1,330	587	\$13,454	24	\$1,090
Athens	326	12,275	3	130	10	370	9	230	440	9,457	92	5,275
Bingham	190	10,150	2	120	2	125	5	145	259	6,135	14	625
Cambridge	121	5,141	5	275	3	140	4	115	252	6,060	8	355
Canaan	320	12,810	8	395	10	320	21	440	474	10,507	14	590
Concord	108	3,568	6	171	2	57	4	71	140	2,022	14	557
Cornville	297	12,690	11	480	13	475	12	270	480	10,302	44	2,175
Detroit	162	6,068	1	35	-	-	5	89	172	2,900	7	245
Embden	161	9,550	15	565	10	295	9	175	286	5,633	7	255
Fairfield	765	36,675	13	530	23	705	136	835	574	13,900	12	550
Harmony	198	8,440	5	215	6	170	8	175	298	6,266	37	1,557
Hartland	270	1,920	6	166	6	190	11	275	235	5,277	8	350
Madison	561	27,448	9	445	30	1,350	32	830	707	14,770	62	2,820
Mercer	133	8,905	3	135	9	305	11	235	240	5,446	28	1,470
Moscow	125	6,393	1	65	2	105	5	98	145	3,274	18	775
New Portland	297	14,465	2	115	27	1,200	18	415	510	11,790	40	1,775
Norridgewock	406	21,920	17	593	18	795	25	630	529	12,770	10	630
Palmyra	306	15,409	4	235	10	440	10	280	571	13,500	4	175
Pittsfield	461	21,290	8	365	13	385	15	325	507	8,855	7	375
Ripley	183	6,762	-	-	5	193	1	25	353	7,250	11	465
St. Albans	416	18,655	8	320	17	615	21	560	541	11,967	11	475
Skowhegan	873	53,270	13	1,135	22	920	31	1,015	824	21,070	35	2,335
Smithfield	155	6,551	4	187	13	411	5	127	220	4,753	6	300
Solon	292	13,095	9	315	8	170	13	220	468	9,420	55	2,350
Starks	256	10,195	5	178	15	485	24	506	426	9,425	39	1,985

Plantations.												
Bigelow	50	2,192	-	-	1	10	-	-	31	544	-	-
Brighton	121	2,460	5	150	3	56	9	160	177	3,035	24	870
Caratunk	83	4,570	1	20	-	-	1	20	50	972	-	-
Dead River	41	1,205	-	-	2	40	2	22	66	793	7	180
Dennistown	*28	1,200	1	28	2	56	2	40	22	274	6	159
Flagstaff	61	2,214	1	35	1	25	-	-	24	495	-	-
Highland	19	662	-	-	-	-	2	45	19	432	-	-
Jackman	201	7,485	-	-	-	-	3	70	77	1,155	-	-
Lexington	89	3,065	4	125	5	110	4	60	147	2,269	8	255
Mayfield	27	1,290	-	-	-	-	-	-	33	685	2	80
Moose River	71	3,115	-	-	1	30	4	80	55	1,130	3	120
Pleasant Ridge	45	2,025	1	50	2	70	2	40	45	930	12	495
The Forks	48	2,805	-	-	1	35	1	25	54	1,320	6	340
West Forks	25	1,230	-	-	-	-	-	-	27	720	-	-
	8,863	\$403,083	192	\$8,419	313	\$11,103	417	\$9,972	11,065	\$240,957	675	\$32,053

* Valuation of 1900.

† Includes 18 ponies, \$360.

‡ Includes 7 ponies, \$160.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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	139	\$2,904	244	\$3,972	263	\$2,545	2,328	\$5,226	132	\$1,180	\$56,570
Athens	218	5,492	258	4,168	231	2,693	2,555	7,548	111	746	48,384
Bingham	102	2,118	110	1,663	132	1,241	679	1,585	83	627	24,534
Cambridge	80	1,776	93	1,512	88	818	119	2,410	73	458	19,060
Canaan	118	2,227	171	2,437	163	1,246	1,648	4,167	102	906	36,045
Concord	56	712	80	701	90	444	308	616	29	154	19,060
Cornville	157	3,261	228	3,612	201	2,026	2,337	6,079	137	826	42,196
Detroit	74	1,225	102	1,259	68	402	476	1,107	33	187	13,517
Embsen	135	2,391	192	1,971	124	1,023	490	1,079	49	265	23,202
Fairfield	167	2,685	191	2,495	185	1,360	1,344	3,245	165	1,190	64,170
Harmony	145	3,118	141	2,123	126	1,240	1,507	5,010	75	576	28,890
Hartland	58	1,114	77	897	94	655	920	2,398	88	492	13,734
Madison	158	3,234	290	4,590	249	2,442	1,862	3,872	217	1,367	63,168
Mercer	95	2,057	135	2,183	165	1,368	1,026	2,685	70	451	25,240
Moscow	37	637	68	865	67	459	508	1,216	25	169	14,056
New Portland	116	2,925	283	4,100	266	2,410	2,122	4,170	124	835	44,290
Norridgewock	129	2,790	251	3,825	215	1,810	1,454	3,545	216	1,565	50,875
Palmyra	158	2,809	249	3,702	208	1,534	1,185	3,439	112	716	42,239
Pittsfield	99	1,475	171	1,770	163	890	866	2,155	130	730	38,615
Ripley	109	1,965	93	1,107	105	841	896	2,694	94	740	22,042
St. Albans	193	3,780	192	3,137	180	1,478	1,810	5,484	158	1,187	47,058
Skowhegan	220	4,910	262	4,345	304	2,810	2,451	6,475	267	1,980	100,265
Smithfield	92	1,615	99	1,535	104	758	525	1,315	100	640	18,192
Solon	173	3,460	186	2,600	211	1,687	1,380	3,548	183	1,158	38,023
Starks	114	2,595	169	2,670	215	1,988	2,341	5,047	114	627	35,695

Plantations.											
Bigelow	8	114	23	219	28	156	179	289	10	58	3,582
Brighton	59	1,021	105	1,131	106	617	924	2,282	53	238	13,020
Caratunk	4	60	13	181	21	147	128	307	4	36	6,313
Dead River	9	80	38	310	51	304	274	354	3	12	3,300
Dennistown	4	52	5	33	5	33	41	71	10	36	1,982
Flagstaff	3	51	14	196	18	114	89	150	7	36	3,316
Highland	5	90	10	139	12	81	50	102	1	6	1,557
Jackman	-	-	12	98	28	155	116	348	27	123	9,434
Lexington	59	984	100	1,016	98	520	234	336	18	117	8,797
Mayfield	4	105	1	66	11	75	144	199	6	28	2,528
Moose River	1	20	12	130	30	180	84	168	29	131	5,104
Pleasant Ridge	16	263	28	407	45	291	158	327	22	121	5,019
The Forks	3	60	21	309	39	273	155	310	13	80	5,557
West Forks	-	-	5	100	18	156	4	10	1	15	2,231
	3,317	\$66,175	4,722	\$67,594	4,727	\$39,270	35,717	\$91,358	3,091	\$20,809	\$990,793

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—Continued.

WALDO COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Belfast	755	\$48,730	8	\$465	11	\$455	2	\$45	458	\$9,160	7	\$240
Belmont	107	3,835	3	100	3	60	2	30	129	2,177	8	320
Brooks	223	9,455	11	560	7	213	14	285	229	4,256	15	635
Burnham	256	8,800	5	205	7	200	19	352	248	6,039	15	490
*Frankfort	243	10,673	3	150	2	70	6	155	222	4,982	10	515
Freedom	192	6,465	16	412	-	-	-	-	264	5,457	36	1,120
Islesborough	127	4,502	-	-	-	-	-	-	139	2,780	4	90
Jackson	173	8,725	1	40	6	209	13	285	298	6,168	18	1,005
Knox	207	9,105	7	430	12	440	12	325	260	5,254	12	555
Liberty	210	10,405	1	35	-	-	2	200	225	5,140	49	2,030
Lincolntonville	296	12,610	-	-	8	200	9	170	283	6,094	22	705
Monroe	380	16,244	10	400	11	287	25	441	627	13,581	4	190
Montville	305	11,712	4	235	7	230	6	170	475	11,453	34	1,335
Morrill	147	4,340	4	160	6	104	7	107	169	2,702	34	1,009
Northport	143	6,651	2	65	-	-	-	-	140	3,167	12	545
Palermo	286	13,600	5	293	6	312	11	257	396	8,166	66	2,331
Prospect	157	6,429	3	110	3	84	9	165	160	3,408	2	125
Searsport	264	12,800	1	50	1	30	4	100	257	6,425	8	330
Searsmont	346	14,430	4	125	3	75	5	160	321	6,310	26	1,135
Stockton Springs	180	5,935	-	-	1	35	3	65	143	2,860	-	-
Swanville	198	7,685	2	95	2	40	13	210	200	3,534	12	375
Thorndike	182	9,110	1	40	8	295	14	380	330	7,570	12	715
Troy	281	11,784	9	573	10	535	26	586	488	11,102	26	1,084
Unity	259	14,750	11	540	17	605	12	218	475	10,682	24	955
Waldo	180	6,690	4	185	3	55	9	147	229	4,210	6	240
Winterport	469	18,265	11	405	10	245	8	130	597	12,906	-	-
	6,566	\$293,730	126	\$5,673	144	\$4,779	231	\$4,953	7,762	\$165,583	462	\$18,074

*Return of 1900.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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.	
Beifast.....	117	\$1,755	146	\$1,460	144	\$720	254	\$762	158	\$1,010	\$64,802
Belmont.....	47	705	64	746	56	308	146	361	59	253	8,892
Brooks.....	87	1,503	101	1,211	121	817	544	1,088	69	483	20,506
Burnham.....	69	1,293	80	1,141	94	710	900	2,184	77	444	21,858
Frankfort.....	60	1,145	102	1,255	141	783	364	1,021	47	236	20,985
Freedom.....	45	871	73	1,036	98	834	682	1,557	102	631	18,353
Islesborough.....	6	96	19	228	14	112	195	292	18	72	8,172
Jackson.....	90	1,885	123	1,587	89	549	672	2,016	59	317	22,756
Knox.....	106	2,018	133	1,755	123	1,005	1,128	3,384	85	524	24,795
Liberty.....	99	2,220	99	1,570	112	1,145	500	1,352	75	433	24,530
Lincolnton.....	92	1,701	137	2,095	115	1,098	276	631	63	408	25,712
Monroe.....	195	3,270	225	2,716	247	1,229	1,217	3,955	117	628	42,941
Montville.....	147	3,269	166	2,947	119	1,256	772	2,319	106	606	35,532
Morrill.....	70	1,628	66	690	60	414	121	363	53	335	11,852
Northport.....	44	848	61	847	45	364	180	512	45	345	13,344
Palermo.....	177	3,656	177	2,673	160	1,622	903	2,670	122	866	36,476
Prospect.....	52	1,001	80	1,200	77	604	356	890	47	223	14,239
Searsport.....	50	1,005	86	1,360	126	1,305	415	1,245	81	565	25,215
Searsmont.....	124	2,356	169	2,189	133	834	709	1,652	156	949	30,155
Stockton Springs.....	36	540	68	680	56	280	104	260	35	175	10,830
Swanville.....	93	1,381	117	1,287	100	698	396	913	33	189	16,377
Thorndike.....	99	2,007	106	1,829	121	1,220	1,508	4,136	98	683	27,985
Troy.....	170	3,380	216	2,918	175	1,301	1,743	4,877	164	1,052	39,192
Unity.....	105	1,999	141	1,982	148	1,362	893	2,619	167	1,043	36,755
Waldo.....	92	1,505	70	942	94	670	136	413	64	352	15,409
Winterport.....	135	2,445	177	2,514	179	1,647	739	1,863	216	1,225	41,645
	2,419	\$45,482	3,003	\$40,858	2,947	\$22,857	15,853	\$43,335	2,322	\$14,044	\$659,368

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—Continued.
WASHINGTON COUNTY.

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Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Addison	149	\$7,182	2	\$100	-	-	1	\$20	250	\$5,000	2	\$80
Alexander	92	4,980	5	285	1	\$35	2	60	162	2,693	-	-
Baileyville	70	3,025	3	105	1	35	3	45	96	1,920	2	65
Baring	46	1,735	-	-	1	30	1	25	37	710	-	-
Beddington	21	750	-	-	-	-	-	-	17	340	2	75
Brookton	63	2,235	1	50	-	-	5	100	47	940	-	-
Calais	600	42,000	1	80	2	120	2	100	441	8,865	3	150
Centerville	29	1,335	-	-	-	-	-	-	27	486	4	150
Charlotte	103	4,210	4	200	1	35	5	140	162	2,785	-	-
Cherryfield	260	11,700	3	105	-	-	-	-	228	5,700	11	440
Columbia	102	3,715	-	-	1	25	-	-	148	2,960	-	-
Columbia Falls	119	3,260	-	-	-	-	1	15	136	2,040	2	50
Cooper	58	2,049	2	90	-	-	3	75	88	1,486	-	-
Crawford	44	2,060	1	40	-	-	1	20	59	1,062	-	-
Cutler	88	3,745	7	315	2	70	3	75	129	3,322	4	100
Danforth	242	9,910	15	525	5	150	19	475	193	3,860	-	-
Deblois	18	875	-	-	-	-	-	-	19	350	-	-
Dennysville	88	3,345	-	-	-	-	-	-	109	2,130	-	-
East Machias	197	11,820	-	-	5	150	2	50	243	4,860	-	-
Eastport	301	18,060	9	675	4	200	1	50	182	4,550	-	-
Edmunds	70	2,261	1	50	1	20	-	-	95	1,710	-	-
Forest City	26	650	-	-	1	10	1	15	21	315	-	-
Harrington	141	6,441	1	50	1	30	1	25	175	3,500	-	-
Jonesboro	66	2,322	5	255	1	35	-	-	117	2,106	8	415
Jonesport	110	5,415	-	-	1	40	-	-	185	3,700	2	40
Lubec	348	18,750	8	416	9	360	5	130	430	7,310	8	350
Machias	246	14,635	3	180	3	120	2	50	182	3,640	-	-
Machiasport	100	4,185	2	95	2	45	-	-	147	2,940	4	110
Marion	20	840	-	-	-	-	1	25	22	383	-	-
Marshfield	41	1,995	1	50	1	35	1	25	77	1,540	-	-
Meddybemps	44	2,535	-	-	2	100	-	-	44	1,094	-	-

STATE ASSESSORS' REPORT.

Milbridge	209	5,290	2	120	1	50	4	120	208	3,120	2	70
Northfield	28	1,219	-	-	-	-	1	35	47	814	4	145
Pembroke	277	13,225	1	75	8	280	7	175	368	7,360	2	50
Perry	281	9,045	4	160	6	210	5	100	398	7,960	-	-
Princeton	176	5,755	2	72	7	160	8	140	275	4,848	-	-
Robbinston	185	6,280	7	245	2	50	7	105	249	4,482	4	110
Roque Bluffs	31	1,220	-	-	3	105	3	65	49	886	-	-
Steuben	151	7,735	-	-	6	105	-	-	167	3,340	-	-
Talmadge	26	965	1	30	1	25	1	20	47	705	-	-
Topsfield	92	3,575	6	210	5	125	4	80	68	1,360	-	-
Trescott	102	3,570	2	80	3	90	7	175	132	2,112	2	74
Vanceboro	48	1,865	-	-	-	-	-	-	76	1,140	1	25
Waite	44	1,192	-	-	-	-	1	15	62	930	-	-
Wesley	59	2,465	4	140	-	-	1	15	98	1,430	8	130
Whiting	79	3,145	2	85	1	20	3	55	87	1,740	-	-
Whitneyville	48	2,888	1	50	1	25	-	-	59	1,180	4	170
Plantations.												
Codyville	22	780	1	40	2	45	1	15	26	262	-	-
Grand Lake Stream	17	570	-	-	-	-	-	-	28	493	-	-
No. 14	19	1,030	-	-	-	-	1	40	26	534	2	26
No. 21	11	560	-	-	1	40	3	75	30	600	-	-
	5,807	\$270,394	107	\$4,973	92	\$2,975	117	\$2,750	6,768	\$129,653	81	\$2,879

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—Continued.

WASHINGTON COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Addison	-	-	48	\$576	112	\$672	294	\$588	32	\$160	\$14,378
Alexander	49	\$707	66	685	83	490	179	345	30	225	10,505
Baileyville	28	448	39	468	73	584	101	202	21	165	7,062
Baring	6	90	8	96	16	130	55	165	6	38	3,049
Beddington	-	-	1	15	4	20	21	42	-	-	1,242
Brookton	9	162	17	204	37	162	70	210	7	35	4,098
Calais	2	30	3	30	1	8	33	66	57	285	51,734
Centerville	7	84	22	220	25	150	68	136	14	70	2,631
Charlotte	1	12	48	488	68	372	282	765	56	302	9,309
Cherryfield	-	-	42	630	53	424	240	480	12	96	19,575
Columbia	4	80	46	552	68	408	235	470	60	480	8,690
Columbia Falls	6	90	50	400	85	340	198	396	46	184	6,775
Cooper	33	486	49	496	66	358	169	418	23	159	5,617
Crawford	6	90	18	180	33	165	117	234	7	34	3,885
Cutler	-	-	18	180	40	200	232	348	1	5	8,360
Danforth	18	288	70	840	88	704	566	1,698	39	195	18,645
Deblois	1	15	-	-	6	36	7	12	-	-	1,318
Dennysville	-	-	18	216	27	216	172	344	27	242	6,493
East Machias	10	170	51	561	96	576	165	330	25	250	18,767
Eastport	-	-	-	-	-	-	48	144	35	350	24,029
Edmunds	8	112	23	230	32	256	133	266	13	78	4,983
Forest City	2	24	15	135	18	72	32	64	11	34	1,319
Harrington	1	25	27	459	91	728	242	484	46	276	12,018
Jonesboro	2	30	16	160	42	252	97	194	5	30	5,799
Jonesport	7	105	28	280	45	225	678	1,356	23	230	11,391
Lubec	-	-	105	1,360	135	1,215	570	1,140	57	399	31,430
Machias	3	48	14	168	16	128	85	170	26	185	19,324
Machiasport	21	315	50	500	52	260	572	1,430	6	48	9,928
Marion	1	16	6	75	6	39	29	64	3	21	1,463
Marshfield	-	-	11	132	14	112	23	23	2	10	3,922
Meddybemps	2	40	9	121	28	210	60	173	8	64	4,337

Milbridge	-	-	14	168	20	160	502	753	9	72	9,923
Northfield	2	40	14	169	29	210	55	110	10	114	2,856
Pembroke	4	80	69	897	106	742	421	842	76	456	24,182
Perry	-	-	57	570	135	810	547	1,094	54	270	20,219
Princeton	-	-	53	535	97	482	200	418	42	255	12,665
Robbinston	32	384	52	416	81	324	329	658	59	405	13,459
Rogue Bluffs	2	30	11	132	14	84	139	139	5	25	2,686
Steuben	6	114	36	432	82	574	129	194	-	-	12,494
Talmadge	1	12	17	136	29	116	90	112	14	70	2,191
Topsfield	43	688	62	744	82	656	285	855	25	75	8,368
Trescott	13	208	74	888	134	804	573	1,146	27	162	9,309
Vanceboro	1	15	25	250	35	175	92	184	16	80	3,734
Waite	11	165	50	500	60	300	147	220	7	28	3,350
Wesley	32	363	56	395	87	305	100	141	18	91	5,475
Whiting	-	-	29	348	44	220	116	289	10	65	5,967
Whitneyville	3	48	9	108	27	216	67	134	3	30	4,849
Plantations.											
Codyville	5	58	20	142	20	85	176	352	11	25	1,804
Grand Lake Stream	-	-	7	73	4	32	11	26	3	15	1,209
No. 14	2	36	9	122	14	74	52	115	7	61	2,092
No. 21	1	15	8	80	29	145	43	86	6	40	1,641
	385	\$5,723	1,590	\$17,562	2,589	\$16,026	9,847	\$20,625	1,100	\$6,989	\$480,549

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—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	204	\$6,500	1	\$30	-	-	-	-	284	\$6,885	82	\$4,685
Alfred	200	9,000	5	250	3	-	2	\$50	300	6,000	42	1,680
Berwick	481	20,245	4	120	7	135	2	35	505	10,745	4	145
Biddeford	913	*76,189	-	-	2	120	1	50	582	14,550	16	720
Buxton	469	19,070	8	340	2	100	2	45	564	11,280	30	1,500
Cornish	243	12,050	4	205	5	175	1	25	288	7,152	68	3,965
Dayton	198	6,475	3	65	1	20	-	-	392	7,840	-	-
Eliot	303	9,095	-	-	-	-	-	-	314	6,280	34	915
Hollis	311	13,710	2	120	2	105	-	-	553	11,060	40	2,405
Kittery	305	9,740	7	215	4	100	3	40	333	6,660	22	970
Kennebunk	521	34,125	2	100	4	125	2	80	428	10,525	17	850
Kennebunkport	497	32,925	5	340	4	180	2	70	570	11,400	12	600
Lebanon	374	12,535	2	80	-	-	3	60	576	11,437	16	695
Limington	202	12,235	1	50	1	20	-	-	347	7,235	64	3,930
Limerick	200	7,594	3	120	1	35	3	60	342	4,101	93	2,714
Lyman	277	13,628	2	100	3	120	-	-	341	6,138	2	100
Newfield	348	19,460	4	235	4	175	2	50	234	4,646	68	3,415
North Berwick	80	14,745	1	50	1	30	2	20	521	10,795	16	800
Old Orchard	60	3,000	-	-	-	-	-	-	25	500	-	-
Parsonsfeld	348	13,969	2	75	4	135	7	140	599	10,778	159	5,805
Sanford	616	39,845	3	150	3	75	2	40	563	14,075	42	1,960
Saco	845	53,125	-	-	11	575	5	125	848	16,960	12	450
Shapleigh	196	7,788	2	125	1	35	-	-	324	7,381	57	3,545
South Berwick	354	19,820	2	100	11	265	-	-	309	6,914	16	665
Waterboro	359	12,955	3	90	5	200	7	170	506	9,971	25	1,435
Wells	833	25,067	4	205	3	90	9	230	495	12,700	84	3,160
York	578	28,185	4	115	-	-	-	-	531	10,620	60	2,490
	10,437	\$522,065	74	\$3,280	82	\$2,905	55	\$1,290	11,674	\$244,628	1,081	\$49,599

* Value of horses and carriages.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1901—Continued.

YORK COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Acton.....	104	\$2,955	144	\$2,783	86	\$956	132	\$356	53	\$383	\$25,533
Alfred.....	23	345	87	870	113	565	62	124	90	450	19,424
Berwick.....	5	130	89	1,246	79	553	102	264	36	540	24,098
Biddeford.....	-	-	39	585	-	-	78	195	-	-	92,409
Buxton.....	159	2,385	230	2,760	161	1,288	52	104	69	345	39,217
Cornish.....	138	3,761	180	2,845	160	1,921	109	327	128	1,032	33,458
Dayton.....	13	260	79	790	83	415	80	160	37	185	16,216
Eliot.....	-	-	115	1,768	-	-	132	224	52	270	18,552
Hollis.....	-	-	95	1,425	112	784	67	201	81	405	30,215
Kittery.....	17	255	41	410	79	395	112	280	20	100	19,165
Kennebunk.....	30	355	55	215	1	50	45	225	82	410	47,060
Kennebunkport.....	4	75	40	595	37	370	156	510	46	460	47,525
Lebanon.....	76	1,370	155	2,245	153	1,266	146	359	93	576	30,623
Limington.....	200	4,011	185	2,360	145	1,116	204	569	135	899	32,425
Limerick.....	181	2,181	193	1,557	138	625	215	391	102	458	19,836
Lyman.....	5	90	64	768	43	344	25	45	45	225	21,538
Newfield.....	63	1,324	116	1,789	111	902	148	393	50	349	22,738
North Berwick.....	10	160	95	1,125	77	455	87	174	30	150	28,504
Old Orchard.....	-	-	-	-	-	-	-	-	10	50	3,550
Parsonsfield.....	232	4,473	244	3,124	226	1,781	132	308	153	1,048	40,636
Sanford.....	3	75	62	930	147	1,470	36	108	-	-	58,718
Saco.....	-	-	136	1,360	105	525	44	88	-	-	73,208
Shapleigh.....	19	539	107	1,935	98	988	75	169	68	534	23,039
South Berwick.....	16	283	101	1,515	70	647	108	324	93	367	30,900
Waterboro.....	51	1,130	172	2,524	138	1,335	99	212	118	582	30,604
Wells.....	32	805	136	2,175	159	1,770	325	714	55	465	47,981
York.....	4	80	79	1,205	79	833	224	459	52	520	44,507
	1,385	\$27,042	3,009	\$40,904	2,600	\$21,354	2,995	\$7,203	1,750	\$10,803	\$931,073

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	6,320	\$342,361	\$54 17	58	\$2,930	\$50 52	65	\$2,645	\$40 69	99	\$2,609	\$26 35
Aroostook	15,658	707,283	45 17	503	21,853	43 44	750	22,421	29 89	987	18,945	19 19
Cumberland	11,612	676,807	58 28	66	3,540	53 63	52	1,895	36 44	39	1,095	28 08
Franklin	4,851	231,567	47 73	128	5,975	46 68	176	5,779	32 27	205	4,810	23 46
Hancock	5,906	286,872	48 57	58	2,932	50 55	49	1,897	38 71	77	1,853	24 06
Kennebec	10,923	608,492	55 70	148	7,475	50 51	216	8,585	39 74	242	6,234	25 77
Knox	4,394	224,615	51 12	22	865	39 32	43	1,390	32 33	43	1,105	25 70
Lincoln	3,737	174,508	46 69	23	1,255	54 56	54	2,016	37 33	41	1,134	27 66
Oxford	8,881	402,302	45 29	114	5,484	47 78	175	6,188	35 36	205	5,288	25 79
Penobscot	14,884	656,171	44 09	145	6,496	44 80	366	10,067	27 51	397	8,159	20 55
Piscataquis	3,910	180,803	46 24	54	2,133	39 50	81	2,346	28 96	154	3,158	20 06
Sagadahoc	2,467	134,496	54 51	7	400	57 14	14	513	36 26	16	480	30 00
Somerset	8,863	403,083	45 48	192	8,419	43 85	313	11,103	32 27	417	9,972	23 81
Waldo	6,566	293,730	44 73	126	5,673	45 02	144	4,779	33 12	231	4,953	21 44
Washington	5,807	270,394	46 56	107	4,973	46 47	92	2,975	32 23	117	2,750	23 50
York	10,437	522,065	50 98	74	3,280	44 32	82	2,905	35 43	55	1,290	23 45
	125,216	\$6,115,549	\$48 84	\$1,825	\$83,683	\$45 85	2,672	\$87,504	\$32 75	3,325	\$73,835	\$22 21

RECAPITULATION OF LIVE STOCK AS PER RETURNS OF 1901—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	8,727	\$197,572	\$22 64	163	\$8,952	\$54 76	2,129	\$40,435	\$18 91	2,717	\$37,414	\$13 77
Aroostook	13,884	225,140	16 23	360	7,098	19 72	2,632	38,232	14 52	6,729	68,006	10 11
Cumberland	13,170	298,357	22 65	304	17,425	57 31	1,644	31,997	19 46	2,691	39,087	14 82
Franklin	6,604	150,098	22 72	764	35,516	46 50	2,395	49,992	20 87	3,208	48,429	15 12
Hancock	5,785	130,427	22 55	245	10,572	43 15	846	16,273	19 23	1,411	20,275	14 37
Kennebec	13,003	301,003	23 09	558	27,946	47 52	3,215	65,663	20 42	4,429	65,990	14 90
Knox	4,580	108,003	23 58	235	12,023	51 16	707	14,704	20 78	1,127	16,345	14 60
Lincoln	4,225	96,603	22 86	627	29,555	47 18	1,018	23,605	23 18	1,713	27,654	16 14
Oxford	13,097	285,789	21 83	1,012	51,046	50 44	4,057	83,298	20 53	5,873	84,475	14 38
Penobscot	16,515	335,716	20 33	176	7,429	42 21	3,911	66,515	17 01	6,415	78,170	12 18
Piscataquis	4,463	87,780	19 67	122	4,592	37 64	1,237	20,646	16 68	1,673	21,416	12 80
Sagadahoc	2,762	67,869	24 57	147	6,408	43 54	424	8,900	20 99	801	12,471	15 57
Somerset	11,065	240,957	21 77	675	32,053	47 48	3,317	66,175	19 95	4,722	67,594	14 31
Waldo	7,762	165,583	21 33	462	18,074	39 12	2,419	45,482	18 80	3,003	40,858	13 60
Washington	6,768	129,653	19 14	81	2,879	35 54	385	5,723	14 87	1,590	17,562	11 05
York	11,674	244,628	20 95	1,081	49,599	45 92	1,355	27,042	19 52	3,009	40,904	13 62
	144,084	\$3,065,478	\$21 27	7,012	\$321,197	\$47 81	31,721	\$604,682	\$19 06	51,106	\$686,650	\$13 43

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STATE ASSESSORS' REPORT.

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RECAPITULATION OF LIVE STOCK AS PER RETURNS OF 1901—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	2,602	\$20,036	\$7 70	3,158	\$9,554	\$3 02	1,762	\$10,939	\$6 21	\$675,447
Aroostook	9,231	45,272	4 90	40,858	99,798	2 44	6,015	24,586	4 08	1,278,934
Cumberland	2,837	26,396	9 31	3,331	9,572	2 87	2,209	15,747	7 13	1,121,918
Franklin	3,470	29,364	8 46	24,176	57,079	2 32	1,541	9,971	6 46	628,580
Hancock	1,432	12,004	8 38	9,068	19,939	2 21	890	5,141	5 77	508,185
Kennebec	4,608	40,018	8 68	14,973	40,755	2 72	3,227	23,147	7 17	1,195,308
Knox	1,026	8,966	8 73	6,035	13,825	2 29	753	4,493	5 96	406,334
Lincoln	1,402	13,461	9 60	5,362	13,349	2 49	981	6,273	6 39	389,443
Oxford	5,613	46,135	8 22	12,733	36,621	2 87	2,699	20,361	7 02	1,026,987
Penobscot	6,454	43,184	6 69	36,179	98,195	2 71	4,471	27,460	6 14	1,337,562
Piscataquis	1,825	13,174	7 22	14,060	38,943	2 77	1,500	9,262	6 17	389,253
Sagadahoc	742	7,137	9 62	2,150	5,270	2 45	309	2,114	6 84	246,053
Somerset	4,727	39,270	8 30	35,717	91,358	2 55	3,091	20,809	6 73	990,793
Waldo	2,947	22,857	7 75	15,853	43,335	2 73	2,322	14,044	6 05	659,368
Washington	2,589	16,026	6 22	9,847	20,625	2 09	1,100	6,989	6 35	480,549
York	2,600	21,354	8 21	2,965	7,203	2 40	1,750	10,803	6 17	931,073
	54,105	\$404,654	\$7 47	236,495	\$605,421	\$2 56	34,820	\$212,139	\$6 19	\$12,260,792

VALUE 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 1898, 1899, 1900, 1901.

Counties.	1898.	1899.	1900.	1901.
Androscoggin.....	\$688,728	\$714,735	\$720,623	\$675,447
Aroostook.....	1,006,463	1,082,168	1,167,755	1,278,984
Cumberland.....	1,165,837	1,194,485	1,164,532	1,121,918
Franklin.....	583,108	622,212	619,988	628,580
Hancock.....	537,043	533,499	512,830	508,185
Kennebec.....	1,172,969	1,239,760	1,212,758	1,195,308
Knox.....	419,187	415,668	414,385	406,334
Lincoln.....	417,053	443,598	424,715	389,443
Oxford.....	929,160	1,023,712	1,046,762	1,026,987
Penobscot.....	1,253,525	1,285,364	1,327,097	1,337,562
Piscataquis.....	356,578	366,515	385,200	384,253
Sagadahoc.....	249,753	267,520	258,294	246,056
Somerset.....	950,135	974,052	989,080	990,793
Waldo.....	663,546	684,262	660,216	659,368
Washington.....	487,779	490,838	494,494	480,549
York.....	952,040	977,661	948,618	931,073
Total ..	\$11,832,904	\$12,316,049	\$12,347,347	\$12,260,792

Recapitulation by counties of money at interest, amount of taxes assessed, 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 1901.

Counties.	Money at interest.	Amount of taxes assessed.	Stock in trade.	Bank stock.	Trust companies stock.	Other companies stock.	Shipping.	Logs and lumber.	Wood and bark.
Androscoggin	\$110,475	\$611,334	\$1,384,050	\$490,955	\$56,618	\$330	\$100	\$37,350	\$27,197
Aroostook	332,412	329,024	620,763	232,575	12,760	8,450	400	88,512	27,492
Cumberland	5,505,731	1,301,489	5,649,827	1,847,413	344,225	19,790	714,909	65,390	14,587
Franklin	148,755	145,898	281,920	148,185	23,115	200	2,575	83,510	1,200
Hancock	373,152	355,009	497,371	214,890	39,950	5,245	148,006	71,394	20,849
Kennebec	558,918	645,334	1,230,742	996,071	156,297	152,780	25,517	226,212	18,541
Knox	179,205	304,387	1,012,945	521,455	68,695	60,850	371,213	-	-
Lincoln	141,781	141,488	225,233	192,207	1,000	1,301	99,801	29,321	160
Oxford	253,713	259,784	420,909	108,315	26,465	7,720	3,920	154,899	11,130
Penobscot	1,139,978	722,086	2,153,014	828,240	201,945	166,660	94,162	298,972	14,563
Piscataquis	76,495	125,722	232,225	91,480	2,400	15,835	21,960	45,404	13,170
Sagadahoc	750,966	227,257	527,725	671,929	16,600	115,304	354,811	46,625	250
Somerset	369,437	271,250	533,703	464,527	49,250	6,160	7,280	133,036	4,920
Wallo	208,362	192,494	398,342	264,235	6,100	19,755	81,894	7,255	1,685
Washington	345,437	310,219	807,698	215,681	3,575	5,950	169,675	351,711	13,332
York	335,250	608,262	786,645	717,083	3,600	3,521	26,768	280,651	20,254
Total	\$10,830,067	\$6,550,037	\$16,763,112	\$8,005,241	\$1,012,505	\$589,851	\$2,122,991	\$1,920,242	\$189,270

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, furniture and value of town property as returned by local assessors from every city and town in the state in 1901.

Counties.	Railroad property.	Street railroad companies property.	Property exempt by vote.	Property exempt by assessors.	Bicycles.	Carriages.	Musical instruments.	Furniture.	Value of town property.
Androscoggin	\$163,000	\$59,950	\$35,000	\$24,400	\$6,627	\$59,915	\$125,991	\$42,350	\$1,436,034
Aroostook	79,953	-	42,700	9,675	7,606	43,349	66,837	13,425	41,845
Cumberland	1,669,855	336,800	67,800	16,000	93,744	248,127	521,537	469,400	263,139
Franklin	27,500	-	1,000	3,425	4,513	28,689	38,660	3,950	8,650
Hancock	11,485	-	42,200	19,475	17,161	123,488	118,016	113,045	75,510
Kennebec	197,410	7,000	170,673	63,953	19,470	107,003	178,896	162,810	136,656
Knox	14,950	1,500	43,000	42,072	13,547	74,500	115,753	89,225	63,128
Lincoln	2,100	-	-	22,568	10,785	39,543	65,945	7,350	19,465
Oxford	34,415	7,000	35,800	4,050	12,080	57,855	73,264	5,200	37,670
Penobscot	368,970	20,500	138,100	33,819	23,827	122,815	319,993	259,248	1,129,537
Piscataquis	18,750	-	137,790	2,000	7,960	12,946	35,844	6,775	8,790
Sagadahoc	80,350	12,400	101,000	1,125	11,831	37,201	88,705	36,300	81,195
Somerset	13,275	42,260	153,300	38,795	9,635	28,195	67,622	16,875	26,545
Waldo	13,915	-	245	8,310	7,777	50,021	50,287	26,400	18,085
Washington	58,145	10,000	34,000	16,943	24,360	161,075	145,868	38,440	95,075
York	178,620	37,200	223,300	12,850	24,594	84,027	170,011	61,082	264,205
Total	\$2,932,695	\$534,610	\$1,225,908	\$319,460	\$295,517	\$1,279,349	\$2,183,229	\$1,351,875	\$3,705,529

Taxes assessed upon the several express companies doing business in the State of Maine for the year 1901.

Name of Company.	Tax.
American Express Company.....	\$7,666 00
Boston and Bangor Express Company	16 00
Boston and Lewiston Express Company.....	38 00
Boston and Portland Express Company	70 82
Canadian Express Company	617 09
Cousen's Express Company	38 15
Dominion Express Company.....	34 71
Homer's Express Company	12 48
Hoyt's Express Company.....	15 00
Pingree Brothers Express Company	20 96
Princes' Express Company	45 59
Merchants Express Company	40 00
Portland Co-operative Express Company.....	40 00
Tarbox Express Company	20 00
	\$8,674 80

Taxes assessed upon the several telegraph companies doing business in the State of Maine for the year 1901.

Name of Company.	Tax.
Canadian Pacific Telegraph Company.....	\$ 75 00
Northern Telegraph Company	224 22
Postal Telegraph Cable Company.....	55 31
Western Union Telegraph Company.....	2,500 00
	\$2,854 53

Taxes assessed upon the several telephone companies doing business in the State of Maine for the year 1901.

Name of Company.	Tax.
Dirigo Telephone Company	\$ 43 93
Eastern Telephone Company.....	214 15
Franklin Telephone and Telegraph Company	42 68
The Nash Telephone Company	26 14
New England Telephone and Telegraph Company.....	13,669 01
Ossipee Valley Telephone Company	38 92
White Mountain Telephone Company.....	175 19
	\$14,210 02

Taxes assessed upon the railroads in the State of Maine for the year 1901, 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.....	\$17,694 06	\$1,196 69
Boston and Maine Railroad Company.....	78,831 44	1,999 32
Bridgton and Saco River Railroad Company	300 62	40 66
The Canadian Pacific Railway Company.....	5,136 57	521 09
Franklin and Megantic Railway Company.....	107 54	21 82
Georges Valley Railroad Company	95 83	12 96
Grand Trunk Railway of Canada.....	25,407 66	637 35
Kennebec Central Railroad Company	254 09	17 19
Lime Rock Railroad Company	2,278 17	77 04
Maine Central Railroad Company	145,266 63	4,534 47
Monson Railroad Company.....	26 88	5 46
Patten and Sherman Railroad Company	35 37	7 18
Phillips and Rangeley Railroad Company	164 17	33 31
Portland and Rumford Falls Railway Company.....	8,783 00	356 41
Rumford Falls and Rangeley Lakes Railroad Company.....	1,123 75	91 20
Sandy River Railroad Company	591 48	48 00
Sebasticook and Moosehead Railroad Company.....	51 80	10 51
Somerset Railway Company	1,036 35	105 14
Washington County Railroad Company.....	1,646 28	222 68
Wiscasset and Quebec Railroad Company	101 68	20 63
York Harbor and Beach Railroad Company	224 63	22 78
Augusta, Hallowell and Gardiner Railroad Company.....	345 62	38 96
Bangor, Hampden and Winterport Railway Company	192 18	25 99
Bangor, Orono and Old Town Railway Company	295 68	49 99
Bangor Street Railway Company	761 02	64 34
Benton and Fairfield Railway Company.....	19 60	6 63
Biddeford and Saco Railroad Company	282 36	31 83
Calais Street Railway Company	82 07	13 89
Fryeburg Horse Railroad Company.....	1 00	68
Lewiston, Brunswick and Bath Street Railway Company.....	1,288 65	217 98
Mousam River Railroad Company.....	53 37	9 02
Norway and Paris Street Railway Company.....	28 65	6 46
Portland Railroad Company.....	6,781 51	416 95
Portsmouth, Kittery and York Railway Company	528 78	71 52
Portland and Yarmouth Electric Railway Company.....	402 64	54 47
Rockland, Thomaston and Camden Street Railway Company.....	505 26	68 24
Sanford and Cape Porpoise Railway Company.....	127 18	43 00
Skowhegan and Norridgewock Railway and Power Company.....	4 49	3 04
Somerset Traction Company	40 91	13 83
Waterville and Fairfield Railway and Light Company	170 86	23 11
Westbrook, Windham and Naples Railway Company.....	24 18	8 18
	\$301,093 91	\$11,200 00

**Taxes assessed on the several savings banks in the State of
Maine, semi-annually, in the months of June and December,
1901.**

Name of Bank.	June tax.	December tax.
Androscoggin County.....	\$7,683 79	\$8,953 29
Auburn.....	5,778 62	6,661 28
Augusta.....	24,935 63	27,245 13
Bangor.....	16,063 26	17,217 10
Bath Savings Institution.....	13,562 70	13,537 71
Belfast.....	3,751 70	4,233 41
Bethel.....	1,129 98	1,214 06
Biddeford.....	3,168 35	3,222 32
Boothbay.....	1,096 95	1,095 01
Brewer.....	802 24	836 73
Bridgton.....	2,207 53	2,322 48
Brunswick Savings Institution.....	2,700 94	2,842 29
Buxton and Hollis.....	1,070 16	1,084 18
Calais.....	1,322 96	1,327 71
Camden.....	739 76	750 76
Cascade.....	680 66	737 63
Dexter.....	1,459 15	1,476 14
Eastport.....	2,258 51	2,235 38
Fairfield.....	1,531 10	1,601 95
Franklin County.....	1,869 34	1,965 65
Gardiner Savings Institution.....	8,616 38	8,727 39
Gorham.....	1,773 22	1,852 00
Hallowell Savings Institution.....	3,099 44	3,140 30
Hancock County.....	1,140 03	1,135 12
Houlton.....	1,738 71	1,950 65
Kennebec.....	3,637 74	3,593 58
Kennebunk.....	2,368 18	2,403 57
Kingfield.....	62 56	90 93
Machias.....	2,293 32	2,856 83
Maine.....	34,393 79	39,642 55
Mechanics.....	1,980 79	2,024 29
Norway.....	1,025 11	1,084 93
Penobscot.....	6,653 99	7,199 68
Peoples Safe Deposit and Savings Bank.....	4,368 86	4,493 53
Phillips.....	2,678 47	2,758 81
Piscataquis.....	539 68	541 19
Portland.....	2,522 81	2,620 52
Rockland.....	30,955 93	31,978 66
Saco.....	5,793 24	6,899 86
Saco and Biddeford Savings Institution.....	3,219 87	3,668 05
Searsport.....	10,685 95	11,164 37
Skowhegan.....	520 35	517 15
South Berwick.....	5,104 08	5,381 60
South Paris.....	1,078 81	1,134 51
South Paris.....	929 01	1,009 12
Thomaston.....	2,041 90	2,267 46
Topsham and Brunswick 25 ct.....	1,015 62	979 69
Tremont.....	183 37	183 64
Waterville.....	3,632 72	3,745 68
Wiscasset.....	628 18	624 16
York County.....	3,058 69	2,974 86
	\$241,533 53	\$259,199 89

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, 1901.

Name of Association.	May.	November.
Augusta Loan and Building Association.....	-	-
Auburn Loan and Building Association.....	\$17 15	\$11 64
Bangor Loan and Building Association.....	-	-
Bath Loan and Building Association.....	8 83	16 65
Belfast Loan and Building Association.....	-	-
Brunswick Loan and Building Association.....	-	-
Bucksport Loan and Building Association.....	2 17	4 68
Casco Loan and Building Association.....	-	-
Cumberland Loan and Building Association.....	-	17 84
Deering Loan and Building Association.....	3 49	5 19
Dexter Loan and Building Association.....	2 47	2 51
Ellsworth Loan and Building Association.....	-	10 45
Falmouth Loan and Building Association.....	-	11 25
Forest City Loan and Building Association.....	4 43	4 63
Gardiner Loan and Building Association.....	1 03	7 39
Guilford Loan and Building Association.....	2 25	2 48
Hallowell Loan and Building Association.....	-	-
Kennebunk Loan and Building Association.....	-	-
Madison Loan and Building Association.....	1 22	1 54
Mechanics Loan and Building Association.....	-	-
Mechanic Falls Loan and Building Association.....	7 52	6 22
Old Town Loan and Building Association.....	-	9 95
Penobscot Loan and Building Association.....	-	11 34
Piscataquis Loan and Building Association.....	4 33	-
Portland Loan and Building Association.....	-	-
Rockland Loan and Building Association.....	-	-
Sanford Loan and Building Association.....	7 78	14 81
Somerset Loan and Building Association.....	-	-
South Portland Loan and Building Association.....	-	-
Waldoboro Loan and Building Association.....	2 75	2 61
Waterville Loan and Building Association.....	7 49	-
Wiscasset Loan and Building Association.....	17	-
York Loan and Building Association.....	-	-
	\$73 08	\$141 35

Taxes assessed upon the several trust and banking companies doing business in the State of Maine, semi-annually, in the months of May and November, under the provisions of chapter 286, of the Public Laws of 1901.

Name of Company	May tax.	November tax.
Auburn Trust Company.....	\$267 70	\$265 16
Augusta Trust Company.....	2,951 92	3,284 01
Bar Harbor Banking and Trust Company.....	253 00	107 86
Eastern Trust and Banking Company.....	3,337 15	3,165 09
Lewiston Trust and Safe Deposit Company.....	190 65	262 36
Livermore Falls Trust and Banking Company.....	483 47	499 33
Maine Trust and Banking Company.....	732 31	425 28
Mercantile Trust Company.....	147 38	11 84
Merchants Trust and Banking Company.....	48 16	52 96
Peoples Trust Company.....	1,361 49	-
Portland Trust Company.....	134 63	138 27
Rockland Trust Company.....	175 50	202 75
Rumford Falls Trust Company.....	483 94	635 65
Waterville Trust Company.....	1,049 72	1,168 96
Westbrook Trust Company.....	641 51	5 77
	\$12,258 53	\$10,225 29

The following is a list of corporations organized in this State, under Chapter 229, Public Laws of 1901, with authorized capital stock and tax opposite their names.

	Capital Stock.	Tax.
American Metal Casket Company.....	\$250,000	\$25 00
Alameda Company	10,000	5 00
Agamenticus Light and Power Company	50,000	5 00
Androscoggin Mills Company	1,000,000	50 00
American Paper Feeder Company	100,000	10 00
Atwood Lock Company	10,000	5 00
American Emery Wheel Works	40,000	5 00
American Cigar Machine Company	125,000	10 00
Allston Foundry Company	200,000	10 00
American Bottlers & Canners Supply Company	150,000	10 00
American Shade Machine Company	300,000	25 00
Aroostook Construction Company	50,000	5 00
Atlantic Rubber Company	100,000	10 00
Adams Quartz & Gravel Mining Company	500,000	25 00
Ashburton Mining Company	300,000	25 00
Aztec Gold and Copper Mining Company	2,000,000	75 00
American Insole Company	350,000	25 00
American Shoe Machinery Company	150,000	10 00
Arizona & N. E. Consolidated Mining Company	1,000,000	50 00
Automatic Club & Advertising Company	30,000	5 00
A. A. Knights & Son Corporation	50,000	5 00
Automatic Weighing, Lifting & Grip Machine Company, A. F. Cox & Son	250,000	25 00
Adjustable Thread Lasting Company	150,000	10 00
Agamenticus Granite Company	300,000	25 00
Amraytoon Paper Tube Company	100,000	10 00
Amazeen Machine Company	50,000	5 00
American Moistening Company	100,000	10 00
American Mining & Metal Extraction Company	250,000	25 00
A. J. Tower Company	200,000	10 00
American Oyster Company	250,000	25 00
Augusta Masonic Building Company	500,000	25 00
Allen & Paisley Company	40,000	5 00
A. R. Hopkins Company	40,000	5 00
American Malting Machine Company	20,000	5 00
Allen Fire Department Supply Company	1,000,000	50 00
Armstrong Braiding Company	50,000	5 00
American Power Carriage Company	75,000	10 00
Atlantic Live Stock Company	1,000,000	50 00
American Fair Loom Attachment Company	100,000	10 00
Androscoggin Pulp Company	500,000	25 00
Albert Walker Company	500,000	25 00
Atlantic Mills	50,000	5 00
American Investment Securities Company	1,500,000	75 00
Avery Chemical Company	2,000,000	75 00
American Gold Mining Company	500,000	25 00
Automatic Electric Railroad Signal Company	5,000,000	150 00
Augusta & Bath Steamboat Company	500,000	25 00
	20,000	5 00

	Capital Stock.	Tax.
American Decorative Company	\$100,000	\$10 00
American Torch & Heating Company	50,000	5 00
American Napping Machine Company	200,000	10 00
Anaconda Zinc Mines Company	250,000	25 00
Automatic Tire Inflator Company	50,000	5 00
A. R. Wright Company	75,000	10 00
Atkinson Furnishing Company	2,000,000	75 00
Augusta Lumber Company	100,000	10 00
American Sulphite Pulp Company	325,000	25 00
American Sole Laying Machine Company	100,000	10 00
Arey, Maddock & Locke Company	150,000	10 00
Aerated Fuel Company	250,000	25 00
Agamenticus Water Company	100,000	10 00
Alton & Alton Bay Water Company	50,000	5 00
American Automatic Faucet Company	200,000	10 00
Austin Young & Company	150,000	10 00
Atlantic Motor Company	30,000	5 00
Abilene Water Company	125,000	10 00
Ashtabula Water Company	250,000	25 00
Albert E. Hughes Company	25,000	5 00
A. F. Crockett Company	75,000	10 00
American Slate Company	100,000	10 00
American Tourist Company	600,000	50 00
American Photographic Paper Company	9,000	5 00
American Steam Packing Company	50,000	5 00
Amos Abbott Company	150,000	10 00
American Shoe Thread Company	1,000,000	50 00
America Construction Company	200,000	10 00
American Hygienic Company	10,000	5 00
Allen, Thompson, Whitney Company	60,000	10 00
American Rubber Tire Company	500,000	25 00
American Street Car Advertising Company	150,000	10 00
American Rotary Engine Company	10,000	5 00
Aero Apparatus Company	10,000	5 00
American Engraving Company	5,000	5 00
A. Merriam Company	50,000	5 00
Automatic Heel Trimming & Burnishing Machine Com- pany	10,000	5 00
Atlantic Grindstone Company	100,000	10 00
American Circular Loom Company	100,000	10 00
American Dye Stuff & Chemical Company	100,000	10 00
American Safety Gas Machine Company	150,000	10 00
Atwood Hamberger Stock & Beef Company	5,000	5 00
American Flax Company	125,000	10 00
Atlantic Advertising Company	50,000	5 00
Androscoggin Timber Supply Company	600,000	50 00
American Drug & Chemical Company	100,000	10 00
Athletic Punching Machine Company	150,000	10 00
A. & M. Specialty Manufacturing Company	50,000	5 00
American Carrier Rocket Company	250,000	25 00
American Horse Breeder Publishing Company	100,000	10 00
American Postal Machine Company	1,100,000	75 00
Annabessacook Mills	50,000	5 00
American Zinc, Lead & Smelting Company	500,000	25 00
Algonquin Electric Brake Company	100,000	10 00
Automobile Company of America	5,000,000	150 00
American Motor Company	250,000	25 00
Alvin Streeter Manufacturing Company	20,000	5 00
A. F. White Company	5,000	5 00
Angell Elevator Lock Company	100,000	10 00

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	Capital Stock.	Tax.
American Gold Dredging Company	\$500,000	\$25 00
American Lumber & Rubber Company	150,000	10 00
Alaska Union Mining Company	1,000,000	50 00
Augusta City Building Company	55,000	10 00
Alaska Consolidated Mining Company	1,000,000	50 00
Advertising Machine Company	250,000	25 00
Austin Walker Manufacturing Company	30,000	5 00
Atlantic Automobile Manufacturing Company	500,000	25 00
Asphalt Roof Coating Company	50,000	5 00
Argentine Water & Light Company	150,000	10 00
American Metallic Fabric Company	200,000	10 00
Acme Railway Appliance Company	400,000	25 00
Alaska Reindeer Express Trading & Mining Company....	350,000	25 00
American Ballot Company	200,000	10 00
Atlantic Acetylene Burner Company	200,000	10 00
Austin Organ Company	150,000	10 00
Arizona Water Company	1,500,000	75 00
American Liquid Soap Company	200,000	10 00
Austin Marine Engine Governor Company	500,000	25 00
Atlantic Heat & Power Company	10,000	5 00
A. H. Thaxter Company	75,000	10 00
Augusta Opera House Company	40,000	5 00
Andover Manufacturing Company	10,000	5 00
American Zinc Lead Company	500,000	25 00
A. H. Berry Shoe Company	200,000	10 00
American Water Supply Company	100,000	10 00
Ara Cushman Company	500,000	25 00
Atherton Furniture Company	24,000	5 00
Andrews & Horrigan Company	10,000	5 00
Ashe, Noyes & Small Company	50,000	5 00
Auburn Steam Power Company	22,000	5 00
A. L. & E. F. Goss Company	50,000	5 00
American Automatic Switch Company	200,000	10 00
American Stock Keeper Publishing Company	9,800	5 00
Auburn Paper Box Company	50,000	5 00
A. E. Farnsworth Canning Company	10,000	5 00
Aroostook Co. Pomona Grange Seed Association	10,000	5 00
Avery Chemical Company	500,000	25 00
American Otophone Company	500,000	25 00
Armstrong Moore Company	30,000	5 00
American Warp Drawing Machine Company	3,000,000	100 00
American Corundum Company	500,000	25 00
Auburn Foundry Company	15,000	5 00
Anglo American Trading Company	250,000	25 00
Auto Manufacturing Company	250,000	25 00
Alhambra Building Company	10,000	5 00
Augusta Ice Company	10,000	5 00
American Can Company	1,000,000	50 00
Alpha Delta Chi Chapter House Association	10,000	5 00
A. W. Fowler Company	30,000	5 00
Avon Manufacturing Company	100,000	10 00
Aroostook Lumber Company	75,000	10 00
A. D. Stetson & Son	50,000	5 00
Aurora Gas Light Company	10,000	5 00
Advertiser Publishing Company	10,000	5 00
American Stove Company	10,000	5 00
Acadia Landing Company	5,000	5 00
Ashland Manufacturing Company	182,000	10 00
Atlantic Construction Company	1,000	5 00
American Light & Power Company	5,000	5 00

	Capital Stock.	Tax.
American Novelty Company	\$10,000	\$5 00
American Carpet Seam Bind Company	10,000	5 00
Arlington Manufacturing Company	50,000	5 00
A. W. Eustis Company	10,000	5 00
Abram French Sons Company	800,000	50 00
Acadia Park Company	63,000	10 00
American Fire Proofing Company	50,000	5 00
A. J. Cash Company	10,000	5 00
American Spring Water Company	500,000	25 00
Aroostook Valley Starch Company	9,900	5 00
Arbecam Indicator Company	200,000	10 00
American Shoe Finding Company	400,000	25 00
A. C. Lawrence Leather Company	200,000	10 00
Alfred Jones Sons	50,000	5 00
Armstrong Carriage Company	50,000	5 00
Augusta Pulp Company	25,000	5 00
Ayer, Houston & Company	100,000	10 00
Auburn Shoe Manufacturing Company	10,000	5 00
Amesbury Publishing Company	10,000	5 00
American Sewage Disposal Company of Boston	100,000	10 00
Aroostook Valley Building Association	12,000	5 00
American Honduras Company	5,000,000	150 00
Andover Fruit Farm, Incorporated	5,000	5 00
Automatic Railway Track Sander Company	10,000	5 00
Alaskan Navigation and Traffic Company	500,000	25 00
American Tobacco Wrapper Company	500,000	25 00
American Last Company	150,000	10 00
Acadian Hotel Company	20,000	5 00
Armstrong Manufacturing Company	25,000	5 00
American Architect & Building News Company	100,000	10 00
American Mercantile Exchange	10,000	5 00
Augusta Real Estate Association	300,000	25 00
Aberthaw Construction Company	50,000	5 00
American Wood Pulp Company	10,000	5 00
American Stock & Grain Company	50,000	5 00
Androscoggin Steamboat Company	5,000	5 00
A. E. Bail Company	10,000	5 00
Atlas Shoe Company	50,000	5 00
Athens Hall Association	6,000	5 00
Auburn Athletic Association	10,000	5 00
Allen Totman Company	10,000	5 00
America Sewer Pipe Company	1,000	5 00
American Remedy Company	250,000	25 00
Automatic Rubber Mixer Company	45,000	5 00
A. B. Hall Packing Company	10,000	5 00
American Incandescent Light Company	10,000	5 00
Aug. P. Fuller Company	30,000	5 00
Atwood Lead Company	80,000	10 00
Atwoods Company	25,000	5 00
Althouse Mining Company	500,000	25 00
Augusta Granite Company	10,000	5 00
American Mason Safety Tread Company	250,000	25 00
Appetizer Sauce Company	10,000	5 00
Akerley Manufacturing Company	2,000	5 00
Aroostook Camp Meeting Association	10,000	5 00
Agawam Manufacturing Company	40,000	5 00
Biddeford Stereopticon Company	2,000	5 00
Brazil Company	10,000	5 00
Boston Investment Company	2,000,000	75 00

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	Capital Stock.	Tax.
Berlin Electric Light Company	\$50,000	\$5 00
Buffalo & Missouri Mining and Milling Company	100,000	10 00
Boston Bleaching Company	600,000	50 00
Bryant Sawing Machine Company	50,000	5 00
Brunswick Hotel Company	200,000	10 00
Beachwood Casino Company.....	2,000	5 00
Boston & Florida Atlantic Coast Land Company	200,000	10 00
Bone Valley Phosphate Company	500,000	25 00
Boston Automatic Fire Alarm Company	250,000	25 00
Boston Harness Company	300,000	25 00
Bottlers Machinery Company	500,000	25 00
Blanchard Slate Mining Company	250,000	25 00
Boston Amusement Company	3,000	5 00
Boston Music Hall Amusement Company	3,000	5 00
Boston Stock Car Company	2,000,000	75 00
Boston Placer Mining Company	500,000	25 00
Boston Bottle Wiring & Labeling Company	25,000	5 00
Blount Manufacturing Company	200,000	10 00
B. Schirmer Supply Company	10,000	5 00
Boston Mining Construction Company	25,000	5 00
Boston Radiator Company	500,000	25 00
Burton Electric Smelting Company	1,000,000	50 00
Bubier Laboratory Company	30,000	5 00
Bay State Boot & Shoe Company	10,000	5 00
Bay State Motor Express Company	100,000	10 00
Braintree Red Granite Company	50,000	5 00
Boot & Shoe Sole Laying Company	500,000	25 00
Boston Land Improvement Company	100,000	10 00
Bates Manufacturing Company	1,200,000	75 00
Bubeck Medicine Company	20,000	5 00
Bearce-Wilson Ice Company	50,000	5 00
Barnard Oil & Mineral Company	500,000	25 00
Boston Florist Letter Company	50,000	5 00
Blair Camera Company	125,000	10 00
Back Bay Storage Warehouse Company	150,000	10 00
Boston Auction Company	150,000	10 00
Bowker Chemical Company	500,000	25 00
Brown & Dean Company	75,000	10 00
Bay State Optical Company	60,000	10 00
Benjamin H. Sanborn Company	75,000	10 00
Bodwell Water Power Company	200,000	10 00
Bonanza King Zinc & Lead Mining Company	500,000	25 00
Bradley Pulverizer Company	100,000	10 00
Boston & Idaho Gold Mining Company	600,000	50 00
Boston Mailing Company	50,000	5 00
Boston & Novia Scotia Wood Pulp Company	500,000	25 00
Boston Aurora Zinc Company	3,200,000	125 00
Blanchard Lumber Company	75,000	10 00
Boston Fast Color Eyelet Company	1,000,000	50 00
Boston & Houghs Neck Steamboat Company	50,000	5 00
Benjamin F. Badger Strap Company	6,000	5 00
Bates Thread Company	10,000	5 00
Bemers Bay Mining & Milling Company	2,500,000	100 00
Boston Rotary Engine Company	200,000	10 00
Boston Variety Store Company	6,000	5 00
Boston Water & Light Company	100,000	10 00
Box Stay Company	100,000	10 00
Bates & Guild Company	35,000	5 00
Barnett Brothers Company	100,000	10 00
Bingham Consolidated Mining & Smelting Company	10,000,000	275 00

	Capital Stock.	Tax.
Boston Get There Zinc Company	\$250,000	\$25 00
Boston & South Riverside Fruit Company	500,000	25 00
Boston Live Stock Line Corporation	650,000	50 00
Boston Terrace Copper Mining Company	500,000	25 00
Bresnahan Shoe Machinery Company	75,000	10 00
Butterfield Gold Mining & Milling Company	500,000	25 00
Ball Bearing Company	200,000	10 00
Boston Dental Laboratory Company	30,000	5 00
Boston Electric Heating & Power Company	200,000	10 00
Boston Lumber Company	60,000	10 00
Boston Hay Storage Company	50,000	5 00
Brooklyn Lighterage Company	100,000	10 00
Boston Baking Powder Company	10,000	5 00
Boston Spiral Tagging Company	50,000	5 00
Bay State Pink Granite Company of Milford	500,000	25 00
Belknap Motor Company	75,000	10 00
Berlin Water Company	100,000	10 00
Boston Bi Chloride of Gold Company	25,000	5 00
Berry Brothers Hotel Company	15,000	5 00
Bay Point Company	60,000	10 00
Boston Springfield Zinc Company	500,000	25 00
Beacon Park Company	50,000	5 00
Boston Associates	300,000	25 00
Blackstone Rubber Company	250,000	25 00
Buildings Can Company	20,000	5 00
Boston Pneumatic Power Company	500,000	25 00
Beale Press	10,000	5 00
Brazilian Diamond Mining Company	1,000,000	50 00
B. O. & G. C. Wilson Company	200,000	10 00
Boston Gold & Copper Smelting Company	1,000,000	50 00
Bath Granite Company	10,000	5 00
Boston Toe Calk Company	1,000,000	50 00
Boston Oil Portrait Company	100,000	10 00
Boston Forwarding & Transfer Company	250,000	25 00
Boston & Alaska Mining & Development Company	50,000	5 00
B. F. R. Company	10,000	5 00
Boston Steam Specialty Company	50,000	5 00
Baring Dark Granite Company	50,000	5 00
Boston Printing Press Company	10,000	5 00
Boston & Buffalo Idaho Consolidated Gold Mining Co.,	1,500,000	75 00
Boston Brass Company	100,000	10 00
Booth Soldering Machine Company	250,000	25 00
Boston Pump Company	150,000	10 00
Boston Cork Trunk Company	75,000	10 00
Bullion King Mining Company	1,000,000	50 00
Brown & Josselyn	50,000	5 00
Barner & Ruffin Company	10,000	5 00
Breach Manufacturing Company	300,000	25 00
Buffalo Boston Land Company	150,000	10 00
Blake Last Company	15,000	5 00
Bristol Paper Company	100,000	10 00
Boston Dairy Company	160,000	10 00
Boston & Sinaloa Mining Company	500,000	25 00
Bowdoin Paper Manufacturing Company	150,000	10 00
Bay State Dredging Company	200,000	10 00
Bay State Shoe Machinery Company	1,000,000	50 00
Bay State International Shoe Machinery Company	100,000	10 00
Bay State Electric Manufacturing Company	100,000	10 00
Big Cottonwood Copper & Gold Mining Company	1,500,000	75 00
Blacker & Shephard Company	80,000	10 00

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	Capital Stock.	Tax.
Boston Cigar & Tobacco Company	\$35,000	\$5 00
Boston Filter Company	100,000	10 00
Boston & Maine Steamship Company	200,000	10 00
Boston Plaster and Fire Proofing Company	500,000	25 00
Boston Vegetable Anesthetic Company	20,000	5 00
Boston Woven Hose & Rubber Company	1,200,000	75 00
Burpee Rumsey Company	150,000	10 00
Becker Brainard Milling Machine Company	500,000	25 00
Boston Machinery Company	10,000	5 00
Boston Colombia Gold Dredging Company	1,000,000	50 00
Boston Electric Switch Company	500,000	25 00
Bay State Cut Sole Company	30,000	5 00
Bay State Drug & Chemical Company	500,000	25 00
Bernard-Richards Company (Limited)	100,000	10 00
Brunswick Electric Light & Power Company	50,000	5 00
Boston Defaulted Securities Company	50,000	5 00
Boston Electric Hose Signal Company	500,000	25 00
Brush Chemical Company	100,000	10 00
Black Bear Gold Mining Company	1,000,000	50 00
Bellevue Hotel Company	50,000	5 00
Budget Company	40,000	5 00
Boston & Oroville Mining Company	1,500,000	75 00
Blue Seal Supply Company	50,000	5 00
Bowdoin Square Theater Company	50,000	5 00
Boston Alaska Mining Company	1,000,000	50 00
Bangor Sanitary & Trucking Company	60,000	10 00
B. B. Farnsworth Shoe Company	100,000	10 00
Boston Engineering School	50,000	5 00
Brooks Hardware Company	40,000	5 00
Bunker Hill Carriage Company	30,000	5 00
Booth & Company (Limited)	250,000	25 00
Brookline Zinc & Lead Mining Company	250,000	25 00
Butterfield-Taylor Company	10,000	5 00
Bear River Mining Company	1,500,000	75 00
Bellevue Water Company	30,000	5 00
Bangor Opera House Association	20,000	5 00
Builders Adjustable Staging Company	300,000	25 00
Boston Cast Steel Casting Company	15,000	5 00
Bay State Automobile & Engine Company	500,000	25 00
B'jou Consolidated Mining Company	100,000	10 00
Beacon Hill Realty Company	200,000	10 00
Boston & Marietta Oil Company	300,000	25 00
Boston & Canon City Mining & Trading Company	300,000	25 00
Belfast Fuel & Hay Company	20,000	5 00
Bates Ice Company	10,000	5 00
Boston Chromo Company	200,000	10 00
Bohemia Gold Mining Company	1,500,000	75 00
Boston Vermicide Company	3,000	5 00
Bay State Building Company	10,000	5 00
Boston Ideal Stock Company	10,000	5 00
Boston Foot Wear Machine Company	1,250,000	75 00
Byron Greenough & Company	75,000	10 00
B. Peck Company	150,000	10 00
B. Peck Real Estate Company	100,000	10 00
Beacon Ethical Union	100,000	10 00
Bethel Dairying Company	3,600	5 00
Benoit Consolidated Clothing Company	7,500	5 00
Biddeford Grocery Company	50,000	5 00
Bartlett & Dennis Company	24,000	5 00
Bodwell Granite Company	500,000	25 00

	Capital Stock.	Tax.
Brunswick Gas Company	\$10,000	\$5 00
Brunswick Box Company	10,000	5 00
Brown Manufacturing Company	126,000	10 00
Blanchard Manufacturing & Canning Company	20,000	5 00
Blue Hill Mineral Spring Company	250,000	25 00
Belfast Livery Company	6,000	5 00
Bennett Brothers Company	10,000	5 00
Byfield Snuff Company	48,000	5 00
Burnham & Morrill Company	500,000	25 00
Bath Ligherage Company	10,000	5 00
Bath Real Estate Company	50,000	5 00
Baxter Brothers Company	10,000	5 00
Bristol Ice Company	30,000	5 00
Baldwin Cycle Chain Company	50,000	5 00
Berwick Sparkham Fire Proof Roofing Company	100,000	10 00
Burrill Lumber Company	50,000	5 00
Belgrade Hotel Company	25,000	5 00
Bureau of American Remedies	250,000	25 00
Beechwood Park Association	5,000	5 00
Brunel & Higgins Shoe Company	100,000	10 00
Big Gem Mica Company	300,000	25 00
Banner of Light Publishing Company	25,000	5 00
Belfast Industrial Real Estate Company	10,000	5 00
Bangor & Bar Harbor Steamboat Company	16,000	5 00
Brunswick Machine Company	10,000	5 00
Brewer Building Association	20,000	5 00
Boothbay Land Company	1,000	5 00
Bay of Naples Hotel Company	25,000	5 00
Boston & Gomera Rubber Company	500,000	25 00
Bucksport Light & Power Company	10,000	5 00
Bangor Creamery Company	5,000	5 00
Boston Dye House Company	1,000	5 00
Bridgton Morocco Company	9,000	5 00
Bangor Laundry Company	30,000	5 00
Bar Harbor Fair Association	10,000	5 00
Boston Waterproof Duck Company	10,000	5 00
Boston Oak Pile & Lumber Company	10,000	5 00
Bucks Harbor Hotel Company	10,000	5 00
Burgess Sulphite Fiber Company	1,000,000	50 00
Berlin Mills Company	1,000,000	50 00
Boston-St. Croix Nickel Mining Company	500,000	25 00
Bay View Grange Co-operative Store Company	8,000	5 00
Boston Bill Posting Company	10,000	5 00
Boylnton Bicycle Railway Equipment Company	100,000	10 00
Bacon & Robinson Company	75,000	10 00
Burke & Company	10,000	5 00
Bridgton Furniture Company	10,000	5 00
Bethel Light Company	1,000	5 00
Baldwin & Sebago Telephone Company	10,000	5 00
Boothbay Marine Railway	10,450	5 00
Bay State Seam Face Granite Company	500,000	25 00
Belfast Fuel & Hay Company	20,000	5 00
Black Island Granite Company	2,000	5 00
Bangor Publishing Company	50,000	5 00
Bickmore Gall Cure Company	9,900	5 00
Boston Baking Powder Company	10,000	5 00
Boston-Loy Zinc Mines Company	1,000,000	50 00
Bridgton Hotel Company	30,000	5 00
Bridgton & Harrison Electric Company	50,000	5 00
Bridgton Stock Yards Company	200,000	10 00
Belfast Age Publishing Company	6,000	5 00

	Capital Stock.	Tax.
Boland Glove Company	\$10,000	\$5 00
Burr Bobbin Holder & Thread Company	300,000	25 00
Boston & Alabama Gold Mining Company	50,000	5 00
Bar Harbor Press Company	4,500	5 00
Bangor Electric Clock Company	100,000	10 00
Burnham & Duggan Railway Appliance Company	500,000	25 00
Bridgton Water Company	50,000	5 00
Brandon Paint Company	200,000	10 00
Borax Company	9,000	5 00
Berwick Power Company	30,000	5 00
Biddeford & Saco Water Company	300,000	25 00
Bar Harbor Electric Light Company	75,000	10 00
Bangor Ice Company	25,000	5 00
Bowdoinham Ridge Cemetery Association	1,000	5 00
Bethel Manufacturing Company	50,000	5 00
Boston & Missouri Mining Company	1,000,000	75 00
Boston Tile & Mantel Company	20,000	5 00
Belfast Coliseum Company	20,000	5 00
Bowkers Automobile & Machine Company	11,000	5 00
Boston Automobile Company	100,000	10 00
Boston Dental Company	10,000	5 00
Boston Chemical Fire Engine Manufacturing Company,	250,000	25 00
Boston Gold Copper Smelting Company	1,000,000	50 00
Bangor Base Ball Association	5,000	5 00
Benton Land Company	10,000	5 00
Boothbay Harbor Light, Heat & Power Company	10,000	5 00
Brunswick Co-operative Association	10,000	5 00
Brownville Maine Slate Company	150,000	10 00
Blandford Brick & Tile Company	150,000	10 00
Burke Drug Company	5,000	5 00
Beta Theta Pi Company	10,000	5 00
Berwick Water Company	50,000	5 00
Boston & Idaho Silver Mountain Company	500,000	25 00
Brunswick & Portland Steamboat Company	10,000	5 00
Boston Park Boat Service Company	80,000	10 00
B. F. Wood Music Company	30,000	5 00
Bridgton Telegraph Company	3,000	5 00
Bucksport Water Company	40,000	5 00
Briggs Piano Company	100,000	10 00
Bennington Water Power & Light Company	75,000	10 00
Baker Extract Company	50,000	5 00
Burrows Gas Light Company of Connecticut	500,000	25 00
Bay State Crude Oil Company	1,000,000	50 00
Baker Pill Company	52,000	10 00
Boston Excelsior Company	100,000	10 00
Boston Safety Burner Company	150,000	10 00
Bangor Broom Company	30,000	5 00
Big Hurricane Zinc Mines Company	300,000	25 00
Boston Lasting Machine Company	1,000,000	50 00
Continental Mills	1,500,000	75 00
Charles Hayward & Company	150,000	10 00
Centrifugal Leather Company	150,000	10 00
Crystal Lake Gold Mining Company	600,000	50 00
Commonwealth Manufacturing Company	1,000,000	50 00
Cape Porpoise Land Company	12,000	5 00
Cutting Car Company	50,000	5 00
Consolidated Sewing Machine Company	1,000,000	50 00
Chipman Brothers Incorporated	25,000	5 00
Colson Furniture Company	10,000	5 00

	Capital Stock.	Tax.
Corbetts Herald Company	\$10,000	\$5 00
Central Real Estate Company	2,000,000	75 00
Cayenne Pineapple Company	50,000	5 00
Colonial Rubber Goods Company	150,000	10 00
Contention Mining Company	200,000	10 00
Consolidated Lead & Zinc Company	1,000,000	50 00
Central Oil & Gas Stove Company	100,000	10 00
C. F. Ward Mirror Company	10,000	5 00
Croke Printing Company	15,000	5 00
Chapman Double Ball Shafting Bearing Company	500,000	25 00
Cape Cod Cranberry Sales Company	5,000	5 00
Casco Hotel Company	10,000	5 00
Chase Merritt Company	100,000	10 00
Cordoba Light & Power Company	1,300,000	75 00
Clinton Lumber Company	150,000	10 00
C. W. Trainer Manufacturing Company	50,000	5 00
Cypress Lumber Company	300,000	25 00
Contractors Plant Company	250,000	25 00
Carson Trench Machine Company	100,000	10 00
Combo Shirt Waist Company	10,000	5 00
Columbia Medicine Company	10,000	5 00
Chase Acetylene Gas Company	100,000	10 00
Copeland Rapid Laster Company	1,500,000	75 00
Copeland European Lasting Machine Company	500,000	25 00
Cooley Development Company	10,000	5 00
Chauncey, Thomas & Company Incorporated	60,000	10 00
Crescent Typewriter Supply Company	1,000	5 00
Columbia Company	2,000,000	75 00
Chipola Land & Lumber Company	500,000	25 00
Cartwright Borden Company	200,000	10 00
Cobbosseecontee Navigation Company	1,000	5 00
Consolidated Fortuna Republica Gold Mining Company,	3,000,000	100 00
Cumberland Bone Phosphate Company	1,000	5 00
Clarks Cove Fertilizer Company	1,000	5 00
Cumberland Manufacturing Company	50,000	5 00
Child-Chamberlain Company	25,000	5 00
Co-operative Guild	2,500	5 00
Crane Buckle Company	100,000	10 00
Crawford Shoe Makers	100,000	10 00
C. H. Bangs Druggists Fixtures Company	75,000	10 00
Chilton Manufacturing Company	150,000	10 00
Chilton Paint Company	250,000	25 00
Canterbury Mining & Milling Company	500,000	25 00
Compressed Fibre Company	200,000	10 00
Clark Cycle Fire Company	1,000,000	50 00
Copper Century	10,000	5 00
Columbia Coal Company	30,000	5 00
Carbon Electric Generator Company	5,000,000	150 00
Congo Blacking Manufacturing Company	25,000	5 00
Capital Drug Company	10,000	5 00
C. C. Birchard & Company	100,000	10 00
Crockertown Lumber Company	200,000	10 00
Cundy Music Company	50,000	5 00
Carribbean Mining Company	100,000	10 00
Centennial Gold Mining Company	200,000	10 00
Chapman Double Ball Bearing Company	10,000,000	275 00
Chapman Compound Bearing Company	2,000,000	75 00
C. Brigham Company	500,000	25 00
Colonial Mining Company	300,000	25 00
Columbus Gold Mining Company	60,000	10 00
Contentment Mining & Milling Company	500,000	25 00

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	Capital Stock.	Tax.
Copeland Boot & Shoe Treering Company	\$250,000	\$25 00
Coupon Envelope Company	200,000	10 00
Cripple Creek Consolidated Gold Mining Company	1,000,000	50 00
Campbell-Bosworth Machinery Company	500,000	25 00
Coleman White Lead Company	100,000	10 00
Continental Paper Bag Company	5,000,000	150 00
Clear Creek Mining & Leasing Company	25,000	5 00
C. B. Mather Corporation	10,000	5 00
C. I. Hood Company	1,000,000	50 00
Curtis & Sons Company	300,000	25 00
Conway Granite Company	100,000	10 00
Chippewa Copper Mining Company	1,500,000	75 00
Casco Bay Steamboat Company	65,000	10 00
C. H. Robinson Company	50,000	5 00
Central Wharf Steam Towboat Company	16,000	5 00
C. W. York Company	25,000	5 00
Co-operative Ice Company	300,000	25 00
Carton Belting Company	30,000	5 00
Clover Mine & Lumber Company	500,000	25 00
Champion Electric Belt Company	500,000	25 00
Chillicothe Water Company	125,000	10 00
City Water Company of Maryville	180,000	10 00
Crawfordsville Water & Light Company	300,000	25 00
Capital Soap Manufacturing Company	25,000	5 00
Camden & Rockland Water Company	500,000	25 00
Consolidated Store Service Company	1,500,000	75 00
Cowdry Specialties Company	200,000	10 00
Climax Manufacturing Company	10,000	5 00
Cosmopolitan Preserving Company	100,000	10 00
Calvin Putnam Lumber Company	80,000	10 00
Current History Company	10,000	5 00
Cold Blast Transportation Company	750,000	50 00
Charles A. Austin Brush Company	10,000	5 00
Cleveland Company	60,000	10 00
Carman-Thompson Company	50,000	5 00
Clinton Wall Trunk Manufacturing Company	150,000	10 00
Corporation Trust Company	10,000	5 00
Chase Shawmut Company	500,000	25 00
Consolidated Electric Lamp Company	100,000	10 00
Catholic Publishing Company	10,000	5 00
California Consolidated Mines Company	250,000	25 00
Cummings Speed Controller Company	200,000	10 00
Champion Atomizer Company	30,000	5 00
Capucine Company	50,000	5 00
Charles B. Varney Company	50,000	5 00
Consolidated Fastener Company	300,000	25 00
Cushman Electric Company	300,000	25 00
Colonial Steamboat Company	100,000	10 00
Centrifugal Roller Coaster Company	500,000	25 00
Carmichael Reduction Company	250,000	25 00
Central Oil Company	2,000,000	75 00
Coombs-Fogg Company	9,000	5 00
Carhaga-Brown Stone & Lumber Company	350,000	25 00
Centennial Eureka Mining Company	5,000,000	150 00
Consolidated Ice Company	10,000,000	275 00
Consolidated & McKay Lasting Machine Company	3,000,000	100 00
Conway Electric Light & Power Company	25,000	5 00
Cooper-Adams Company	25,000	5 00
Cushman Brothers & Company	300,000	25 00
Crow Creek Mining Company	1,000,000	50 00
Canal Land & Wharf Company	100,000	10 00

	Capital Stock.	Tax.
Chandler & Company	\$50,000	\$5 00
Chapman Button Hole Machine Company	500,000	25 00
Cape Ann Granite Company	100,000	10 00
Continental Gold Dredging Company	250,000	25 00
Chas. M. Cox Company	60,000	10 00
Consolidated Mica Company	500,000	25 00
Christmas Cove Land Company	100,000	10 00
Colonial Scale Company	150,000	10 00
C. M. & H. T. Plummer Company	50,000	5 00
Century Machine Company	100,000	10 00
Commonwealth Reporter Company	100,000	10 00
Colonial Amusement Company	10,000	5 00
Centrifugal Pump & Mining Company	75,000	10 00
Chase Manufacturing Company	10,000	5 00
Crown Point Zinc & Lead Mining Company	250,000	25 00
Cumberland Iron Trap Company	100,000	10 00
Canton Bridge Company	20,000	5 00
Cumberland Lead & Zinc Company	250,000	25 00
Commodore Club	10,000	5 00
Crows Nest Mining Company	300,000	25 00
Colonial Mill & Reduction Company	900,000	50 00
Corporation Guaranty Company	5,000	5 00
Cable Cycle Company	600,000	50 00
Critchett-Sibley Company	100,000	10 00
Columbia Remedy & Chemical Company	500,000	25 00
Consolidated Rotary Rounder Company	50,000	5 00
C. F. Purinton Company	50,000	5 00
Consumers Ice Company	35,000	5 00
Cloverdale Zinc Mining Company	200,000	10 00
Coast of Maine Company	30,000	5 00
Cosmopolitan Mining Company	1,000,000	50 00
Consolidated South Spring Hill Gold Mining Company,	1,500,000	75 00
Cape Porpoise Steamboat Company	10,000	5 00
Coeur d' Alene Mining Company	1,250,000	75 00
Combination Toilet Stand Company	10,000	5 00
Chenery Manufacturing Company	100,000	10 00
Cal Bos Oil Company	300,000	25 00
Casco Bay Telegraph & Telephone Company	100,000	10 00
Casco Paper Box Company	25,000	5 00
Commercial Publishing Company	10,000	5 00
Clinton Village Manufacturing Association	10,000	5 00
Cape Porpoise Land Company	12,000	5 00
Carleton Mills Company	40,000	5 00
Chesuncook Club	10,000	5 00
C. H. McKenzie Company	50,000	5 00
Campbell Manufacturing Company	100,000	10 00
Cherryfield Electric Light Company	7,000	5 00
Central Hall Company	5,350	5 00
Condon Manufacturing Company	20,000	5 00
Camden-Anchor Rockland Machine Company	300,000	25 00
Champion Grinder Company	9,600	5 00
Calais Tanning Company	50,000	5 00
Central Market House Company	44,000	5 00
Consolidated Acton Mining & Milling Company	10,000	5 00
Clark & Parsons Company	20,000	5 00
Corner Grocery Company	4,000	5 00
Cherryfield Park Association	5,001	5 00
Carter Brothers Company	50,000	5 00
Chicago, New York & Boston Refrigerator Company	1,500,000	75 00
Concord Rubber Company	500,000	25 00
Caribou Co-operative Association	5,000	5 00
C. H. Guppy Company	30,000	5 00

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	Capital Stock.	Tax.
Columbia Safety Steamship Company	\$2,000,000	\$75 00
C. H. Baker Company	10,000	5 00
Caulocorea Manufacturing Company	50,000	5 00
Colonial Silver Company	50,000	5 00
Climax Cereal Coffee Company	10,000	5 00
Cascade Woolen Mill	125,000	10 00
Convertible Chair Company	35,000	5 00
Crystal Spring Creamery	10,000	5 00
Chapman Clothing Company	50,000	5 00
Creed Electric Heater Company	150,000	10 00
Cox & Ward Company	10,000	5 00
Chain of Ponds Improvement Company	5,000	5 00
Cedar Brook & Swift Cambridge River Improvement Co.,	15,000	5 00
Carleton Furniture Company	50,000	5 00
C. C. Porter Fish Company	10,000	5 00
Cumberland Mining Company	500,000	25 00
Corinna Telephone Company	10,000	5 00
Clark Manufacturing Company	500,000	25 00
Carrabasset Creamery Company	3,500	5 00
Continental Lasting Machine Company	300,000	25 00
Coburn Steamboat Company	24,750	5 00
C. N. Remedy Company	200,000	10 00
Clark Coal Company	25,000	5 00
Crawford Electric Company	10,000	5 00
Camden Publishing Company	6,500	5 00
C. H. Crocker Company	10,000	5 00
Citizens Hall Association	10,000	5 00
C. M. Rice Paper Company	75,000	10 00
C. Withington & Sons	10,000	5 00
Crown Chocolate Company	75,000	10 00
City Water Supply Company	100,000	10 00
Camden Woolen Company	150,000	10 00
Caribou Starch & Produce Company	10,000	5 00
Crescent Packing Company	6,900	5 00
Consumers Sand Company	450,000	25 00
Cushnoc Paper Company	50,000	5 00
Construction Information Company	40,000	5 00
Consolidated Electric Light Company of Maine	500,000	25 00
Cumberland County Shoe Company	10,000	5 00
Cellulite Trunk Company	100,000	10 00
Canton Co-operative Creamery Association	10,000	5 00
Central American Commercial Company	1,000,000	50 00
Codman Cigar Company	50,000	5 00
Crooker Mantel & Tile Company	50,000	5 00
Colonial Oil Company	100,000	10 00
Crosby Resilient Vehicle Wheel Company	500,000	25 00
Creamer-Wing Laundry Company	50,000	5 00
C. E. Odiorne Bottling Company	100,000	10 00
Capital Island Association	10,000	5 00
Chase Granite Company	100,000	10 00
Coughlin Elastic Blotter Company	25,000	5 00
Camden Lumber Company	100,000	10 00
Choralcelo Manufacturing Company	1,000,000	50 00
Cuskley Soule Company	30,000	5 00
Conper King Mining Company	1,000,000	50 00
Campbell Publishing Company	5,500	5 00
Canton Mica Mining Company	10,000	5 00
Clover Leaf Creamery Butter Association	2,000	5 00
Celery Cracker Medicine Company	50,000	5 00
Calais Shot Works	10,000	5 00
Cornish Clothing Company	10,000	5 00
Camp Comfort Club	5,000	5 00

	Capital Stock.	Tax.
Cook Nail Company	\$10,000	\$5 00
Camden Masonic Temple Association	50,000	5 00
Cumberland Oil Company	500,000	25 00
Carlton Manufacturing Company	10,000	5 00
C. A. Price Company	75,000	10 00
Champion Vending Machine Company	100,000	10 00
Clicquot Club Company	250,000	25 00
C. Fish Company	50,000	5 00
Cowan Woolen Company	75,000	10 00
Commonwealth Motor & Engine Company	500,000	25 00
Cable Ladder & Fire Escape Company	100,000	10 00
C. M. Bowker Company	5,000	5 00
Canyon Creek Development Company	250,000	25 00
Consolidated Weir Company	100,000	10 00
Cutler Packing Company	10,000	5 00
Consolidated Water Company	10,000	5 00
Cornish & Kezar Falls Light & Power Company	10,000	5 00
Capital Case Company	10,000	5 00
Compressed Air Company of Massachusetts	1,000,000	50 00
Co-operative Association of America	10,000	5 00
Cabot Manufacturing Company	800,000	50 00
Clark Glove Company	200,000	10 00
Coyle Stationery Company	25,000	5 00
C. H. Gage Cigar Company	10,000	5 00
County Supply Company	10,000	5 00
Clinton Electrical Company	2,000,000	75 00
Camden Land Company	720,000	50 00
Colonial Supply Company	10,000	5 00
Cumberland Packing Company	10,000	5 00
Cuba Development & Produce Company	100,000	10 00
Dana Warp Mills	130,000	10 00
Doten Grain Company	150,000	10 00
Dow & Pinkham	10,000	5 00
Dunton Lumber Company	25,000	5 00
Dean Chase Company	250,000	25 00
Dexter Co-operative Store	8,000	5 00
Damp Proof Wall Tie Company	10,000	5 00
Dexter Electric Light & Power Company	20,000	5 00
Davis Tire Company	100,000	10 00
Deering Land Company	35,000	5 00
Draper Gold Mining Company	50,000	5 00
Duplex Roller Bushing Company	300,000	25 00
Derby Desk Company	400,000	25 00
Deering-Proctor Box Company	50,000	5 00
Deering-Winslow Company	100,000	10 00
Deering Packing Company	20,000	5 00
Draper Company	6,000,000	175 00
Deer Creek Gold Mining & Milling Company	10,000,000	275 00
Davis Acetylene Power Company	800,000	50 00
D. C. Heath & Company	500,000	25 00
Dominion Lumber Company	1,500,000	75 00
Dalton Sarsaparilla Company	50,000	5 00
Dominion Manufacturing Company	20,000	5 00
Danforth Chemical Company	30,000	5 00
Diamond Island Water Company	5,000	5 00
Duplex Car Company	100,000	10 00
Delmar Gold Mining Company	500,000	25 00
Drew-Allis Company	100,000	10 00
Dorchester Britannia Company	50,000	5 00
Dermic Emollient Company	10,000	5 00
Deering Hall Company	5,000	5 00

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	Capital Stock.	Tax.
Duryea Motor Wagon Company	\$100,000	\$10 00
D. W. Hoegg Company	100,000	10 00
D.vidend Mining Company	100,000	10 00
Dana Sarsaparilla Company	25,000	5 00
Dunkin Mining Company	200,000	10 00
Daggett & Clapp Company	50,000	5 00
Dominion Mining Company	37,500	5 00
D. W. Clark Ice Company	50,000	5 00
Domestic Fruit Producing Canning Company	500,000	25 00
Dunn Edge Tool Company	36,000	5 00
D. J. O'Connell Company	50,000	5 00
Dr. J. F. True Company	10,000	5 00
Denslow Hall Association	1,400	5 00
Diamond Island Association	21,500	5 00
Damon Perforator Company	10,000	5 00
Dow Portable Electric Assistant Company	100,000	10 00
Devonshire Mills	100,000	10 00
Dr. D. P. Ordway Plaster Company	10,000	5 00
Dunton Chenery Company	10,000	5 00
Dews Woolen Company	6,000	5 00
Dingley Foss Shoe Company	200,000	10 00
Dirigo Packing Company	100,000	10 00
Delano Planing Mill Company	50,000	5 00
Dennysville Lumber Company	20,000	5 00
Davis Car Shade Company	100,000	10 00
Davis Bar Harbor Buckboard Company	50,000	5 00
Dr. King Company	10,000	5 00
Decker & Day Hardware & Coal Company	50,000	5 00
Dill Manufacturing Company	50,000	5 00
Deering Ice Cream Company	10,000	5 00
Dominion Reduction Company	1,000,000	50 00
Deering Wood & Coal Company	50,000	5 00
Depew Manufacturing Company	1,000,000	50 00
Dow Chemical Company	50,000	5 00
Dirigo Ice Company	20,000	5 00
Damariscotta Creamery Company	5,000	5 00
Damariscotta Steamboat Company	10,000	5 00
Damariscotta Mills Water Power Company	50,000	5 00
Davis Refrigerator Company	5,000	5 00
Dixfield & Peru Bridge Company	25,000	5 00
Debsconeag Fish & Game Club	10,000	5 00
Dean Boiler Company	25,000	5 00
Dodlin Granite Company	50,000	5 00
Davey Pegging Machine Company	200,000	10 00
Electric Gas Lighting Company	150,000	10 00
E. B. Estes & Sons	200,000	10 00
Enterprise Company	20,000	5 00
Eastern Challenge Windmill Company	2,000	5 00
Electric Fire Engine Company	50,000	5 00
Eastern Carbon Black Company	50,000	5 00
Eastern Specialty Company	25,000	5 00
Egremont Marble Company	250,000	25 00
Eastman Car & Produce Company	1,500,000	75 00
Easman Freight Car Heater Company	500,000	25 00
Eaton-Hurlbut Paper Company	500,000	25 00
E. D. Shadduck Company	50,000	5 00
Erie Basin Improvement Company	100,000	10 00
Eastern & Southern Construction Company	250,000	25 00
Eco-Magneto Clock Company	200,000	10 00
Elizabeth Gold Mining Company	250,000	25 00
Empress Powder Company	100,000	10 00

	Capital Stock.	Tax.
Electric Mining & Reduction Company	\$500,000	\$25 00
E. F. De Wilkinson Company	25,000	5 00
E. J. W. Morse Company	60,000	10 00
Eastern Manufacturing Company	500,000	25 00
Eastern Audit Company	100,000	10 00
E. F. Jaynes & Company Incorporated	5,000	5 00
Essex Machine Company	10,000	5 00
Eureka Silk Company	626,000	50 00
Enamel Eyelet Company	500,000	25 00
E. B. Ricketson Company	10,000	5 00
Economy Car Heating Company	50,000	5 00
E. C. Chase	10,000	5 00
Enterprise Machine Company	500,000	25 00
Eastern Dredging Company	100,000	10 00
Eastern Electric Cable Company	300,000	25 00
Electric Cushion Shoe Company	150,000	10 00
Elm Farm Milk Company	50,000	5 00
Empire Mining & Milling Company	200,000	10 00
Eastern Transportation Company	500,000	25 00
Equine Dental Machine Company	10,000	5 00
Emery, Waterhouse Company	100,000	10 00
E. B. Drummond Company	25,000	5 00
E. D. Pettingill Company	50,000	5 00
Elastic Bicycle Boot Company	300,000	25 00
Electric Boot & Shoe Finishing Company	200,000	10 00
Electric Railroad Express Company	1,750,000	75 00
Elden Manufacturing Company	200,000	10 00
Electrical Safety Company	300,000	25 00
Electrical Equipment Company	10,000	5 00
E. Howard Clock Company	250,000	25 00
E. P. Cramm & Company	10,000	5 00
E. W. Bailey & Company	20,000	5 00
E. L. Patch & Company	150,000	10 00
Employees Protection Association	15,000	5 00
European Universal Fastener Company	1,000,000	50 00
Elliot Company	100,000	10 00
Eureka Flour Company	10,000	5 00
E. Gateley & Company	175,000	10 00
Elias Thomas Company	40,000	5 00
Electric Railway Switch & Supply Company	300,000	25 00
Edwards Manufacturing Company	1,100,000	75 00
Engels Animal Health Food Company	50,000	5 00
Economy Machine Company	300,000	25 00
Ellis Voting Machine Company	250,000	25 00
East End Yacht Club	25,000	5 00
Eastern Steamship Company	100,000	10 00
Electrical Association Limited	300,000	25 00
Elm Ridge Farm Incorporated	10,000	5 00
Electric Corporation	3,000,000	100 00
Emerson Blake & Adams Company	150,000	10 00
Eboneine Manufacturing Company	20,000	5 00
Eppler Shoe Machine Company	200,000	10 00
E. Swazey & Company	50,000	5 00
E. P. Blake Company	15,000	5 00
E. B. Hall & Company Incorporated	50,000	5 00
E. C. Manufacturing Company	50,000	5 00
Eclipse Automobile Company	50,000	5 00
Eastern Steam Laundry Company	25,000	5 00
Empire Coat & Linen Supply Company	20,000	5 00
East Branch Dam Company	9,200	5 00
Enterprise Manufacturing Company of Boston	75,000	10 00
Eppler Adams Sewing Machine Company	200,000	10 00

	Capital Stock.	Tax.
Electric Heating Company	\$500,000	\$25 00
E. A. Dudley Company	5,000	5 00
Empire Laundry Machinery Company	200,000	10 00
Eagle Crown Gold Mining Company	1,000,000	50 00
Eastern Argus Publishing Company	75,000	10 00
Ellsworth Real Estate Company	48,000	5 00
Eagle Creek Placer Mining Company	1,000,000	50 00
Eastport Lighting Company	50,000	5 00
Eastern Maine Fidelity Rupture Cure Company	100,000	10 00
Eastern Maine Musical Association	10,000	5 00
Everett Press Company	100,000	10 00
Elliptic Spring Cushion Company	200,000	10 00
East Side Pharmacy Company	10,000	5 00
E. C. Nichols Company	100,000	10 00
Emerson & Stevens Manufacturing Company	64,000	10 00
Ellsworth Lumber Company	10,000	5 00
Ellsworth Mining Company	25,000	5 00
Eastern Water Company	2,000	5 00
Edingburg Land Company	150,000	10 00
Enterprise Publishing Company	10,000	5 00
E. W. Stuber Company	150,000	10 00
Eastern Wharf Company	10,000	5 00
Eastern Land Company	250,000	25 00
E. Corey & Company	100,000	10 00
Enterprise Crude Oil Company	1,000,000	50 00
Empire Mining & Milling Company	200,000	10 00
E. T. Burrowes Company	200,000	10 00
Elgin Dental Company	10,000	5 00
Evening Express Publishing Company	50,000	5 00
Ellis Grove Land Company	8,000	5 00
Endicott Granite Company	350,000	25 00
Electric Gas Lighting Company	150,000	10 00
Elliott & Bartlett Company	14,000	5 00
East Brownville Maine Slate Company	50,000	5 00
Eastern Amusement Company	10,000	5 00
Eastern River Steamboat Company	1,800	5 00
E. B. Bray Company	4,500	5 00
E. M. Lang Company	30,000	5 00
Edwards & Walker Company	100,000	10 00
Empire Consolidated Mining Company	150,000	10 00
Everett O. Fiske & Company Incorporated	180,000	10 00
Essex Electric Alarm Company	9,000	5 00
Elias Hersey Roofing Company	10,000	5 00
Eastport Shoe Company	50,000	5 00
Ellsworth Marine Railway Company	3,000	5 00
Euphrates Consolidated Mining Company	12,500	5 00
Ellsworth Water Company	100,000	10 00
Esoteric Publishing Company	500,000	25 00
Eastern Frontier Masonic Hall Association	9,900	5 00
Eastman Seed Company	10,000	5 00
Eu Cola Company	125,000	10 00
Eclipse Manufacturing Company	50,000	5 00
E. Garland Grocery Company	5,000	5 00
Elite Novelty Company	10,000	5 00
Eastport Land Company	100,000	10 00
Eastern Toilet Company	50,000	5 00
Eastern Consolidated Oil Company	5,000,000	150 00
Elmer Woodbury Hotel & Restaurant Company	50,000	5 00
E. L. Bridges Company	10,000	5 00
Ellsworth Manufacturing Company	10,000	5 00
Electric Gold & Silver Chlorination Company	1,000,000	50 00

	Capital Stock.	Tax.
Eastern State Sheep Raising Company	\$500,000	\$25 00
Electro Chemical Extraction Company	300,000	25 00
Everett Herald Company	10,000	5 00
F. M. Keeler Company	20,000	5 00
Franklin Real Estate Company	100,000	10 00
Frank Blake Webster Company	5,000	5 00
Fells Ice Company	50,000	5 00
F. L. Straw Company	10,000	5 00
Franklin Company	1,000,000	50 00
French, Mitchell & Woodbury Company	300,000	25 00
Frank Ridlon Company	100,000	10 00
Francis A. Niccols & Company Incorporated	50,000	5 00
F. O. Ray Company	6,500	5 00
Friendship Water Company	10,000	5 00
Fuel Saving Radiator Company	50,000	5 00
Foreign Language Press Company	10,000	5 00
Financial Indicator Company	100,000	10 00
Frontier Steamboat Company	25,000	5 00
Fair Loom Attachment Company	300,000	25 00
Fast Color Nail & Tack Company	500,000	25 00
F. M. Lytle Company	100,000	10 00
F. R. Robinson Company	75,000	10 00
Fields Improved Nail Set Company	10,000	5 00
Field, Forest & Shore Publishing Company	10,000	5 00
Fibre Casket Company	150,000	10 00
Flint, Eddy & Company	3,500,000	125 00
Federal Zinc & Lead Company	150,000	10 00
Fiberloid Company	20,000	5 00
Flagg Manufacturing Company	350,000	25 00
Fort Worth Packing & Provision Company	500,000	25 00
Fossil Flour Company	1,000,000	50 00
Flint, Eddy & American Trading Company	5,000,000	150 00
Fletcher & Crowell Company	30,000	5 00
F. H. Johnson & Company	10,000	5 00
Flower Brothers Medical Company	100,000	10 00
Fort Madison Water Company	250,000	25 00
Fessenden & Sibley Company	25,000	5 00
F. J. Smith Company	10,000	5 00
Frazar Tourist Company	75,000	10 00
F. W. Foster Manufacturing Company	25,000	5 00
Flexible Door & Shutter Company	500,000	25 00
Fort Hill Chemical Company	425,000	25 00
Frye's Remedy Company	100,000	10 00
Federated Improvement Company	100,000	10 00
Frost & Dearborn Company	20,000	5 00
F. H. Hazelton Company	100,000	10 00
Frank B. Clark Company	10,000	5 00
Frank H. Emery Company	30,000	5 00
Franklin & Somerset Land & Lumber Company	100,000	10 00
Fruit Orange Cordial Company	100,000	10 00
Foxboro Foundry Company	50,000	5 00
Foreign Plastic Art Company	10,000	5 00
F. S. Webster Company	150,000	10 00
Franklin Steel Works	25,000	5 00
Federal Development Company	10,000	5 00
Farmington Water Company	100,000	10 00
Financial Information Company	100,000	10 00
Fidelity Company of Boston	25,000	5 00
F. L. Hayden Company	10,000	5 00
F. E. McLeary Company	10,000	5 00

	Capital Stock.	Tax.
Francis Fastener Company	\$40,000	\$5 00
F. G. Tobey & Company	25,000	5 00
Farm-Poultry Publishing Company	100,000	10 00
Flexible Shoe Machinery Company	10,000	5 00
Fort George Island Land Company	100,000	10 00
Farmington Shoe Company	100,000	10 00
Fergus Falls Water Works Company	64,500	10 00
Franco-American Association	200,000	10 00
Fort Fairfield Clothing Company	49,900	5 00
Fairfield Lawn Swing Company	25,000	5 00
Fortune Point Company	14,150	5 00
First National Bank Building Company	25,000	5 00
F. H. Brown Clothing Company	10,000	5 00
Frenchmans Bay Steamboat Company	5,000	5 00
Fessenden Park Company	10,000	5 00
Fancy Feather & Novelty Manufacturing Company	10,000	5 00
Forest Mills Company	100,000	10 00
Fay & Scott	100,000	10 00
Foster Company	50,000	5 00
F. E. Cheney Company	5,000	5 00
Foss & O'Connor Company	10,000	5 00
Freeport Copper Mining Company	500,000	25 00
F. H. Young Company	20,000	5 00
Fanny Marie Mining & Milling Company	500,000	25 00
Fish Printing Company	75,000	10 00
Fairfield Furniture Company	25,000	5 00
Farmington Electric Light Company	10,000	5 00
Farmington Creamery Company	10,000	5 00
F. R. Slocum Company	100,000	10 00
Fontaine Loom & Let-off Company	200,000	10 00
Franklin Land Company	5,000	5 00
Foster Brothers	10,000	5 00
Freeport Water Company	50,000	5 00
F. E. Allen Clothing Company	5,100	5 00
French Brothers Company	10,000	5 00
Fernald, Keene & True Company	20,000	5 00
Fort Fairfield Land Company	9,000	5 00
Fitz Brothers Company	50,000	5 00
Freeport Electric Light, Heat & Power Company	1,200	5 00
F. & C. B. Nash Company	10,000	5 00
Frontier Packing Company	6,000	5 00
Fayette Creamery Association	1,500	5 00
Farming Implement Manufacturing Company	5,000	5 00
Forest Hall Association	1,200	5 00
French Brothers & Austin Company	20,000	5 00
Forest Springs Water Company	100,000.	10 00
Freedom Tanning Company	10,000	5 00
Frontier Water Company	30,000	5 00
Federal Wire Company	150,000	10 00
F. W. Kinsman Jr. & Company	50,000	5 00
Friedric Georg Winkler Machine Company	600,000	50 00
Fryeburg Water Company	20,000	5 00
Fairbanks Electric Bell Buoy Company	500,000	25 00
Forino Company	5,000	5 00
Frenchmans Bay & Mt. Desert Land & Water Company,	500,000	25 00
Graciosa Oil Company	2,000,000	75 00
Gold King Consolidated Mining Company	6,000,000	175 00
Gamewell Auxiliary Fire Alarm Company	150,000	10 00
Goodall Worsted Company	350,000	25 00
Guadalupe Plantation Company	50,000	5 00

	Capital Stock.	Tax.
Green Head Phosphate Company	\$800,000	\$25 00
Gordon Battery Company	350,000	25 00
Goddn Sewing Machine Company	30,000	5 00
Grolier Society	30,000	5 00
Geo. H. Faxon Company	25,000	5 00
Grand Lake Gold Mining Company	200,000	10 00
Golden King Mining & Investment Company	1,000,000	50 00
Gordon-Burnham Battery	1,000,000	50 00
Globe Milling & Reduction Company	100,000	10 00
Gold Magnet & Mining Company	1,000,000	50 00
G. W. Armstrong Dining Room & News Company	100,000	10 00
Gay Head Fire Brick Company	300,000	25 00
George W. Leighton & Company	10,000	5 00
Great Western Copper Company	1,000,000	50 00
Gordon Clasp Company	20,000	5 00
Gross & Strauss Company	200,000	10 00
Greendale Coal Mining Company	150,000	10 00
General Hocking Fuel Company	50,000	5 00
G. M. Wethern Company	60,000	10 00
Geo. L. Vose Manufacturing Company	50,000	5 00
G. W. Varney Company	50,000	5 00
General Power & Carriage Company (Limited)	500,000	25 00
Gloucester District Messenger Company	10,000	5 00
Gordon Staple Lasting & Tacking Company	300,000	25 00
Gem Flexible Insole Company	300,000	25 00
Goddn Sons Metal Fastening Company	500,000	25 00
Goodyear Shoe Machinery Company	3,000,000	100 00
Goold Tea Company	10,000	5 00
Gardiner Binding & Mailing Company	75,000	10 00
Greek Trading Company	10,000	5 00
Germania Chemical Company	50,000	5 00
Great Northern Paper Company	5,000,000	150 00
George A. Young Company	50,000	5 00
Gloucester Publishing Company	10,000	5 00
Great Southwestern Oil Company	500,000	25 00
Gordon Fireproofing Company	500,000	25 00
Gold Panning Concentrator Company	500,000	25 00
Glurord Pipe Wrench Company	100,000	10 00
Good Hope Mining Company	1,000,000	50 00
Geo. S. Bracher Manufacturing Company	75,000	10 00
Great Eastern Gold Mining Company	600,000	50 00
Glaustone Milling Company	50,000	5 00
Guaranty Rupture Cure Company	100,000	10 00
Georgia Pyrites Company	100,000	10 00
Glen Woolen Company	35,000	5 00
Globe Sewing Machine Company	1,000,000	50 00
Galisteo Company	10,000,000	275 00
Gilbreth Seam Face Granite Company	30,000	5 00
Gold Medal Braid Company	30,000	5 00
Grasshopper Gold Mining Company	225,000	25 00
Gardiner Shoe Factory Company	50,000	5 00
Gray-Thomas Company	100,000	10 00
Gallihar Gold Mining Company	500,000	25 00
Gregory Shaw Company	125,000	10 00
G. L. Morse Company	30,000	5 00
Guaranty Real Estate Company	50,000	5 00
Grindstone Neck Water Company	25,000	5 00
Goldore Mining Company	1,500,000	75 00
Grand Beach Land & Improvement Company	10,000	5 00
Glines Company	25,000	5 00
Granite State Brick Company	30,000	5 00

	Capital Stock.	Tax.
Giant Oxie Company	\$250,000	\$25 00
George E. Brown Company	100,000	10 00
Gledhill Chainless Lever Bicycle Company	2,000	5 00
Gilman Falls Company	9,000	5 00
Guatemala Mining & Investment Company	1,000,000	50 00
Greenwood Spring Company	10,000	5 00
Geo. H. Grant Company	35,000	5 00
Georges River Mills	100,000	10 00
G. A. & S. W. Brackett Company	10,000	5 00
Gray Telephone Company	300,000	25 00
Green Mountain Carriage Road Company	50,000	5 00
Green & Barnard Shoe Company	7,500	5 00
Gorham Water Company	50,000	5 00
Geo. L. Warren Company	25,000	5 00
Goldberg Clothing Company	10,000	5 00
Geo. E. Skinner Company	40,000	5 00
Goss Manufacturing Company	50,000	5 00
G. H. Freeman Company	30,000	5 00
Gold King Company	40,000	5 00
Golden Tonic Company	100,000	10 00
Green's Landing Construction Company	10,000	5 00
Geo. O. Goodwin Company	50,000	5 00
Gleaner Brush Company	100,000	10 00
Guilford Lumber Company	30,000	5 00
Granite Lumber Company	500,000	25 00
Great Pond Telephone Company	3,000	5 00
Gila Valley Irrigation Company	250,000	25 00
Green Mountain Keely Institute Company	140,000	10 00
Granite City Soap Company	650,000	50 00
Gardiner Publishing Company	15,000	5 00
Greenrose Soap Company	50,000	5 00
G. F. Newbegin Company	7,000	5 00
Green Landing Canning Company	50,000	5 00
Guatemala Investment & Improvement Company	1,000,000	50 00
Godfrey Electric Construction Company	25,000	5 00
Graham-Jones Ticket Company	100,000	10 00
Globe Packing Company	100,000	10 00
G. F. & I. J. Mansfield Packing Company	10,000	5 00
Geo. E. Plummer & Company	5,000	5 00
Giant Draft & Safety Brake Company	250,000	25 00
Gulf of Maine Steamship Company	10,000	5 00
H. Wesley Hutchins Company	100,000	10 00
Holt & Knight Hardware Company	50,000	5 00
Howland Pulp Company	300,000	25 00
Hurlbut-Rogers Machine Company	100,000	10 00
Hudson Publishing Company	100,000	10 00
Harvard Auto Corporation	100,000	10 00
Hipwood-Barrett Car & Vehicle Fender Company	500,000	25 00
Harlow Brook Cranberry Company	20,000	5 00
Hosmer Coddling Company	300,000	25 00
Hiwassee Company	250,000	25 00
Highland Spring Water Company	100,000	10 00
Hawthorne Gold Mining Company	300,000	25 00
Hartford Motor Machinery Company	250,000	25 00
Hygienic Crib Company	10,000	5 00
H. A. Jaynes & Company Incorporated	5,000	5 00
Hooper, Lewis & Company	35,000	5 00
Henry B. Tied & Company Incorporated	10,000	5 00
Hamlet Textile Company	500,000	25 00
H. M. Skillings Company	1,000	5 00

	Capital Stock.	Tax.
Holman Construction & Maintenance Company	\$10,000	\$5 00
Helburn Leather Company	10,000	5 00
Hamilton Manufacturing Company	10,000	5 00
Hickory Wheel Company	200,000	10 00
Hygienic Company	250,000	25 00
Homestead Manufacturing Company	200,000	10 00
Highlands Company	10,000	5 00
Hereford Live Stock Company	500,000	25 00
Hudson Mining Company	1,000,000	50 00
Hunt Printing & Engraving Company	25,000	5 00
Hartford Real Estate Improvement Company	100,000	10 00
H. D. Trask Company	75,000	10 00
Haskell Steam Generator Company	100,000	10 00
Hotel Clifton Company	150,000	10 00
H. H. Nevens Company	50,000	5 00
Hawley School of Engineering Corporation	25,000	5 00
Household Furniture Company	100,000	10 00
Hastings Light & Heat Company	60,000	10 00
Honerine Mining Company	500,000	25 00
Harvey Water & Light Company	135,000	10 00
Hope Gold Mining Company	400,000	25 00
Hampden Automobile & Launch Company	100,000	10 00
Hawthorne Drug Company	50,000	5 00
Hotel & Steamboat Printing Press Company	150,000	10 00
Home Science Publishing Company	50,000	5 00
Haskell Silk Company	150,000	10 00
Howard Construction Company	500,000	25 00
Hoyt Land & Building Company	200,000	10 00
Hatch Accumulator Company	1,000,000	50 00
H. M. Bickford Company	25,000	5 00
Higley Sawing & Drilling Machine Company	100,000	10 00
Humane Bridle Company	100,000	10 00
Hecla Compressed Gas Company	100,000	10 00
Hersey Manufacturing Company	500,000	25 00
H. E. Pinkham Shoe Company	10,000	5 00
Hebden Machine & Cloth Finishing Company	150,000	10 00
Hotel Security Checking Company	500,000	25 00
Hastings Lumber Company	300,000	25 00
Hudson Real Estate Company	50,000	5 00
Hill Manufacturing Company	1,000,000	50 00
Hallet & Davis Company	400,000	25 00
Hedges Fiber Carpet Company	1,000,000	50 00
Hall Signal Company	2,000,000	75 00
Hub Gore Makers	1,500,000	75 00
Hallet & Davis Piano Company	25,000	5 00
Hinkley Clothing Company	10,000	5 00
Huntoon & Gorham Company	100,000	10 00
Hall & Locke Company	50,000	5 00
Houlton Water Company	100,000	10 00
Houlton Sewerage Company	25,000	5 00
Henay Art Process Company	100,000	10 00
Hanlon Electric Signal Company	200,000	10 00
Holmes Electric Protective Company of Boston	150,000	10 00
Homestead Park Corporation	100,000	10 00
Heymann Motor Vehicle & Manufacturing Company	50,000	5 00
Henry Thayer & Company	200,000	10 00
H. B. Humphrey Company	40,000	5 00
Hancock Land Company	40,000	5 00
Huntex Company	20,000	5 00
Home Construction Company	10,000	5 00
H. G. Barker Company	10,000	5 00

	Capital Stock.	Tax.
Hallowell Granite Works	\$200,000	\$10 00
H. A. Fisher Manufacturing Company	10,000	5 00
Hall's Military Band	25,000	5 00
Haverhill Drug & Chemical Company	10,000	5 00
Huse Spool & Bobbin Company	50,000	5 00
Highland Co-operative Ice Company	150,000	10 00
H. F. Webb Company	50,000	5 00
Hasty, Hammett & Benner Company	25,000	5 00
H. J. Dexter Wood Working Company	10,000	5 00
Harper & Googin Company	50,000	5 00
Highland Lake Steamboat Company	10,000	5 00
Hollis Cold Storage Company	200,000	10 00
Hotel Willows Association	8,300	5 00
H. A. Edwards & Company	20,000	5 00
Hallowell Granite Company	200,000	10 00
Harries & Litteney Company	50,000	5 00
Haynes & Chalmers Company	50,000	5 00
Hathorn Manufacturing Company	150,000	10 00
Houlton Foundry & Machine Company	10,000	5 00
Hawkes Brick Works	10,000	5 00
Hiawasse Gold Mining Company	200,000	25 00
Hobbs Variety Store Company	10,000	5 00
Hancock & Clark Company	10,000	5 00
Heron Island Company	20,000	5 00
Holmes Company	20,000	5 00
Herald Publishing Company	10,000	5 00
Hodsdon Shoe Company	50,000	5 00
Hercules Consolidated Mining Company	500,000	25 00
Hiram Ricker & Sons Company	10,000	5 00
Hiram Ricker & Sons	500,000	25 00
Harris Cattle Company	500,000	25 00
H. S. Melcher Company	100,000	10 00
H. Knight Company	10,000	5 00
Honesty Grange Hall Association	1,345	5 00
H. E. Davis Company	43,000	5 00
Hall & Locke Company	50,000	5 00
Harding & Jordan Shoe Company	10,000	5 00
Holdfast Sole Stay Company	300,000	25 00
Harpswell Steamboat Company	40,000	5 00
Hunt Mining & Milling Company	500,000	25 00
H. K. Newbert Shoe Company	10,000	5 00
Hincks Coal Company	30,000	5 00
Houghton Hardware Company	20,000	5 00
Holyoke Plush Company	50,000	5 00
H. R. Butterfield D. Handle Company	10,000	5 00
Hutton Supply Company	10,000	5 00
Haverhill Pickle Works Company	10,000	5 00
Hathorn Farm Company	50,000	5 00
Huff Track Sanding Company	10,000	5 00
Huff Locomotive Appliance Company	100,000	10 00
Hotel & Railroad News Company	100,000	10 00
Hammond Manufacturing Company	10,000	5 00
Heath & Company Incorporated	100,000	10 00
Huron Mining Company	10,000	5 00
H. L. Bowker Company	50,000	5 00
Hobbs & Warren Company	50,000	5 00
Humboldt Land Company	1,500,000	75 00
Hinds Heater Company	100,000	10 00
Hancock Fair Association	10,000	5 00
Hartford Cold Spring Company	40,000	5 00
Hope Electric Appliance Company	100,000	10 00

	Capital Stock.	Tax.
Industrial Development Company	\$100,000	\$10 00
International Buttonhole Sewing Machine Company	500,000	25 00
International Library Company	100,000	10 00
International Electric Mining Company	500,000	25 00
Indian River & Bay Biscayne Inland Navigation Com- pany	50,000	5 00
Ideal Flexible Insole Company	100,000	10 00
International Storage Battery Company	1,000,000	50 00
International Ice Company	3,000,000	100 00
International Palace Car Company	500,000	25 00
Imperial Company	25,000	5 00
Imperial Linoleum Company	200,000	10 00
Indurated Fibre Company	100,000	10 00
International Exhibition Company	1,200,000	75 00
International Goodyear Shoe Machinery Company	1,000,000	50 00
Improved Process Glue Company	50,000	5 00
Interstate Commercial Company	200,000	10 00
Islesboro Land & Improvement Company	130,000	10 00
Importers & Consumers Tea Company	10,000	5 00
Independent Ice Company	250,000	25 00
Improvements Manufacturing Company	25,000	5 00
Incandescent Electric Light Manipulator Company	200,000	10 00
International Box Hingeing Machine Company	1,000,000	50 00
Ideal Tent & Summer House Company	50,000	5 00
Inyo Water, Land & Lumber Company	400,000	25 00
International Automatic Weighing Machine Company	1,000,000	50 00
International Automobile Company	100,000	10 00
Invisible Folding Bed Company	300,000	25 00
International Glue Company	39,400	5 00
Index Directory Company	10,000	5 00
International Belanger Spinning Ring Company	5,000,000	150 00
J. H. Brown Molding Company	10,000	5 00
Independent Ice Company	25,000	5 00
International Mining & Development Company of Alaska,	200,000	10 00
Indian Rest Association	5,000	5 00
Improved Paper Machinery Company	10,000	5 00
International Manufacturing Company	100,000	10 00
International Safety Solvent Company	500,000	25 00
Infusorial Earth Company	10,000	5 00
Ideal Placket Fastener Company	10,000	5 00
Ingraham Clothing Company	5,100	5 00
I. N. Brackett Company	10,000	5 00
International Bottle Company	1,000,000	50 00
Island Steamboat Company	8,000	5 00
Island Machine Company	10,000	5 00
Independent Milk Company	10,000	5 00
International Printing Company	10,000	5 00
Islesboro, Castine & Belfast Steamboat Company	6,000	5 00
Ishka Springs Water Company	100,000	10 00
Islesford & Mt. Desert Steamboat Company	10,000	5 00
International Sewage Disposal Company	1,000,000	50 00
Isle au Haut Company	50,000	5 00
International Steamship Company	300,000	25 00
Ideal Buckle Manufacturing Company	100,000	10 00
Ideal Manufacturing Company	10,000	5 00
John H. Pray Sons & Company	825,000	50 00
J. Reed Whipple Hotel Company	1,000,000	50 00
Jackson Typewriter Company	600,000	50 00
Judson L. Thompson Manufacturing Company	700,000	50 00
Johnson Typesetter Company	3,000,000	100 00

	Capital Stock.	Tax.
Johnson Brothers	\$60,000	\$10 00
Job Wilbur Company	25,000	5 00
Jay Wood Turning Company	50,000	5 00
J. F. Carter Company	30,000	5 00
Jaynes & Chapin Company	5,000	5 00
Jaynes Drug Company	500,000	25 00
Jaynes Manufacturing Company	5,000	5 00
Jas. H. Prince Paint Company	50,000	5 00
J. N. Wood Company	40,000	5 00
J. W. Steere & Son Organ Company	50,000	5 00
J. B. Fellows & Company	10,000	5 00
Jones-Taylor Company	350,000	25 00
J. E. Goold Company	150,000	10 00
John Bird Company	100,000	10 00
James S. Conant Company	10,000	5 00
J. E. Fickett Company	10,000	5 00
J. H. Long Machine Company	10,000	5 00
James Means Company	1,000	5 00
John W. Dickinson Company	50,000	5 00
Johnston-Bailey Company	50,000	5 00
J. B. Judkins & Sons Company	100,000	10 00
Julian d' Este Company	100,000	10 00
Jack Harvard Zinc Mining Company	55,000	10 00
Jackson Gas Burner & Supply Company	100,000	10 00
J. C. White Coal Company	50,000	5 00
J. Smith Brockway Company	50,000	5 00
Johnsonburg Vitrified Brick Company	50,000	5 00
Jacobs & Lewis Company	20,000	5 00
John P. Kelley Manufacturing Company	200,000	10 00
James Robinson Fish Company	5,000	5 00
J. S. Moore Manufacturing Company	150,000	10 00
Jewelers Building Company	51,000	10 00
J. H. Melavin Fire & Mill Supply Company	150,000	10 00
Jewell Storage Battery Company	1,000,000	50 00
J. A. Hayes Foundry Company	6,000	5 00
Johnson Slot Machine Company	25,000	5 00
J. L. Watchie Company	10,000	5 00
Johnson Brothers Shoe Manufacturing Company	50,000	5 00
Jenkins & Bogert Manufacturing Company	200,000	10 00
John M. Ames Company	10,000	5 00
Jenkins Brothers' Company	10,000	5 00
John H. Lakin Company	100,000	10 00
J. M. Arnold Shoe Company	75,000	10 00
John Wales Wire Company	200,000	10 00
Journal for Investors Company	10,000	5 00
J. & E. A. Wyman Company	100,000	10 00
J. F. Jameson & Company	10,000	5 00
Jonesboro Lumber Company	50,000	5 00
James Bailey Company	60,000	10 00
Jones Real Estate Company	50,000	5 00
Jordan Lumber Company	100,000	10 00
J. F. Woodman & Company	9,000	5 00
John W. Perkins Company	90,000	10 00
J. H. Stetson Company	25,000	5 00
June Consolidated Mining Company	200,000	10 00
J. W. Chamberlain Company	10,000	5 00
J. F. Augley Company	10,000	5 00
J. W. Penney & Sons Company	100,000	10 00
J. H. Hamlen & Sons	450,000	25 00
J. H. Hamlen & Son Company	150,000	10 00
J. A. Merrill Company	40,000	5 00

	Capital Stock.	Tax.
J. H. Ames Company	\$10,000	\$5 00
J. R. Libby Company	100,000	10 00
J. I. Libby Company	10,000	5 00
James Porter Company	10,000	5 00
Journal Publishing Company of Bangor	20,000	5 00
Joliet Dry Goods Company	100,000	10 00
J. A. R. Wyman Company	10,000	5 00
J. C. Pearson Company	1,000,000	50 00
John P. Squire & Company	3,000,000	100 00
John Cassidy Company	25,000	5 00
John L. Grogan Wood & Iron Finishing Company	250,000	25 00
Jefferson Manufacturing Company	500,000	25 00
J. F. Parkhurst & Son Company	52,000	10 00
Jamaica Printing Company	10,000	5 00
Joslyn Maple Syrup Company	50,000	5 00
Jaffray Drug Company	200,000	10 00
J. H. Morrill Company	10,000	5 00
Kyune Quarry Company	500,000	25 00
Kennebunkport Seashore Company	100,000	10 00
Kendall-Davis Company	100,000	10 00
Kennebunkport Light & Power Company	10,000	5 00
Kennebec Steamboat Company	250,000	25 00
Kiosk Quick Lunch Company	25,000	5 00
Kennebec Water Power Company	400,000	25 00
King Brick Manufacturing Company	75,000	10 00
Kennebec Real Estate Company	10,000	5 00
Kraus Leather Company	10,000	5 00
Kennebec & Boothbay Steamboat Company	20,000	5 00
Kirby Land & Lumber Company	500,000	25 00
Kendall & Whitney	67,000	10 00
K. B. Iron Oxide Paint Company	200,000	10 00
Kozy Camera Company	50,000	5 00
Klimax Leveller Company	5,000	5 00
King Manufacturing Company	25,000	5 00
Kohinoor Zinc Company	250,000	25 00
Kendall Rubber Tire Company	250,000	25 00
Katahdin Pulp & Paper Company	200,000	10 00
Kittredge Provision Company	10,000	5 00
Kleena Company	35,000	5 00
K. & C. Manufacturing Company	100,000	10 00
Kingfield Water Company	50,000	5 00
Kennebago Improvement Company	15,000	5 00
Kindergarten Supply Company	100,000	10 00
Kennebec Mining & Smelting Company	1,000,000	50 00
Knox Clothing Manufacturing Company	5,000	5 00
Kennebec Light & Heat Company	150,000	10 00
King & Dexter Company	50,000	5 00
Kelly & Spear Company	100,000	10 00
Katahdin Steam Laundry	3,000	5 00
Kennebec Fibre Company	150,000	10 00
Kilbourn Manufacturing Company	100,000	10 00
Kezar Falls Woolen Manufacturing Company	30,000	5 00
Kel-on-Bruce Company	100,000	10 00
Knox Cooperage Company	10,000	5 00
Kineo Company	150,000	10 00
Kineo & N. E. Carry Telegraph & Telephone Company,	6,000	5 00
Kennebec Steam Iron Works	10,000	5 00
Knowlton Packing Company	50,000	5 00
Knapp & Sanborn Company	10,000	5 00
Kershner Piano Company	100,000	10 00

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	Capital Stock.	Tax.
Kinetic Power Company	\$5,000,000	\$150 00
Kiesel Fire Brick Company	200,000	10 00
Kukunsook Club	9,000	5 00
Kebo Valley Club	75,000	10 00
Kennebunk Manufacturing Company	15,600	5 00
Kennebunk Electric Light Company	100,000	10 00
Lewiston Bleachery & Dye Works	300,000	25 00
Lombard Fire Proofing Company	50,000	5 00
Leonard Shoe Company	50,000	5 00
Lynn Steamboat Company	30,000	5 00
L. C. Page & Company	50,000	5 00
Lake View Land Company	250,000	25 00
Lasted Toe Cap Company	600,000	50 00
Leland Belting Company	50,000	5 00
Leggat Brothers	150,000	10 00
Lawrence Pulling-Over Machine Company	300,000	25 00
Lowell Fertilizer Company	1,000,000	50 00
Litchfield Cushion Heel Company	100,000	10 00
Lounsbury, Nichols & Worth Company	25,000	5 00
Los Posos Mining Company	100,000	10 00
Lambda Chapter House Corporation	6,000	5 00
Lydia E. Pinkham Medicine Company	11,200	5 00
Lowden Steam Regulator Company	25,000	5 00
Long Island Coal Supply Company	50,000	5 00
L. Pickert Fish Company	150,000	10 00
Lester-Shire Manufacturing Company	150,000	10 00
Long Island Parlor Car & Sleeping Coach Company	100,000	10 00
Long Island Express Company	100,000	10 00
Leatheroid Manufacturing Company	250,000	25 00
Low Tile Company	50,000	5 00
Louis Dandelin Company	100,000	10 00
Lakeside Pineapple Company	25,000	5 00
Lost Trail Mining & Milling Company	100,000	10 00
Leominster Manufacturing Company	10,000	5 00
Ling Gold Mining Company	100,000	10 00
Lombard Water Wheel Governor Company	500,000	25 00
L. B. Griffin Fruit Company	10,000	5 00
Lisbon Falls Fibre Company	250,000	25 00
Lawrence Water Company	200,000	10 00
Lewiston Gas Light Company	200,000	10 00
Loom Specialty Company	150,000	10 00
Lawrence Knitting Company	10,000	5 00
Lally Patent Column Company	100,000	10 00
Los Angeles Company	15,000	5 00
Lindemann Tunnel, Mining & Milling Company	200,000	10 00
Londonderry Lithia Spring Water Company	150,000	10 00
Lever Brothers Limited Boston Works	1,500,000	75 00
Lawrence, Newhall & Page Company	450,000	25 00
Lock Sen Low Company	10,000	5 00
Live Oak Phosphate Company	100,000	10 00
Leighton & Frey Souvenir View Company	24,000	5 00
Lowell Emergency Hospital Incorporated	10,000	5 00
Lewis Lumber Company	50,000	5 00
Lawrence Company	100,000	10 00
Lewiston Machine Company	100,000	10 00
Lane & Libby	30,000	5 00
London Tailoring Company	10,000	5 00
Lyons Counter Company	50,000	5 00
Lockwood Company	2,500,000	100 00

	Capital Stock.	Tax.
Lakeside Worsted Mills	\$25,000	\$5 00
Lewis Anderson Company	100,000	10 00
Livermore Falls Light & Power Company	100,000	10 00
Livermore Falls Water Company	100,000	10 00
Lamb Eye Shield Company	60,000	10 00
Lowell Packing & Provision Company	25,000	5 00
Lamoine Beach Water Company	5,000	5 00
Loop-lock Machine Company	500,000	25 00
Loring, Short & Harmon	100,000	10 00
Libby & Smith	10,000	5 00
Little Androscoggin Water Power Company	340,000	25 00
Land & Live Stock Company	10,000	5 00
Lewiston & Auburn Electric Light Company	90,000	10 00
L. H. Nelson Company	10,000	5 00
Livermore Falls Clothing Company	10,000	5 00
Lothrop Publishing Company	125,000	10 00
Livingston Manufacturing Company	50,000	5 00
Limerick Mills	30,000	5 00
Lubec Wharf Company	15,000	5 00
Lisbon Falls Co-operative Association	15,000	5 00
L. T. Boothby & Son Company	25,000	5 00
Lewis Wharf Company	9,000	5 00
Libby & Dingley Company	300,000	25 00
Lord Brothers Manufacturing Company	75,000	10 00
Leach Manufacturing Company	50,000	5 00
Liberty Pure Food Company	1,000,000	50 00
Lakeside Telegraph & Telephone Company	10,000	5 00
Leweys Island Electric Lighting Company	5,000	5 00
Lewiston Co-operative Society Number 1	10,000	5 00
Lufkin Press	10,000	5 00
L. A. Roberts & Company	30,000	5 00
Lane's List	50,000	5 00
Loom Picker Company	24,000	5 00
Lambert Manufacturing Company	100,000	10 00
Lufkin Consolidated Button Hole Machine Company	500,000	25 00
Lead Lined Iron Pipe Company	250,000	25 00
Lovell Canning Company	2,350	5 00
Linn Woolen Company	225,000	25 00
Mayo Woolen Company	100,000	10 00
Maine & New Hampshire Granite Company	400,000	25 00
Mallison Power Company	100,000	10 00
Morrill's Coal & Wood Company	10,000	5 00
McCann Megagraph Company	100,000	10 00
Massachusetts Real Estate Company	2,000,000	75 00
Mount Tom Gold Mining Company	600,000	50 00
Multiple Valve Coupling Company	500,000	25 00
Mrs. M. J. Bradford Company	100,000	10 00
McKay Shoe Machinery Company	5,000,000	150 00
McKay & Copeland Lasting Machine Company	100,000	10 00
Mason Regulator Company	150,000	10 00
Monson Maine Slate Company	1,000,000	50 00
Mossberg Wrench Company	100,000	10 00
Municipal Security Company	50,000	5 00
Mousam Manufacturing Company	100,000	10 00
Maine Lake Ice Company	300,000	25 00
Municipal Signal Company	300,000	25 00
Moxie Nerve Food Company of New England	500,000	25 00
Morley Button Manufacturing Company	260,000	25 00
Merrick Sewing Machine Company	150,000	10 00
Monson Consolidated Slate Company	100,000	10 00

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	Capital Stock.	Tax.
Mellins Food Company of North America	\$300,000	\$25 00
Mechanical Accountant Company	100,000	10 00
Ma hews Slate Company	1,000,000	50 00
Metropolitan Hotel Supply Company	100,000	10 00
Metropolitan Contracting Company	10,000	5 00
Metropolitan Construction Company	50,000	5 00
Machias Lumber Company	400,000	25 00
Medford Ice Company	10,000	5 00
Morse Machine Company	10,000	5 00
Manhattan Typewriter Supply Company	5,000	5 00
Morse-Oliver Building Company	150,000	10 00
Meyers Putz Pomade Company	15,000	5 00
Malt Turning Machine Company	1,000,000	50 00
Morley Finishing Machine Company	500,000	25 00
Mayhew Compo-Board Company	1,000,000	50 00
Mason & Hamlin Company	600,000	50 00
Maine Water Company	1,000,000	50 00
Merchants & Manufacturers Exhibition Association	10,000	5 00
Mills Sewing Machine Company	150,000	10 00
Metropolitan Electric Third Rail Traction Company	500,000	25 00
Missouri Zinc Fields Company	1,600,000	75 00
M. B. Faxon Company	9,000	5 00
Macomber Chemical Fire Extinguisher Company	1,000,000	50 00
Magnul Mirror Company	10,000	5 00
Mountain Park Company	10,000	5 00
Meisterschaft Publishing Company	100,000	10 00
Macintosh Manufacturing Company	50,000	5 00
Macomber Company	65,000	10 00
Mexican Shoe Manufacturing Company	500,000	25 00
McIntosh Mining Company	1,000,000	50 00
Milwaukie Manufacturing Company	1,000,000	50 00
Morse Berth Company	300,000	25 00
Mt. Jefferson Gold Mining & Development Company	500,000	25 00
Martin Cash Carrier Company	130,400	10 00
Mu ual Investment Company	200,000	10 00
Moorhouse & Dunn Company	20,000	5 00
Miley Company	10,000	5 00
Mount Battie Association	100,000	10 00
Maine Navigation Company	500,000	25 00
Milliken-Tomlinson Company	400,000	25 00
Mining International Company	1,000,000	50 00
Montezuma Mining Company	500,000	25 00
Municipal Water Works Company	200,000	10 00
M. E. Kanaly Company	50,000	5 00
Metropolitan Separating Company	500,000	25 00
Massachusetts Graphite Company	100,000	10 00
Marlborough Automobile & Carriage Company	100,000	10 00
Mullin Leather Company	60,000	10 00
Morley Button Sewing Machine Company	750,000	50 00
Meyer Thread Company	500,000	25 00
Massachusetts Glove Company	9,000	5 00
Merrimack Ceramic Company	50,000	5 00
Maine Spring Water Company	25,000	5 00
Marshall Saunders Company	50,000	5 00
Massven Mining Company	250,000	25 00
Magnetic Ear Phone Company	500,000	25 00
Manufacturers Storage & Warehouse Company	150,000	10 00
Menzel Malt Company	10,000	5 00
Merchant Manufacturing Company	500,000	25 00
M. H. Gulesian Company	150,000	10 00
Mutual Rubber Production Company Number 1	1,440,000	75 00

	Capital Stock.	Tax.
Megguier & Jones Company	\$50,000	\$5 00
Maine Electric Company	10,000	5 00
Morrill Company	10,000	5 00
Maine Alpaca Company	200,000	10 00
Merrill Piano Manufacturing Company	100,000	10 00
Manchester Real Estate Company	150,000	10 00
Manchester Real Estate & Manufacturing Company	260,000	25 00
Miles Pneumatic Tube Company (1891)	150,000	10 00
Miles Pneumatic Tube Company (1901)	100,000	10 00
Model Menu Maker Company	100,000	10 00
Mutual Paper Bag Machine Company	300,000	25 00
Massachusetts Pneumatic Tube Company	500,000	25 00
Machine Works Company	200,000	10 00
Maine Sea Shore & Inland Resort Company	200,000	10 00
Monson Hillside Slate Company	50,000	5 00
Moore Electrotype Company	1,000,000	50 00
Massachusetts Frog Company	5,000	5 00
Metallic Heel & Counter Company	350,000	25 00
Multipathic Medical Company (Limited)	500,000	25 00
Manawa Mining Company	300,000	25 00
Mangus Land & Mining Company	50,000	5 00
Milburn Company	16,000	5 00
Mt. Desert Spring Water Company	100,000	10 00
Mercoton Drug Company	200,000	10 00
Manhattan Lock & Wall Trunk Company	250,000	25 00
Maine Coast Club	375,000	25 00
Manufacturing Real Estate Company	50,000	5 00
Murray & Emery Company	10,000	5 00
Maine Real Estate Company	10,000	5 00
Marston Lobster Pound Company	10,000	5 00
Mathews Brothers	50,000	5 00
Morrow Counter & Heel Company	10,000	5 00
Maine Condensed Milk Company	240,000	25 00
Motor Cycle Manufacturing Company	100,000	10 00
Middlesex Fells Spring Company	50,000	5 00
Marine Hardware Company	100,000	10 00
Murray Development Company	200,000	10 00
Massachusetts Shoe Stock Company	50,000	5 00
Madison Woolen Company	325,000	25 00
Metropolitan Ice Company	25,000	5 00
Magalloway Dam & Improvement Company	9,000	5 00
Minot Packing Company	25,000	5 00
Morey Furniture Company	25,000	5 00
Mt. Pleasant Hotel Company	10,000	5 00
Mower Fair Stitch Machine Company	150,000	10 00
Mt. Desert Island Real Estate Company	500,000	25 00
Mt. Battie Manufacturing Company	500,000	25 00
Massachusetts Engraving Company	10,000	5 00
Mt. Desert Nurseries	50,000	5 00
Mattison Drug Company	50,000	5 00
Morse's Yellow Dock Syrup Company	150,000	10 00
Maine Company	100,000	10 00
Mousam Water Company	150,000	10 00
Mt. Desert Reading Room	50,000	5 00
Madden-Curtis Shoe Company	20,000	5 00
Maine Auxiliary Fire Alarm Company	50,000	5 00
Masonic Building Association, Farmington	15,000	5 00
Marrett Lumber Company	50,000	5 00
Marks Printing House	10,000	5 00
Machias Electric Light Company	9,900	5 00
Malvern Hotel & Land Improvement Company	300,000	25 00

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	Capital Stock.	Tax.
Merrill Brothers & Company Incorporated	\$50,000	\$5 00
Marston Worsted Mills	100,000	10 00
Mt. Mica Tin & Mica Company	100,000	10 00
Masonic Trustees of Fairfield	10,000	5 00
Morse & Company	324,000	25 00
McDonald Manufacturing Company	20,000	5 00
Mexican Industrial Development Company	100,000	10 00
McLoon & Stover Lime Company	100,000	10 00
Masonic Building Association (Stockton Springs)	4,000	5 00
Mt. Desert Block Company	10,000	5 00
M. A. Graham Company	10,000	5 00
Maine Investment Company (Limited)	10,000	5 00
Mt. Zircon Spring Company	300,000	25 00
Morse Island Company	2,000	5 00
Maine Investment Company	100,000	10 00
Maine Shipbuilding & Navigation Company	100,000	10 00
Moosehead Telephone Company	10,000	5 00
Murdock & Freeman Company	150,000	10 00
Music Hall Association	2,000	5 00
Maine Blue Slate Works	200,000	10 00
McDonald Steamboat Company	25,000	5 00
Morrell & Prince Shoe Company	10,000	5 00
Mattawamkeag Lumber Company	50,000	5 00
Munjoy Land Company	100,000	10 00
Moosehead Lake Hotel Company	20,000	5 00
Maine Compress Company	50,000	5 00
Maine Farmer Publishing Company	40,000	5 00
Mt. Desert Yacht Racing Association	1,000	5 00
Mt. Mica Building Association	6,000	5 00
Mundy Publishing Company	100,000	10 00
Maine Steamship Company	350,000	25 00
Millinockett Water Company	60,000	10 00
Milbridge Water Company	50,000	5 00
Mechanic Falls Electric Light, Water and Power Com- pany	75,000	10 00
Mail Puolishing Company	10,000	5 00
Megantic Fish & Game Corporation	25,000	5 00
Medomac Ice Company	20,000	5 00
Mexico Bridge Company	25,000	5 00
Metallic Spring Company	100,000	10 00
Morrison Medical Company	50,000	5 00
Madison Water Company	30,000	5 00
Mathis Billiard Company	100,000	10 00
Memms Van Horne Motor Company	200,000	10 00
Maxim Chemical Company	10,000	5 00
McLoon Knife Company	10,000	5 00
Messenger Hall Manufacturing Company	100,000	10 00
Madison Hall Association	9,950	5 00
Moosehead Trading & Transportation Company	25,000	5 00
Mowry & Payson	50,000	5 00
Mechanic Falls Manufacturing Company	15,000	5 00
Milo Electric Light & Power Company	10,000	5 00
Maine Pulp & Paper Company	350,000	25 00
Marion City Water Company	115,000	10 00
Maddocks Packing Company	35,000	5 00
Morrill-Atwood Ice Company	100,000	10 00
Mason Azim Company	250,000	25 00
Monson-Burmah Slate Company	100,000	10 00
Mt. Desert & Maine Coast Land Company	500,000	25 00
Mechanics Investment Company	100,000	10 00
Machias Water Company	50,000	5 00

	Capital Stock.	Tax.
Mechanic Falls Water Company	\$50,000	\$5 00
Masonic Building Association (Biddeford)	50,000	5 00
Nuttall Development Company	100,000	10 00
Noyes, Platt & Company	40,000	5 00
Natick Underwear Company	30,000	5 00
New England Druggist Publishing Company	35,000	5 00
New Hampshire & Alaska Mining Company	250,000	25 00
Niben Club Construction Company	18,000	5 00
Nova Scotia & Mexican Mining Company	2,400,000	100 00
New England Piano Company	1,500,000	75 00
National Fibre Board Company	1,000,000	50 00
Norton-Chapman Company	100,000	10 00
Nonpareil Manufacturing Company	25,000	5 00
New England Screw Company	25,000	5 00
Nevada & New England Consolidated Mining Company ..	1,000,000	50 00
Nu Broom Company	50,000	5 00
New Era Automobile Company	300,000	25 00
Norumbega Park Company	50,000	5 00
New England Land Improvement Company	200,000	10 00
New England Quartz Company	150,000	10 00
National Drafting Tool Company	100,000	10 00
National Shoe & Leather Exchange	100,000	10 00
National Manufacturing Company	2,000,000	75 00
Norwood Ice & Coal Company	30,000	5 00
Nashua Machine Company	100,000	10 00
New England & Oaxaca Coffee Company	250,000	25 00
National Non-Refillable Bottle Company	300,000	25 00
Norcross Publishing Company	10,000	5 00
N. C. Cummings & Brother	30,000	5 00
North Georgia Town Company	250,000	25 00
Northern Improvement Company	100,000	10 00
Never Slip Wire Stretcher & Novelty Company	10,000	5 00
Noyes Brothers (Incorporated)	250,000	25 00
New Process Coating Company	100,000	10 00
Northrup Loom Company	1,000,000	50 00
Newton Crane Gas Engine Company	200,000	10 00
Nova Manufacturing & Milling Company	1,500,000	75 00
New England Pottery Company	50,000	5 00
National Fast Color Eyelet Company	15,000	5 00
Nowell Mining & Milling Company	1,000,000	50 00
Northern Belle Gold Mining Company	5,000,000	150 00
National Waist & Skirt Company	50,000	5 00
National Loop the Loop & Roller Coaster Company ...	300,000	25 00
National Automobile & Motor Company	350,000	25 00
National Gas Lighting Company	300,000	25 00
National Mexican Mining Company	1,000,000	50 00
National Pure Food Company	100,000	10 00
National Telephone Index Company	500,000	25 00
National Waterproof Shoe Company	500,000	25 00
New England Audit Company	50,000	5 00
New England Lodging Hotel Company	100,000	10 00
New England Steamship Company	500,000	25 00
Nutmeg Zinc Mines Company	200,000	10 00
Nevada Consolidated Copper & Gold Mining & Milling Company	1,000,000	50 00
North Snore Industrial Company	200,000	10 00
Nashoba Manufacturing Company	300,000	25 00
Nathaniel Tufts Meter Company	100,000	10 00
Nitro-Alkaline Fiber Company	500,000	25 00
Norton, Hall & Webster	10,000	5 00

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	Capital Stock.	Tax.
Norfolk Investment Company	\$500,000	\$25 00
Newton Company	10,000	5 00
New England Express Company	20,000	5 00
North River Lumber Company	100,000	10 00
Nonantum Gluten Company	10,000	5 00
Norfolk Manufacturing Company	50,000	5 00
New England Talc Company	500,000	25 00
New England Real Estate Company	600,000	50 00
North Branch Dam Company	6,000	5 00
Nemo Heater Company	1,000,000	50 00
N. E. Sparklets Company	100,000	10 00
Nutone Company	100,000	10 00
National Fire Alarm Company	100,000	10 00
New Century Zinc Company	150,000	10 00
Newell & Knowlton	50,000	5 00
New England Weekly Publishing Company	6,000	5 00
New England Adamant Company	150,000	10 00
National Machine & Tool Company	50,000	5 00
New England Tent Club Company	100,000	10 00
National Silk Yarn Company	500,000	25 00
National Tile Company	30,000	5 00
New England Mica Company	50,000	5 00
North Shore Express Company	150,000	10 00
New England Electric Traders Association	2,000	5 00
New England Automatic Weighing Machine Company ...	1,000,000	50 00
National Smelting Company	1,500,000	75 00
Navaho Gold Mining Company	2,000,000	75 00
New England Elevator Company	400,000	25 00
National Cloth Cutter Company	200,000	10 00
Norway Water Company	60,000	10 00
New England Sulphite Digester Company	500,000	25 00
Newton Journal Publishing Company	20,000	5 00
New Era Automobile & Rubber Company	1,000,000	50 00
New England Fire Proofing Company	100,000	10 00
North American Gold Dredging Company	1,000,000	50 00
National Sportsman Publishing Company	10,000	5 00
North Carolina Mica Company	7,500	5 00
New England Box Company	200,000	10 00
National Chiclé Company	100,000	10 00
Narragansett Automobile & Engine Company	500,000	25 00
National Impervious Paper Company	100,000	10 00
New England Milk Company	10,000	5 00
New England Chocolate Company	10,000	5 00
National Mercantile Company	250,000	25 00
Norton Iron Works	50,000	5 00
New Century Roll Screw Company	50,000	5 00
Nashoba Company	200,000	10 00
New York Exploration Company	1,000,000	50 00
New England Exploration Company	2,000,000	75 00
National Cali Skin Company	300,000	25 00
New England Stock Yards	200,000	10 00
North Packing & Provision Company	2,000,000	75 00
New England Dressed Meat & Wool Company	800,000	50 00
North Wayne Tool Company	25,000	5 00
National Weir Company	10,000	5 00
National Publishing Company	100,000	10 00
New England Ink Company	100,000	10 00
New Meadows Inn Company	8,000	5 00
Noyes & Nutter Manufacturing Company	50,000	5 00
New England Engineering Company	250,000	25 00
Noil Manufacturing Company	100,000	10 00

	Capital Stock.	Tax.
New England Mines Company	\$1,000,000	\$50 00
Norfolk Rubber Company	100,000	10 00
Norway Building Association	15,000	5 00
New England Board & Paper Company	200,000	10 00
New England Stamp Company	50,000	5 00
New England Sheep Raising Company	50,000	5 00
National Angora Goat Raising Company	500,000	25 00
New England Supply Company	50,000	5 00
New England Building Company	10,000	5 00
Nolin Manufacturing Company	10,000	5 00
Norway Medicine Company	100,000	10 00
Northern Maine Packing Company	5,000	5 00
Nekonegan Paper Company	250,000	25 00
Non-Corrosive Metal Company	100,000	10 00
Newport Woolen Company	50,000	5 00
New Sweden Starch Company	15,000	5 00
New England Concrete Roofing & Egg Preserve Com- pany	10,000	5 00
New England Chair Hammock Company	10,000	5 00
Northport Mountain Spring Company	8,000	5 00
National Mining Company	500,000	25 00
N. M. Neal Foundry Company	10,000	5 00
N. A. & S. H. Burpee Furniture Company	50,000	5 00
New England Land Company	100,000	10 00
New York Specialty Company	50,000	5 00
New York & Brewster Granite Company	250,000	25 00
Nash Telephone Company	8,000	5 00
Newport Water Company	20,000	5 00
National Remedy Company	100,000	10 00
National Shoemakers	100,000	10 00
N. B. Thayer & Company Incorporated	50,000	5 00
New England Automatic Telephone Company	500,000	25 00
New Sharon & Norridgewock Telephone Company	2,000	5 00
New England Creamery Company	500,000	25 00
New England Thymoleum Company	100,000	10 00
National Electric Clock Company	300,000	25 00
New England Hotel Cabinet Company	10,000	5 00
National Combustion Company	100,000	10 00
New England Wool Growers Association	10,000	5 00
Orono Pulp & Paper Company	250,000	25 00
Odd Fellows Building Association (Rumford Falls)	5,000	5 00
Old Spanish Mines & Mining Company	1,500,000	75 00
Oval Brake Beam Company	150,000	10 00
Orono Water Company	50,000	5 00
Ophir Gold Mining Company	5,000,000	150 00
Office, Bank & Library Company	100,000	10 00
O'Sullivan Rubber Company	50,000	5 00
Oxford Paper Company	1,000,000	50 00
Omaha Water Company	4,250,000	150 00
Ocean View Land Company	6,500	5 00
Ohio & Indiana Oil Company	1,000,000	50 00
Orient Electric Company	100,000	10 00
Oak Grove Artificial Ice Company	15,000	5 00
Osgood Palace Car Company	2,000,000	75 00
Ozark Zinc Company	50,000	5 00
Ophir Reducing Company	500,000	25 00
Otis S. Neale Company	75,000	10 00
Otis Falls Pulp Company	11,897	5 00
Odd Fellows Hall Company of Deering	15,000	5 00
Osborne Benzine Soap Company	50,000	5 00

	Capital Stock.	Tax.
Oxford Club	\$4,500	\$5 00
Out Put Coal Company	50,000	5 00
Odd Fellows Building Association of Belfast	30,000	5 00
Opinion Publishing Company	9,500	5 00
Old Colony Contracting Company	200,000	10 00
Old Colony Trap Rock Company	100,000	10 00
Old Orchard Ocean Pier Company	100,000	10 00
Old Orchard Water Company	75,000	10 00
Old Orchard Electric Light Company	10,000	5 00
Old Colony Sand & Stone Company	100,000	10 00
Old Colony Construction Company	50,000	5 00
Ottawa Park Company	10,000	5 00
Oispene Refining Company	500,000	25 00
Orono Sluice Company	5,000	5 00
Owen, Moore & Company	150,000	10 00
Oak Hill Granite Company	50,000	5 00
Oakland Manufacturing Company	25,000	5 00
Oren Hoopers' Sons	200,000	10 00
Oxford Renting Company	10,000	5 00
Odd Fellows Building Association (Madison)	15,000	5 00
Old Orchard Lumber Company	10,000	5 00
O. L. Small Medical Company	50,000	5 00
Observer Publishing Company	5,000	5 00
Outer Heron Island Company	25,000	5 00
Oscar Holway Company	125,000	10 00
Oakland Electric Company	10,000	5 00
Onarga Flush Door Company	100,000	10 00
Oxford Telegraph & Telephone Company	5,000	5 00
Ossipee Valley Canning Company	10,000	5 00
Oakland Machine Company	50,000	5 00
Odell Manufacturing Company	500,000	25 00
Oriental Powder Mills	400,000	25 00
Oxford Light Company	50,000	5 00
Ounegan Woolen Mill	150,000	10 00
Orient Importing Company	250,000	25 00
Oakland Water Company	50,000	5 00
Portland, Mt. Desert & Machias Steamboat Company	250,000	25 00
Portland Union Railway Station Company	50,000	5 00
Portland Cooperage Company	30,000	5 00
Portland Company	300,000	25 00
Portland Street Sprinkling Company	50,000	5 00
Puffer Manufacturing Company	150,000	10 00
Portland Base Ball Association	3,000	5 00
P. H. & J. M. Brown Company	120,000	10 00
Power Eyeletting Machine Company	50,000	5 00
Providence & Sitka Mining Company	300,000	25 00
Peoples Ferry Company	20,000	5 00
Puritan Zinc-Mining Company	100,000	10 00
Portland Creamery	10,000	5 00
Pleasant River Dam Company	10,000	5 00
Pettengill-Andrews Company	200,000	10 00
Penobscot Woolen Company	100,000	10 00
Perry Ventilator Corporation	500,000	25 00
Pepperell Manufacturing Company	2,556,000	100 00
Preble Hotel Company	100,000	10 00
Pope Manufacturing Company	2,000,000	75 00
Providence Packet Company	300,000	25 00
Poor's Fountain Brush Company	100,000	10 00
Pilot Publishing Company	100,000	10 00
Pacific Guano Company	1,000	5 00

	Capital Stock.	Tax.
Poultry & Farm Supply Company	\$1,000	\$5 00
Pain Pyrotechnic Company	300,000	25 00
Prang Educational Company	300,000	25 00
Portsmouth Coal & Briquette Company	500,000	25 00
Providence Emergency Hospital	10,000	5 00
Portland Mineral Company	100,000	10 00
Portland Lighting & Power Company	350,000	25 00
Portland Steamship Company	300,000	25 00
Pacific Transportation Company	500,000	25 00
Phoenix Zinc Mines Company	250,000	25 00
Portland Iron & Steel Company	150,000	10 00
Provincial Infusorial Earth Company	1,000,000	50 00
Phoenix Gold Mining Company	1,500,000	75 00
Piscataquis Navigation Company	100,000	10 00
Puritan Navigation Company	500,000	25 00
Portland Shipbuilding Company	9,500	5 00
Portland Wooden Ware Company	18,000	5 00
Portland Rubber Company	30,000	5 00
Portland Door, Sash & Blind Company	9,500	5 00
Phonograph Company	50,000	5 00
Perfection Labeling Machine Company	100,000	10 00
Pearl Square Auger Manufacturing Company	100,000	10 00
Pejepscot Paper Company	1,000,000	50 00
Providence Furniture Bazaar	100,000	10 00
Providence Dry Salters Company	15,000	5 00
Portland Automatic Scale Works	10,000	5 00
Paul Manufacturing Company	50,000	5 00
Paola Water Company	150,000	10 00
Peek Ranch Mining Company	100,000	10 00
Portage City Water Company	75,000	10 00
Piedmont Chemical Company	100,000	10 00
Piney-Woods Company	10,000	5 00
Passaconaway Hotel Company	10,000	5 00
Pearson Jack Company	50,000	5 00
Parmenter Car Fender Company	100,000	10 00
Portland Chemical & Phosphate Company	500,000	25 00
Pierce-Quimby Pure Food Company	250,000	25 00
Penobscot Leather Company	50,000	5 00
Porter Sash Lock Company	10,000	5 00
Porter Humane Bridle Company	100,000	10 00
Papyrus Manufacturing Company	500,000	25 00
Perham-Stickney Company	1,000,000	50 00
Prouty Manufacturing Company	100,000	10 00
Portland Sand Sprinkler Company	10,000	5 00
Penobscot Lumber Company	50,000	5 00
Parker, Ham & Thomes Company	50,000	5 00
Player Manufacturing Company	500,000	25 00
Portland Pier, Proprietors of	11,000	5 00
Princess Mining Company	70,000	10 00
Producers Casino Company	200,000	10 00
Plumas Gold Mining Company	200,000	10 00
Peters Packing Company	125,000	10 00
Patterson Engine Controller Company	25,000	5 00
Pittsfield Electric Light & Power Company	50,000	5 00
Pneumatic Elevator Guard Company	250,000	25 00
Portland Elevator Company	50,000	5 00
Portland-Dow Mining Company	100,000	10 00
Phelps-Vogler Company	200,000	10 00
Purple Bell Publishing Company	5,000	5 00
Petroleum Incandescent Light Company	500,000	25 00
Phoenix Manufacturing Company	50,000	5 00

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	Capital Stock.	Tax.
Portland Retail Merchants Protective Association	\$10,000	\$5 00
P. A. Field Shoe Company	100,000	10 00
Penobscot Boom Corporation	90,000	10 00
Perfection Cleanout Company	50,000	5 00
Peake Manufacturing Company	5,000	5 00
Pan-American Company	5,000,000	150 00
Peter Ross Company	100,000	10 00
Patent Cloth Board Company	15,000	5 00
Palgrave Gold Mining Company	100,000	10 00
Patten Water Company	4,000	5 00
Pennsylvania Thymoleum Company	100,000	10 00
Portland Manufacturing Company	10,000	5 00
Palmer Wagon Company	25,000	5 00
Paul Steam System Company	1,000,000	50 00
Perkins Zinc Company	50,000	5 00
P. P. Burnham & Company	25,000	5 00
Pearson Tobacco Company	3,000	5 00
Penobscot River Dam & Improvement Company	10,000	5 00
Patuca Plantation Company	2,250,000	100 00
Portland Wringer Company	100,000	10 00
Puritan Lasting Machine Company	125,000	10 00
Presque Isle Water Company	30,000	5 00
Pike Manufacturing Company	50,000	5 00
Portland Fruit Company	10,000	5 00
Puritan Manufacturing Company	150,000	10 00
Piscataquis Woolen Company	120,000	10 00
Penobscot Chemical Fibre Company	300,000	25 00
Perkins & Danforth Spoolwood Company	25,000	5 00
Pamola Grange Store Company	10,000	5 00
Portland Wharf & Land Company	10,000	5 00
Pacific Park Company	50,000	5 00
Pray-Small Company	300,000	25 00
Pythian Hall Company	4,000	5 00
Purinton & Pratt Manufacturing Company	20,000	5 00
Paris Hill Water Company	10,000	5 00
Pemaquid Land Company	10,000	5 00
Paris Manufacturing Company	50,000	5 00
Pine Tree Creamery Company	5,000	5 00
Pythian Building Association	10,000	5 00
Publicity Bureau	10,000	5 00
Pot & Kettle	10,000	5 00
Patrons Co-operative Corporation No. 1, of Maine	100,000	10 00
Poland Paper Company	500,000	25 00
Poland Dairy Company	6,000	5 00
Pine Tree Telegraph & Telephone Company	10,000	5 00
Pawtucket Brass Foundry Company	50,000	5 00
P. C. Holmes Company	300,000	25 00
Pittsfield Grand Army Hall Company	1,000	5 00
Pittsfield Union Hall Company	20,000	5 00
Portland Star Match Corporation	64,000	10 00
Portland Consolidated Steamship Company	500,000	25 00
Phillips Woolen Company	10,000	5 00
Portsmouth Wrench Company	150,000	10 00
Pawtucket Mordant Company	15,000	5 00
Phillips Water Company	30,000	5 00
Portland Stove Foundry Company	75,000	10 00
Port Clyde Marine Railway	20,000	5 00
Pleasant River Granite Company	100,000	10 00
Portland Water Company	1,000,000	50 00
Portland Gas Light Company	349,300	25 00
Penobscot Canning & Dairy Company	9,800	5 00

	Capital Stock.	Tax.
Portland Warehouse & Transfer Company	\$30,000	\$5 00
Poland Spring Transportation Company	10,000	5 00
Phillips Hardware Company	10,000	5 00
Planters' Manufacturing Company	100,000	10 00
Proctor & Bowie Company	50,000	5 00
Plymouth Match Company	200,000	10 00
Presque Isle Electric Light Company	10,000	5 00
Phillips Electric & Power Company	10,000	5 00
Paradise Spring Company	10,000	5 00
Pine Lake Water Company	50,000	5 00
Portland Publishing Company	75,000	10 00
Palmer Shoe Company	50,000	5 00
Pond Brothers' Company	10,000	5 00
Puritan Shoe Company	5,000	5 00
Poland Paper Company	500,000	25 00
Pemaquid Harbor Hotel Company	10,000	5 00
Paris Grange Building Association	10,000	5 00
Q. & C. Company	200,000	10 00
Queensbury Mills	100,000	10 00
Quakeress Concentrated Fruit Company	1,000,000	50 00
Queen City Compound Company	10,000	5 00
Quinn Refrigerator Company	100,000	10 00
Richardson Wharf Company	80,000	10 00
Rumford Falls Light & Water Company	100,000	10 00
Rumford Land Company	10,000	5 00
Reece Folding Machine Company	1,000,000	50 00
Reece Button Hole Machine Company	1,000,000	50 00
Resilia Shoe Company	300,000	25 00
Rockwood Gold Mining Company	500,000	25 00
R. C. Clifford Company	10,000	5 00
R. Herndon Company	100,000	10 00
Ridge Hill Shoe Company	150,000	10 00
Riverview Worsted Mills	100,000	10 00
Rines Company	30,000	5 00
Randall Synthetical Coal Company	200,000	10 00
Randal Adams Company	40,000	5 00
Raymond & Whitcomb Company	100,000	10 00
River & Harbor Transportation Company	25,000	5 00
Real Estate Mortgage Company	100,000	10 00
Red Star Towing & Wrecking Company	250,000	25 00
Rand Avery Supply Company	250,000	25 00
Raymond Granite Company	10,000	5 00
Rockland-Rockport Lime Company	2,000,000	75 00
R. J. Sherman Manufacturing Company	250,000	25 00
Rice Gear Company	250,000	25 00
Rising Sun Street Lighting Company	100,000	10 00
Rockport Ice Company	50,000	5 00
Rockport Railroad	30,000	5 00
Rhode Island Electrical Works	175,000	10 00
Randall & McAllister	75,000	10 00
Rico Mining & Milling Company	1,000,000	50 00
Ringset Company	200,000	10 00
Revere House Lessees Company	200,000	10 00
Rockland Building Syndicate	200,000	10 00
Rockland Water Company	106,850	10 00
Romoc Company	1,000,000	50 00
Rhode Island Thymoleum Company	50,000	5 00
Revere Steeple Chase & Amusement Company	100,000	10 00
Ridgeway Register Company	200,000	10 00

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	Capital Stock.	Tax.
Rowell Potter Safety Stop Company	\$1,000,000	\$50 00
Rice Manufacturing Company	10,000	5 00
Rotary Motor Vehicle Company	400,000	25 00
Railway, Hotel & Steamship Advertising Company	25,000	5 00
Rapp Fire Proof Construction Company	10,000	5 00
Rufus Deering Company	100,000	10 00
Rapid Stream Lumber Company	24,000	5 00
Runscool Metal Company	100,000	10 00
Rumford Falls Paper Company	500,000	25 00
Rumford Falls Sulphite Company	1,000	5 00
Rumford Falls Power Company	500,000	25 00
Rock Creek Gold Mining Company	100,000	10 00
Riverside Woolen Company	40,000	5 00
Roscoe S. Davis Company	50,000	5 00
Ranger McLeary Company	10,000	5 00
Rugby Pharmaceutical Company	50,000	5 00
Railroad Electric Safety Appliance Company	1,000,000	50 00
Raymond Syndicate	50,000	5 00
Rangeley Lakes Steamboat Company	10,000	5 00
Rawson Specific Company	10,000	5 00
Redington Lumber Company	150,000	10 00
Russell Brothers & Estes Company	80,000	10 00
Realty Company	1,500,000	75 00
Reuter Dahl Electric Company	100,000	10 00
Railroad Display Advertising Company	50,000	5 00
Rochester Water Company	100,000	10 00
R. Willey Company	50,000	5 00
Ross Ice Company	10,000	5 00
Rhode Island Brush Company	65,000	10 00
Robinson Marshall Company	25,000	5 00
Reads Legal & Mercantile Agency	15,000	5 00
Rhodes Brothers' Company	100,000	10 00
Ropes Drug Company	10,000	5 00
R. C. Payson & Company	50,000	5 00
Rockland Construction Company	10,000	5 00
Ralph S. Bradner Company	25,000	5 00
Real Estate Company	10,000	5 00
Richard G. Badger & Company	30,000	5 00
Reynolds Car Company	2,000,000	75 00
Republican Journal Publishing Company	12,000	5 00
R. B. Dunning & Company	40,000	5 00
Ricker, Foss & Despina Company	10,000	5 00
Rumford Falls Woolen Company	50,000	5 00
Rumford Falls Boom Company	29,300	5 00
Rangeley Steam Mill Company	10,000	5 00
Rangeley Mercantile Company	10,000	5 00
Rockland Publishing Company	25,000	5 00
Red Beach Plaster Company	30,000	5 00
Rockland Soap Manufacturing Company	10,000	5 00
Richards Real Estate Company	10,000	5 00
Royal Mining Company	500,000	25 00
Read Nichols Company	10,000	5 00
Rubber Tipped Arrow Company	50,000	5 00
Readfield Telegraph & Telephone Company	10,000	5 00
Ranger & Ayer Manufacturing Company	10,000	5 00
Richmond Mills	60,000	10 00
Rockland, Maine Morrill Liquor Cure	10,000	5 00
Robinson Mills	100,000	10 00
Robinson Company	10,000	5 00
Richmond Water Works	42,000	5 00
Robbinston St. Croix Wharf Company	1,000	5 00

	Capital	Stock.	Tax.
Rockland Hardware Company		\$10,000	\$5 00
Review Company Limited		3,000	5 00
Rumford Falls Publishing Company		10,000	5 00
Ross Heel Company		50,000	5 00
Rockingham Land Company		10,000	5 00
R. Y. Russell & Son Company		50,000	5 00
Round Pond Oil & Guano Company		50,000	5 00
Round Pond Packing Company		10,000	5 00
Robert F. Somers & Company		10,000	5 00
Rockland, Bluehill & Ellsworth Steamboat Company		25,000	5 00
Russell Counter Company		100,000	10 00
R. Marriner Floyd Watch & Clock Company		500,000	25 00
Sanford Light & Water Company		25,000	5 00
Sanford Mills		750,000	50 00
S. H. & A. B. Doten		50,000	5 00
Stewart Gold Mining Company	1,000,000		50 00
Southworth Brothers		60,000	10 00
Sanford Power Company		100,000	10 00
Shaw-Goding Shoe Company		100,000	10 00
Southern Nevada Mining & Milling Company		350,000	25 00
Standard Wire Mattress Company		50,000	5 00
Scarborough Publishing Company		100,000	10 00
Steam Heated Horn Company		100,000	10 00
Stanley Manufacturing Company		500,000	25 00
Stickney & Babcock Coal Company		30,000	5 00
Saco & Biddeford Telegraph & Telephone Company		10,000	5 00
Saco Valley Lumber Company		100,000	10 00
Sargent & Ham Company		150,000	10 00
South River Company		200,000	10 00
Shawmut Lead Company		300,000	25 00
South Florida Pine Apple Company		250,000	25 00
Sterling Stitch & Staple Company	1,400,000		75 00
Strangman Manufacturing Company		25,000	5 00
Smith-Thayer Company		37,500	5 00
Sewell Steel Heddle Company		300,000	25 00
Staple Heeling Machine Company		300,000	25 00
Sawyer Publishing Company		300,000	25 00
Salem News Publishing Company		300,000	25 00
S. Homer Woodbridge Company		25,000	5 00
Sawyer Spindle Company	1,200,000		75 00
Stickney Machine Company		100,000	10 00
Standard Seamless Wire Company		200,000	10 00
State Publishing Association		50,000	5 00
Stenotype Company		500,000	25 00
Seaver Process Lasting Company		600,000	50 00
Simeon L. & Geo. H. Rogers Company		200,000	10 00
South Side Plantation Company		100,000	10 00
Shippers Refrigerating Car Company		250,000	25 00
Swift Live Stock Transportation Company		500,000	25 00
Swift Refrigerator Transportation Company	2,000,000		75 00
Saco River Tow Boat Company		10,000	5 00
S. A. & J. H. True Company		50,000	5 00
Sedalia Reduction Company		200,000	10 00
Snow & Company Incorporated		50,000	5 00
Stafford & Russell Manufacturing Company		60,000	10 00
Safety Electric Switch Company		150,000	10 00
Steel Cable Engineering Company		100,000	10 00
Sure Grip Fastener Company		25,000	5 00
Satucket Zinc Company		300,000	25 00
Southern Missouri Lead & Zinc Company		200,000	10 00

	Capital Stock.	Tax.
Standard Manufacturing Company	\$50,000	\$5 00
Shawmut Packing Company	30,000	5 00
Summit Thread Company	250,000	25 00
Southwestern Manufacturing Company	150,000	10 00
Ship & Seamans Safety Company	100,000	10 00
Steam Motor Engine Stop Company	500,000	25 00
Seward Gold Mining Company	5,000,000	150 00
Submarine Diving Boat Company	50,000	5 00
Springfield Emergency Hospital	10,000	5 00
Shooting & Fishing Publishing Company	30,000	5 00
S. N. Breed Lumber Company	250,000	25 00
Sawyer Dental Company	10,000	5 00
Static Carbonating Company	30,000	5 00
Skillin Company	10,000	5 00
Sibley & Ducker	100,000	10 00
Southern Massachusetts Fire Alarm Company	50,000	5 00
S. N. Maxcy Manufacturing Company	20,000	5 00
Specific Exhalant Company	10,000	5 00
Speed Meter Manufacturing Company	300,000	25 00
Sprague & Hathaway	100,000	10 00
Scott Shoe Machinery Company	100,000	10 00
Standard Buffing Machine Company	600,000	50 00
S. E. & H. L. Shepherd Company	100,000	10 00
Springfield Electrical Manufacturing Company	10,000	5 00
Sargent, Dennison Company	50,000	5 00
Springer Sanitarium Company	5,000	5 00
South Peacock Mining Company	500,000	25 00
S. W. Thaxter & Company	20,000	5 00
Stanton Manufacturing Company	1,000,000	50 00
Shawmut Development Company	500,000	25 00
Shelbyville Water Company	175,000	10 00
Shelbyville Water & Light Company	225,000	25 00
Savena Manufacturing Company	500,000	25 00
Sprague Car Appliance Company	500,000	25 00
Standard Mining & Land Company	1,000,000	50 00
Standard Oil Gas Company	1,000,000	50 00
Strong & Garfield Company	150,000	10 00
St. Andrews Hotel Company	10,000	5 00
Salem Rubber Cement & Shoe Findings Company	10,000	5 00
Salem Shoe Stock Company	25,000	5 00
Standard Acetylene Motor Company	350,000	25 00
Standard Package Company	300,000	25 00
Seboomook Dam Company	6,000	5 00
Spencer Safety Elevator Guard Company	1,000,000	50 00
Sulpho Napthol Company	100,000	10 00
Shawmut Oil Company	1,250,000	75 00
Standard Spoke & Nipple Company	1,200,000	75 00
Suffolk Watch Company	50,000	5 00
Sterling Thread Company	50,000	5 00
Safety Appliance & Equipment Company	100,000	10 00
Stoughton Lumber Company	25,000	5 00
Sinaloa Sugar Company	2,000,000	75 00
Severy Impression Process Company	1,000,000	50 00
Sassaquin Cranberry Company	30,000	5 00
Simplex Motor Vehicle Company	500,000	25 00
Sole Leather Company	10,000	5 00
Self Adjusting Weather Strip Company	100,000	10 00
Scargo Mining Company	500,000	25 00
Steel Cushioned Hub Company	300,000	25 00
Skene American Automobile Company	500,000	25 00
Somerset Fire Brick & Tile Company	100,000	10 00

	Capital Stock.	Tax.
South Branch Improvement Company	\$5,000	\$5 00
Sudbury Manufacturing Company	10,000	5 00
Standard Water Tower Company	500,000	25 00
Safety Steam Automobile Company	1,500,000	75 00
Shaw Business College	10,000	5 00
Self-Sealing Bicycle Tire Company	300,000	25 00
Standard Fire Escape & Manufacturing Company	350,000	25 00
Satin Gloss Stove Polish Company	250,000	25 00
Snowdrift Footwear Company	1,000,000	50 00
Southern Mica & Manufacturing Company	100,000	10 00
Sleeper Machine Company	1,000,000	50 00
Shepard & Morse Lumber Company	700,000	50 00
Slater & Morrill Incorporated	75,000	10 00
Spaulding & Tewksbury Company	50,000	5 00
Standard Chemical Company	25,000	5 00
Standard Thermometer & Electric Company	200,000	10 00
Swithin Brothers Granite Company	10,000	5 00
Smith & Abbott Company	10,000	5 00
Spring Water Carbonating Company	62,500	10 00
S. O. & C. Corporation	740,000	50 00
S. H. Mayo Furniture Company	40,000	5 00
Shawmut Machinery Company	100,000	10 00
Stevens Antique Company	100,000	10 00
Skoda Discovery Company	50,000	5 00
Stuart Howland Company	100,000	10 00
Sandy Stream Dam & Improvement Company	5,000	5 00
Scott & Paine Company	40,000	5 00
Sawyer Company	50,000	5 00
South Gouldsboro Wharf Company	10,000	5 00
Sawyer Crystal Blue Company	170,000	10 00
Star Clothing Company	5,000	5 00
Shipman Engine Company	250,000	25 00
Sawyer Tool Company	50,000	5 00
Scarboro Water Company	5,000	5 00
Standard Crayon Company	100,000	10 00
Swan & Sibley	25,000	5 00
Serpentine Slot Screw Company	500,000	25 00
Sullivan Shoe Company	75,000	10 00
Savoy Hotel Company	50,000	5 00
Stockbridge Machine Company	9,000	5 00
Shawmut Investment Company	10,000	5 00
Star King Gold Mining Company	250,000	25 00
Sturtevant Mill Company	300,000	25 00
Snows Falls Manufacturing Company	60,000	10 00
Ship Pond Company	60,000	10 00
Special Stitch Machine Company	50,000	5 00
Star Refining Company	10,000	5 00
Salina Water Works Company	100,000	10 00
San Diego Land & Town Company	3,150,000	125 00
Standard Sardine Company	5,000,000	150 00
Saguenay Lumber Company	150,000	10 00
Stark Supply Company	25,000	5 00
Subway-Sparham Fire Proof Roofing Company	100,000	10 00
Samoset Island Association	6,000	5 00
Southwest Harbor Bridge & Dam Company	4,000	5 00
Standard Dry Plate Company	50,000	5 00
Standard Incandescent Burner Company	500,000	25 00
Stanford Carriage Company	10,000	5 00
Sanford Construction Company	10,000	5 00
St. Regis Adirondack Gold Mining Company	200,000	10 00
Suffolk Engraving & Electrotyping Company	100,000	10 00

	Capital	Stock.	Tax.
Sandy River Telegraph Company	\$2,500		\$5 00
Sanford Co-operative Association	10,000		5 00
Seal Harbor Water Supply Company	30,000		5 00
Smith's Hotel Company	10,000		5 00
Seaboard Coal Handling Company	50,000		5 00
Stillwater Log Driving Company	10,000		5 00
Sheepscot Island Company	10,000		5 00
Seal Harbor & Shore Front Water Company	50,000		5 00
Sebago Improvement Company	20,000		5 00
Saco Boom, Proprietors of	10,000		5 00
Saco River Lumber Company	200,000		10 00
Snow & Nealy Company	30,000		5 00
Superior Manufacturing Company	150,000		10 00
Sagadahock Light & Power Company	200,000		10 00
Schlotterbeck & Foss Company	125,000		10 00
Smith Planing Mill Company	25,000		5 00
Sterling Glove Company	13,000		5 00
S. S. Andrews Company	9,900		5 00
Searsport Coal Company	8,000		5 00
Shaw-Ridlon Land Company	100,000		10 00
St. Croix Hall Company	25,000		5 00
Southard Manufacturing Company	10,000		5 00
Skowhegan Water Power Company	100,000		10 00
Stevens Electric Company	50,000		5 00
Stevens Lumber Company	72,200		10 00
South Paris Light, Heat & Power Company	10,000		5 00
Snow Flake Canning Company	25,000		5 00
Somerset & Kennebec Company	800,000		50 00
Sullivan Falls Towboat Company	3,000		5 00
Safety Rail Joint Company	500,000		25 00
Skowhegan Electric Light Company	48,000		5 00
Saco Valley Creamery	2,500		5 00
S. A. Maxfield Company	200,000		10 00
Sawyer Boot & Shoe Company	100,000		10 00
Solon Steam Mill Company	4,000		5 00
Solon Creamery Company	3,000		5 00
Sullivan County Mica Mining Company	200,000		10 00
Scammon Manufacturing Company	10,000		5 00
Sanford Improvement Company	13,000		5 00
Sangerville Water Company	10,000		5 00
Sykes Clothing Company	10,000		5 00
S. S. S. Building Association	5,000		5 00
S. L. Crosby Company	10,000		5 00
Squirrel Island Hotel Association	18,000		5 00
Sanford Manufacturing Company	100,000		10 00
Standish Water & Construction Company	1,000,000		50 00
Strathmore Automobile Company	1,000,000		50 00
South Bristol Lobster Company	10,000		5 00
Sandy River Lumber Company	10,000		5 00
Smith & Rumery	25,000		5 00
S. J. Mason Company	10,000		5 00
Sanborn Shoe Shop Company	10,000		5 00
Stuart Piano Company	10,000		5 00
Springfield Grocery Company	10,000		5 00
Stickney Machine Company	100,000		10 00
Salmon Gold Mining Company	500,000		25 00
Sanford Fair & Trotting Association	9,000		5 00
Staples Brothers Company	10,000		5 00
S. W. Tilton & Company Incorporated	50,000		5 00
Small Brothers' Company	10,000		5 00

	Capital Stock.	Tax.
Searsmont Building Company	\$3,965	\$5 00
Spring Lake Fish & Game Corporation	3,000	5 00
Springfield Engine Stop Company	100,000	10 00
St. John Valley Tel. Company	2,000	5 00
San Juan Trading & Transportation Company	25,000	5 00
S. E. King Company	30,000	5 00
Sebago Lake Box & Lumber Company	50,000	5 00
Suffolk Oil Company	1,000,000	50 00
St. Croix Shoe Company	20,000	10 00
Springfield Mining Company	150,000	10 00
Standard Gas Fuel Company	1,000,000	50 00
Sanford Creamery Association	2,000	5 00
Stanley Dry Plate Company	1,000	5 00
South Gardiner Lumber Company	30,000	5 00
Sabattus Co-operative Association	10,000	5 00
Springfield Mountain Mica Company	250,000	25 00
Somerset Telephone Company	2,000	5 00
Syndicate Mining & Manufacturing Company	10,000	5 00
St. Croix Gas (Light) Company	24,000	5 00
Skowhegan Jersey Creamery	3,000	5 00
Somerset Novelty & Manufacturing Company	45,000	5 00
Symonds & Poor Carbonator Company	4,000	5 00
Suttons Mills	300,000	25 00
Standard Automatic Fire Alarm Company	50,000	5 00
Saco Furniture Company	10,000	5 00
Skowhegan Pulp Company	150,000	10 00
Sanitary Flushing Device Company	100,000	10 00
Sweet Car Wheel & Foundry Company	250,000	25 00
Theta Chapter House Association	10,000	5 00
Thompson-Phelps Button Hole Machine Company	500,000	25 00
Tremont Theater Amusement Company	50,000	5 00
T. L. Merrill Company	10,000	5 00
Tympalyn Company	50,000	5 00
Tripp Giant Leveller Company	160,000	10 00
Tucker Printing Company	25,000	5 00
Taunton Rivet Company	25,000	5 00
Turner Medicine Company	200,000	10 00
Thomas O. Callaghan & Company	500,000	25 00
Triumph Manufacturing Company	100,000	10 00
Thayer Heater Company	50,000	5 00
Tremont Gold Mining & Milling Company	1,000,000	50 00
Theodore Metcalf Company	100,000	10 00
Tolman-Bradford Furniture Company	10,000	5 00
Thermo-Ozone Association	25,000	5 00
Texas & Louisiana Land & Lumber Company	400,000	25 00
Thomas Strahan Company	150,000	10 00
Tar Kiln Zinc Mines Company	2,000,000	75 00
Trimount Manufacturing Company	200,000	10 00
Taber Prang Art Company	550,000	50 00
Tunnel Mining Company	200,000	10 00
Thomson European Electric Welding Company	1,500,000	75 00
Theodore W. Foster & Brother Company	300,000	25 00
Thomas Laughlin Company	100,000	10 00
Twitchell Champlin Company	300,000	25 00
Torrington Company	3,000,000	100 00
Thompson & Odell Music Company	10,000	5 00
Tackless Shoe Machinery Company	1,000,000	50 00
Tilton Manufacturing Company	1,100,000	75 00
Tybo Mining & Reduction Company	750,000	50 00
Tampico Harbor Company	500,000	25 00

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	Capital Stock.	Tax.
Twin Lakes Lumber Company	\$100,000	\$10 00
Tilson Manufacturing Company	10,000,	5 00
Thomson Electric Welding Company	192,040	10 00
Thomson International Electric Welding Company	600,000	50 00
Thomson-Houston International Electric Company	652,000	50 00
Thomson-Houston Motor Company	1,000,000	50 00
Titus & Buckley Company	100,000	10 00
Touraine Gold Mining & Milling Company	150,000	10 00
Tirrell's Pharmacy Company	5,000	5 00
Tolosa Coffee & Rubber Company of Mexico	1,000,000	50 00
T. H. Buckley Lunch Wagon Manufacturing & Catering Company	100,000	10 00
Telos Canal Company	10,000	5 00
Thorndike Turning Company.....	50,000	5 00
Turner Center Dairying Association	500,000	25 00
Tiffany Jewelry Company	160,000	10 00
Turbine Motor & Carriage Company	2,500,000	100 00
Thomson-Houston Carbon Company	250,000	25 00
Twin Mountain Gold Mining & Milling Company	2,000,000	75 00
Tirrell & Sons Carriage Company	60,000	10 00
T. F. Homsted Company.....	10,000	5 00
Thurston Print	30,000	5 00
T. L. Eastman Company	10,000	5 00
T. B. Davis Arms Company	50,000	5 00
Torrey Roller Bushing Works	80,000	10 00
T. J. Stewart Company.....	10,000	5 00
Turf Publishing Company	25,000	5 00
Tracadia Lumber Company	50,000	5 00
Turner Creamery	10,000	5 00
Thos. P. Beals Company	100,000	10 00
T. W. Fogg Lumber Company	40,000	5 00
T. M. Chapman's Sons Company	50,000	5 00
Times Company	10,000	5 00
T. D. Baker Company	30,000	5 00
Talbot Drug & Supply Company	10,000	5 00
T. C. Entwistle Company	100,000	10 00
Theater Corporation of Portland	150,000	10 00
Thompson-Hall Company	50,000	5 00
Taylor Automatic Printing Tel. Manufacturing Company,	1,000,000	50 00
Taber & Mayer Company	10,000	5 00
Temple Heights Spiritual Corporation	9,000	5 00
United States Envelope Company	5,000,000	150 00
Umbagog Paper Company	2,500,000	100 00
Union Water Power Company	400,000	25 00
United Fast Color Eyelet Company	1,500,000	75 00
United States Whip Company	2,200,000	100 00
United States Electric Signal Company	100,000	10 00
United States Counter Seat Supply Company.....	50,000	5 00
United States Gutta Percha Paint Company	100,000	10 00
United States Electrical Leather Process Company	3,000,000	100 00
United States Automobile Company	250,000	25 00
Union Ice Company	30,000	5 00
United States Shoe Company	100,000	10 00
United States Car Moving Device Company	30,000	5 00
Universal Bearing Company	500,000	25 00
Union Land Company	50,000	5 00
United Supply Company	50,000	5 00
Union Manufacturing Company	200,000	10 00
Uintah Copper Summit Company	100,000	10 00
United States Standard Scale Company	500,000	25 00

	Capital Stock.	Tax.
Union Sand Paper Company	\$150,000	\$10 00
United States Chemical Company	350,000	25 00
Underwood Spring	100,000	10 00
United States Fire & Police Telegraph Company	200,000	10 00
Union Lime Company	10,000	5 00
Universal Winding Company	1,000,000	50 00
Union Electric Manufacturing Company	200,000	10 00
United States Security Mail Box Company	1,000,000	50 00
United States Copper Mining Company	1,000,000	50 00
United States Chemical & Power Company	300,000	25 00
Union Packing Company	50,000	5 00
United States Mining Company	100,000	10 00
Union Carpet Lining Company	250,000	25 00
United Electric Security Company	1,500,000	75 00
United States Oil Company	4,000,000	125 00
United States Mining Company	12,500,000	350 00
United States Automatic Box Machinery Company	750,000	50 00
Union Iron Works	150,000	10 00
Union Land & Lumber Company	100,000	10 00
United States Building Laws Publishing Company	25,000	5 00
Union Shank Company	200,000	10 00
United States Smelting & Gas Company	500,000	25 00
Union Water Company	10,000	5 00
Union Shoe Manufacturing Company	30,000	5 00
United States Fastener & Button Company	500,000	25 00
Union Gas & Electric Company	50,000	5 00
Union Soda Water Company	5,000	5 00
United States Construction & Engine Company	1,000,000	50 00
Ubero Plantation Company	1,000,000	75 00
Union Market Company	8,000	5 00
United States Bulletin Company	100,000	10 00
Union Block Company	60,000	10 00
Union Real Estate Company	50,000	5 00
Union Coal Company	10,000	5 00
Union Sardine Company	30,000	5 00
United States Motor Carriage Company	100,000	10 00
Union Stop & Signal Company	50,000	5 00
Union Metal Corner Company	100,000	10 00
Union Grapple Company	8,000	5 00
Union Telephone Company	10,000	5 00
Union Paving Company	250,000	25 00
United States Automatic Gas Lighting Company	100,000	10 00
Vendome Hotel Company	350,000	25 00
Van Choate Electric Company	6,000,000	175 00
Van Amringe Granite Company	20,000	5 00
Virginia Mining & Smelting Company	50,000	5 00
Vickery & Hill Publishing Company	500,000	25 00
Vermont & Boston Copper Mining Company	1,500,000	75 00
Vaughn Machine Company	300,000	25 00
Very Seamless Tube Company	1,000,000	50 00
Victoria Self Lacing Company	100,000	10 00
Velasco Company	3,000,000	100 00
Vose & Sons Piano Company	300,000	25 00
Vinalhaven Fish Company	30,000	5 00
Vanceboro Manufacturing Company	100,000	10 00
Vinalhaven Net Factory Building Company	5,000	5 00
Victoria Manufacturing Company	50,000	5 00
Victor Metals Company	500,000	25 00
Van Buren Furniture Company	2,000	5 00
Victor Chemical Company	10,000	5 00
Vivi Company	10,000	5 00

	Capital Stock.	Tax.
Wm. H. Richardson Company	\$50,000	\$5 00
W. S. Shuler & Thomas Spring Company	100,000	10 00
Winthrop Steamboat Company	100,000	10 00
W. A. Wilde Company	50,000	5 00
Woonsocket Publishing Company	25,000	5 00
Waldo Company	50,000	5 00
William A. Ingham Company	25,000	5 00
Winsor & Jerauld Manufacturing Company	50,000	5 00
Wright Cutter Company.....	25,000	5 00
Wellman Sole Cutting Machine Company	200,000	10 00
W. W. Handy Botanic & Drug Company	7,000	5 00
White, Pevy & Dexter Company.....	300,000	25 00
Webbs River Improvement Company	5,000	5 00
Weld Bobbin & Spool Company	50,000	5 00
White River Lumber & Mineral Company	350,000	25 00
Williams Catering Company	100,000	10 00
W. F. Nesmith Shoe Company	100,000	10 00
William E. Daniels Company	20,000	5 00
Williams Typewriter Company of Europe	1,000,000	50 00
W. H. McElwain Company	200,000	10 00
Whitcomb Carter Company	50,000	5 00
Waters Wrapping & Mailing Machine Company	200,000	10 00
Waterproof Paint Company	30,000	5 00
Weber Skirt Binding Company	50,000	5 00
Wood-Gleason Motor Carriage Company	500,000	25 00
Walrus Fiber Manufacturing Company	50,000	5 00
White Hart Manufacturing Company	10,000	5 00
William G. Studley Company	20,000	5 00
Worcester Emergency Hospital	10,000	5 00
Worcester Mat & Brush Company	90,000	10 00
Westminster Pulp & Paper Company	200,000	10 00
Williams Electric Dead-Lock Company	2,000,000	75 00
Wiscasset Bridge Company	25,000	5 00
W. S. Quimby Company	100,000	10 00
W. T. C. Macallen Company	300,000	25 00
William Firth Company	250,000	25 00
Winchester Latch & Lock Company	200,000	10 00
Wallace River Copper Mining Company	500,000	25 00
Whitman Grocery Company	50,000	5 00
Waltham Automobile Company	50,000	5 00
Westfield Marble & Sand Stone Company	200,000	10 00
W. W. Cobb Shoe Stock Company	10,000	5 00
Westminster Real Estate Company	500,000	25 00
Willamette Pulp & Paper Company.....	2,000,000	75 00
Warsaw Water Company	90,000	10 00
Webster Times Company	20,000	5 00
W. S. Keene Leather Company	100,000	10 00
W. S. Rendle Company	10,000	5 00
W. F. Whitney & Company	99,900	10 00
Waterhouse-Clement Company	14,000	5 00
W. A. Murtfeldt Company	40,000	5 00
Wheeler Gold Mining Company	240,000	25 00
Washburn Wire Company	3,750,000	125 00
W. L. Tuck Company	10,000	5 00
Waverly Manufacturing Company	50,000	5 00
Warwick Brake & Fender Company	250,000	25 00
Willard Third Rail Company	500,000	25 00
Warwick Mining & Developing Company	200,000	10 00
Walker-Ellis-Bicker Company	100,000	10 00
Waverly Publishing Company	10,000	5 00
W. Warren Thread Works	125,000	10 00

	Capital Stock.	Tax.
Westfield Braid Company	\$50,000	\$5 00
Wildman Gold Mining Company	30,000	5 00
Worthy Hotel Company	50,000	5 00
West Silver Company	100,000	10 00
Winslow Packing Company	500,000	25 00
Waltham Motor Carriage Company	300,000	25 00
W. H. Parsons Company	1,000,000	50 00
Wm. Emery Company	10,000	5 00
Woodward Manufacturing Company	500,000	25 00
Woolrich & Company	10,000	5 00
Willard Manufacturing Company	50,000	5 00
White Oak Hill Spring & Hotel Company	150,000	10 00
Whitman Sawyer Stable Company	30,000	5 00
Wilford Hall Company	150,000	10 00
W. J. C. Milliken Company	10,000	5 00
Whitney Electrical Instrument Company	20,000	5 00
W. H. Blake Steam Pump Company	200,000	10 00
Washington Press	10,000	5 00
Worcester Manufacturing Company	150,000	10 00
Wilbur Womble Mining Company	1,000,000	50 00
W. Elliot Woodward Company	10,000	5 00
Woodwards Company	10,000	5 00
Weston Lumber Company	150,000	10 00
Woodman-Cook Company	25,000	5 00
Westyen Chemical Company	5,000	5 00
Washington Park Medicine Company	100,000	10 00
Walter F. Willis Company	50,000	5 00
Winter Harbor Transportation Company	25,000	5 00
Winter Harbor Company	100,000	10 00
Winter Harbor & Bar Harbor Steamboat Company	10,000	5 00
Winn Water & Power Company	100,000	10 00
Wiscasset Water Company	50,000	5 00
Wachusett Thread Company	50,000	5 00
Wolcott Heights Corporation	10,000	5 00
Weston Rattan Company	50,000	5 00
Waltham Manufacturing Company	300,000	25 00
Westfield Creel Company	100,000	10 00
Webster Oil & Gasoline Company	60,000	10 00
Winfield Water Company	100,000	10 00
W. M. Ladd Publishing Company	100,000	10 00
Walker Mills	50,000	5 00
Worcester Co-operative Coal Company	10,000	5 00
Worcester Furniture Company	10,000	5 00
Wing & Engel Company	15,000	5 00
West Cove Grain Company	20,000	5 00
Whitman & Adams Company	20,000	5 00
Waldo Street Railway	500,000	25 00
Wood-Robinson Company	30,000	5 00
W. H. Gannett, Publisher	150,000	10 00
Webster & Ring Manufacturing Company	80,000	10 00
Webster Paper Company	100,000	10 00
Waverly Woolen Company	160,000	10 00
Woodward Coal Company	15,000	5 00
Washington Clothing Company	10,000	5 00
Washington Manufacturing Company	10,000	5 00
W. H. Glover Company	100,000	10 00
West End Land Company	100,000	10 00
Wood & Bishop Company	120,000	10 00
Winterport Creamery Company	5,000	5 00
W. M. Ladd Company	10,000	5 00
Woman's Publishing Company	9,000	5 00

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	Capital Stock.	Tax.
Welch Land Company	\$25,000	\$5 00
Wilton Water Power Company	5,000	5 00
William Spear Company	30,000	5 00
Waldo County Fish & Game Protective Association.....	5,000	5 00
Wm. H. Gray Lumber Company	25,000	5 00
Waukenhose Manufacturing Company	25,000	5 00
Whitmore Coal Company	20,000	5 00
Warren Building Association	20,000	5 00
Wiscasset Grain Company	10,000	5 00
Wm. H. Scott Company	5,000	5 00
Whitney Spring Bed Company	100,000	10 00
Woodbury & Sawyer Company	5,000	5 00
Winterport Hall Corporation	3,000	5 00
Welchville Lumber Company.....	10,000	5 00
Waldoboro Granite Company	9,600	5 00
Wales & Hamblen Company	10,000	5 00
Williams Manufacturing Company	35,000	5 00
Walter J. Bates Company	200,000	10 00
Wm. Haaker Company	100,000	10 00
W. R. Lynn Shoe Company	10,000	5 00
Worcester Iron & Metal Company	100,000	10 00
Waterville Mineral Spring Company	60,000	10 00
Worumbo Manufacturing Company.....	500,000	25 00
W. W. Potter Company Limited	150,000	10 00
Walter Corey Company	50,000	5 00
Whittemore Furniture Company	20,000	5 00
Washburn Garment Supporter Company	50,000	5 00
W. R. Parker Clothing Company	10,000	5 00
Winthrop Mills Company	150,000	10 00
W. T. Kilborn Company	25,000	5 00
Weston Manufacturing Company	4,800	5 00
Wood Automatic Turbine Water Wheel Company	100,000	10 00
Walter H. Moore Lumber & Woodworking Company	30,000	5 00
Whitaker Publishing Company	25,000	5 00
Wilson Lake Water Company	10,000	5 00
Wilson Spring Hotel Company	75,000	10 00
Warner Medical Company	10,000	5 00
Winchester Printing Company	12,500	5 00
Wiley & Files Company	10,000	5 00
Wm. L. Blake Company	82,500	10 00
Winterport Water Company	25,000	5 00
Xcentric Valve Company	200,000	10 00
X-Zalia Corporation	300,000	25 00
Xpedite Machine Company	500,000	25 00
Yuma Water & Light Company	100,000	10 00
Yarmouth Island Land Company	10,000	5 00
Yale Motor & Engine Company	500,000	25 00
Yarmouth Telephone Company	10,000	5 00
Yukon Mines Corporation	10,000	5 00
York Light & Heat Company	200,000	10 00
York Manufacturing Company	900,000	50 00
York Beach Sewer Company	2,000	5 00
Yarmouth Manufacturing Company	50,000	5 00
York Shore Water Company	100,000	10 00
Zodiac Publishing Company	300,000	25 00
Total Tax		\$47,875 00

APPENDIX.

FOLLOWING IS AN ACT

CREATING A

BOARD OF STATE ASSESSORS.

WITH ALL AMENDMENTS AND ADDITIONS THERETO,
ALSO A COPY OF THE

Laws Relating to Taxation,

WITH ALL AMENDMENTS INCORPORATED OR ATTACHED.

CHAPTER 103, LAWS OF 1891.

An Act to create a Board of State Assessors.

Sec. 1. A board of state assessors shall be chosen State Board of Assessors, shall be chosen. biennially by the legislature by joint ballot of the senators and representatives in convention, consisting of three members, not more than two of whom shall be taken from the same political party, who shall take and subscribe the oath provided by the constitution of this state, and hold their offices as provided in the following section.

Sec. 2. The term of office of said assessors under Tenure. said first section shall be, one for two years, one for four years, and the other for six years, and until their several successors are elected and qualified; and the member having the shortest time to serve shall be —chairman. chairman of the Board. Said state assessors shall be —first meeting. 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.

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

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

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 or 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.

—travelling expenses shall be allowed.

—notice of sessions.

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

—penalty, if town assessors fail to attend meetings.

†Sec. 10. Said state assessors shall be provided with suitable rooms in the state house, and shall be furnished by the secretary of state with necessary

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 herein before named within ten days after the mailing or publication of notice or notices to them, to so appear or transmit said lists, the said board may in its discretion report the valuation of the estates and property and lists of polls liable to taxation in the town so in default, as it shall deem just and equitable.

Land agent, shall furnish board with

*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-

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.

Cec. 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 260—LAWS OF 1901.

An Act relating to the duties of the Board of State Assessors.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:

Section 1. It shall be the duty of the board of state assessors, and they are hereby directed to biennially investigate and examine into the system and method of taxation of other states, and also to make careful and constant inquiry into the practical operation and effect of the laws of the state of Maine, in comparison with the laws of other states, with the view of ascertaining wherein the tax laws of Maine are defective, inefficient, inoperative or inequitable. They shall biennially incorporate the result of their investigation and inquiry in their annual report made prior to each legislative session, and recommend therein such modifications, changes and additions in the tax law of this state as may seem advisable or necessary to secure a more just and equitable system of taxation.

Assessors authorized to examine the method of taxation in other states.

—incorporate result in report.

—recommend changes, etc.

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

Approved March 22, 1901.

CHAPTER 6—REVISED STATUTES.

The Assessment and Collection of Taxes—General Provisions Respecting Taxation.

- Poll tax, on whom assessed.** *‘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, which said poll tax shall not exceed three dollars and shall not be less than one dollar.’
- Real and personal estate, taxable.** 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 estate, what it includes.** 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.
- 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, as other property is taxed therein, and shall be regarded as non-resident land.
- R. R. buildings, etc., subject to municipal tax, as non-resident land.** Sec. 5. Personal estate for the purposes of taxation, 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
- Personal estate, taxable.**

*Sec. 1 of chap. 6, R. S., as amended by chap. 57, Laws of 1899.

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.

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

I. The property of the United States and of this State. U. S. and
Maine
property.

†II. All property which by the articles of separation is exempt from taxation; the personal property of all literary and scientific institutions; the real and personal property of all benevolent and charitable institutions incorporated by the state; the real estate of all literary and scientific institutions occupied by them for their own purposes or by any officer thereof as a residence. Corporations whose property or funds in excess of their ordinary expenses are held for the relief of the sick, the poor, or the distressed, or of widows and orphans, or to bury the dead, are benevolent and charitable corporations within the meaning of this specification, without regard to the sources from which such funds are derived, or to limitations in the classes of persons for whose benefit they are applied except that so much of the real estate of such corporations as is not occupied by them for their own purposes, shall be taxed in the municipality in which it is situated. And any college in this state authorized under its charter to confer the degree of Bachelor of Arts, or Bachelor of Science, and having real estate liable to taxation, shall, on the payment of such tax and proof of the same to the satisfaction of the governor and council be reimbursed from the state treasury to the amount of the tax so paid; *provided, however*, the aggregate amount so reimbursed to any college in any one year shall not exceed fifteen hundred dollars; and *provided, further*, that this Property of
literary and
benevolent
institutions,
exempt from
taxation. —colleges
whose real
estate is
liable to
taxation,
shall be
reimbursed
by the State. —proviso.

† As amended by chapter 274, laws of 1889.

Furniture,
apparel,
tools, etc.

Meeting-
houses, tombs
and parson-
ages.

—personal
property not
exceeding
six thousand
dollars.

Young
animals.

Produce.

Indians and
wards.

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

Highway tax
on islands.

Aqueducts
and fixtures,
conditionally.

claim for such reimbursement shall not apply to real estate hereafter bought by any such college.

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.

‡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.'

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

VI. Hay, grain and potatoes, orchard products and wool, owned by, and in possession of the producer.

VII. The polls and estates of Indians; and the polls of persons under guardianship.

‡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.'

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.

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

‡ As amended by chapter 287, laws of 1897.

† As amended by chapter 64, laws of 1895.

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

XI. Whenever a landholder, having, prior to March thirty, eighteen hundred and eighty-two, planted or set apart for the growth and production of forest trees any cleared land or lands from which the primitive forest had been removed, successfully cultivates the same for three years, the trees being not less in numbers than 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. Planted forest, may be exempted for twenty years. —proviso.

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. Mines for ten years. —but not lands, and surface improvements.

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. Poll tax, where assessed.

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 mort- Real estate, where taxed.

- gatee takes possession, after which, the mortgagee shall be deemed the owner.
- Standing wood, bark and timber may be taxed to purchaser.** Sec. 10. Whenever the owner of real estate notifies the assessors that any part of the wood, bark and timber standing thereon has been sold by contract in writing, and exhibits to them proper evidence, they shall assess such wood, bark and timber to the purchaser.
- Lien, how enforced.** Sec. 11. A lien is created on such wood, bark and timber, for the payment of such taxes; and may be enforced by the collector by a sale thereof when cut, as provided in section one hundred and thirty-two.
- Landlord and tenant, to pay equally.** 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.
- Personal estate, taxable where owner resides.** 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.
- Exceptions.** Sec. 14. The excepted cases referred to in the preceding section are the following:
- Personal property used in trades, ship-building or mechanic arts.** 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 owned out of the state.** II. Personal property which, on the first day of each April is within the state, and owned by persons residing out of the state, or by persons unknown; except vessels built, in process of construction, or
- exceptions.** 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.

—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.

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.

Machinery and real estate of corporations.

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

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

has them in possession at that time. All such animals, which are in any other town, than that in which the owner or possessor resides, for pasturing or any other temporary purpose on said first day of April, shall be taxed to such owner or possessor in the town where he resides; and all such animals, which are out of the state, or in any unincorporated place in the state on said first day of April, but owned by, or in charge and possession of any person residing in any town, shall be taxed to such owner or possessor in the town where he resides. If a town line so divides a farm that the dwelling-house is in one town, and the barn or outbuildings or any part of them is in another, such animals kept for the use of said farm, shall be taxed in the town where the house is.

—when town line divides a farm.

Personal property of minors and wards.

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

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

†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.

Funds in-trusted to corporations.

VII. Personal property placed in the hands of any corporation as an accumulating fund for the future benefit of heirs or other persons, shall be assessed to the person for whose benefit it is accumulating, if within the state, otherwise, to the person so placing it, or his executors, or administrators, until a trustee is appointed to take charge of it or its income, and then to such trustee.

† As amended by chapter 175, laws of 1889.

VIII. The personal property of deceased persons in the hands of their executors or administrators not distributed, shall be assessed to the executors or administrators in the town where the deceased last dwelt, until they give notice to the assessors, that said property has been distributed and paid to the persons entitled to receive it. If the deceased at the time of his death did not reside in the state, such property shall be assessed in the town in which such executors or administrators live.

Undistributed personal property, in hands of executors or administrators.

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

Of religious societies.

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

Property taxed elsewhere.

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

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

Stock of water or gas companies, how taxed.

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.

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

Sec. 18. When the clerk of a corporation holding property liable to be taxed, fails to comply with section thirty, of chapter forty-six, whether the corporation was chartered before or since the separation of Maine from Massachusetts, such property for the

Clerks failing to make returns, property deemed corporate.

- purposes of taxation, shall be deemed corporate property, liable to be taxed to the corporation, although its stock has been divided into shares and distributed among any number of stockholders.
- Such property, how taxable. Sec. 19. Such property, both real and personal, is taxable for state, county, city, town, school district, and parochial taxes, to be assessed and collected in the same manner and with the same effect as upon similar taxable property owned by individuals. If the corporation has the right to receive tolls, such right or franchise may be taken and sold on warrant of distress for payment of such taxes, as such property is taken and sold on execution.
- when franchise may be sold on warrant of distress.
- Blood animals. Sec. 20. Blood animals, brought into the state and kept for improvement of the breed, shall not be taxed at a higher rate than stock of the same quality and kind bred in the state.
- Stock of companies invested, how to be taxed. Sec. 21. When an insurance or other incorporated company is required by law to invest its capital stock or any part thereof in the stock of a bank, or other corporation in the state, for the security of the public, such investments shall not be liable to taxation except to the stockholders of the company so investing as making a part of the value of their shares in the capital stock of said company.
- Stock of insurance companies, when exempt from taxation. 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.
- Mortgaged personal property. Sec. 23. When personal property is mortgaged or pledged, it shall for purposes of taxation, be deemed the property of the party who has it in possession, and it may be distrained for the tax thereon. Money or personal property, loaned or passed into the hands or possession of another, by any person residing in the
- distress.

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.

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 judgement 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. Real estate of deceased, how taxed.

Sec. 25. Partners in business, whether residing in the same or different towns, may be jointly taxed, under their partnership name, in the town where their business is carried on, for all personal property enumerated in paragraph one of section fourteen, employed in such business; and if they have places of business in two or more towns, they shall be taxed in each town for the portion of property employed therein; except that if any portion of such property is placed, deposited or situated in a town other than where their place of business is, under the circumstances specified in said paragraph, they shall be taxed —exception. Personal estate of partners, how to be taxed.

therefor in such other town; and in such cases they shall be jointly and severally liable for such tax.

Lands may be assessed to owners or tenants.

—part owners, may be taxed and pay separately.

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.

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

—tenant in common, shall be considered owner.

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.

Property of manufacturing, mining and smelting corporations, how and where taxed.

—lien for collection.

—shares.

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.

Real estate of banks, where to be taxed.

Sec. 29. All real property in the state owned by any bank incorporated by this state, or by any national bank or banking association, shall be taxed in the place where the property is situated, to said bank or banking association, for state, county and municipal

taxes, according to its value, like other real estate; but the stock of such banks shall be taxed to the owners thereof where they reside, if known to be residents of the state; but taxation of shares in such banks shall not be at a greater rate than is assessed upon other moneyed capital in the hands of citizens.

*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.

Sec. 31. The cashier or other officer of each bank or other corporation, except a manufacturing corporation, shall exhibit on demand, to the assessors of any town all the books of such bank or other corporation that contain any record of the stock of such bank or other corporation or any dividend, declared or paid thereon, and if requested, shall deliver to them a true

—bank stock
where taxed.

Taxation of
bank stock
owned out of
the state.

Cashiers, are
required to
exhibit books

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

—to deliver certified copy of record of dividend.

—if he refuses bank to be doomed.

—cashier also liable.

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

Collectors of taxes shall give notice.

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

—tax charged on offset.

—stock may be sold.

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.

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.

*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. 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-

* As amended by chapter 252, laws of 1897.

eight and one hundred and thirty-nine. For the purpose of collecting taxes on bank stock, collectors may act in any town.' —powers of collectors, extended.

Sec. 34. Any town treasurer, or his successor in office may maintain an action on the case against any bank, and recover therein the tax assessed if unpaid, and the lawful charges upon any share thereof, if any dividend thereon has been paid after such tax was assessed; but judgment shall not be rendered in such action for a larger sum in damages than the dividend thus paid, and all such taxes and charges may be recovered in one suit, if said treasurer so elects. Actions may be maintained by treasurers of towns and cities.

Sec. 35. When any assessors, after completing the assessment of a tax, discover that they have by mistake omitted any polls or estate liable to be assessed, they may, during their term of office, by a supplement to the invoice and valuation, and the list of assessments, assess such polls and estate their proportion of such tax according to the principles on which the assessment was made, certifying that they were omitted by mistake. Such supplemental assessments shall be committed to the collector with a certificate under the hands of the assessors, stating that they were omitted by mistake, and that the powers in their previous warrant, naming the date of it, are extended thereto; and the collector has the same power, and is under the same obligations to collect them, as if they had been contained in the original list; and all assessments shall be valid, notwithstanding that by such supplement the whole amount exceeds the sum to be assessed by more than five per cent., or alters the proportion of tax allowed by law to be assessed on the polls. Supplementary assessments, may be made to correct mistakes.

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, Treasurer of state, shall issue warrants for state tax.

—tax for each year, shall be separately ordered.

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.

What state treasurer's warrant shall require.

*Sec. 37. The treasurer, in his warrant, shall require said officers to make a fair list of their assessments, setting forth in distinct columns against each person's name, how much he is assessed for polls, how much for real estate, and how much for personal estate, distinguishing any sum assessed to such person as guardian, or for any estate in his possession as executor, administrator, or trustees; to insert in such list the number of acres of land assessed to each non-resident proprietor, and the value at which they have estimated them; to commit such list, when completed and signed by a majority of them, to the collector or constables of such town or other place, with their warrants in due form requiring them to collect and pay the same to the treasurer of such town or other place, at such times as the legislature, in the act of authorizing such tax, directed them to be paid; and to return a certificate of the names of such officers and the amount so committed to each, two months at least before the time at which they are required to pay in such tax.

Rules for assessment of taxes.

—poll tax not to exceed three dollars.

—highway taxes.

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

* As amended by chapter 136, laws of 1891.

PERSONAL LIABILITY OF ASSESSORS.

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

Assessors, are responsible for personal faithfulness only.

STATE TAXATION OF RAILROAD, TELEGRAPH, TELEPHONE, EXPRESS AND FOREIGN INSURANCE COMPANIES, AND SAVINGS BANKS.

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

Annual returns of railroad companies.

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

*Sec. 41. Every corporation, person or association, operating any railroad in the state under lease or otherwise, shall pay to the treasurer of state, for the use of the state, an annual excise tax, for the privilege of exercising its franchises and the franchises of its leased roads in the state, which, with the tax provided for in section four, is in place of all taxes upon such railroad, its property and stock. There shall be apportioned and paid by the state from the taxes received under this and the six following sections, to the several cities and towns in which, on the first day of April in each year, is held railroad stock of either

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

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

* As amended by chapter 75, laws of 1887.

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.

Amount of tax on railroad how ascertained,

*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-half of one per cent. of the gross transportation receipts; when the average receipts per mile exceed fifteen hundred dollars and do not exceed two thousand dollars, the tax shall be equal to three-quarters 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 five hundred dollars of average gross receipts per mile or fractional part thereof, provided that the rate shall in no event exceed four 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:

—proviso.

—railroads partly outside of the state, how tax is ascertained.

*Section 42 as amended by chapter 145, laws of 1901.

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.'

*Sec. 43. The governor and council, on or before the first day of each April, shall determine the amount of such tax, and report the same to the treasurer of state, who shall forthwith give notice thereof to the corporation, person or association, upon which the tax is levied.

Tax, how fixed.

—notice to companies.

Sec. 44. Said tax shall be payable, one-half on the first day of July next after the levy is made, and the other half on the first day of October following. If any party fails to pay the tax, as herein before required, the treasurer of state may proceed to collect the same, with interest, at the rate of ten per cent. a year, by action of debt, in the name of the state. Said tax shall be a lien on the railroad operated, and take precedence of all other liens and incumbrances.

Tax, payable in July and October.

—treasurer, shall enforce collection.

—tax, to be a lien and take precedence.

Sec. 45. Any corporation, person or association aggrieved by the action of the governor and council in determining the tax, through error or mistake in calculating the same, may apply for abatement of any such excessive tax within the year for which such tax is assessed, and if, upon re-hearing and re-examination, the tax appears to be excessive through such error or 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

Aggrieved parties may apply for abatement to governor and council.

*By section 6, of chapter 103, laws of 1891, the state assessors are required to do and perform all the acts and duties heretofore performed by the governor and council relating to taxation of railroad corporations, and all corporations, company or persons doing telegraph, telephone or express business within the state, and assess all taxes upon corporate franchises.

paid from any money in the treasury not otherwise appropriated.

Further re-
turns, may be
required by
railroad com-
missioners.

—railroad
commission-
ers, shall have
access to
books of rail-
road com-
panies.

—penalty, for
refusing to
make returns,
or for making
false ones.

Taxation of
street rail-
road corpora-
tions.

Companies
and persons
doing express
business shall
apply an-
nually for
license and
shall pay tax.

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 three-twentieths of one per cent on the gross transportation receipts; and for each thousand dollars additional gross receipts per mile, or fractional part thereof, the rate shall be increased three-twentieths of one per cent.'

Sections 48 to 54, inclusive, repealed by chapter 201, laws of 1901.

†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

* Section 47 as amended by chapter 156, laws of 1901.

† Section 55 as amended by chapter 147, laws of 1901.

every such corporation, company or person shall annually pay to the treasurer of state two per cent of the gross receipts of said business for the year ending on the first day of April preceding. Said two per cent shall be on all 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.'

†'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 September following.'

Shall make annual return to state assessors.

—assessors shall assess the tax.

*'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.'

State tax is in place of local taxation.

*'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.'

Penalty for neglect to make return.

† Section 56 as amended by chapter 109, laws of 1899.

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

Foreign insurance companies shall pay tax on premiums.

*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.

Amount of tax, how determined.

*Sec. 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.

—how computed.

Such companies shall make return.

*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. The treasurer shall notify the several companies of the

—tax, how to be assessed.

—companies shall be notified of

* As amended by chapter 274, laws of 1897.

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.’

assessments and be suspended for non-payment.

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.

Neglecting to make return, how to be assessed.

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

—penalty.

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.

Ratio of tax on certain foreign insurance companies.

—return and assessment of tax.

—right to do business suspended in certain cases.

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

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

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

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

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

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.

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.

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.

TAXES ON LANDS IN PLACES NOT INCORPORATED.

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

—lists shall be made by state assessors.

*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.'

* As amended by chapter 56, laws of 1895.

*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.

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.

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.

Lists of assessments, shall be certified and advertised annually.

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

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

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

* 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.

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

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.

—notice, shall be published in some county paper.

Surplus, shall be paid to owners.

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.

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

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

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.

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.

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

—costs, apportioned.

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.

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

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.

Owner may pay taxes to county treasurer

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

Assessments, on lands for opening roads in unincorporated places.

—lien, created.

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

—appeal to
S. J. Court.

—proceed-
ings.

—agents, to
be appointed
to superin-
tend building
of roads.

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.

Owners may
discharge
their assess-
ments by
building
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.

Commission-
ers, annually
to inspect
county roads
in unincor-
porated places.

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,

—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.

—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.

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.

Land owners, may discharge their assessment by repairing road.

*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 suc-

Proceedings, if owner fails to discharge his assessments.

* As amended by chapter 80, laws of 1887.

cessively, 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.

**Prima facie
proof of title
by purchaser
at such sale.**

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

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.

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

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.

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.

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,

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

or of the county, to the lands sold, subject to the conditions of sale, and no more.

Partowner,
may redeem
his share.

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.

ASSESSMENT OF TAXES IN INCORPORATED PLACES.

Treasurer
of state, to
send war-
rants to
sheriffs for
assessment
on towns of
state tax.

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.

County com-
missioners,
to make an-
nual esti-
mates for
county taxes.

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.

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

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.

*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.

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

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.

Not legal unless raised at legal meeting.

Sec. 92. Before making an assessment, the assessors shall give seasonable notice in writing to the inhabitants, by posting notifications in some public place in the town, or shall notify them, in such other way as the town at its annual meeting directs, to make and bring in to them true and perfect lists of their polls and all their estates real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year.

Assessors, to give notice to bring in lists of taxable property.

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.

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

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

Persons may be required to swear to lists.

* As amended by chapter 131, laws of 1895.

-refusal bars
appeal.

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.

Abatements,
may be made
within two
years.

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.

Appeal to
county com-
missioners.

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.

-proceedings
thereon.

Assessments,
how made.

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.

-lists, to
whom com-
mitted.

State and
county taxes,
to be added.

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.

Overlay, not
to exceed five
per cent.

Sec. 99. They may assess on the polls and estates such sum above the sum committed to them to assess,

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

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 assessor's 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.

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

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.

Certificate to be sent to county treasurer.

-and to treasurer of state.

-who shall issue warrants.

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

Selectmen, to assessors, in certain events.

-per diem, \$1.50.

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.

Penalty, for neglect to choose.

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,

When no assessors, county commissioners, may appoint.

-proceedings
thereon.

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.

Such assessors, to obey warrants.

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.

Penalty for neglect to make assessments of state tax.

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 assess county 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.

Assessors, may be arrested.

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.

-other assessors may be appointed.

Towns, neglecting for five months to assess treasurer to issue warrant to

Sec. 109. If the inhabitants of a town of which a state tax is required, neglect for five months, after having received the state treasurer's warrant for assessing it, to choose assessors to assess it, and cause

the assessment thereof to be certified to such treasurer for the time being, he shall issue his warrant, under his hand, to the sheriff of the same county, who shall proceed to levy such sums on the real and personal property of any inhabitants of such town, observing the regulations provided for satisfying warrants against deficient collectors, as hereinafter prescribed. But if the assessors thereof, within sixty days from the receipt of a 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.

sheriff to collect.

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.

For like neglect county treasurer to issue warrant.

*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.

Warrants, to be issued to collect of inhabitants, if not collected of assessors.

Sec. 112. Any assessor, chosen and notified to take the oath of office, unreasonably refusing to be

Penalty on assessors, for refusing to be sworn.

* As amended by chapter 136, laws of 1891.

-vacancy,
how filled.

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.

ASSESSMENT OF TAXES IN PLANTATIONS.

Plantations
taxed, in-
vested with
power of
towns for
such purpose.

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.

And subject
to same
penalties.

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.

Officers, to
be sworn.

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.

When a tax is
laid on a place
not incorpo-
rated, county
commission-
ers may cause
it to be organ-
ized as a
plantation.

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.

Assessors,
to make lists
of polls, etc.

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.

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

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

COLLECTION OF TAXES IN INCORPORATED PLACES.

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

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. Not to exceed one per cent a month.

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

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 ofeighteen 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 theday ofeighteen hundred and, we have assessed the polls and estates of theof, the sum ofdollars andcents, and have committed lists thereof to theof 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 theday of, next ensuing.

In witness whereof, we have hereunto set our hands at thisday 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 com-

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

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

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

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. Town collectors, compensation and appointment of in certain cases.

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. Fees and travel of collector.

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. Collector, to receive a warrant.

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. To give approved bond.

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

receipt on demand.

-penalty.

If collector dies, assessors to appoint one.

Plantations, may choose collectors.

Collectors to distrain, if taxes are not paid.

-notice of sale.

Overplus.

After twelve days' notice may im- prison.

May before, if about to abscond.

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

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.

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

Sec. 132. If a person refuses to pay any part of the tax assessed against him in accordance with this chapter, the person whose duty it is to collect the same, may distrain him by any of his goods and chattels not exempt, for the whole or any part of his tax, and may keep such distress for four days at the expense of the owner, and if he does not pay his tax within that time, the distress shall be openly sold at vendue by the officer for its payment. Notice of such sale shall be posted in some public place in the town, at least forty-eight hours before the expiration of said four days.

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.

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.

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.

Sec. 136. When a tax is made payable by instalments, and any person, who was an inhabitant of the town at the time of making such tax, and assessed therein, is about to remove therefrom before the time fixed for any payment, the collector or constable may demand and levy the whole tax, though the time for collecting any instalment has not arrived; and in default of payment he may distrain for it, or take the course provided in section one hundred and thirty-four.

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

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

Former collectors, to complete collections.

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

Collectors, may distrain shares in a 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.

Duties of officers of the corporation.

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.

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

*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

Collector or administrator may sue for taxes.

* As amended by chapter 350, laws of 1885.

- town magistrate, may try case. 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.
- 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. 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.
- person, paying illegal tax, may recover of town. Collections, how made, of non-residents of improved lands. 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
- may be sued after two months' notice. 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.

Sec. 145. Any collector impeded in collecting taxes, in the execution of his office, may require proper persons to assist him in any town where it is necessary, and any person refusing when so required, shall, on complaint, pay not exceeding six dollars at the discretion of the justice before whom the conviction is had, if it appears that such aid was necessary; and on default of payment, the justice may commit him to jail for forty-eight hours.

Collectors, may demand aid.

-penalty for refusing.

Sec. 146. Every collector of taxes shall once in two months at least exhibit to the municipal officers, or where there are none, to the assessors of his town, a just and true account of all moneys received on taxes committed to him, and produce the treasurer's receipts for money by him paid; and for neglect, he forfeits to the town two and a half per cent. on the sums committed to him to collect.

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

-penalty for neglect.

Sec. 147. When a collector having taxes committed to him to collect, has removed; or in the judgment of the municipal officers, assessors, or treasurer of a town, 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.

Collectors, removed or removing, may be required to give up tax bills and settle.

-new warrant to new collector.

Sec. 148. If such collector or constable refuses to deliver the bills of assessment, and to pay all moneys

Penalty, for refusing to

deliver tax bills.

in his hands collected by him, when duly demanded, he forfeits two hundred dollars to the town or parish, as the case may be, and is liable to pay what remains due on said bills of assessment.

Collector, becoming incapable, another may be appointed.

Sec. 149. When a constable or collector of taxes dies, becomes insane, has a guardian, or by bodily infirmities is incapable of doing the duties of his office before completing the collection, the assessors may appoint some suitable person a collector to perfect such collection, and may grant him a warrant for the purpose; and he shall have the same power as the disqualified collector or constable; but no person shall be so appointed without his consent; and in these cases, the assessors may demand and receive the tax bills of any person in possession thereof, and deliver them to the new collector.

Sums, by him overpaid, to be restored.

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

Treasurer of state, may issue his warrant against delinquent collectors.

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.

-unsatisfied warrants may be renewed.

Warrants not satisfied may be renewed for the amount unpaid, and shall be of like validity and executed in like manner.

Sec. 152. When the time for collecting a state tax has expired, and it is unpaid, the treasurer of state shall, at the request of the municipal officers of any town, issue his execution against the collector thereof.

Shall issue execution at request of municipal officers.

Sec. 153. If a collector of any town fails to pay the county tax for forty days after the time fixed therefor, the county treasurer shall issue his warrant against him in due form of law, returnable in three months from its date, directed to the sheriff or his deputy, requiring him to collect the tax, with six per cent. interest thereon from the time it was payable, fifty cents for the warrant, and his own legal fees.

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

Sec. 154. If a deficient constable or collector has no estate which can be distrained, and his person cannot be found within three months after a warrant of distress issues from the treasurer of state, or, if being committed to jail, he does not within three months satisfy it, his town shall, within three months more, pay to the state the sums due from him.

Town, to pay when its collector fails.

Sec. 155. The assessors having written notice from such treasurer of the failure of their constable or collector, shall forthwith, without any further warrant, assess the sum so due upon the inhabitants of their town as the sum so committed was assessed, and 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.

Assessors, to make a new assessment.

-otherwise, warrant to issue against them.

-if not paid within three months, warrant to be issued against inhabitants.

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.

Collector, responsible to town for all damages.

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

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.

Treasurer, to issue his warrants against delinquent collectors.

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.

-form of warrant.

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

Greeting.

Whereas C. D., of.....aforesaid, (addition) on the.....day of.....,18....,being a..... of taxes granted and agreed on by the..... aforesaid, had a list of assessments duly made by the assessors of the.....aforesaid, amounting to the sum of \$.....,committed to him with a warrant under their hands, directing and empowering him to collect the several sums in said assessment mentioned, and pay the same to the treasurer of the.....aforesaid by the.....day of....., 18....but the said C. D. has been remiss in his duty by law required, and has neglected to collect the several sums aforesaid, and pay them to the treasurer of the.....aforesaid; and there still remains due thereof the sum of \$....., and the said C. D. still neglects to pay it: You are hereby, in the name of the State, required forthwith to levy the

aforesaid sum of \$., by distress and sale of the estate, real or personal, of said C. D., and pay the same to the treasurer of said., returning the overplus, if any, to said C. D. And for want of such estate, to take the body of said C. D. and him commit to the jail in the county aforesaid, there to remain until he has paid the said sum of \$. with forty cents for this warrant, together with your fees, or he is otherwise discharged therefrom by order of law; and make return of this warrant to myself, or my successor, as treasurer of said., within ninety days from this time, with your doings therein.

Given under my hand, this.day of., in the year eighteen hundred and., Treasurer of.”

*Sec. 159. On each execution or warrant of distress issued by the treasurer of state, or by the treasurer of a county, town or parish, against a constable or collector, or against the inhabitants of a town, and delivered to a sheriff or his deputy, he shall make returns of his doings to such treasurer, within a reasonable time after the return day therein mentioned, with the money, if any, that he has received by virtue thereof; and if he neglects to comply with any direction of such warrant or execution, he shall pay the 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.

Sheriff's duty respecting such warrants.

-treasurer, may issue an alias warrant.

Sec. 160. When a sheriff or deputy is deficient as aforesaid, such treasurers may direct warrants to a coroner of the county, requiring him to distrain therefor upon the delinquent's real or personal estate; and the coroner shall execute such warrants as a sheriff does on deficient constables and collectors.

Warrants, to be issued to coroner, sheriff is delinquent.

* As amended by chapter 136, laws of 1891.

Property dis-
trained, to be
sold as on
execution.

*Sec. 161. Any officer selling personal property, distrained under a warrant from such treasurers against a sheriff, constable or collector, or against the inhabitants of a town, shall proceed as in the sale of such property on execution.

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

*Sec. 162. When a warrant of distress from such treasurers is levied on the real estate of a deficient constable, collector, sheriff, or deputy sheriff, or against the inhabitants of a town, for the purpose of sale, fourteen days' notice of the sale, and time and place shall be given, by posting advertisements in two or more public places in the town or place where the estate lies, and in two adjoining towns.

Proceedings
at sale.

Sec. 163. At that time and place, the officer having such warrant shall sell, at public vendue, so much of such estate, in common and undivided with the residue, if any, as is necessary to satisfy the sum named in the warrant, with all legal charges; and execute to the purchaser a sufficient deed thereof, which shall be as effectual as if executed by the deficient owner.

-deed, made
to convey
title.

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

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.

-has privi-
leges of com-
mon debtor.

Assessors,
may demand
copy of as-
sessment of
collector, and
adjust
amount.

Sec. 165. When any constable or collector of taxes is taken on execution under this chapter, the assessors may demand of him a true copy of the assessments, which he received of them and then has in his hands unsettled, with the evidence of all payments made thereon; and if he complies with this demand, he shall receive such credit as the assessors, on inspection of the assessment, adjudge him entitled to, and account for the balance; but if he refuses, he shall

* As amended by chapter 136, laws of 1891.

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.

Sec. 166. The same town or parish may, at any time, proceed to the choice of another collector, to complete the collection of the assessments, who shall be sworn and give the security required of the first collector; and the assessors shall deliver to him the uncollected assessments, with a proper warrant for their collection, and he shall proceed as before prescribed.

Towns, may choose another collector.

Sec. 167. When the tax of any person named in said assessment does not thereby appear to have been paid, but such person declares that it was paid to the former collector, the new collector shall not distrain or commit him, without a vote of such town or parish first certified to him by its clerk.

When a person claims to have paid tax, proceedings.

Sec. 168. When a town neglects to choose any constable or collector to collect a state or county tax, the sheriff of the county shall collect it, on receiving an assessment thereof, with a warrant under the hands of the assessors of such town, duly chosen, or appointed by the county commissioners, as the case may be.

Sheriff, to collect, when no collector is chosen.

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

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

Sec. 170. The sheriff or his deputy, on receiving such assessment and warrant for collection as is mentioned in the two preceding sections, shall forthwith post in some public place in the town or plantation assessed, an attested copy of such assessment and warrant, and shall make no distress for any of such

Sheriff, how to proceed to collect.

taxes until after thirty days therefrom; and any person paying his tax to such sheriff within that time, shall pay five per cent. over and above his tax for sheriff's fees, and no more; but those who do not pay within that time shall be distrained or arrested by such officer, as by collectors; and the sheriff may require aid for the purpose, and the same fees shall be paid for travel and service of the sheriff, as in other cases of distress.

-his fees..

Proceedings when body is taken.

-rights and privileges of party arrested.

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

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

Fees for commitment.

Municipal officers, may direct suit for

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.

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.

Sec. 173. When a person imprisoned for not paying his tax, is discharged, the officer committing him shall not be discharged from such tax without a vote of the town, unless he imprisoned him within one year after the taxes were committed to him to collect.

Sec. 174. For commitments for non-payment of taxes, the officer shall have the same fees as for levying executions, but his travel shall be computed only from his dwelling-house to the place of commitment.

*Sec. 175. In addition to the other provisions for the collection of taxes legally assessed, the mayor and

* As amended by chapter 350, laws of 1885.

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.

taxes to be commenced against any delinquent.

-proviso.

DUTIES OF TOWN TREASURERS, WHEN APPOINTED COLLECTORS OF TAXES.

Sec. 176. The inhabitants of a town may in March annually appoint their treasurer a collector of taxes; and he may then appoint under him such number of assistants as are necessary, who shall give bond for the faithful discharge of their duties in such sum and with such sureties, as the municipal officers approve; and he shall have such powers as are vested in collectors chosen for that purpose.

Towns, may appoint treasurer, collector; his assistants to give bond.

Sec. 177. At any meeting, when it votes to raise a tax, a town may agree on the abatement to be made to those who voluntarily pay their taxes to the collector or treasurer at certain periods, and the times within which they are so entitled; and a notification of such votes, and the time when such taxes must be paid to obtain the abatement, shall be posted by the treasurer in one or more public places in his town, within seven days after such commitment; and all who so pay their taxes are entitled to such abatement; but no person shall receive an abatement of more than ten per cent. of his tax; and all taxes not so paid shall be collected by the collector or his deputy, under the other provisions of this chapter.

Abatement, for voluntary payment of taxes.

-notice shall be posted.

-abatement, not to exceed ten per cent of tax.

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 assessment with treasurer.

Treasurers' powers, continue until collection is completed.

Sec. 179. All the powers granted in this chapter to treasurers, who are appointed collectors of taxes, are extended until the collection of any tax committed to them has been completed, notwithstanding the year for which they were appointed has elapsed.

Treasurer, to give bond.

Sec. 180. The municipal officers of towns shall require the treasurer thereof to give bond, with sufficient sureties, for faithful performance of the duties of his office, and if he neglects or refuses, it shall be deemed a refusal to accept the office, and the town shall proceed to a new choice, as in case of vacancy.

To render account once in three months.

Sec. 181. Every treasurer shall render an account of the finances of his town, and exhibit all books and accounts pertaining to his office, to the municipal officers thereof, or to any committee appointed by it to examine said accounts, when required; and such officers shall examine such treasurer's accounts as often as once in three months.

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

*Sec. 182. The collector of taxes of any town and the treasurer of any town who is also a collector, may issue his warrant to the sheriff of any county, or his deputy or to a constable of his town, directing him to distrain the person or property of any person delinquent in paying his taxes, after the expiration of the time fixed for payment by vote of the town, which warrant shall be of the same tenor as that prescribed to be issued by municipal officers or assessors to collectors, with the appropriate changes, returnable to the collector or treasurer issuing the same in thirty, sixty or ninety days.

-form of warrant.

-when returnable.

May distrain before tax is 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, before distraining.

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

*As amended by chapter 155, laws of 1893.

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 collectors.

SPECIAL PROVISIONS.

Sec. 185. The affidavit of any disinterested person as to posting notifications required for the sale of any land to be sold by the sheriff or his deputy, constable or collector, in the execution of his office, may be used in evidence in any trial to prove the fact of notice; if such affidavit, made on one of the original advertisements, or on a copy of it, is filed in the registry of the county or district where the land lies, within six months.

Affidavit of person posting notice of land sales, evidence.

Sec. 186. When the estate of an inhabitant of a town or parish, who is not an assessor thereof, is levied upon and taken as mentioned in section one hundred and eleven, he may maintain an action against such town or parish, and recover the full value of the estate so levied on, with interest at the rate of twenty per cent. from the time it was taken, with costs; and such value may be proved by any other legal evidence, as well as by the results of the sale under such levy.

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

-value not determined by sale.

Sec. 187. All warrants lawfully issued by a state or county treasurer, shall be made returnable in three months, and may be renewed for the collection of what appears due upon them when returned, including expenses incurred in attempting to collect them; and the power and duty of the sheriff shall be the same in executing such alias or pluries warrant, as if it were the original.

Warrants, returnable in three months and may be renewed.

-sheriff, may execute alias warrant.

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

COLLECTION OF TAXES IN INCORPORATED PLACES ON
REAL ESTATE OF RESIDENT OWNERS.Lien for
taxes.-sale of real
estate for
taxes.-notice, how
given.

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

* As amended by chapter 70, laws of 1895.

for the whole or a part of the territory, both the present and former name shall be stated, and that, if the taxes, interest and charges are not paid on or before such first Monday in December, so much of the estate as is sufficient to pay the amount due therefor with interest and charges, will be sold without further notice, at public auction, on said first Monday in December, at nine o'clock in the forenoon, at the office of the collector of taxes, in cities, and at the place where the last preceding annual town meeting was held, in towns. The date of the commitment shall be stated in the advertisement. In all cases, said collector shall lodge with the town clerk a copy of each such notice, with his certificate thereon that he has given notice of the intended sale as required by law. Such copy and certificate shall be recorded by said clerk and the record so made shall be open to the inspection of all persons interested. The clerk shall furnish to any person desiring it an attested copy of such record, on receiving payment or tender of payment of a reasonable sum therefor; but notices of sales of real estate within any village corporation for unpaid taxes of said corporation may be given by notices thereof, posted in the same manner, and at the same places as warrants for corporation meetings, and by publication, as aforesaid. No irregularity, informality or omission in giving the notices required by this act, or in lodging copy of any of the same with the town clerk, as herein required, shall render such sale invalid, but such sale shall be deemed to be legal and valid, if made at the time and place herein provided, and in other respects according to law, except as to the matter of notice. For any irregularity, informality or omission in giving notice as required by this act, and in lodging copy of the same with the town clerk, the collector shall be liable to any person injured thereby.'

Copy of
notice to be
recorded

-clerk to
furnish at-
tested copy
of record.

*Sec. 194. After the land is so advertised, and at least ten days before the day of sale, the collector

Owners or
occupant to
have written

* A³ amended by chapter 240, laws of 1897.

notice of time
and place of
sale.

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.'

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

*Sec. 195. When no person appears to discharge the taxes duly assessed on any such real estate of resident or non-resident owners, with costs of advertising, on or before the time of sale, the collector shall proceed to sell at public auction, to the highest bidder, so much of such real estate or interest as is necessary to pay the tax due, with three dollars for advertising and selling it, the sum paid to the printer, 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 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

-costs how
divided.

* As amended by chapter 240, laws of 1897.

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.'

*'Sec. 196. When real estate is so sold for taxes the collector shall, within thirty 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 the lands of resident owners, and one year from the day of sale in the case of lands of non-resident owners, if the owner does not within such time redeem his estate from the sale, by payment of the taxes, and all charges, and interest on the whole at the rate of twenty per cent. from the day of sale to the time of redemption, and costs as above provided, with sixty-seven cents for the deed and certificate of acknowledgment. If the deed of land of a non-resident owner is recorded within thirteen months after the day of sale, no intervening attachment or conveyance shall affect the title. If so redeemed, the treasurer shall give the owner a certificate thereof, cancel the deed, and pay to the grantee, on demand, the amount so received for him. If not so paid, he shall deliver to the grantee his deed, on payment of the fees, as aforesaid, for the deed and acknowledgment, and thirty cents more for receiving and paying out the proceeds of the sale. For the fidelity of the treasurer in discharging the duties herein required, the town is responsible, and has a remedy on his bond in case of default.'

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

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

-non-residents in one year.

-real estate may be redeemed.

-when grantee shall receive deed.

* Sec. 196, as amended by chapter 76, laws of 1899.

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

*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:

-form of
collector's
return.

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 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;

* As amended by chapter 240, laws of 1897.

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.....'

*Sec. 198. Any person to whom the right by law belongs, may, at any time within two years from the day of sale, redeem any real estate or interest of resident proprietors sold for taxes, on paying into the town treasury for the purchaser, the full amount so certified to be due, both taxes and costs, including the sum allowed for the deeds, with interest on the whole at the rate of twenty per cent. a year from the date of the sale, which shall be received and held by said treasurer as the 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

Resident proprietors may redeem within two years.

-money to be received by treasurer, as property of purchaser.

* As amended by chapter 70, laws of 1895.

-town liable therefor.

of said treasurer. And in default of payment by either, the town or plantation shall pay the same with costs and interest as aforesaid.'

Deed, to be delivered to purchaser, if not re-deemed.

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.

-penalty, if treasurer refuses to deliver deed.

No sale after two years.

*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.'

-proviso.

Record of notice, to be conclusive evidence of it.

Sec. 201. The copy of the notice of sale and the certificates thereon, deposited with the town clerk, as required in section one hundred and ninety-three, or if they are lost or destroyed, an attested transcript of the town clerk's record thereof; shall be conclusive evidence that such notice was given as is required by this chapter in the trial of all issues, in which the collector who made the sale is not personally interested.

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.

* As amended by chapter 70, laws of 1895.

ADDITIONAL PROVISIONS.

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.

Estate may be bid off for town.

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.

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

*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 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.'

Validity of sale of real estate for taxes.

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

-when other party may have judgment.

-what shall be taken as evidence of facts alleged.

* As amended by chapter 268, laws of 1897.

CHAPTER 329—LAWS OF 1885.

AN ACT PROVIDING FOR THE TAXATION OF LIFE INSURANCE COMPANIES.

Life insurance companies, shall be taxed.

-on real estate.

-premiums.

-surplus.

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

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

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.

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.

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.

Sec. 1. In all suits to collect a tax on real estate, if it appears that at the date of the list on which such tax was made the record title to the real estate listed was in the defendant, he shall not deny his title thereto; provided, however, if any owner of real estate who has conveyed the same shall forthwith file a copy of the description as given in his deed, with the date thereof and the name and residence of his grantee, in the registry of deeds where such deed should be recorded, he shall be free from any liability under this act. When such suits are commenced within eighteen months from the date of the list, after such notice to the owners as the court shall order, the judgment recovered against the defendant therein shall be a lien on the land relating back to the date of the list and continuing for thirty days after rendition of judgment, to be enforced on execution in any of the methods now provided by law.

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

-proviso.

-when judgment shall be lien on land.

Sec. 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.

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 state 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

How county taxes shall be collected.

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. " " 122, " " " "

Warrants to the treasurer of cities, towns and plantations, shall be issued on or before first day of September annually.

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, shall be issued to sheriff to collect taxes of delinquent towns.

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 by county treasurer, for collection of county taxes.

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 inhabi-

tants of the town. And the sheriff or his deputy shall execute such warrants, observing all the provisions mentioned in section one hundred and nine of chapter six of the revised statutes. -if tax is not paid within forty days, warrant shall be issued to sheriff to collect it.

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

Sec. 10. " " 161, " " "

Sec. 11. " " 162, " " "

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. Inconsistent acts repealed.

CHAPTER 258—LAWS OF 1893.

AN ACT RELATING TO THE TAXATION OF SAVINGS BANKS.

*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 deter-

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

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

* As amended by chapter 130, laws of 1895.

mine the market values of the investments aforesaid and transmit the same with such values so determined, to the state assessors for the assessment required by section two.'

State assessors shall determine values of the several franchises.

-rule for determining values.

-rate of taxation.

-when tax shall be assessed.

*'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.'

* As amended by chapter 130, laws of 1895.

*Sec. 3. All taxes so assessed shall be paid semi-annually within ten days after the fifteenth days of June and December. One-half of the sum so paid shall be appropriated for schools, in the manner provided for tax on banks of circulation in section one hundred and seventeen of chapter eleven of the revised statutes, and one-half to the state.' When taxes shall be paid

*Sec. 4. Sections sixty-four and sixty-five of chapter six of the revised statutes, are hereby repealed. Sections 64 and 65, ch. 6, R. S., repealed.

Sec. 5. This act shall take effect when approved.
Approved March 27, 1893.

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.

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: Warrant, for collection of taxes.

ss. A. B., constable, or collector of the town of . . . -town.
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 of next. And if any person refuses or neglects to pay the sum which

* As amended by chapter 130, laws of 1895.

he is assessed in said list, you will distrain his goods or chattels, to the value thereof. And in making such distress, and for want of goods and chattels, whereon to make distress, except such as are exempt by the provisions of section one hundred and twenty-two of chapter six of the revised statutes, you will in all matters proceed as prescribed in section one hundred and twenty-two of chapter six, revised statutes as fully as if it were herein set forth.

Given under our hands, by virtue of the law in such cases provided, this . . . day of . . . in the year of our Lord eighteen hundred and

Assessors.

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

Approved March 28, 1893.

CHAPTER 274—LAWS OF 1893.

AN ACT FOR THE TAXATION OF THE LOAN AND BUILDING ASSOCIATIONS.

- Association, required to make semi-annual returns.
- when made.
- penalty for making false returns.
- taxation of.
- Taxes how assessed.
- Sec. 1. Every loan and building association doing business in this state shall semi-annually on the last Saturdays of April and October, make a return signed and sworn to by its secretary of its monthly capital dues paid in by its shareholders during the six months preceding each of said days, exclusive of withdrawals, fines, interests and premiums. Said return shall be made to the treasurer of state on or before the second Mondays of May and November, and for willfully making a false return, the secretary forfeits not less than five hundred nor more than five thousand dollars. The treasurer of such association shall pay to the treasurer of state a tax on account of such dues, of one-fourth of one per cent. a year on the amount so returned.
- 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.

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

Capital dues,
exempt from
taxation.

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

Approved March 28, 1893.

CHAPTER 287—LAWS OF 1893.

AN ACT FOR THE BETTER PROTECTION OF SHEEP.

*'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.'

Inventories
shall include
lists of all
dogs.

-return shall
be made to
state treas-
urer.

-penalty, if
town fails to
make return

*'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

Dogs shall be
annually
registered
and licensed.

*Sec. 2, as amended by chapter 33, laws of 1899.

pay to said clerk for a license the sum of one dollar and fifteen cents for each male dog and each female dog incapable of producing young, and three dollars and fifteen cents for each other female dog, and a person becoming the owner or keeper of a dog after the first day of April, not duly licensed, shall cause it to be registered, numbered, described and licensed as provided above. Every owner or keeper of dogs, kept for breeding purposes, may receive annually a special kennel license authorizing him to keep such dogs for said purpose. When the number of dogs so kept does not exceed ten, the fee for such license shall be ten dollars, when the number of dogs so kept exceeds ten, the fee for such license shall be twenty dollars, and no fee shall be required for the dogs of such owner or keeper under the age of six months. Dogs covered by the kennel license shall be excepted from the provisions of this section requiring registration, numbering or collaring.'

Clerk, shall issue license, receive fees and pay same into the town treasury, who shall pay it into state treasury

-record of licenses.

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.

Treasurers, shall keep account of all moneys received.

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.

Penalty for keeping dog contrary to

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. provisions of act.

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

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. -fees of officers.

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. -Return of warrant, and what it shall contain.

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 Penalty, if officer refuses or neglects duty.

and all damage done by dogs to sheep, lambs or other domestic animals proved to the satisfaction of the above officers, to have been committed in their city, town or plantation, shall be paid by said officers and any city, town or plantation paying such damages may maintain an action on the case against the owner or keeper of such dog or dogs, to recover such amount as may be adjudged to be the actual damage committed.

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

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

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

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

Joint owners of dogs liable jointly and severally.

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

When damage shall be paid by state treasurer.

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 planta-

tion paying such damage, the amount of damage so paid; provided, however, the amount paid by the state treasurer to reimburse said cities, towns and plantations, as aforesaid, shall in no case exceed the amount received from licenses aforesaid.

*Sec. 14. All 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.

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

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.

Inconsistent acts repealed.

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

CHAPTER 178—LAWS OF 1901.

AN ACT ADDITIONAL TO CHAPTER TWO HUNDRED AND EIGHTY-SEVEN, PUBLIC LAWS OF EIGHTEEN HUNDRED AND NINETY-THREE, FOR THE BETTER PROTECTION OF SHEEP.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:

Sec. 1. 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 wild animals he shall give information thereof to the mayor of the city, or to one of the municipal officers of the town or plantation where such damage was done within twenty-four hours after he has knowledge of the same, and thereupon said mayor

Damages to sheep, etc., by wild animals, how estimated.

* As amended by chapter 297, laws of 1897.

or municipal officers shall estimate the amount of such damage, and all such damage proved to the satisfaction of the above officers to have been committed by wild animals, and within the limit of their city, town or plantation, shall be paid by such officers out of the treasury of their city, town or plantation.

How cities and towns may be reimbursed.

Sec. 2. When any city, town or plantation shall have paid damages to the owners of sheep, lambs or other domestic animals under section one of this chapter, the mayor of such city, or the municipal officers of such town or plantation, shall make a statement of facts in the case, together with the amount of damage so paid, and shall transmit the same to the state treasurer, who shall reimburse such city, town or plantation to the amount of such damage from the general fund received by the state under section three, chapter two hundred and eighty-seven of the public laws of eighteen hundred and ninety-three.

Sec. 3. This act shall take effect when approved.

Approved March 13, 1901.

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.

-shall be a lien on property.

Sec. 1. The buildings, lands, and all other property, real and personal, including all reserve funds, accumulations and undivided profits of corporations organized for the purpose of buying, selling and leasing real estate, shall be taxed to the corporation or the persons having possession of such property, in the place where such land and other property are situated, and there shall be a lien for two years on such property for the payment of the such tax, and the same may be sold for payment thereof as in other cases; and shares of the capital stock of such corporations shall not be taxed to the owners thereof.

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

Approved March 29, 1893.

CHAPTER 293—LAWS OF 1893.

AN ACT RELATING TO THE TAXATION OF LOAN, TRUST
AND BANKING CORPORATIONS.

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 banking
corporations,
subject 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

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

-how en-
forced.

after said tax shall have been committed to him for collection, bring an action of debt in his own name for the collection of said tax in any court of competent jurisdiction against the person against whom said tax is assessed and the declaration in such action shall contain a statement of such tax, the description of the real estate contained in said notice and an allegation that a lien is claimed on such real estate to secure the payment of the tax. Said declaration shall be inserted in a writ of attachment and such real estate may be attached thereon and summons given to the defendant as in other writs of attachment against persons. The officer serving such writ shall, in his return describe the real estate which he has attached and cause an abstract of it to be filed with the register of deeds as is required in other cases where real estate is attached. When it shall appear that other persons besides the defendant in such action are interested in such real estate, the court shall cause them to be notified of the pendency of such action and allow them to become parties thereto. If it shall be determined in the trial of said action that such tax was assessed on said real estate and that there is a lien on said land for the payment of such tax, judgment to that effect shall be entered therein for such tax and costs of suit and execution may issue on said judgment upon which said real estate may be sold by such proceedings as are provided by law for sale of real estate on execution in suits where such real estate has been attached on original writs and with like effect. When such action shall be brought to collect a county tax it shall be brought in a county adjoining the one in which such land lies. In all other cases the action shall be brought in the county where the land lies. Any person interested in said real estate may redeem the same, at any time within one year after the sale of the same by the officer on such execution by paying the amount of such judgment and all costs on such execution with interest at the rate of ten per cent. per annum. This act shall not apply to taxes now assessed.

-real estate,
may be re-
deemed with-
in 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.

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

Approved March 29, 1893.

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 OF 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 wife or widow of a son or the husband of the daughter of a descendant, or any educational, charitable or benevolent institution in this state, shall be liable to a tax of four per cent. of its

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

*Chapter 146, laws of 1893, as amended by chapter 225, laws of 1901.

value, above the sum of five hundred dollars, for the use of the state, and all administrators, executors and trustees, and any such grantee under a conveyance made during the grantor's life shall be liable for all such taxes with lawful interest as hereinafter provided, until the same shall have been paid as hereinafter directed.'

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

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

* As amended by chapter 96, laws of 1895.

the date of the decrees determining the amount thereof; and if the same are not so paid, interest at the rate of nine per cent. shall be charged them and collected from the time said tax became due.

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

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 con-

Inventory copy thereof of any estate subject to tax, shall be fur-

* As amended by chapter 96, laws of 1895.

nished state assessors.

veniently separated, then a copy of such part of such inventory with the appraisal thereof, shall be sent by mail by the register or the judge of the court of probate in which such inventory is filed, to the state assessors within ten days after the same is filed. The fees for such copy shall be paid by the executor, administrator, or trustee, and allowed in his account.

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

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

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

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

How value of property shall be fixed

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

* As amended by chapter 96, laws of 1895.

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.

*'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 taxen.

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.

* As amended by chapter 124, laws of 1885.

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

How act shall be construed.

Act shall not apply to pending cases.

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

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

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

Approved February 9, 1893.

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.

† As amended by chapter 96, laws of 1895.

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 a 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.

Vendors shall take out state and local licenses.

Shall not affect right of municipal officers, to make regulations.

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

-shall not be transferable.

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

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 effect the right of any municipal officers to make such regulations relative to itinerant vendors as may be permissible under the general law or under their respective charters.

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

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

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

* As amended by chapter 97, laws of 1895.

the several towns relative to such licenses, shall be in convenient form, and open for public inspection.

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

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

-what application for local license shall specify.

*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

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.

complied with all other requirements of law to sell within the limits of said town, such goods, wares and merchandise as are described in his application, and for that purpose to carry in stock in said town, goods only of the kind or line specified in his application, and not to exceed in amount at any one time the valuation on which his local license fee for such town was computed, and to continue in force so long as such licensee shall in good faith continuously keep, offer and expose for sale the same kind or line of goods specified in his application, except that such license and authority shall in any event terminate and expire on the first day of April next following the date of application.

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 reasonable 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

* As amended by chapter 97, laws of 1895.

in this act are not to be construed as substitutes for payment of local 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 action of debt by writ of attachment or trustee process therefor in the name of such town or in his own name, but for the benefit of such town.

Town has lien on goods for license fees.

-collector may maintain action of debt, for fee.

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

-collector, police officers and constables, charged with the duty of enforcement.

Sec. 10. No itinerant vendor shall advertise, represent or hold forth any sale as an insurance, bankrupt, insolvent, assignee, trustee, testator, executor, administrator, receiver, wholesale or manufacturers, or closing out sale or as a sale of any goods damaged by smoke, 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

Vendors before advertising bankrupt sale, etc., shall state to secretary of state all facts relating to and for such sale.

* As amended by chapter 97, laws of 1895.

applying for the license, and the place from which said goods, wares and merchandise were last taken, and all details necessary to exactly locate and fully identify all goods, wares and merchandise to be so sold.

Penalty for making false statement.

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

When state licenses shall expire.

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

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

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

-shall hold special deposits 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

-to payment of fines and penalties incurred by licensee.

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 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.

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

-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,

Act shall not apply to commercial travellers, selling by

* As amended by chapter 97, laws of 1895.

† As amended by chapter 210, laws of 1897.

sample, or peddling from vehicles, steamer or vessel.

nor to bona fide sales of goods, wares and merchandise by sample for future delivery, or to hawkers on the streets or peddlers from vehicles, but shall apply to retail sales of goods, wares and merchandise made from a car, steamer or vessel.'

Inconsistent acts repealed.

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

Approved March 3, 1897.

CHAPTER 65—LAWS OF 1895.

AN ACT IN RELATION TO STATE TAXES ON ORGANIZED PLANTATIONS TAXED BY THE STATE AS WILD LANDS.

Warrants for state taxes shall be sent to county commissioners, in month of April.

†Sec. 1. Warrants for the state taxes on organized plantations taxed by the state as wild lands, shall be sent by the state treasurer to the county commissioners of the county in which such plantations are, in the month of April in each year.'

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

*Sec. 2. The county commissioners shall add the amount thereof to their assessment for county taxes and assess the same on the real and personal property in such plantation to the 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.'

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

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

*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

† As amended by chapter 97, laws of 1895.

* As amended by chapter 306, laws of 1897.

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.

Collector shall give bond.

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

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

-clerk of courts shall keep account of amounts received or unpaid.

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

Taxes shall be lien on property.

Sec. 7. The commissioners may order the county attorney to bring an action of debt in the supreme judicial court in the county where the land lies, in the name of the county, to collect such unpaid taxes with interest. The writ shall run against the person to whom the property was assessed and all persons unknown who have any interest therein. The county attorney shall file notice of lis pendens as provided by law in the proper registry of deeds and shall enter the writ in court. The court shall order notice to the defendants named therein and to all persons unknown, and in addition to the usual judgment against defendants, shall also render judgment in rem against the property assessed, to be enforced by sale

Action of debt may be brought for collection.

-how writ shall run.

-proceedings.

* As amended by chapter 306, laws of 1897.

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 redeemed.

Secs. 36, 37, 38, 39, 101, ch. 6, R. S., applicable. 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 assessment, 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. ^{-where deeds shall be deposited.}
 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.

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 196, 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 ladd.

When non-resident may commence suit.

-when claim shall be barred.

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

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 the public laws of eighteen hundred ninety-three, or of any action at law or in equity involving the validity

* Sections 197, 198 and 200, R. S., were further amended by chapter 240, laws of 1897.

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

of any sale of real estate for non-payment of taxes under section two hundred five of said chapter six of the revised statutes, if it shall appear that the tax in question was lawfully assessed, the court shall have power at its discretion to permit the collector to amend his record, return or deed in accordance with the fact, when circumstantial errors or defects appear therein, provided, that the rights of third parties are not injuriously affected thereby.

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

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.

Secs. 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 OF 1895.

AN ACT RELATING TO THE TAXATION OF VESSEL PROPERTY.

Sec. 1. All sailing vessels registered or enrolled under the laws of the United States or foreign governments, owned wholly or in part by inhabitants of this state, shall be taxed upon an appraised value of twenty dollars per ton gross tonnage for new vessels completed on or before the first day of April of each year. Vessels of one year old or more shall be reduced in value at the rate of one dollar per ton per

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

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

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.

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 of 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, in the same manner as attachable real estate may be sold under the provisions of section forty-two, chap-

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 be appointed to hear parties.

-fees.

ter 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.

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 himself or by his predecessors under such deed, paid the state and county taxes thereon, or on his acres or

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.

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 seizing 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 land, shall deposit amount of taxes and charges paid

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.

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 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 of lands sold for taxes; but any owner may redeem

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.

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.

CHAPTER 174--LAWS OF 1901.

AN ACT IMPOSING A FRANCHISE TAX UPON SLEEPING AND PALACE CARS.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:

Sec. 1. Every corporation or person owning or operating palace or other cars for which extra compensation is charged for riding therein over any of the railroads of the state shall on the first day of September next, and annually thereafter, pay to the treasurer of the state for the state an annual excise tax for the privilege of exercising its franchises in the state, equal to four per cent. of its gross earnings from business done wholly in the state of Maine for the year ending June thirtieth next preceding.

Owners of place cars required to pay an annual excise tax.

Sec. 2. Every such corporation or person shall by its properly authorized agent or officer annually on or before the first day of August, make a return under

-shall make return of gross earnings to state assessors.

oath to the board of state assessors, stating the amount of such gross earnings, whereupon the board of state assessors shall on or before the fifteenth day of said August assess the tax herein provided and forthwith certify the same to the treasurer of the state, who shall thereupon notify said corporations or persons, and said taxes shall be paid into the state treasury on or before the first day of September following.

Tax in place of local taxation.

Sec. 3. The tax assessed upon said corporations or persons as aforesaid is in the place of all local taxation upon the cars and equipment used in carrying on business in the state.

Penalty for neglecting to make return.

Sec. 4. Any corporation or person neglecting to make returns according to section two of this act forfeits twenty-five dollars for every day's neglect, to be recovered by action of debt in the name of the state.

Section 68, chapter 6, R. S., applies.

Sec. 5. The provisions of section sixty-eight of chapter six of the revised statutes, as amended, shall apply to the assessment and collection of the tax imposed by this act.

Sec. 6. This act shall take effect when approved.

Approved March 12, 1901.

CHAPTER 201—LAWS OF 1901.

AN ACT RELATING TO THE TAXATION OF TELEGRAPH AND TELEPHONE COMPANIES.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:

Sec. 1. Strike out sections forty-eight to fifty-four inclusive of chapter six of the revised statutes, as amended by chapter one hundred fifty-four of the laws of eighteen hundred and ninety-three, and substitute therefor the following:

Corporations or persons operating telephone or telegraph lines shall make annual returns to secretary of state.

'Sec. 1. Every corporation, association or person operating in whole or in part a telephone or telegraph line for toll or other compensation within the state shall annually, between the first and fifteenth days of April, return to the secretary of state under oath of

its treasurer, if a corporation, the amount of the capital stock of the corporation, the number and par value of the shares, and a complete list of its shareholders resident within the state, with their places of residence, and the number of shares belonging to each on said first day of April; if a person or association, the owner or owners or one of them shall annually make a return under oath to the secretary of state, between the first and fifteenth days of April, of the names and residences of the owner or owners and the relative interest each owner has in any such association on the first day of April. The returns shall also contain a statement of the assessed value in each town of the real estate of such corporation, association or person used solely for the conduct of a telephone or telegraph business, and taxed by any municipality, and the gross receipts from business done wholly within the state for operating such business during the preceding year ending April first.' -what returns shall contain.

'Sec. 2. Every corporation, association or person operating in whole or in part a telephone or telegraph line within the state for tolls or other compensation, shall pay to the treasurer of the state for the use of the state an annual excise tax for the privilege of conducting such business within the state which tax, with the tax provided for in section seven of this act, is in place of all taxes upon the property of such corporation, association or person employed in such business, and of all taxes upon the shares of the capital stock of any such corporation. State taxation of telephone and telegraph companies.

There shall be apportioned and paid by the state from the taxes collected under this section to the several cities and towns in which on the first day of April in each year is held stock of any such corporation, or in which resides the owners or owner of an interest in any telegraph or telephone lines operated by any association or person not a corporation and taxed under this act, an amount equal to one per cent. on the value of such stock on that day as determined by -amount of tax that shall be apportioned to cities and towns where stock is held.

the state assessors, if a corporation; and if not a corporation, such proportion of the amount of such excise tax paid into the state treasury by the association, person or persons operating such line as such interest owned by a resident in any such municipality bears to the whole ownership; provided, however, that the total thus apportioned on account of such stock, if a corporation, shall not exceed the sum received by the state as a tax on account of such corporation; and provided further, that there shall not be apportioned on account of any such corporation a greater part of the whole tax received by the state from such corporation than the proportion which the amount of capital stock of such corporation owned in this state bears to the whole amount of the capital stock of such corporation.'

How tax shall
be ascer-
tained.

'Sec. 3. The amount of such annual excise tax shall be ascertained as follows: when the gross receipts for business done wholly within this state, for the year for which the tax is assessed on such corporation, association or person in the operation of such business exceed one thousand dollars and do not exceed five thousand dollars the tax shall be one and one-fourth per cent. of such gross receipts; when such gross receipts exceed five thousand dollars and do not exceed ten thousand dollars the tax shall be one and one-half per cent. of such gross receipts; and when such gross receipts exceed ten thousand dollars and do not exceed twenty-five thousand dollars the tax shall be one and three-fourths per cent. of the gross receipts; when such gross receipts exceed twenty-five thousand dollars and do not exceed fifty thousand dollars the tax shall be two per cent. of such gross receipts, and so on increasing the rate of the tax one-quarter of one per cent. for each additional twenty-five thousand dollars, or fractional part thereof, of such gross receipts, provided that the rate shall in no event exceed four per cent. of such gross receipts.'

Amount of
tax shall be
determined
and reported

'Sec. 4. The state board of assessors on or before the first day of May annually shall determine the amount of such tax and report the same to the treas-

urer of the state, who shall forthwith give notice thereof to the corporation, association or person upon which the tax is levied.'

to state treasurer by state assessors.

'Sec. 5. Said tax shall be paid in to the treasurer on or before the first day of September annually. If any party fails to pay the tax as hereinbefore required, the treasurer of the state may proceed to collect for 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 property of such corporation, and on its franchise, and upon the property used in operating a telephone or telegraph business by any such association or person, and takes precedence over all other liens.'

When tax shall be paid.

-tax shall be a lien on property of companies.

'Sec. 6. The state board of assessors, or their duly authorized agent, shall have access to the books of any such corporation, association or person, to ascertain if the required returns are correctly made; and any corporation, association or person operating any telegraph or telephone line in this state, and refusing or neglecting to make the returns required by law, or to exhibit to the state assessors or their duly authorized agent therefor, its or his books for the purpose aforesaid or making returns which the president, clerk, treasurer or other person certifying such returns know to be false, shall forfeit not less than one thousand or more than ten thousand dollars, to be recovered by indictment or by action of debt in any county into which the said telegraph or telephone lines extend.'

Books of corporations shall be open to assessors.

-penalty for refusing to make returns.

'Sec. 7. The excise tax collected under this act shall be in lieu of all taxes upon any corporation therein designated, upon its shares of capital stock and its property used in the conduct of its telephone or telegraph business, including the poles, wires, insulators, office furniture, batteries, instruments, telegraphic and telephonic apparatus, telephones and transmitters used under lease or license or owned by such corporation, association or person; provided, however, that the real estate and also personal property not hereinabove exempted, owned by such cor-

Tax shall be in lieu of all taxes.

poration, association or person, shall be taxed in the municipality in which the same is situated; but the amount of the tax assessed upon such real estate if owned and actually used by such corporation, association or person in the transaction of their business, shall be deducted by the state board of assessors from the tax laid under this act. The assessment of taxes on such real estate shall be legal, whether assessed as resident or non-resident property.'

Sec. 8. This act shall take effect when approved.

Approved March 19, 1901.

CHAPTER 229—LAWS OF 1901.

AN ACT IN RELATION TO CORPORATIONS AND TO PROVIDE FOR A REVENUE THEREFROM.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:

Sec. 1. Every corporation incorporated under the laws of this state, excepting religious, charitable, educational and benevolent corporations, and excepting such corporations as may be organized under chapter fifty-five of the revised statutes, and such corporations as are liable to a franchise tax under some other law of this state, and such corporations as have been or may hereafter be excused from filing annual returns under the provisions of section thirty-six of chapter forty-six of the revised statutes, so long as its franchises remain unused, shall, on or before the first day of June, annually, file in the office of the secretary of state, a return signed by its president or treasurer, verified under oath, containing the names of its directors, president, treasurer and clerk, with the residence of each, the location of its principal office in this state, and the amount of its authorized capital stock; and for this purpose the secretary of state shall furnish blanks in proper form and safely keep in his office all such returns. Every corporation failing to comply with the provisions of this section shall forfeit to the state two hundred dollars to be

Corporations shall annually file returns with secretary of state.

-what returns shall contain.

-penalty.

recovered with costs, in an action of debt to be prosecuted in the name of the state by the attorney general.

Sec. 2. It shall be the duty of the secretary of state, on or before the first day of July, annually, to furnish the attorney general with a statement showing which of said corporations, if any, have failed to comply with section one hereof, with such other memoranda from his office as will aid the attorney general in obtaining service upon such delinquent corporation. The attorney general shall promptly prosecute such delinquent corporations and make itemized return thereof in his annual report.

Attorney general shall be furnished with statements showing if any corporations have failed, etc., to make return.

Sec. 3. Every corporation incorporated under the laws of this state, except such as are excepted by section one of this act, shall pay an annual franchise tax of five dollars, provided the authorized capital of said corporation does not exceed fifty thousand dollars, of ten dollars, provided said authorized capital stock exceeds fifty thousand dollars, and does not exceed two hundred thousand dollars, of twenty-five dollars, provided said authorized capital exceeds two hundred thousand dollars, and does not exceed five hundred thousand dollars, of fifty dollars, provided said authorized capital exceeds five hundred thousand dollars, and does not exceed one million dollars, and the further sum of twenty-five dollars per annum per one million dollars, or any part thereof, in excess of one million dollars.

Taxation and rate.

Sec. 4. The state board of assessors shall, on or before the first day of July, annually, assess the annual franchise tax provided for by section three of this act upon the authorized capital stock of each of said corporations and shall certify and report the same to the secretary of state, who shall thereupon notify each of said corporations of the amount of said tax assessed to it, and such tax shall become due and payable from said corporation into the state treasury, on the first day of September thereafter.

Taxes, how assessed and when due and payable.

Sec. 5. Such tax shall be a debt due from such corporation to the state, for which an action of debt

Tax shall be a debt due from corporation.

may be maintained after the same shall have been in arrears for the period of one month; such tax shall also be a preferred debt in case of insolvency under the laws of this state, or in any process of liquidation in its courts.

In case of neglect or refusal to pay, charter liable to forfeiture.

Sec. 6. If any corporation liable to taxation under this act shall for one year neglect or refuse to pay to the state any tax or penalty assessed against it under this act, its charter shall be liable to forfeiture as hereinafter provided.

Proceedings when any company shall have been in arrears six months.

Sec. 7. It shall be the duty of the state treasurer, whenever any tax due under this act from any company shall have remained in arrears for a period of six months after the same shall have become payable to report the same to the attorney general, who shall forthwith apply to the supreme judicial court in equity in the name of the state, for the forfeiture of the charter of such delinquent corporation, and said court shall order such notice to all parties interested as it may deem proper and shall have jurisdiction in said cause to appoint receivers, issue injunctions and pass interlocutory decrees and orders according to the usual course of proceedings in equity, and to make such final orders and decrees as the nature of the case may require.

Sections 8 to 18 inclusive, omitted, having no relation to taxation of corporations.

May be excused from making returns.

Sec. 19. Any corporation whose duty it is to make the return provided by section one of this act shall, upon complying with section thirty-six of chapter forty-six of the revised statutes, be excused from making such return so long as its franchises remain unused.

Inconsistent acts repealed.

Sec. 20. All acts and parts of acts inconsistent with this act are hereby repealed.

Approved March 21, 1901.

CHAPTER 286—LAWS OF 1901.

AN ACT TO TAX INTEREST BEARING DEPOSITS IN TRUST
AND BANKING COMPANIES.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:

Sec. 1. Every trust and banking company incorporated under the laws of this state shall, semi-annually, on or before the second Mondays of May and November, make a return to the state assessors, signed and sworn to by its treasurer, of the average amount of its time interest bearing deposits for the six months preceding each of said days, from which return the state assessors shall in each case deduct 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 said trust and banking company. For willfully making a false return the corporation treasurer forfeits not less than five hundred nor more than five thousand dollars. Such treasurer shall pay to the treasurer of state on account of said deposits one-half of one per cent.

Trust and banking companies shall semi-annually make returns to state assessors the amount of their time deposits.

-penalty for making false return.

-taxation of. How tax shall be assessed.

Sec. 2. One-half of said tax shall be assessed on the average amount of said deposits for the six months ending on and including the last Saturday of April, and the other half on such average for the six months ending on and including the last Saturday of October.

Sec. 3. This act shall take effect when approved.
Approved March 22, 1901.



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