

# MAINE STATE LEGISLATURE

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PUBLIC DOCUMENTS OF MAINE:

1904

BEING THE

ANNUAL REPORTS

OF THE VARIOUS

DEPARTMENTS AND INSTITUTIONS

For the Year 1903.

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VOLUME I.

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AUGUSTA  
KENNEBEC JOURNAL PRINT  
1904

THIRTEENTH ANNUAL REPORT

OF THE

# BOARD OF STATE ASSESSORS

OF THE

STATE OF MAINE

1903

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AUGUSTA  
KENNEBEC JOURNAL PRINT  
1903

BOARD OF STATE ASSESSORS.

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

SECRETARY,

JAMES PLUMMER.....Augusta

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STATE ASSESSORS,—1891-1904.

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Benjamin F. Chadbourne.....Biddeford .....1891-1893.  
Frank Gilman.....Bangor .....1891-1892.  
Otis Hayford.....Canton .....1891.  
Hall C. Burleigh.....Vassalboro .....1892-1895.  
George Pottle.....Lewiston .....1893.  
William C. Marshall.....Belfast .....1895-1901.  
F. Marion Simpson.....Bangor .....1901.



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## REPORT.

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*To the Honorable Governor and Executive Council:*

The statistics herewith submitted indicate general prosperity and progress throughout the State. The returns of valuations as they existed on April 1st, 1903, received from the cities, towns and plantations of the State, show a total increase in real estate amounting to \$5,818,275, and in personal estate \$2,663,064, a total gain of \$8,481,339 above the amount returned in 1902.

This is a greater increase than has been recorded in any one year since this Board was established in 1891. In the twenty cities of the State which contain an aggregate valuation amounting to \$144,303,914, the total increase is \$2,409,500, while the towns and plantations with a combined valuation of \$172,673,920, contribute a gain of \$6,071,839. In other words, the twenty cities, with 45.5 per cent. of the total valuation contribute 28.4 per cent. of the total increase while the towns and plantations with 54.5 per cent. of the total valuation show 71.6 per cent. of the total gain in valuation over 1902. The total number of polls returned is 200,183, an increase of 2,379 above the number returned in 1902, indicating a fair increase in population.

Nearly every item of personal property shows a total gain over 1902. In money at interest and taxable securities the increase is \$123,854.; stock in trade \$390,521; bank stock \$220,906; trust and banking companies stock \$166,404; logs and lumber \$196,264; wood and bark \$36,677; carriages \$8,911; musical instruments \$84,013, and furniture \$43,984. Corporation stocks not classified show a loss in valuation of \$27,009, and the valuation of shipping has decreased \$49,008. Bicycles, a disappearing class of property, are valued at \$64,613 less than in 1902.

The valuation of live stock is \$693,584 greater than in 1902. The gains and losses in numbers are as follows: Horses and colts a gain of 1,887; oxen 2,527; cows 10,181; swine 3,465. Sheep have decreased 11,735, and one, two and three year-old cattle show a loss of 3,838 from last year.

The value of property exempted from taxation has decreased \$206,899. In other words this amount, exempted from taxation in 1902, is included in the taxable lists the present year.

In 1896 the total valuation of property exempted from taxation was returned as \$3,124,304. Since then there has been a steady decrease and the amount returned the present year is \$1,321,470.

The valuation of railroad property liable to local taxation shows a gain of \$148,515 over 1902. Street railroad property \$56,930, and the property of municipalities, not including school buildings, shows a gain of \$353,738.

Two hundred and thirty-one of the municipalities report a lower tax rate than in 1902; one hundred and thirty-three a higher rate and forty-five have the same rate as in 1902.

The average rate of taxation for the whole State for 1903 is, approximately, \$20.25 on each \$1,000 valuation. The average rate of taxation in the cities is somewhat higher, being \$21.21 on each \$1,000 valuation.

The total municipal indebtedness of the cities, towns and plantations is \$134,009 less than in 1902. One hundred and sixty-three of the municipalities report a decrease in their public debt; one hundred and five have increased their debt; forty-one report the same debt and one hundred and sixty are free from debt, several reporting a surplus in their treasury. The combined public debt of the cities, towns and plantations is 2.73 per cent. of the total valuation. None of the cities are free from debt, their combined public indebtedness being 4.33 per cent. of their total valuation. In numerous instances a considerable portion of the municipal indebtedness represents the ownership of public utilities from which a good revenue is received so that the debt to this extent is not a burden.

The corporation taxes assessed by this Board are in the aggregate \$52,373.37 more than in 1902. We append a comparative table showing amounts assessed for the two years.

	1902.	1903.
Steam Railroads.....	\$323,983 85	\$375,808 64
Street Railroads.....	12,817 78	12,838 72
Telephone Companies.....	16,929 20	20,122 38
Telegraph Companies.....	3,072 99	3,200 00
Express Companies.....	9,787 68	10,794 56
Palace Car Companies.....	638 45	772 26
General Corporation Taxes.....	52,700 00	86,930 00
Savings Banks.....	537,720 51	485,046 59
Trust and Banking Companies.....	22,663 34	37,174 02
	<hr/>	<hr/>
	\$980,313 80	\$1,032,687 17

The poultry statistics for the present year are included in this report. The first enumeration required by law once in five years will be found in report of this Board for 1898. The total number of hens, turkeys, ducks and geese in 1898 was returned as 1,600,810, and the estimated value of eggs and poultry produced for previous year amounted to \$1,924,612. The total number returned for the present year is 1,574,979 and the estimated value of eggs and poultry produced for the past year is \$2,326,220.91.

On account of the space required for poultry statistics we have omitted the statistics of live stock in detail, but on pages 148-150 inclusive, may be found a recapitulation by counties giving number, average value and total value of each class of live stock.

We also append on pages 291 and 292 a table showing the total number of each class of live stock for the years 1890-1903, inclusive, with the total value as returned to this Board for each year.

We have included as an appendix to this report, the laws of this State relating to the assessment and collection of taxes. This appendix will be found a most convenient reference by city and town assessors.

During the present year we have held sessions in every county as required by law. These meetings have been fully attended, nearly every city and town being represented by one or more assessors and valuation books presented for examination. There has been apparent a more active interest in matters relating to taxation than in previous years.

We desire to express our appreciation of the good work performed by the municipal assessors of the State. The task of making a fair and equal apportionment of taxes is not an easy one. It involves questions requiring sound discriminating judgment. The assistance which should be given by the tax payer who best understands the nature and value of his property, is too often withheld, and criticism of the conclusions of the assessors is often unwarranted. To State and county officials, and all who have assisted us in our labors, we are sincerely grateful.

GEORGE POTTLE,

F. M. SIMPSON,

OTIS HAYFORD,

*Board of State Assessors.*



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A Schedule of Valuation Returns as Made by the  
Assessors of Each City, Town and Plantation  
for the Year 1903, with Summaries  
of the Same.

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## ANDROSCOGGIN COUNTY.

Towns.	No. of polls taxed.	No. of polls not taxed.	Rate of taxation.	Real estate.	Real estate non-resident.	Personal estate.	Personal estate non-resident.	Total value.	Money at interest.	Town debt.	Amount of taxes assessed	Stock in trade.	Live stock.
Auburn .....	3,612	87	.0205	\$4,920,635	\$858,405	\$882,370	\$45,460	\$6,706,870	\$52,060	\$168,623.	\$148,326	\$466,780	\$143,485
Durham .....	302	30	.021	228,495	58,235	45,965	.....	332,695	.....	7,065	7,891	1,800	39,525
East Livermore....	648	25	.021	589,650	143,125	190,742	17,740	941,257	14,500	14,606	21,710	80,800	44,302
Greene .....	229	32	.025	201,555	30,780	45,245	505	278,085	1,600	5,156	7,418	1,800	41,145
Leeds .....	291	27	.0175	221,040	22,830	68,190	800	312,860	10,000	none	6,063	2,750	49,495
Lewiston .....	5,389	245	.02	10,338,651	1,107,684	1,666,293	241,898	13,354,526	21,780	991,078	277,868	606,100	101,769
Lisbon .....	1,075	32	.015	1,750,715	109,925	273,770	1,700	2,136,110	15,865	10,438	34,191	55,825	46,185
Livermore.....	327	17	.019	259,290	92,225	60,265	11,230	423,010	.....	2,500	8,688	3,375	53,702
Mechanic Falls ...	427	68	.0204	435,105	300,135	65,677	21,335	822,252	1,900	17,000	18,030	33,025	24,977
Minot.....	200	35	.0208	205,440	49,635	56,690	7,690	319,455	1,000	3,100	7,046	6,800	46,755
Poland .....	435	53	.0225	427,515	142,415	84,170	20,272	674,372	2,200	6,000	16,043	10,050	52,212
Turner.....	535	86	.02	505,065	36,540	127,925	.....	669,530	2,500	17,000	14,461	8,100	97,210
Wales.....	123	12	.013	132,785	23,365	39,457	3,441	199,048	500	none	2,894	600	32,858
Webster .....	335	8	.0195	432,345	39,835	52,289	3,195	527,664	.....	6,232	11,294	11,050	34,042
	13,928	767		\$20,648,286	\$3,015,134	\$3,659,048	\$375,266	\$27,697,734	\$123,305	\$1,248,796	\$581,923	\$1,288,855	\$807,662

STATE ASSESSORS' REPORT.



ANDROSCOGGIN COUNTY—CONTINUED.

Towns.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.		Trust company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Auburn .....									2,001	\$179,645	115	\$7,050
Durham .....									1	150		
East Livermore.....									94	8,740	204	25,500
Greene.....									13	1,300		
Leeds.....									23	2,200		
Lewiston.....									2,083	231,525	507	25,350
Lisbon.....									68	8,600	92	7,650
Livermore.....									20	1,625		
Mechanic Falls.....									2	150		
Minot.....									10	800		
Poland.....									63	6,300		
Turner.....									65	8,560		
Wales.....									8	1,000		
Webster.....										600		225
										\$451,195		\$65,775

STATE ASSESSORS' REPORT.

## ANDROSCOGGIN COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.							
Auburn .....	.....	.....	.....	.....	.....	.....	.....	.....	\$26,850	\$1,730	\$26,300	\$8,000	.....	.....	
Durham .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
East Livermore .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Greene .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Leeds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Lewiston .....	.....	.....	.....	.....	.....	.....	.....	.....	115,800	42,000	225,000	10,000	\$102,250	\$597,500	
Lisbon .....	.....	.....	.....	.....	.....	.....	.....	.....	4,000	8,850	1,700	.....	1,800	.....	
Livermore .....	.....	.....	.....	.....	.....	.....	33	\$265	.....	.....	.....	.....	.....	.....	
Mechanic Falls .....	.....	.....	.....	.....	.....	.....	.....	.....	7,600	.....	900	15,500	.....	.....	
Minot .....	.....	.....	.....	.....	.....	.....	.....	.....	2,200	.....	.....	.....	.....	.....	
Poland .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Turner .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Wales .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Webster .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
									\$265	\$156,450	\$52,580	\$253,900	\$33,500	\$104,050	\$597,500

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.....	22,000	\$274,900	.....	.....	.....	.....	.....	.....	.....	\$4,900	.....	\$900
Durham.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
East Livermore.....	.....	.....	.....	.....	.....	.....	.....	.....	3	3,000	.....	.....
Greene.....	.....	.....	.....	.....	.....	.....	.....	.....	2	900	.....	.....
Leeds.....	.....	.....	.....	.....	.....	.....	.....	.....	4	1,800	.....	.....
Lewiston.....	*293,912	3,485,000	20	\$104,000	.....	.....	.....	.....	.....	52,200	.....	.....
Lisbon.....	22,000	254,000	30	346,000	.....	.....	.....	.....	2	12,700	3	4,250
Livermore.....	.....	.....	.....	.....	1	†225,000	.....	.....	.....	.....	.....	.....
Mechanic Falls.....	.....	.....	.....	.....	.....	66,650	.....	.....	.....	.....	.....	.....
Minot.....	.....	.....	.....	.....	.....	.....	.....	\$175,000	.....	.....	.....	.....
Poland.....	.....	.....	.....	.....	.....	.....	.....	.....	4	2,000	2	1,800
Turner.....	.....	.....	.....	.....	.....	.....	.....	.....	3	4,500	2	30,900
Wales.....	.....	.....	.....	15,000	.....	.....	.....	.....	7	5,850	1	1,500
Webster.....	.....	.....	13	116,400	.....	.....	.....	.....	.....	.....	.....	.....
		\$4,013,900		\$581,400		\$291,650		\$175,000		\$87,850		\$39,350

\* Including cotton mills, colored, 62,880 spindles, \$1,000,000.

† Pulp and paper 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 property.	Logs and lumber.	Wood and bark.	Estates held in trust.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Auburn .....	\$7,600	.....	.....	.....	*\$1,950	.....	.....	\$5,700	.....	.....	.....	†	\$8,000
Durham .....	.....	.....	.....	.....	.....	.....	.....	75	.....	.....	.....	21	565
East Livermore .....	.....	.....	\$700	.....	.....	.....	\$1,375	1,530	.....	14	\$200	191	4,270
Greene .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Leeds .....	800	.....	.....	.....	.....	.....	1,200	150	.....	.....	.....	.....	.....
Lewiston .....	52,300	\$49,276	579,704	.....	.....	.....	30,190	17,565	.....	.....	1,500	†750	37,941
Lisbon .....	.....	5,000	100,000	.....	85	.....	5,780	300	.....	.....	25	.....	650
Livermore .....	.....	1,000	.....	.....	.....	.....	9,000	200	.....	.....	.....	82	1,465
Mechanic Falls .....	4,700	4,000	3,000	.....	.....	.....	5,500	960	.....	13	145	51	2,135
Minot .....	200	.....	7,000	.....	.....	.....	250	.....	.....	2	45	21	690
Poland .....	200	.....	13,150	.....	.....	.....	3,555	75	.....	.....	.....	.....	2,340
Turner .....	.....	3,000	.....	.....	.....	.....	2,050	.....	.....	19	255	168	3,680
Wales .....	1,350	.....	.....	.....	.....	.....	.....	3,000	.....	.....	.....	.....	870
Webster .....	.....	.....	.....	.....	.....	.....	1,500	830	.....	.....	.....	57	1,645
	\$67,150	\$62,276	\$703,554		\$2,035		\$60,400	\$30,385			\$2,170		\$64,251

\* Boats on lake.

† Including automobiles..

ANDROSCOGGIN COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	Value of town property.	Amount appropriated for schools.	Amount appropriated for highways and bridges.
	No.	Value.							
Auburn .. . . . .	460	\$48,610	\$2,500	*\$3,550	.....	.....	†\$500,000	\$32,750	\$20,000
Durham .. . . . .	54	1,600	.....	†3,250	.....	\$400	400	1,000	2,700
East Livermore .. . . . .	108	7,665	5,650	13,250	\$25,000	13,000	6,843	2,000	3,500
Greene .. . . . .	.....	.....	.....	505	\$2,500	.....	.....	1,000	3,800
Leeds .. . . . .	50	2,395	.....	.....	.....	.....	1,000	900	1,700
Lewiston .. . . . .	588	54,675	23,250	86,336	.....	10,000	1,402,871	30,500	38,500
Lisbon .. . . . .	200	17,735	400	11,370	.....	.....	4,000	7,800	5,000
Livermore .. . . . .	32	863	.....	.....	.....	.....	1,200	1,300	3,900
Mechanic Falls .. . . . .	114	6,520	.....	.....	.....	.....	1,500	3,000	2,000
Minot .. . . . .	18	840	.....	.....	.....	.....	100	1,230	3,100
Poland .. . . . .	.....	1,860	12,500	.....	.....	.....	2,500	2,500	2,500
Turner .. . . . .	82	2,570	.....	.....	.....	.....	1,200	2,000	4,000
Wales .. . . . .	.....	720	.....	2,000	.....	.....	.....	600	1,000
Webster .. . . . .	47	3,370	.....	2,222	.....	.....	.....	2,250	3,100
		\$149,423	\$44,300	\$122,483	\$27,500	\$23,400	\$1,921,614	\$88,930	\$94,800

STATE ASSESSORS' REPORT.

\* Libraries.      † Including water works.      ‡ Including printing press, \$2,000.      § Bicycles, carriages, musical instruments, not taxed.

## 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.	Amount of taxes assessed	Stock in trade.	Live stock.
Amity.....	109	10	.034	\$23,055	\$23,289	\$12,051	.....	\$58,395	\$416	\$296	\$2,633	\$600	\$10,423
Ashland.....	472	3	.024	173,824	104,805	88,407	.....	397,191	8,300	5,836	10,949	33,400	40,887
Bancroft.....	73	3	.033	17,996	24,272	4,657	.....	50,925	.....	1,500	1,839	.....	4,657
Benedicta.....	55	4	.037	28,561	5,143	14,522	.....	48,228	.....	1,500	1,915	1,075	12,752
Blaine.....	229	19	.03	102,675	18,775	28,335	6,840	156,625	.....	none	5,157	5,825	22,375
Bridgewater.....	292	5	.0226	210,530	26,708	61,576	10,951	309,765	10,000	3,000	4,877	19,850	34,451
Caribou.....	1,042	42	.021	1,008,080	79,450	289,511	10,846	1,387,887	28,700	32,000	32,272	90,400	89,097
Castle Hill.....	132	8	.025	59,690	11,875	18,636	.....	90,201	1,000	550	3,047	75	16,691
Crystal.....	101	3	.032	38,610	29,905	12,364	.....	80,879	200	1,400	2,891	325	11,394
Dyer Brook.....	83	6	.028	32,300	29,260	12,875	465	74,900	.....	none	2,263	200	13,110
Easton.....	280	30	.025	212,615	7,300	58,261	485	278,661	5,800	none	7,807	8,325	43,733
Fort Fairfield.....	988	24	.027	941,010	54,185	276,232	7,335	1,278,762	47,800	31,000	37,503	68,492	139,325
Fort Kent.....	613	.....	.016	197,290	11,905	90,505	220	2,999,920	14,800	3,000	5,412	34,300	34,870
Frenchville.....	227	30	.023	61,312	2,521	39,805	.....	103,638	.....	none	2,611	11,525	26,815
Grand Isle.....	187	12	.0255	68,263	11,845	23,895	.....	104,903	1,950	none	3,028	3,700	17,400
Haynesville.....	78	7	.035	21,369	16,826	12,165	.....	50,360	1,500	600	1,997	1,500	9,165
Hersey.....	51	2	.035	11,444	33,186	4,462	.....	51,092	.....	1,160	1,890	267	6,195
Hodgdon.....	252	30	.0275	170,862	15,626	31,297	90	217,875	200	2,500	6,647	1,100	27,227
Houlton.....	1,451	33	.025	1,434,942	139,975	773,583	17,275	2,365,775	224,700	114,000	63,497	230,805	73,178
Island Falls.....	343	2	.03	125,722	17,326	68,885	16,245	268,178	8,800	7,612	9,074	22,565	11,760
Limestone.....	251	23	.027	254,095	23,660	64,005	844	342,604	.....	12,724	9,250	15,000	43,704
Linnes.....	221	6	.0234	136,585	22,710	57,908	382	217,585	5,430	1,850	5,643	3,550	32,965
Littleton.....	245	12	.031	214,344	28,225	43,257	300	286,126	.....	none	9,604	800	40,816
Ludlow.....	109	19	.023	67,040	11,465	18,999	.....	97,504	1,300	500	2,569	425	16,989
Madawaska.....	337	10	.014	89,323	20,866	45,751	850	156,790	3,810	none	2,518	4,275	33,415
Mapleton.....	221	20	.025	155,255	29,490	41,551	415	226,711	1,988	1,177	6,355	2,624	36,196
Mars Hill.....	268	40	.0205	183,095	14,721	51,557	6,540	255,913	.....	1,056	6,050	11,615	35,942
Masardis.....	134	1	.025	69,760	13,780	20,662	3,308	107,510	.....	3,000	3,086	2,250	13,877
Monticello.....	270	22	.0235	240,042	13,720	56,521	.....	310,283	7,800	300	7,922	5,940	40,396
New Limerick.....	132	18	.021	98,896	19,714	34,925	2,170	155,705	.....	1,670	3,666	2,700	17,459
New Sweden.....	230	17	.028	100,740	6,725	33,872	1,200	142,537	2,800	1,000	4,681	2,275	24,302
Oakfield.....	210	18	.025	42,017	19,842	22,165	6,567	90,591	.....	none	2,024	2,175	19,710
Orient.....	55	2	.03	20,698	13,524	5,971	191	40,384	.....	200	1,335	420	5,742
Perham.....	135	13	.025	69,250	16,525	33,760	.....	119,535	.....	306	3,393	1,000	26,830

STATE ASSESSORS' REPORT.

Presque Isle.....	996	65	.024	1,042,125	78,835	313,610	12,470	1,447,040	51,450	22,179	37,716	76,675	121,665
Sherman.....	272	11	.036	108,105	14,825	52,565	500	175,995	9,500	2,525	7,151	11,375	28,815
Smyrna.....	117	4	.033	45,390	43,190	12,962	15,759	117,301	203	1,500	2,660	12,320	10,871
St. Agatha.....	248	6	.025	52,580	2,378	35,066	.....	90,024	.....	61	2,498	5,525	25,358
Van Buren.....	362	32	.028	183,485	20,825	71,792	50	276,152	3,725	1,300	8,878	31,200	19,592
Washburn.....	272	34	.0252	157,595	17,213	62,119	4,395	241,322	.....	10,000	6,897	8,025	49,214
Weston.....	104	5	.031	26,606	13,915	11,520	.....	52,041	.....	1,740	1,873	200	10,200
Woodland.....	263	35	.0295	122,955	13,680	39,199	2,130	177,964	600	3,075	5,979	1,000	34,847
Plantations.													
*Allagash.....	41	1	.022	2,590	12,627	1,330	.....	16,547	.....	none	.....	.....	1,455
Cary.....	92	8	.07	12,061	3,213	3,462	600	19,336	.....	none	1,583	.....	3,462
Caswell.....	75	8	.0333	26,305	16,817	6,860	.....	49,982	.....	800	1,775	.....	6,600
Chapman.....	81	3	.024	30,190	22,545	7,853	.....	60,588	.....	2,200	1,662	.....	7,688
Connor.....	98	4	.03	26,737	21,465	7,951	.....	56,153	.....	2,000	1,413	.....	7,951
Cyr.....	96	10	.0292	27,345	6,070	9,655	.....	43,070	.....	none	1,490	.....	7,684
Eagle Lake.....	166	.....	.016	27,290	26,340	9,262	13,700	76,592	200	none	1,326	6,800	6,997
Garfield.....	27	.....	.0059	20,455	16,335	2,548	.....	39,338	.....	7,500	258	.....	2,428
Glenwood.....	42	5	.009	5,512	22,824	2,575	.....	30,911	.....	none	320	.....	2,575
Hamlin.....	103	13	.0172	56,088	1,630	16,776	.....	74,514	1,900	none	1,512	810	12,225
Hammond.....	29	3	.0051	13,480	41,138	3,296	200	58,114	.....	none	325	.....	3,496
Macwahoc.....	54	.....	.015	14,290	21,702	5,837	.....	41,529	.....	250	704	800	4,037
Merrill.....	81	3	.03	30,577	28,877	9,373	.....	68,827	.....	none	2,148	.....	8,983
Moro.....	44	3	.032	12,785	26,691	6,487	.....	45,963	.....	none	1,573	.....	6,487
Nashville.....	10	.....	.003	4,217	21,155	1,328	.....	26,700	.....	none	100	.....	1,328
New Canada.....	78	13	.035	15,435	4,000	7,453	.....	26,888	.....	none	1,100	.....	6,928
Oxbow.....	53	2	.01	19,630	16,614	12,671	.....	48,815	5,130	280	596	.....	7,441
Portage Lake.....	87	5	.001	43,708	26,667	21,613	3,250	95,238	.....	none	1,046	2,753	2,360
Reed.....	105	14	.0265	21,455	65,148	13,372	500	100,475	.....	none	2,872	4,975	7,027
St. Francis.....	140	8	.026	21,265	11,803	11,591	.....	44,659	.....	none	1,290	2,862	7,522
*St. John.....	89	3	.084	19,055	13,084	4,185	.....	36,324	.....	none	789	.....	4,140
Silver Ridge.....	42	10	.035	14,899	12,426	3,258	.....	30,583	.....	100	1,142	.....	3,258
Wade.....	69	6	.033	19,615	27,466	8,838	71	55,990	.....	1,061	1,847	.....	7,712
Wallgrass.....	149	16	.027	7,375	13,048	7,818	.....	28,241	.....	none	790	.....	7,818
*Westfield.....	94	7	.01	31,407	39,689	9,314	.....	80,410	.....	none	2,748	.....	9,314
	14,472	831		\$8,943,897	\$1,633,399	\$3,248,067	\$181,299	\$14,050,662	\$450,002	\$286,306	\$379,466	\$755,008	\$1,486,466

\* Former valuation.

STATE ASSESSORS' REPORT.

AROOSTOOK COUNTY—CONTINUED.

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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 .....									53	\$5,300		
Bancroft .....												
Benedicta .....												
Blaine .....									5	500		
Bridgewater .....												
Caribou .....									242	18,460	384	\$53,680
Castle Hill .....												
Crystal .....												
Dyer Brook .....												
Easton .....									3	200	3	180
Fort Fairfield .....									173	17,300	10	1,000
Fort Kent .....									8	800		
Frenchville .....												
Grand Isle .....												
Haynesville .....												
Hersey .....												
Hodgdon .....									7	700		
Houlton .....		\$4,000							1,271	151,515	114	12,665
Island Falls .....						\$10,000						
Limestone .....										15,500		
Linneus .....												
Littleton .....												
Ludlow .....												
Madawaska .....												
Mapleton .....												
Mars Hill .....									3	300		
Masardis .....										100		
Monticello .....												
New Limerick .....									7	1,000		
New Sweden .....									7	525		
Oakfield .....												
Orient .....												
Perham .....												

STATE ASSESSORS' REPORT.



Presque Isle									327	29,600		
Sherman												
Smyrna												
St. Agatha												
Van Buren												
Washburn												
Weston												
Woodland												
Plantations.												
Allagash												
Cary												
Caswell												
Chapman												
Connor												
Cyr												
Eagle Lake												
Garfield												
Glenwood												
Hamlin												
Hammond												
Macwahoc												
Merrill												
Moro												
Nashville												
New Canada												
Oxbow												
Portage Lake												
Reed												
St. Francis												
St. John												
Silver Ridge												
Wade												
Wallgrass												
Westfield												
											\$4,000	
												\$10,000
												\$241,800
												\$67,525

STATE ASSESSORS' REPORT.

AROOSTOOK COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property	Street railroad com. pany. property.	Water com-pany prop-erty.	Electric light com-pany prop-erty.	Gas com-pany prop-erty.	Com-panies not other-wise enumer-ated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Amity .....														
Ashland .....														
Bancroft .....									\$610					
Benedicta .....									800					
Blaine .....														
Bridgewater .....														
Caribou .....							50	\$1,250	14,775					
Castle Hill .....														
Crystal .....														
Dyer Brook .....														
Easton .....														
Fort Fairfield .....									11,800		\$1,000	\$6,000		
Fort Kent .....							34	680						
Frenchville .....														
Grand Isle .....														
Haynesville .....														
Hersey .....														
Hodgdon .....				\$250				250						
Houlton .....	*14	\$1,400	75	1,875			105	5,250	40,150		6,100			\$8,200
Island Falls .....														
Limestone .....									3,500					
Linneus .....									900					
Littleton .....														
Ludlow .....														
Madawaska .....														
Mapleton .....														
Mars Hill .....									2,000					
Masardis .....														
Monticello .....														
New Limerick .....							16	400	525					
New Sweden .....									1,200					
Oakfield .....														
Orient .....														



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 .....										\$39,000		
Bancroft .....												
Benedicta .....												
Blaine .....									3	1,150	1	\$6,500
Bridgewater .....									3	4,700		1,250
Caribou .....				\$2,500					2	4,500	5	15,000
Castle Hill .....												
Crystal .....												
Dyer Brook .....												
Easton .....									2	800	4	4,500
Fort Fairfield .....												
Fort Kent .....									2	3,000	4	3,500
Frenchville .....												
Grand Isle .....											3	1,000
Haynesville .....												500
Hersey .....												
Hodgdon .....										4,100	2	1,300
Houlton .....			2	3,900					2	5,750	4	41,750
Island Falls .....									3	12,500		12,000
Limestone .....									2	5,300	5	9,800
Linneus .....												
Littleton .....									2	1,500	3	600
Ludlow .....												
Madawaska .....												
Mapleton .....												
Mars Hill .....									1	1,500	6	6,700
Masardis .....									3	7,300		
Monticello .....									1	3,000	1	3,000
New Limerick .....									3	2,300	2	12,500
New Sweden .....									2	2,200	2	3,700
Oakfield .....												
Orient .....												



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							\$82			9	\$60		
Ashland							25,000			44	1,100	12	\$800
Bancroft								\$4,000					
Benedicta										9	90	14	330
Blaine							5,400						
Bridgewater							5,250	8,661		1	15		
Caribou										24	480	273	7,030
Castle Hill										6	30		
Crystal													
Dyer Brook													
Boston													
Fort Fairfield						\$225	750						
Fort Kent							2,000			6	150	43	1,520
Frenchville	\$1,065												
Grand Isle	445									19	190	3	90
Haynesville													
Hersey													
Hodgdon										25	245	26	375
Houlton	6,850	\$500	\$1,250				11,750		19,060	56	965	214	10,040
Island Falls							19,800	9,900		11	165	68	1,130
Limestone	300											1	150
Linneus	100												
Littleton													
Ludlow													
Madawaska		1,506										103	1,970
Mapleton	1,625												
Mars Hill							700						250
Masardis							5,050						
Monticello													
New Limerick							1,970	9,468		38	403	11	445
New Sweden	500	100					800			6	80	39	820
Oakfield			6,100										
Orient													

Perham .....					3,500					68	1,550
Presque Isle .....					5,000					104	5,075
Sherman .....		1,000			550			8	110	13	425
Smyrna .....					5,250					1	15
St. Agatha .....	2,313				800						1,070
Van Buren .....					9,350					265	6,250
Washburn .....					3,500			30	300	148	3,100
Weston .....								5	40	77	1,080
Woodland .....					500			4	25	183	3,457
<b>Plantations.</b>											
Allagash .....											
Cary .....		600									
Caswell .....								2	10	14	250
Chapman .....										4	165
Connor .....											
Cyr .....	300				175					136	1,918
Eagle Lake .....	2,250				6,360					3	75
Garfield .....											
Glenwood .....											
Hamlin .....								11	48	163	1,778
Hammond .....											
Macwahoc .....						300		3	45	14	140
Merrill .....											
Moro .....											
Nashville .....								2	30		
New Canada .....					500						
Oxbow .....											
Portage Lake .....			1,000		10,650	3,100					
Reed .....					1,475					30	
St. Francis .....					742			11	55	12	205
St. John .....											
Silver Ridge .....											
Wade .....								4	37	39	970
Wallgrass .....											
Westfield .....											
	\$15,748	\$3,706	\$12,150		\$225						
					\$126,904	\$35,239	\$19,000		\$4,703		\$52,273

STATE ASSESSORS' REPORT.

AROOSTOOK COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	Value of town property.	Amount appropriated for schools.	Amount appropriated for highways and bridges.
	No.	Value.							
Amity .....	20	\$470						\$350	\$700
Ashland .....	72	2,525	\$950	\$500				3,900	2,000
Bancroft .....								350	400
Benedicta .....	7	275	695			\$1,000		253	500
Blaine .....	32	1,075					\$400	313	1,500
Bridgewater .....	40	1,900		400			2,500	1,443	1,000
Caribou .....	172	8,860	2,000	400	\$42,500	1,575	5,000	3,807	5,000
Crystal Hill .....	26	840						430	500
Crystal .....		445						500	1,100
Dyer Brook .....							125	300	800
Easton .....				508			400	1,000	2,150
Fort Fairfield .....		8,400		500				6,200	5,500
Fort Kent .....	23	1,380						250	4,000
Frenchville .....	4	400			500			900	2,000
Grand Isle .....	5	123						600	800
Haynesville .....						275		100	500
Hersey .....								650	500
Hodgdon .....	68	1,040						1,200	800
Houlton .....	325	25,265	9,750				1,800	1,200	1,200
Island Falls .....	27	660					23,038	10,355	8,400
Limestone .....	66	2,380		50				350	1,250
Linnens .....	31	745		3,315	800		250	1,400	1,200
Littleton .....								800	2,000
Ludlow .....	15	285		1,941		500	650	1,400	4,500
Madawaska .....								396	1,000
Mapleton .....								825	500
Mars Hill .....	86	2,690		*2,860		1,600		683	1,650
Masardis .....								500	1,500
Monticello .....		2,385						600	600
New Limerick .....	38	1,360		11,890			300	1,065	2,100
New Sweden .....	35	995		1,875		75	800	480	600
Oakfield .....								700	1,700
								600	576



Orient								200	600
Perham	25	880						465	1,000
Presque Isle	198	10,710	1,450	24,455				6,500	5,000
Sherman	41	1,290				800		3,000	3,000
Smyrna	10	62						400	1,800
St. Agatha					4,500			400	1,000
Van Buren	25	1,525	200				1,500	1,502	1,700
Washburn	78	2,375						980	2,500
Weston								320	800
Woodland	32	905					400	900	2,000
Plantations.									
Allagash									
Cary								320	800
Caswell								294	250
Chapman								300	500
Connor									
Cyr								75	700
Eagle Lake	1	100		180				200	600
Garfield	8	120						90	
Glenwood								150	
Hamlin	1	15						150	400
Hammond								125	
Macwahoc	7	225						100	200
Merrill	6	390						250	750
Moro								165	600
Nashville	3	150						70	
New Canada				25				100	600
Oxbow								150	25
Portage Lake							250	600	
Reed		365						320	1,200
St. Francis	2	55		150				150	600
St. John								100	
Silver Ridge								132	400
Wade	6	190					150	500	700
Wallgrass							250	100	600
Westfield								249	1,100
		\$83,852	\$15,045	\$39,049	\$48,300	\$5,825	\$45,963	\$61,426	\$86,751

\* Potatoes.

† Potatoes and last blocks.

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.	Amount of taxes assessed	Stock in trade.	Live stock.
Baldwin	232	15	.012	\$210,997	\$55,025	\$54,916	\$1,433	\$322,371	\$22,300	\$1,800	.....	\$4,375	\$23,974
Bridgton	801	60	.018	962,388	132,675	276,243	13,225	1,384,531	61,000	None.	\$27,136	\$7,425	67,500
Brunswick	1,652	80	.0175	2,426,258	392,787	656,252	33,413	3,508,710	152,064	49,823	66,359	135,937	61,722
Cape Elizabeth	216	12	.0146	315,130	317,930	74,610	3,330	711,000	.....	14,000	11,028	100	19,070
Casco	202	.....	.018	189,135	36,960	37,291	2,300	265,686	.....	None.	5,388	9,725	26,581
Cumberland	466	17	.012	458,210	152,220	170,850	3,970	785,250	68,975	20,800	10,355	7,150	40,455
Falmouth	389	37	.0112	580,410	372,680	166,080	11,050	1,130,220	24,920	None.	13,436	5,650	51,400
Freeport	624	59	.016	720,744	228,165	222,953	650	1,172,512	38,875	20,000	20,632	38,450	42,454
Gorham	662	88	.0145	859,480	331,720	201,457	7,228	1,399,885	18,200	None.	23,772	19,650	35,185
Gray	327	65	.0165	402,225	45,655	81,567	2,420	531,867	11,500	None.	9,594	17,900	41,187
Harpwell	517	22	.0157	416,965	225,245	72,310	1,885	716,405	8,850	5,631	14,434	12,750	26,703
Harrison	323	10	.0125	276,765	44,430	92,586	2,365	416,146	2,900	None.	6,003	19,425	50,024
Naples	237	31	.018	135,555	24,280	76,555	2,500	238,890	30,890	2,915	4,892	2,850	23,145
New Gloucester	287	57	.0102	396,699	49,453	884,316	7,760	1,338,228	94,167	None.	14,367	7,000	50,024
North Yarmouth	192	25	.0155	207,600	57,027	45,831	1,650	312,108	5,263	None.	5,222	3,300	28,059
Otisfield	208	36	.022	145,295	36,410	44,632	1,050	227,387	3,350	None.	5,626	1,700	36,240
Portland	14,875	.....	.02	29,263,750	5,013,950	14,782,475	235,240	49,295,415	5,223,805	1,298,219	1,015,658	5,760,750	212,220
Pownal	157	30	.014	167,760	48,450	41,756	1,825	259,791	2,350	168	4,029	3,200	28,416
Raymond	194	24	.023	133,192	32,800	39,897	575	206,464	3,200	6,500	5,216	4,450	28,978
Scarborough	477	153	.0185	513,037	351,932	86,156	73,190	964,315	12,860	4,777	19,411	4,900	56,001
Sebago	168	16	.018	102,630	26,720	23,415	1,100	153,865	.....	4,200	3,231	2,950	18,885
South Portland	1,587	72	.02	1,645,993	789,477	168,093	48,441	2,652,006	20,000	86,250	57,801	66,050	36,565
Standish	434	69	.0175	312,265	159,130	99,975	5,610	576,980	10,545	2,000	11,399	14,400	37,310
Westbrook	1,982	.....	.0195	1,815,865	1,702,790	323,460	254,025	4,096,140	54,830	130,001	85,820	64,850	32,710
Windham	534	36	.0178	482,329	302,829	105,363	67,171	957,692	13,740	4,775	18,151	10,325	59,083
Yarmouth	564	30	.0163	692,366	322,301	208,056	51,642	1,274,365	94,750	48,000	22,182	83,625	21,545
	28,307	1,044		\$43,833,045	\$11,253,041	\$19,037,095	\$775,048	\$74,898,229	\$5,979,334	\$1,699,859	\$1,481,142	\$6,388,887	\$1,205,471

STATE ASSESSORS' REPORT.

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 .....									17	\$1,700		
Bridgton .....									105	10,500		
Brunswick .....									1,446	195,275	113	\$11,300
Cape Elizabeth .....									5	500		
Casco .....												
Cumberland .....									328	22,725	20	4,400
Falmouth .....									69	6,875	30	3,000
Freeport .....										67,694		
Gorham .....									618	48,525	141	14,100
Gray .....									34	3,400		
Harpswell .....									81	9,830		
Harrison .....									46	4,600		
Naples .....									143	14,300		
New Gloucester .....	500	\$50,000			251	\$249,500	361	\$346,500	511	49,975		
North Yarmouth .....									60	6,254		
Otisfield .....			*						2	200		
Portland .....			48	\$20,650					9,539	1,027,877	2,545	276,768
Pownal .....									72	7,175		
Raymond .....												
Scarborough .....									77	7,700		
Sebago .....												
South Portland .....										10,475		
Standish .....									245	24,085		
Westbrook .....									82	8,075	162	12,160
Windham .....									18	1,800	5	700
Yarmouth .....									4,300	34,471	46	6,300
		\$50,000		\$20,650		\$249,500		\$350,800		\$1,564,011		\$328,718

\* Autos.

STATE ASSESSORS' REPORT.

## CUMBERLAND COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Baldwin.....														
Bridgton.....	22	\$1,100									*	\$15,000		
Brunswick.....								\$4,075	\$35,000	\$7,500		16,000		\$14,800
Cape Elizabeth.....									18,000					
Casco.....														
Cumberland.....								1,000	\$4,000					
Falmouth.....							121	12,100	5,000			75,000		
Freeport.....								1,220	69,000	100		2,000		350
Gorham.....								6,705		2,150		149,525		
Gray.....														
Harpswell.....														
Harrison.....				\$300					1,000					
Naples.....														
New Gloucester.....							204	19,200						
North Yarmouth.....									3,000					
Otisfield.....							37	185						
Portland.....									1,808,400	219,550	226,550	42,300	\$136,600	
Pownal.....									1,750					
Raymond.....														
Scarborough.....							12	1,200						
Sebago.....														
South Portland.....														
Standish.....														
Westbrook.....									12,500	14,500	2,800	56,000		
Windham.....									550			27,150		
Yarmouth.....			5	550			20	3,500	5,200	1,500		9,000		
		\$1,100		\$850				\$41,260	\$1,849,325	\$357,550	\$239,100	\$391,975	\$136,600	\$15,150

\* Including water companies property.

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 .....			3	\$113,000								
Brunswick.....	6,900	\$559,000			1	\$28,500			1	\$5,000		
Cape Elizabeth .....												
Casco .....									7	4,475	1	\$400
Cumberland .....												
Falmouth .....									1	750	2	6,000
Freeport .....									1	2,500		
Gorham .....										4,500		
Gray .....												500
Harpswell .....									2	2,500		
Harrison .....									6	3,910		
Naples .....												
New Gloucester .....												
North Yarmouth.....												
Otisfield .....									2	2,100		
Portland .....												
Pownal .....									2	1,600		
Raymond.....												
Scarborough .....												
Sebago .....									1	2,000	1	1,300
South Portland .....												
Standish .....									5	3,300	2	2,000
Westbrook .....		238,000						\$1,581,100	2	9,000		†74,400
Windham .....			4	40,000		90,440			5	4,200	†1	26,900
Yarmouth .....		*23,000			1	205,000						
		\$820,000		\$153,000		\$323,940		\$1,581,100		\$45,835		\$111,500

\* Bag mill.

† Silk mill.

‡ Powder mill.

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 lumber.	Wood and bark.	Estates held in trust.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Baldwin .....							\$2,320					15	\$375
Bridgton .....	\$2,350		\$25,000				5,400		\$7,025	109	\$1,245	308	9,910
Brunswick .....			45,200		\$4,252		750			368	9,200	117	11,445
Cape Elizabeth .....									47,500	72	3,130	74	5,240
Casco .....					400		650	\$30					
Cumberland .....	250				6,230		3,000	250		77	780	62	3,265
Falmouth .....	2,750		1,000	665	2,650		4,455	165	50,000	71	600	95	5,680
Freeport .....									4,000	95	1,425	139	6,282
Gorham .....	3,975		1,500				6,950	150		45	900	100	3,450
Gray .....							4,650	750		30	425	13	890
Harpswell .....	100			1,277	7,972	\$2,400	100			39	470	59	2,095
Harrison .....					3,625	1,000	5,136			65	752	69	1,875
Naples .....	1,500	\$200	1,000		1,100					17	185	55	1,440
New Gloucester .....	950	1,575					16,585	75		10	160	57	2,160
North Yarmouth .....										11	165	30	1,200
Otisfield .....							1,600			4	70	46	995
Portland .....	711,500			28,412	588,725	950,175				1,166	29,150	2,099	172,655
Pownal .....	150							200		20	235		
Raymond .....	500						2,699			23	150		
Scarborough .....	450									4	50	55	2,880
Sebago .....					600		1,000			2	15	8	420
South Portland .....	400				10,970						5,500		5,044
Standish .....	2,000						11,860	300		25	240	1	50
Westbrook .....	106,400	92,000	125,000							206	4,120	35	1,750
Windham .....	300	11,528	28,651				5,609	32,779		34	357	90	2,955
Yarmouth .....		6,800	44,000		1,288							98	2,700
	\$833,575	\$112,103	\$271,351		\$627,812	\$953,575	\$72,764	\$34,699	\$108,525		\$59,324		\$244,736

CUMBERLAND COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	Value of town property.	Amount appropriated for schools.	Amount appropriated for highways and bridges.
	No.	Value.							
Baldwin.....	47	\$1,305					\$2,700	\$800	\$1,200
Bridgton.....	172	11,013			\$8,000		2,000	7,750	4,000
Brunswick.....	277	29,495	\$24,950	\$4,000		\$2,000	65,200	11,900	7,000
Cape Elizabeth.....		2,400				800	7,000	1,690	1,962
Casco.....	61	2,505						1,320	1,500
Cumberland.....	87	5,240	1,100				4,500	1,623	1,800
Falmouth.....	100	5,885					8,050	2,000	4,050
Freeport.....	182	16,943	4,000	3,500	20,000	1,500	3,000	6,000	3,300
Gorham.....	61	6,100			20,600	1,000	6,000	5,700	4,000
Gray.....	32	3,085					2,000	1,150	1,800
Harpswell.....	100	5,325						2,000	1,800
Harrison.....	96	5,170	900	244	500		3,500	1,725	1,200
Naples.....	58	2,205	200	40	8,000		2,200	750	1,000
New Gloucester.....	88	4,680		125		400	5,000	1,800	2,500
North Yarmouth.....	50	2,040		1,200				1,000	1,000
Otisfield.....	50	1,342				1,600	1,200	1,200	2,200
Portland.....		386,850	371,525	235,240				225,200	154,250
Pownal.....	46	1,855					3,000	600	800
Raymond.....	32	495						658	1,500
Scarborough.....	108	6,105	7,200					2,850	5,355
Sebago.....	23	645						600	1,050
South Portland.....		34,600	26,850			3,000	12,400	5,500	5,000
Standish.....	130	4,695		100	4,000		2,500	2,343	2,400
Westbrook.....	424	36,800		38,800				12,987	12,000
Windham.....	100	4,325	300	82			4,000	4,146	3,300
Yarmouth.....	92	5,490		379			2,500	4,900	1,700
		\$55,993	\$437,025	\$288,710	\$61,100	\$10,300	\$136,750	\$308,184	\$227,667

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.	Amount of taxes assessed	Stock in trade.	Live stock.
Avon .....	122	10	.022	\$78,121	\$24,541	\$33,771	\$1,170	\$137,603	\$1,850	\$4,990	\$3,415	.....	\$30,640
Carthage .....	92	13	.036	54,795	58,115	18,844	.....	131,754	.....	800	4,881	\$640	17,734
Chesterville .....	182	20	.023	147,905	45,210	42,655	740	236,510	4,275	2,600	5,985	3,300	31,290
Eustis .....	142	9	.019	90,320	28,395	38,546	3,663	160,924	700	5,534	3,484	13,550	21,846
Farmington .....	903	15	.0135	1,201,655	120,300	421,870	20,855	1,764,680	63,950	None	26,548	125,250	113,305
Freeman .....	113	13	.034	60,648	8,756	29,862	.....	99,266	.....	552	4,053	.....	25,031
Industry .....	130	14	.039	62,877	15,205	23,689	720	102,491	.....	750	4,387	750	21,085
Jay .....	954	.....	.016	462,315	957,875	124,317	43,640	1,588,147	15,700	14,296	28,273	13,465	74,897
Kingfield .....	244	16	.022	209,125	45,269	86,929	2,375	343,698	6,300	1,300	8,242	17,040	25,634
Madrid .....	79	17	.03	33,160	18,667	21,302	.....	73,129	.....	None	2,431	50	15,332
New Sharon .....	292	11	.021	269,015	31,223	73,782	526	374,546	1,525	10,857	8,741	6,600	56,441
New Vineyard .....	155	30	.0225	103,780	14,015	42,648	1,877	162,320	3,500	None	4,116	2,500	32,614
Phillips .....	391	33	.023	328,271	34,860	172,318	354	535,803	22,100	5,312	13,496	36,400	62,249
Rangeley .....	334	36	.014	208,645	176,455	98,933	14,660	493,693	.....	3,000	7,914	29,225	41,978
Salem .....	45	8	.022	25,960	12,030	10,343	1,200	49,533	.....	900	1,224	100	9,243
Strong .....	210	9	.0225	173,030	20,045	59,868	230	253,173	5,000	7,367	6,327	9,000	30,708
Temple .....	116	7	.019	75,585	22,690	29,653	307	128,235	600	None	2,653	1,500	24,179
Weld .....	212	34	.0225	114,525	39,021	62,605	2,599	218,750	.....	2,137	5,558	6,675	49,772
Wilton .....	576	.....	.0155	543,710	47,655	193,747	3,867	788,979	16,050	None	13,959	64,275	78,591
<b>Plantations.</b>													
Coplin .....	27	.....	.0044	13,600	25,545	5,562	.....	44,707	.....	.....	230	.....	5,157
Dallas .....	43	3	.007	9,140	27,795	5,652	.....	42,587	.....	.....	342	.....	5,652
Greenville .....	17	1	.005	2,255	13,657	2,158	.....	17,970	.....	.....	107	.....	2,158
Rangeley .....	32	1	.003	4,850	84,990	8,457	32,233	130,530	.....	None	494	.....	2,663
	5,411	300		\$4,268,287	\$1,872,214	\$1,607,511	\$131,016	\$7,879,028	\$141,550	\$60,395	\$156,860	\$330,320	\$778,199

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		\$250
Carthage .....												
Chesterville .....									10	1,400		1,050
Eustis .....												
Farmington .....										101,115		20,020
Freeman .....												
Industry .....												
Jay .....									10	1,200	125	15,450
Kingfield .....									220	17,000		
Madrid .....												
New Sharon .....									58	5,800		167
New Vineyard .....										800		816
Phillips .....									312	33,150		
Rangleley .....									3	300	1	100
Salem .....												
Strong .....									89	7,700		
Temple .....												
Weld .....									52	5,200		
Wilton .....									179	17,900		
Plantations.												
Coplin .....												
Dallas .....												
Greenvale .....												
Rangleley .....											5	500
										\$192,565		\$38,353

STATE ASSESSORS' REPORT.

## FRANKLIN COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property	Street railroad com. pany. prop-erty.	Water com-pany prop-erty.	Electric light com-pany prop-erty.	Gas com-pany prop-erty.	Com-panies not other-wise enumer-ated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Avon .....														
Carthage .....														
Chesterville .....														
Eustis .....				\$2,000										
Farmington .....									\$9,100			\$2,800		\$4,225
Freeman .....														
Industry .....														
Jay .....														
Kingfield .....											500	2,000		
Madrid .....														
New Sharon .....														
New Vineyard .....														
Phillips .....									5,800		800	600		
Rangeley .....									5,200					
Salem .....														
Strong .....														
Temple .....														
Weld .....														
Wilton .....														
Plantations.														
Coplin .....														
Dallas .....														
Greenville .....														
Rangeley .....									1,800					
				\$2,000					\$21,900		\$3,300	\$5,400		\$4,225

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.	o.	Value.
Avon .....									2	\$1,200		
Carthage .....												
Chesterville .....									3	3,300	4	\$4,000
Eustis .....									2	3,400	2	3,000
Farmington .....										2,800		26,000
Freeman .....												
Industry .....									1	200	4	1,200
Jay .....					2	\$230,000	1	*\$570,000	3	4,600	1	4,800
Kingfield .....									2	4,200	4	3,650
Madrid .....									5	2,980		
New Sharon .....									3	1,700		
New Vineyard .....									1	1,800		
Phillips .....			1	\$1,200					2	11,500	4	6,900
Rangeley .....									2	9,000	1	1,500
Salem .....									1	500		
Strong .....									2	1,800	1	6,000
Temple .....									3	2,075		
Weld .....									2	900	1	2,000
Wilton .....			14	45,500					3	5,100	2	5,750
Plantations.												
Coplin .....												
Dallas .....												
Greenvale .....												
Rangeley .....									1	600	2	29,000
				\$46,700		\$230,000		\$570,000		\$57,655		\$93,800

\* Paper and pulp.

† Bolt mill \$15,000; birch mill \$14,000.

STATE ASSESSORS' REPORT.

## FRANKLIN 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.
Avon .....										5	\$41	38	\$990
Carthage .....								\$60					
Chesterville .....							\$340	600					
Eustis .....			\$1,000							12	126	51	1,460
Farmington .....											75	201	5,365
Freeman .....										7	95	45	1,260
Industry .....				2	\$150		1,798			2	21	19	395
Jay .....	\$6,000		200				35,800						
Kingfield .....							17,000			23	345	34	935
Madrid .....							5,250	150					
New Sharon .....							2,500			6	75	82	1,965
New Vineyard .....			300									20	850
Phillips .....		\$2,700	5,000		1,500		1,600			41	588	124	3,215
Rangeley .....	200				4,400		24,262	400				15	800
Salem .....							2,200						
Strong .....		1,000					2,600			24	165	58	1,300
Temple .....							2,250			5	40	40	871
Weid .....							1,150					45	1,356
Wilton .....							5,600			55	555	412	8,225
Plantations.													
Coplin .....												27	405
Dallas .....													
Greenvale .....													
Rangeley .....					*3,447	\$100	33,600	480					
	\$6,200	\$3,700	\$6,500		\$9,497	\$100	\$135,950	\$1,690			\$2,126		\$29,392

\* Steamboats.

FRANKLIN COUNTY—CONCLUDED.

Towns.	Musical instruments		Furniture.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	Value of town property.	Amount appropriated for schools.	Amount appropriated for highways and bridges.
	No.	Value.							
Avon .....	8	\$170	.....	.....	.....	.....	.....	\$500	\$1,200
Carthage .....	16	410	.....	.....	.....	.....	\$200	268	2,000
Chesterville .....	39	1,140	.....	.....	.....	.....	40	850	1,600
Eustis .....	12	975	.....	\$552	.....	.....	.....	700	500
Farmington .....	125	12,205	.....	1,440	.....	.....	.....	2,700	7,000
Freeman .....	15	476	.....	3,000	.....	.....	.....	422	1,500
Industry .....	12	210	.....	.....	.....	.....	.....	500	1,800
Jay .....	71	5,245	.....	.....	.....	\$3,200	4,000	2,800	5,200
Kingfield .....	48	2,675	.....	.....	.....	2,320	500	555	1,750
Madrid .....	19	520	.....	.....	.....	.....	.....	260	950
New Sharon .....	37	1,735	.....	.....	.....	.....	547	1,000	4,500
New Vineyard .....	12	645	.....	.....	.....	.....	.....	650	1,750
Phillips .....	71	3,520	\$650	.....	.....	.....	.....	3,620	3,500
Rangeley .....	.....	3,928	8,000	.....	.....	6,700	1,200	900	2,700
Salem .....	.....	.....	.....	.....	.....	.....	500	166	400
Strong .....	58	2,625	.....	.....	.....	.....	.....	1,000	1,600
Temple .....	13	520	.....	.....	.....	400	100	316	1,000
Weld .....	27	1,051	.....	.....	.....	.....	.....	800	1,896
Wilton .....	136	6,418	.....	.....	\$21,000	.....	5,000	1,447	3,500
Plantations.									
Coplin .....	.....	.....	.....	.....	.....	.....	.....	100	.....
Dallas .....	.....	.....	.....	.....	.....	.....	.....	122	.....
Greenvale .....	.....	.....	.....	.....	.....	.....	.....	75	.....
Rangeley .....	.....	.....	.....	.....	.....	.....	.....	50	494
		\$44,468	\$8,650	\$4,992	\$21,000	\$12,620	\$12,387	\$19,801	\$44,840

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.	Amount of taxes assessed	Stock in trade.	Live stock.
Amherst.....	101	9	.0185	\$33,532	\$31,994	\$8,682	\$8,288	\$82,496	.....	None.	\$1,823	\$1,784	\$6,888
Aurora.....	50	1	.009	19,615	12,688	7,364	.....	39,667	\$300	None.	507	1,000	5,334
Bluehill.....	447	31	.0145	323,520	146,665	85,045	2,135	557,365	13,325	2,200	9,423	18,010	32,220
Brooklin.....	272	21	.0205	129,341	30,050	23,350	5,505	188,246	.....	None.	4,676	4,790	9,295
Brooksville.....	301	26	.018	133,820	58,480	40,673	485	233,458	5,021	None.	5,105	7,350	18,002
Bucksport.....	729	3	.0245	614,872	48,790	249,057	5,272	917,991	46,100	85,100	24,753	46,550	38,048
Castine.....	250	11	.018	255,212	132,561	91,701	11,284	490,758	36,444	2,761	9,565	21,932	8,955
Cranberry Isles.....	131	3	.015	72,071	62,645	21,415	3,210	159,341	1,450	None.	2,750	2,800	1,715
Deer Isle.....	527	58	.0255	253,737	50,318	54,239	582	358,876	125	None.	10,737	6,710	15,157
Dedham.....	90	9	.023	45,043	30,368	19,151	.....	94,562	1,000	None.	2,400	650	12,286
Eastbrook.....	74	2	.019	26,331	12,692	8,897	2,267	50,087	.....	400	1,132	350	7,626
Eden.....	1,235	38	.03	1,524,395	2,486,189	281,478	68,319	4,360,381	50,750	79,198	134,516	83,775	42,496
Ellsworth.....	1,409	.....	.021	1,257,835	114,711	519,913	13,980	1,906,439	106,400	47,932	44,256	162,600	64,231
Franklin.....	311	10	.014	195,643	38,668	96,872	450	331,633	35,627	None.	5,401	12,525	14,747
Gouldsboro.....	385	46	.0192	211,050	34,888	47,051	1,166	294,155	.....	None.	6,793	7,800	20,339
Hancock.....	238	27	.0175	124,795	108,609	42,596	.....	276,000	8,675	None.	5,425	3,833	11,588
Isle au Haut.....	43	2	.025	14,153	49,794	2,295	3,460	69,702	.....	None.	1,872	300	1,555
Lamoine.....	174	15	.0165	102,979	37,238	35,267	564	176,048	6,300	None.	3,393	3,800	9,191
Mariaville.....	68	4	.032	25,646	15,213	7,331	1,113	49,303	.....	None.	1,781	775	7,283
Mount Desert.....	470	22	.017	727,322	890,804	68,815	34,943	1,721,884	.....	31,000	30,862	18,550	25,159
Orland.....	333	33	.025	165,234	36,180	50,938	510	252,862	.....	5,798	7,325	6,900	30,717
Otis.....	42	11	.038	8,130	18,352	4,098	1,934	32,514	.....	4,000	1,344	.....	3,901
Penobscot.....	283	47	.02	181,054	24,651	53,635	2,518	261,858	1,550	2,069	6,086	16,825	26,208
Sedgwick.....	259	20	.015	131,007	14,204	58,264	310	203,785	3,005	None.	3,835	15,485	17,137
Sorrento.....	47	.....	.0175	23,445	147,840	4,733	4,935	180,953	500	None.	2,260	1,500	1,603
Stonington.....	506	37	.0254	155,025	24,580	61,529	12,003	253,137	.....	None.	7,948	15,545	9,876
Sullivan.....	327	16	.018	195,222	46,735	72,121	2,115	316,193	13,400	None.	6,672	17,200	14,603
Surry.....	209	46	.024	118,698	27,334	24,246	106	170,384	.....	.....	4,639	2,075	16,586
Swan's Island.....	216	14	.0201	97,517	18,550	23,878	3,975	143,920	.....	None.	3,541	9,575	5,925
Tremont.....	634	34	.0255	325,755	159,940	70,550	6,150	562,345	.....	4,591	16,245	31,825	12,985
Trenton.....	125	16	.017	78,245	33,305	11,277	2,920	125,747	.....	300	2,511	700	8,432
Verona.....	65	7	.017	34,922	21,262	5,774	218	62,176	.....	None.	1,281	75	3,262
Waltham.....	54	8	.015	44,900	14,934	13,587	.....	73,421	1,300	None.	1,281	.....	8,101
Winter Harbor.....	165	17	.0204	128,724	171,401	47,556	14,071	361,752	20,000	1,000	7,875	7,165	3,425

**Plantations.**

Long Island .....	47	7	.016	5,760	15,675	1,690	627	23,752	.....	None.	491	550	1,082
No. 21, M. D. ....	19	.....	.01	2,693	8,895	1,005	.....	12,593	.....	None.	153	.....	998
No. 33 .....	28	.....	.00325	5,805	21,730	2,303	.....	29,838	.....	None.	139	500	1,802
	<b>\$10,664</b>	<b>651</b>		<b>\$7,793,048</b>	<b>\$5,198,833</b>	<b>\$2,218,376</b>	<b>\$215,415</b>	<b>\$15,425,672</b>	<b>\$351,272</b>	<b>\$266,999</b>	<b>\$380,767</b>	<b>\$531,804</b>	<b>\$518,768</b>

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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 .....					1	\$1,000	1	\$100	36½	\$3,390		
Brooklin .....												
Brooksville .....									1	100		
Bucksport .....									510½	51,050	5	\$500
Castine .....			18	\$2,025					60½	6,050	5	500
Cranberry Isles .....									9	225		
Deer Isle .....									17	1,100		
Dedham .....												
Eastbrook .....												
Eden .....												
Ellsworth .....									415	33,600	264½	26,450
Franklin .....									436	53,500	118	11,800
Gouldsboro .....									127	13,960	10	1,000
Hancock .....												
Isle au Haut .....									68	7,220		
Lamoine .....									44	4,550		
Mariaville .....												
Mount Desert .....									28	2,100		
Orland .....									42½	5,525		
Otis .....												
Penobscot .....									3	300		
Sedgwick .....									89	8,900		
Sorrento .....												
Stonington .....												
Sullivan .....												
Surry .....												
Swan's Island .....												
Tremont .....									12	975		
Trenton .....									12	1,200		
Verona .....									11	1,100		
Waltham .....									2	200		
Winter Harbor .....									2	200		



Plantations.											
Long Island.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
No. 21, M. D .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
No. 33 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
				\$2,025		\$1,000		\$100		\$195,245	
											\$50,250

HANCOCK COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Amherst .....														
Aurora .....														
Bluehill .....														\$16,300
Brooklin .....														
Brooksville .....														
Bucksport .....				\$5,000				\$1,150	\$2,600			\$3,000		
Castine .....											\$7,595			220
Cranberry Isles .....							39	1,950						
Deer Isle .....									715					
Dedham .....														
Eastbrook .....														
Eden .....							9	990			100,000	27,635		
Ellsworth .....									7,300		*28,000			8,750
Franklin .....									800					
Gouldsboro .....														12,600
Hancock .....														
Isle au Haut .....											1,100			
Lamoine .....											2,450			
Mariaville .....														
Mount Desert .....											18,000			
Orland .....														
Otis .....														
Penobscot .....														
Sedgwick .....														
Sorrento .....														
Stonington .....												1,000		5,600
Sullivan .....									300					
Surry .....														
Swan's Island .....														
Tremont .....											4,000			
Trenton .....							43	860						
Verona .....														
Wallham .....														
Winter Harbor .....												5,200		40,810

**Plantations.**

Long Island . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
No. 21, M. D . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
No. 33 . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
			\$5,000				\$4,950	\$11,715			\$161,145	\$36,235		\$74,280

\* Including electric light company's property.

† Sardine factories.



Plantations.

Long Island.....	.....	.....	.....	.....	.....	.....	.....	.....	1	\$1,200	.....	.....
No. 21, M. D.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
No. 33.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
				\$1,750						\$53,950		\$18,205

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					\$6,983		10	\$120	37	\$675
Aurora.....			50							13	120		
Bluehill.....				489	\$2,895	\$900	\$800			30	300	223	6,865
Brooklin.....	\$50		1,509		4,165					78	936	194	\$3,745
Brooksville.....				677	4,555	1,606				21	290	114	3,115
Bucksport.....	1,600			3,416½	27,518	15,100		5,000			76		3,370
Castine.....				216	1,732	6,888		224		36	613	142	5,485
Cranberry Isles.....	50			282½	1,445					23	215	3	30
Deer Isle.....				2,833	18,959	1,350				70	840	235	4,935
Dedham.....							2,515	200		8	80	51	1,315
Eastbrook.....							2,368						
Eden.....	2,200			426½	2,307	11,500						424	19,590
Ellsworth.....	3,000			3,850	21,802	15,000	55,900			92	2,110	450	21,620
Franklin.....				181	2,562	1,500	2,550	1,575		12	142	148	5,410
Gouldsboro.....	1,215		*1,000	311½	15,722	50				37	356	331	7,274
Hancock.....				573	4,825							141	3,075
Isle au Haut.....						1,000						1	100
Lamoine.....				664½	7,010	100	1,000					24	950
Mariaville.....												2	100
Mount Desert.....				116½	834	750				35	355	280	11,580
Orland.....		\$1,260		326	2,409	460	250	2,500				11	480
Otis.....	1,200						440	294				2	92
Penobscot.....	2,140	1,350			435	800	900	1,035				173	3,720
Sedgwick.....				1,202	6,398	3,250	200			47	299	159	4,170
Sorrento.....					2,525	700						20	1,025
Stonington.....				1,000	17,347	1,600				112	1,289	186	3,006
Sullivan.....	700		15,750	852½	5,098	8,000	725	450		25	355	343	5,670
Surry.....					651	400	200					91	2,585
Swan's Island.....				520	5,001	2,260				44	398	17	305
Tremont.....	2,050	800		994	10,480	3,795	400			108	1,085	205	3,840
Trenton.....							2,000						
Verona.....				98½	330		75					63	625
Waltham.....	250						600	75		12	141	61	2,075
Winter Harbor.....				203	1,044					18	205	100	3,439

Plantations.

Long Island . . . . .	.....	.....	.....	34½	.....	.....	.....	.....	.....	.....	.....	.....	
No. 21, M. D. ....	.....	.....	.....	.....	435	.....	.....	.....	.....	.....	.....	.....	
No. 33 . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	\$14,455	\$3,410	\$5,400		\$158,484	\$77,003	\$70,923	\$18,361	25	.....	2	.....	
												7	
												\$10,332	
													\$130,266

\* ½ steamboat.

† Including 30 boats, \$2,620.

‡ Stone.

§ Including 69 sleighs, \$685.

## HANCOCK COUNTY—CONCLUDED.

42

Towns.	Musical instruments.		Furniture.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	Value of town property.	Amount appropriated for schools.	Amount appropriated for highways and bridges.
	No.	Value.							
Amherst	20	\$410					\$1,300	\$291	\$500
Aurora	11	560					50	140	100
Bluehill	151	8,275					7,000	2,050	2,100
Brooklin	90	4,020		\$350			500	1,000	800
Brooksville	97	2,525	\$200			\$750	150	939	1,200
Bucksport		5,825	5,000	17,541			3,000	3,000	2,600
Castine	87	4,810	11,540	2,675			500	1,200	1,000
Cranberry Isles	51	2,435	900	*11,410	\$2,000		300	800	425
Deer Isle	155	6,925		70		4,916	2,500	3,400	1,500
Dedham	21	1,105					2,000	350	750
Eastbrook	16	820					400	275	400
Eden	232	16,660	67,165	3,814			40,000	11,375	24,582
Ellsworth	199	13,530	9,400	8,000	15,000		12,000	3,500	5,600
Franklin	80	4,255		13,239		100	1,500	961	1,200
Gouldsboro	115	4,511				1,000	700	1,007	1,500
Hancock	77	3,180		1200	500	143	1,000	900	1,500
Isle au Haut	1	100						550	350
Lamoine	43	1,850		1,180			1,000	581	700
Marlville	12	300				240		250	800
Mount Desert	83	5,205	36,800	3,175			1,600	3,300	4,100
Orland	29	1,407					500	1,100	1,150
Otis	4	105						250	200
Penobscot	72	1,635		55	500			1,042	1,500
Sedgwick	83	2,980				865	150	1,000	1,000
Sorrento	16	1,600						380	1,350
Stonington	129	6,564		19,905		3,328		2,670	1,145
Sullivan	80	3,845		920	650		600	1,450	1,600
Surry	52	2,255			500	1,936	500	816	900
Swan's Island	63	2,369		4,280		1,472	150	605	525
Tremont	166	7,830	2,230	2,200	4,000	100		3,015	2,975
Trenton	27	1,105			3,600		400	400	500
Verona	15	525						187	300
Waltham	19	845					800	250	500
Winter Harbor	51	4,105	13,434	8,610			250	480	2,400

STATE ASSESSORS' REPORT.



Plantations.									
Long Island.....	5	250	.....	.....	.....	.....	.....	300	.....
No. 21, M. D.....	.....	.....	.....	.....	.....	.....	.....	75	.....
No. 33.....	.....	.....	.....	.....	.....	.....	.....	68	.....
		\$124,621	\$146,669	\$87,624	\$26,750	\$14,850	\$78,490	\$49,967	\$67,752

\* Boats.

† Stone.

‡ Automobiles.

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.	Amount of taxes assessed	Stock in trade.	Live stock.
Albion .....	249	17	.023	\$254,995	\$17,560	\$65,975	.....	\$338,530	\$1,400	\$9,000	\$8,533	\$3,900	\$49,955
Augusta .....	3,073	67	.0235	3,818,414	1,412,763	1,448,068	\$212,534	6,891,579	300,289	302,520	171,174	351,540	134,520
Belgrade .....	254	48	.018	257,192	68,720	66,788	4,825	397,525	.....	None.	7,155	5,185	56,308
Benton .....	313	16	.0168	330,970	38,975	49,795	153	419,893	.....	13,383	7,837	2,100	31,647
Chelsea .....	208	20	.0185	145,070	53,650	18,259	330	216,709	.....	None.	4,633	100	17,089
China .....	394	.....	.018	372,775	36,415	90,950	595	500,735	3,800	12,000	10,195	14,550	61,905
Clinton .....	377	35	.017	401,910	26,605	86,444	.....	514,959	4,000	8,925	9,696	12,468	36,786
Farmingdale .....	220	.....	.0105	331,466	96,783	66,559	67,890	562,698	19,900	None.	6,458	.....	19,960
Fayette .....	156	11	.0217	126,869	30,430	34,737	1,550	193,586	.....	2,482	4,513	1,000	31,334
Gardiner .....	1,516	65	.02	2,423,580	232,917	898,304	47,153	3,601,954	4,300	99,534	76,887	253,208	63,023
Hallowell .....	760	21	.020	924,375	127,570	342,645	29,830	1,424,420	39,950	72,400	30,025	56,975	24,370
Litchfield .....	249	53	.02	249,555	35,075	44,100	680	329,410	700	2,347	7,335	2,475	39,250
Manchester .....	158	19	.0167	148,935	69,035	29,030	2,405	249,405	.....	None.	4,481	500	23,630
Monmouth .....	387	25	.0165	450,055	46,970	100,060	1,490	598,575	3,450	11,036	11,036	8,420	64,335
Mount Vernon .....	260	44	.02	208,610	30,685	78,037	800	318,132	4,400	None.	7,152	13,775	47,737
Oakland .....	627	27	.0235	564,327	60,420	210,731	17,730	855,208	1,000	19,000	21,931	37,873	39,741
Pittston .....	305	45	.016	265,370	141,313	50,390	10,941	468,014	.....	None.	8,403	3,460	43,536
Randolph .....	263	12	.018	218,100	51,910	29,555	1,775	301,340	500	150	6,213	8,965	9,842
Readfield .....	285	11	.016	352,880	30,085	83,985	200	467,150	2,400	None.	8,328	22,125	42,010
Rome .....	121	25	.039	48,622	16,400	16,600	115	81,737	.....	1,692	3,551	275	16,440
Sidney .....	300	24	.0186	298,186	33,248	58,647	646	390,727	4,700	657	8,164	1,050	49,843
Vassalboro .....	559	89	.0174	520,130	267,730	120,523	53,100	961,483	4,280	11,011	18,407	17,775	79,705
Vienna .....	112	18	.022	74,755	15,365	27,870	45	118,035	.....	None.	2,933	1,800	24,909
Waterville .....	2,712	60	.0235	3,901,850	437,800	887,650	63,145	5,290,480	15,450	230,000	132,462	367,500	75,515
Wayne .....	179	22	.0215	150,160	5,725	34,508	1,545	211,938	885	None.	5,093	5,625	24,858
West Gardiner .....	211	15	.015	210,180	41,635	36,400	135	288,350	.....	500	4,958	1,050	33,155
Windsor .....	214	13	.018	170,625	10,940	45,670	500	227,735	600	None.	4,527	2,450	41,070
Winslow .....	579	65	.019	459,052	1,479,280	108,470	69,890	2,116,692	27,200	34,600	41,375	7,800	57,515
Winthrop .....	588	.....	.0132	597,605	100,310	411,260	295	1,109,470	115,900	None.	16,408	90,200	59,675
Unity Plantation .....	14	1	.023	6,830	6,102	2,025	75	15,032	.....	None.	371	.....	1,975
	15,643	868		\$18,283,443	\$5,041,816	\$5,544,070	\$590,172	\$29,459,501	\$555,104	\$822,701	\$649,934	\$1,284,136	\$1,304,638

STATE ASSESSORS' REPORT.

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.....							10	\$1,000	31	\$3,100	5	\$500
Augusta.....									1,886	204,564	593	67,330
Belgrade.....									4	400		
Benton.....									74	7,400	5	500
Chelsea.....									11	1,100		
China.....									10	1,000		
Clinton.....									300	27,000	10	900
Farmingdale.....									193	15,470		
Fayette.....												
Gardiner.....									1,831	157,879	580	59,925
Hallowell.....							1	1,000	1,049½	109,485	10	1,140
Litchfield.....									2	200		
Manchester.....									36	3,600		
Monmouth.....									166½	16,550		
Mount Vernon.....									19	1,900		4,400
Oakland.....									432	38,880	20	1,800
Pittston.....									4½	450		
Randolph.....									54½	5,375		
Readfield.....									95	9,500		
Rome.....												
Sidney.....									38	3,700		
Vassalboro.....									30½	3,469	15	1,496
Vienna.....												
Waterville.....									2,056	203,140	317	30,500
Wayne.....												
West Gardiner.....									2	200		
Windsor.....												
Winslow.....									110	11,000	13	1,300
Winthrop.....									903	89,950	107	10,700
Unity Plantation.....												
									\$2,000	\$915,322		\$180,491

STATE ASSESSORS' REPORT.

KENNEBEC COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property	Street railroad com. property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Albion .....														
Augusta .....							36	\$1,800	\$26,860	\$2,960	\$50,000	\$40,000	\$10,000	
Belgrade.....										800	500			
Benton .....														
Chelsea .....														
China .....														
Clinton .....														
Farmingdale .....									750					
Fayette .....														
Gardiner .....							113	3,755	20,500		80,000	*22,000		
Hallowell .....							65	6,500	8,300	6,200				\$86,100
Litchfield .....														
Manchester .....														
Monmouth .....									3,100					
Mount Vernon.....														
Oakland .....														
Pittston .....														
Randolph .....									4,600					
Readfield .....														
Rome .....														
Sidney .....														
Vassalboro .....														
Vienna .....									3,175					
Waterville .....							11	650	110,000		100,000	†62,000		
Wayne .....														
West Gardiner .....														
Windsor .....											3,000			
Winslow .....									4,650					
Winthrop .....							20	2,000	6,000					
Unity Plantation.....														
								\$14,705	\$188,935	\$9,960	\$233,500	\$124,000	\$10,000	\$86,100

\*Including gas company's property.

† Including street railway property.

KENNEBEC COUNTY—CONTINUED.

Towns.	Cotton mills—white.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spindles	Value.	Sets.	Value.	N	Value.	No.	Value.	No.	Value.	N.	Value.
Albion.....									1	\$1,500	1	†\$3,500
Augusta.....	97,164	\$995,931				*\$60,000				23,000	3	10,350
Belgrade.....												
Benton.....						60,000						
Chelsea.....												
China.....												
Clinton.....									2	2,200	2	2,500
Farmingdale.....									1	6,000		
Fayette.....									4	3,700		
Gardiner.....			5	\$10,500	2	137,500	3	\$311,350	3	23,500		
Hallowell.....		6,300								6,800	4	35,800
Litchfield.....												
Manchester.....												
Monmouth.....			4	7,000					1	1,500	5	7,750
Mount Vernon.....										7,050	3	5,300
Oakland.....			18	80,000								
Pittston.....												
Randolph.....										1,400		
Readfield.....				3,000						1,400	2	4,000
Rome.....									1	200		
Sidney.....												
Vassalboro.....			25	128,650					4	3,300	1	1,000
Vienna.....											3	650
Waterville.....	83,520	925,000	12	11,000								
Wayne.....												
West Gardiner.....												
Windsor.....												
Winslow.....						400,000		245,000	1	500	4	3,300
Winthrop.....												†91,200
Unity Plantation.....												
		\$1,927,231		\$240,150		\$657,500		\$556,350		\$82,050		\$165,150

\* Pulp and paper.

† Tannery.

‡ Winthrop Mills Co. property.

STATE ASSESSORS' REPORT.

KENNEBEC 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.
Albion			\$1,300							21	\$265	149	\$3,175
Augusta	\$64,225				\$7,517	\$17,700	\$47,720	3,065					19,300
Belgrade					3,565					5	60	40	1,285
Benton		\$2,500	800					†2,500		19	231	15	490
Chelsea	200				50								
China										20	345	170	5,750
Clinton	500						500	500					
Farmingdale				381	1,182	1,400	67,000	452				99	3,545
Fayette	450						400		6	55	108		1,540
Gardiner	189,900	15,660			3,480	35,700	103,117		107	1,660	477		21,015
Hallowell	23,000		63,385		1,090							234	11,435
Litchfield													
Manchester	1,000				695							9	355
Monmouth	250	800	1,400				250		8	80	150		3,025
Mount Vernon	800	75					2,480	300	26	235	160		5,905
Oakland	49,650		45,450		625				33	455	1,156		5,120
Pittston	9,000		400		1,600				22	260	34		1,010
Randolph	900				1,328	200	320		6	60	33		1,695
Readfield									7	100	163		3,315
Rome													
Sidney													
Vassalboro					843		1,861	1,555	34	459	67		3,310
Vienna							150						
Waterville	45,800	*118,300						3,500	231	4,620	275		17,265
Wayne	300	250						160	15	165	52		1,785
West Gardiner								150					
Windsor							300	530	9	70	17		375
Winslow		*31,700					11,620	775	50	505			
Winthrop	31,500		2,000		1,200							10	1,100
Unity Plantation													
	\$417,475	\$169,285	\$114,735		\$23,175	\$55,000	\$235,718	\$13,687	\$500	\$9,625			\$111,795

\* Including materials in stock.

† Coal.

‡ Including 51 sleighs \$1,060.

KENNEBEC COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	Value of town property.	Amount appropriated for schools.	Amount appropriated for highways and bridges.
	No.	Value.							
Albion .....	35	\$1,189					\$1,500	\$1,500	\$2,000
Augusta .....		48,555	\$103,780	\$306,447	\$45,000		20,000	17,146	13,741
Belgrade .....	33	1,669	3,150					1,500	2,000
Benlon .....	52	1,789						1,100	2,300
Chelsea .....				50			1,491	600	900
China .....	85	4,195					2,500	1,656	2,500
Clinton .....		790				\$1,000	8,000	1,750	2,000
Farmingdale .....	55	3,640	3,300		20,000		1,600	1,200	1,200
Fayette .....	26	605				500	2,000	800	1,000
Gardiner .....	407	36,980	30,275	3,280	27,000	29,835	40,275	14,604	13,242
Hallowell .....	189	17,177	10,533	6,425		3,000	27,000	5,200	3,850
Litchfield .....							800	1,000	1,500
Manchester .....	34	1,270		385				700	1,000
Monmouth .....	72	2,690				2,850	21,800	2,200	2,300
Mount Vernon .....	22	1,230				200	150	1,000	2,400
Oakland .....	107	7,865			40,000		1,500	4,400	3,000
Pittston .....	40	1,625				1,000	500	1,600	2,600
Randolph .....	57	2,345				1,200		862	1,100
Readfield .....	36	2,042		2,693		500	2,500	1,000	2,400
Rome .....						3,403	323	400	1,000
Silney .....						5,320		2,250	3,000
Vassalboro .....	108	8,840	50,000	30		3,550	2,700	2,500	4,200
Vienna .....	27	869					900	325	1,160
Waterville .....	528	45,125	21,950	11,515	40,000			22,800	13,000
Wayne .....	35	2,025				500	500	600	1,400
West Gardiner .....	59	1,380					500	800	800
Windsor .....	40	775						850	1,000
Winslow .....						4,950	4,000	3,500	4,000
Winthrop .....	73	6,335		295				2,000	3,500
Unity Plantation .....								75	175
		\$261,328	\$222,988	\$331,120	\$181,223	\$47,108	\$146,966	\$94,868	\$94,078

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.	Amount of taxes assessed	Stock in trade.	Live stock.
Appleton.....	255	28	.029	\$178,930	\$13,193	\$48,391	\$85	\$240,599	\$950	\$281	\$7,743	\$,900	\$34,546
Camden.....	909	42	.018	1,376,810	491,740	332,511	3,900	2,204,961	.....	22,606	41,962	91,850	30,005
Cushing.....	186	29	.024	81,345	15,907	29,326	535	118,113	1,070	None.	3,346	1,590	12,621
Friendship.....	249	21	.023	150,441	42,304	23,157	250	216,152	.....	931	5,703	7,060	9,135
Hope.....	174	12	.015	144,911	19,403	34,634	310	199,258	2,200	None.	3,511	2,575	25,669
Hurricane Isle.....	122	.....	.01273	5,500	24,210	1,150	19,300	50,160	.....	None.	1,005	3,000	410
North Haven.....	138	33	.021	116,105	78,150	26,445	3,825	224,525	.....	None.	5,129	7,975	10,330
Rockland.....	2,430	205	.023	3,587,334	271,837	1,520,364	55,969	5,435,504	48,000	352,497	132,306	785,508	59,690
Rockport.....	595	.....	.016	618,400	474,741	177,482	16,276	1,286,899	27,000	18,075	22,375	22,800	32,962
South Thomaston...	361	43	.023	220,785	88,488	38,453	3,350	351,076	2,175	5,000	9,159	2,825	18,706
St. George.....	571	67	.024	227,217	82,330	55,330	15,630	380,507	1,491	1,005	10,845	16,075	17,893
Thomaston.....	627	28	.02	550,488	262,427	390,981	23,745	1,227,641	52,100	15,500	26,433	49,725	29,534
Union.....	347	27	.024	364,549	38,856	84,177	843	488,425	3,175	17,319	12,763	20,240	44,385
Vinalhaven.....	680	101	.023	418,246	91,935	118,435	1,798	630,414	1,000	11,139	16,541	35,875	13,360
Warren.....	596	54	.0146	580,410	40,395	173,979	13,880	808,664	2,500	None.	13,600	18,900	46,236
Washington.....	253	21	.018	183,327	25,125	53,676	.....	262,128	1,600	918	5,300	11,625	36,976
Criehaven Pl.....	11	2	.0133	8,675	.....	1,845	.....	10,520	.....	.....	150	150	595
Matinicus Isle Pl....	50	9	.013	26,394	1,670	8,846	100	37,010	.....	None.	581	2,000	1,680
	8,554	722		\$8,839,867	\$2,062,711	\$3,110,182	\$159,796	14,172,556	\$143,261	\$445,421	\$318,475	\$1,088,673	\$424,643



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	\$1,100		
Camden .....									839	92,000	10	\$1,000
Cushing .....											25	2,500
Friendship .....												
Hope .....									13	1,210		
Hurricane Isle .....												
North Haven .....									90	10,330		
Rockland .....									1,768	189,605	721	68,495
Rockport .....									276½	24,820	17	1,700
South Thomaston .....									87	8,350		
St. George .....									22	1,840		
Thomaston .....									1,552	159,320	10	1,000
Union .....									127	13,535		
Vinalhaven .....									91	9,905		
Warren .....									1,023	88,280	30	3,000
Washington .....										1,000		
Criehaven P1 .....												
Matinicus Isle P1 .....												
										\$601,295		\$77,695

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.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Appleton .....										\$1,500				
Camden .....								\$2,250						
Cushing .....														
Friendship .....														
Hope .....														
Hurricane Isle .....														
North Haven .....														
Rockland .....									\$13,750		\$5,125	*\$22,000		†\$465,652
Rockport .....							1,480	40,000						
South Thomaston .....														
St. George .....														
Thomaston .....							10	1,000	2,050		2,540			
Union .....									1,475			550		
Vinalhaven .....								150						
Warren .....														
Washington .....														
Oriehaven P1 .....														
Matinicus Isle P1 .....														
								\$43,400	\$17,275	\$1,500	\$7,665	\$22,550		\$465,652

\* Including gas companies property.

† Rockland, Rockport Lime Company.

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 .....									6	\$3,875		
Camden .....			22	\$83,000					2	1,500	5	\$10,000
Cushing .....												
Friendship .....												
Hope .....												
Hurricane Isle .....												
North Haven .....												
Rockland .....										1,500	*3	23,000
Rockport .....												
South Thomaston .....									1	50	†1	700
St. George .....												
Thomaston .....									1	1,000	1	500
Union .....									5	2,700	†2	7,350
Vinalhaven .....												
Warren .....			7	34,250					8	5,150	1	1,000
Washington .....												
Chicaven Pl .....												
Matinecus Isle Pl.....												
				\$117,250						\$15,775		\$42,750

\* Planing and turning mill, \$6,500; stave mills, \$4,500; prepared lime mill, \$12,000. † Polishing mill.

†1 casket factory, \$1,600; 1 pants factory, \$1,100; 1 carriage factory, \$2,200; 1 rake factory, \$300; 1 iron foundry, \$700; 1 cider mill, \$350; 2 grist mills, \$1,300

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 .....												68	\$1,605
Camden .....	\$7,600		\$63,500	1,775	\$16,897					30	\$345	218	9,025
Cushing .....				31 $\frac{1}{2}$	93			\$250		10	27	27	760
Friendship .....	500			120 $\frac{1}{2}$	1,098					14	125	9	210
Hope .....												59	1,455
Hurricane Isle .....	7,500		5,000			\$1,500							
North Haven .....					5,545					23	115	12	370
Rockland .....	11,500				203,530	173,000				378	5,670	832	51,335
Rockport .....				2,277	30,076					58	1,160	108	6,040
South Thomaston .....	615			3,956	1,862	1,325				32	320		
St. George .....	9,400			2,055	11,331	4,000				12	145	42	1,545
Thomaston .....					104,317	4,000				72	1,080	78	5,590
Union .....										1	15	13	385
Vinalhaven .....	22,200		10,604	875	6,077	13,000				40	307	31	1,865
Warren .....	3,000		12,009	308 $\frac{3}{4}$	1,913	300		5,500				44	1,830
Washington .....	250						\$430						150
Criehaven Pl. ....					1,090	250							
Matinicus Isle Pl .....					4,866								
	\$62,565		\$91,104		\$388,695	\$198,375	\$430	\$5,750		\$9,369			\$82,195

KNOX COUNTY—CONCLUDED.

Towns.	Musical instruments		Furniture.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	Value of town property.	Amount appropriated for schools.	Amount appropriated for highways and bridges.
	No.	Value.							
Appleton .....	31	\$890	\$300	\$185	.....	.....	\$440	\$900	\$2,000
Camden .....	209	14,880	3,050	4,009	\$10,000	.....	.....	6,400	5,500
Cushing .....	36	1,215	.....	*675	.....	.....	200	555	800
Friendship .....	45	2,438	.....	.....	8,000	.....	.....	651	700
Hope .....	47	1,895	.....	.....	.....	.....	.....	512	1,200
Hurricane Isle .....	11	1,040	.....	3,500	.....	.....	700	450	25
North Haven .....	35	755	225	.....	.....	.....	500	1,150	1,000
Rockland .....	592	68,820	\$4,180	.....	52,000	\$7,550	27,500	17,750	10,000
Rockport .....	69	6,400	500	300	.....	.....	500	32,000	4,200
South Thomaston .....	.....	4,425	.....	2,525	.....	.....	600	1,500	2,500
St. George .....	123	6,980	.....	4,350	.....	3,750	2,500	1,784	1,850
Thomaston .....	117	11,015	.....	45	900	26,003	23,000	3,990	4,315
Union .....	66	2,410	500	375	.....	.....	1,400	1,185	2,500
Vinalhaven .....	210	10,600	100	8,190	2,000	3,790	8,000	3,700	1,500
Warren .....	99	4,700	.....	.....	5,000	.....	2,000	1,655	3,000
Washington .....	.....	1,345	.....	.....	.....	.....	.....	815	1,200
Criehaven Pl .....	.....	.....	.....	10	.....	.....	.....	75	.....
Matineus Isle Pl .....	10	400	.....	.....	.....	.....	.....	225	.....
		\$140,118	\$88,855	\$24,164	\$77,900	\$41,093	\$67,340	\$75,277	\$47,690

\* Boats.

STATE ASSESSORS' REPORT.

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.	Amount of taxes assessed	Stock in trade.	Live stock.
Alna . . . . .	129	19	.0169	\$93,497	\$19,920	\$37,795	\$2,744	\$153,956	\$1,800	None.	\$2,989	\$3,350	\$20,635
Boothbay . . . . .	447	53	.0186	318,405	161,315	64,567	370	544,657	.....	\$300	11,387	10,950	21,835
Boothbay Harbor... .	573	26	.0202	611,255	173,055	149,059	24,625	937,994	5,000	48,260	21,070	63,535	9,615
Bremen . . . . .	145	15	.027	88,573	27,615	18,334	1,020	135,542	350	18,000	4,094	1,600	12,437
Bristol . . . . .	728	53	.018	519,702	166,360	81,312	1,990	769,764	1,900	12,700	15,559	14,015	39,718
Damariscotta . . . . .	233	22	.02	259,200	59,435	80,056	28,645	427,336	3,100	26,214	9,245	45,575	23,950
Dresden . . . . .	259	18	.012	201,630	92,848	52,956	.....	347,434	9,447	6,500	4,945	5,000	28,333
Edgecomb . . . . .	175	12	.0207	111,795	31,170	26,647	780	170,392	975	200	4,052	2,100	15,830
Jefferson . . . . .	286	62	.02	277,658	42,920	88,554	410	409,542	3,040	520	8,639	4,425	53,666
Newcastle . . . . .	245	06	.0145	336,905	60,645	260,289	12,190	670,029	144,800	5,890	10,450	5,400	36,484
Nobleborough . . . . .	232	.....	.0173	159,945	24,710	33,714	8,477	226,846	6,550	6,637	4,620	.....	28,986
Somerville . . . . .	73	30	.036	29,635	11,720	11,207	300	52,912	.....	32,000	2,084	650	10,857
Southport . . . . .	133	16	.0125	79,910	170,865	51,109	3,012	304,896	.....	2,800	4,211	725	1,865
Waldoboro . . . . .	965	78	.02	637,190	51,970	163,570	6,805	879,535	500	38,971	20,486	41,320	61,313
Westport . . . . .	98	5	.0174	48,867	25,142	12,484	725	87,218	.....	None.	1,775	300	5,670
Whitefield . . . . .	291	55	.015	271,670	49,645	81,262	17,745	420,322	6,500	2,965	7,178	8,650	56,575
Wiscasset . . . . .	353	33	.022	291,493	76,675	63,583	6,673	438,426	.....	20,390	10,719	17,225	22,585
Mouhegan Pl. . . . .	36	.....	.012	17,847	15,732	510	500	34,589	.....	None.	525	500	160
	5,406	563		\$4,375,229	\$1,262,242	\$1,276,908	\$117,011	\$7,031,390	\$183,962	\$222,347	\$144,028	\$225,320	\$450,564

STATE ASSESSORS' REPORT.

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 .....									103	\$6,450	10	\$1,000
Boothbay .....									22	2,200		
Boothbay Harbor .....									267	25,800		
Bremen .....									8	600		
Bristol .....									51	4,640		
Damariscotta .....									141	12,480		
Dresden .....	12	\$2,964							47½	3,802		
Edgecomb .....									50	2,550		
Jefferson .....									243½	21,855		
Newcastle .....									566	51,745		
Nobleborough .....								\$2,400				
Somerville .....												
Southport .....							5	500	243	34,300	65	6,500
Waldoboro .....					20	\$2,000			307½	30,600		
Westport .....									14	1,380		
Whitefield .....									11	1,100		
Wiscasset .....									317	15,850		
Monhegan Pl .....												
		\$2,964				\$2,000		\$2,900		\$215,352		\$7,500

STATE ASSESSORS' REPORT.

## LINCOLN COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Alna.....									\$150					
Boothbay.....											\$2,000			
Boothbay Harbor.....												\$2,000	\$2,000	
Bremen.....														
Bristol.....							164	\$3,280						
Danverscotta.....														
Dresden.....														
Edgecomb.....														
Jefferson.....														
Newcastle.....							*234	4,680			2,000			
Nobleborough.....														
Somerville.....														
Southport.....														
Waldoboro.....														
Westport.....														
Whitefield.....									1,225					
Wiscasset.....									1,000					
Monhegan.....														
								\$7,960	\$2,375		\$4,000	\$2,000	\$2,000	

\* Steamboat Co's stock.



LINCOLN COUNTY—CONTINUED.

Towns.	Cotton mills— white.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spindles	Value.	Sets.	Value.	N	Value.	No.	Value.	No.	Value.	No.	Value.
Alna .....									3	\$5,500		
Boothbay .....									2	2,700		
Boothbay Harbor .....										1,800		
Bremen .....									1	1,000		
Bristol .....												
Damariscotta .....									2	1,145		
Dresden .....									1	350		
Edgecomb .....												
Jefferson .....									6	3,330		
Newcastle .....									1½	8,000		
Nobleborough .....												
Somerville .....									1	800	3	\$500
Southport .....												
Waldoboro .....												
Westport .....									1	500		
Whitefield .....										5,000		
Wiscasset .....									2	11,000	1	2,000
Monhegan Pl .....												
										\$41,125		\$2,500

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.
Alna .....				12½	\$175		\$4,495	\$132		20	\$237	44	\$1,440
Boothbay .....			\$1,490		16,173		350			30	269	61	2,020
Boothbay Harbor .....				2,678	44,645					22	440	145	4,115
Bremen .....				167¾	2,017	\$250	500			10	105	75	935
Bristol .....				763¾	6,731		925			64	743	54	2,055
Damariscotta .....					4,110	2,800	1,600			26	476	68	5,320
Dresden .....					640	400						49	1,180
Edgecomb .....	\$200			211	1,957					6	60	30	910
Jefferson .....							1,574			8	78	82	2,115
Newcastle .....				838	7,315	500	9,850	*1,000				24	2,270
Nobleborough .....					400		2,200						
Somerville .....													
Southport .....				197	591								
Waldoboro .....	4,600		500	1,615½	12,040					91	962	110	2,715
Westport .....					1,264	400	1,100			10	30	40	1,029
Whitefield .....							21,832			21	220	96	2,630
Wiscasset .....	150			398,1¾	1,594	6,000	1,875					142	3,797
Monhegan Pl. ....					540								
	\$4,950		\$1,990		\$99,652	\$10,890	\$46,301	\$1,132			\$3,620		\$32,522

\* Coal.

LINCOLN COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	Value of town property.	Amount appropriated for schools.	Amount appropriated for highways and bridges.
	No.	Value.							
Alna .....	29	\$700	.....	\$125	.....	.....	.....	\$500	\$1,050
Boothbay .....	128	9,550	.....	.....	.....	.....	\$640	3,025	3,140
Boothbay Harbor .....	139	10,925	\$1,300	7,109	.....	.....	50,600	1,600	3,500
Bremen .....	21	610	.....	200	.....	\$200	350	525	700
Bristol .....	127	6,520	.....	2,675	.....	.....	.....	3,300	3,500
Damariscotta .....	57	5,070	1,200	5,820	\$17,500	.....	.....	700	1,300
Dresden .....	53	1,540	.....	.....	.....	.....	.....	710	1,500
Edgecomb .....	46	2,445	400	.....	.....	.....	150	800	900
Jefferson .....	63	2,211	.....	.....	.....	2,005	2,000	1,100	1,200
Newcastle .....	39	3,435	4,800	*700	.....	.....	1,500	1,500	3,500
Nobleborough .....	43	1,655	.....	.....	.....	.....	1,200	1,300	1,200
Somerville .....	.....	.....	.....	.....	.....	.....	.....	300	800
Southport .....	32	1,510	1,675	†6,455	.....	.....	4,025	422	600
Waldoboro .....	179	8,585	2,680	2,560	.....	725	10,000	3,500	4,000
Westport .....	23	1,215	.....	1,230	.....	.....	300	350	450
Whitefield .....	25	1,050	.....	450	.....	1,150	.....	1,125	1,400
Wiscasset .....	77	5,880	850	450	.....	.....	4,000	1,800	1,500
Monhegan Pl .....	.....	350	.....	.....	.....	200	.....	150	15
		\$63,251	\$12,805	\$27,774	\$17,500	\$4,285	\$74,765	\$22,707	\$30,255

\* Brick.

† Boats and fish.

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.	Amount of taxes assessed.	Stock in trade.	Live stock.
Albany .....	149	.....	.032	\$64,343	\$37,360	\$29,978	\$4,635	\$136,316	.....	\$2,335	\$4,660	.....	\$26,354
Andover .....	239	23	.022	126,910	45,935	44,653	5,152	222,650	\$950	1,662	5,615	\$7,250	34,959
Bethel .....	538	70	.018	571,425	83,585	169,597	6,317	830,924	15,800	29,000	16,011	39,775	69,249
Brownfield .....	268	.....	.025	201,738	33,393	55,489	500	291,120	1,200	600	5,461	10,600	37,721
Buckfield .....	323	23	.02	275,960	17,590	100,619	109	394,260	12,700	1,965	8,692	15,050	53,290
Byron .....	67	4	.04	18,620	45,645	7,810	.....	72,075	.....	None.	3,017	150	7,285
Canton .....	305	19	.033 <sup>1</sup>	155,255	70,905	65,720	7,950	299,830	6,800	32,731	10,896	13,650	37,240
Denmark .....	201	7	.02	168,945	60,610	46,309	.....	275,855	3,800	None.	6,101	4,500	32,925
Dixfield .....	298	16	.0205	207,145	34,065	69,395	.....	310,605	5,700	5,000	8,663	14,375	31,825
Fryeburg .....	411	40	.0165	522,741	97,375	166,759	1,000	787,875	34,100	8,507	13,823	30,425	60,469
Gilead .....	82	4	.0178	83,470	19,806	20,374	2,040	125,990	.....	1,450	2,442	2,000	12,549
Grafton .....	16	5	.018	10,900	45,660	4,266	.....	60,826	.....	894	1,126	.....	4,231
Greenwood .....	191	20	.033	80,050	47,025	34,825	4,625	166,525	.....	4,000	6,068	5,275	30,165
Hanover .....	65	9	.0135	44,450	18,185	12,660	345	75,640	.....	None.	1,151	4,600	6,730
Hartford .....	190	16	.021	153,435	37,310	55,064	1,000	246,809	2,800	None.	5,691	1,300	48,535
Hebron .....	142	20	.019	151,793	14,920	43,496	755	210,964	.....	Surplus.	4,260	2,125	35,811
Hiram .....	323	16	.0147	221,842	44,165	70,459	3,110	339,576	2,350	1,600	5,890	11,950	45,256
Lovell .....	222	15	.0146	231,624	58,031	80,519	350	370,524	18,050	None.	5,964	9,390	33,684
Mason .....	21	4	.0175	13,850	22,900	6,034	100	42,884	.....	None.	778	.....	5,689
Mexico .....	567	.....	.02	248,880	89,455	35,403	715	374,453	1,000	12,886	9,189	4,985	24,326
Newry .....	93	3	.021	52,885	50,426	14,483	235	118,029	.....	8,040	2,716	1,250	11,713
Norway .....	778	95	.018	838,304	110,500	253,536	6,330	1,208,670	38,125	9,650	23,701	83,435	65,971
Oxford .....	365	35	.022	305,476	52,995	85,314	.....	443,785	6,450	3,000	10,860	11,000	47,211
Paris .....	876	180	.018	924,950	64,650	294,205	17,500	1,301,305	51,300	12,552	26,051	62,275	93,329
Peru .....	213	30	.026	147,148	24,930	50,594	4,290	226,962	.....	None.	6,114	5,650	39,994
Porter .....	249	35	.0178	161,074	32,592	31,249	2,690	227,605	1,900	1,977	4,798	1,865	27,234
Roxbury .....	72	4	.052	16,920	26,180	7,970	500	51,570	.....	1,477	2,969	300	6,245
Rumford .....	2,182	.....	.018	1,094,555	1,035,400	254,990	353,600	2,738,485	7,690	62,095	55,218	112,472	70,073
Stoneham .....	83	18	.015	53,855	21,035	19,028	150	94,068	1,200	None.	1,643	1,200	15,085
Stow .....	70	7	.0166	52,954	48,545	14,182	178	115,859	.....	None.	2,028	.....	14,182
Sumner .....	239	20	.023	159,225	16,500	72,691	985	249,311	400	None.	6,452	2,500	63,791
Sweden .....	82	8	.016	76,798	45,063	17,792	.....	139,653	.....	None.	2,418	.....	15,765
Upton .....	70	5	.014	36,085	53,170	11,589	150	100,994	200	36	1,547	1,600	9,258
Waterford .....	280	14	.027	175,705	27,785	77,267	.....	280,757	2,950	None.	8,420	6,730	51,129
Woodstock .....	250	18	.018	142,940	39,570	58,265	3,745	244,120	.....	None.	5,144	11,134	38,949

Plantations.													
Lincoln .....	28	2	.0082	12,231	89,586	2,971	.....	104,788	.....	None.	882	.....	2,772
Magalloway .....	37	.....	.008	10,000	149,710	12,730	8,793	181,233	7,000	.....	1,486	1,400	10,623
Milton .....	57	11	.024	22,340	22,370	13,403	1,581	59,694	.....	2,420	1,575	1,600	9,926
	10,652	800		\$7,836,421	\$2,834,927	\$2,411,520	\$439,421	\$13,522,289	\$222,375	\$203,877	\$289,520	\$481,811	\$1,239,843

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.....									5	\$500		
Andover.....												
Bethel.....									109	10,900	20	\$1,700
Brownfield.....									4	400		
Buckfield.....									92	9,200		
Byron.....									5	375		
Canton.....												
Denmark.....												
Dixfield.....									25	1,900		
Fryeburg.....									105	10,530	10	1,000
Gilead.....									10	1,000		
Grafton.....												
Greenwood.....												
Hanover.....												
Hartford.....												
Hebron.....									13	1,300		
Hiram.....									6	600	26	2,000
Lovell.....									11	1,000		
Mason.....												
Mexico.....							\$200		20	2,000		
Newry.....												
Norway.....									247	24,100	5	500
Oxford.....									8	700		
Paris.....									235	22,275		
Peru.....												
Porter.....												
Roxbury.....												
Rumford.....									442	34,325	191	19,100
Stoneham.....												
Stow.....												
Sumner.....									40	4,000		
Sweden.....												
Upton.....												
Waterford.....									35	3,500		
Woodstock.....									16	1,600		



OXFORD COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Albany														
Andover														
Bethel											\$12,500			
Brownfield														
Buckfield									\$1,000					
Byron														
Canton							190	*\$3,800						
Denmark														
Dixfield							54	2,160						
Fryeburg			160	\$16,000					3,000		4,000	\$2,000		
Gilead									4,100					
Grafton														
Greenwood									800					
Hanover														
Hartford									1,825					\$3,600
Hebron							247	1,235	250		3,000	500		
Hiram									2,200					
Lovell														
Mason														
Mexico														
Newry														
Norway			165	3,100		\$2,000			1,000	\$2,400	20,250	40,000		17,500
Oxford					11	375			2,400					
Paris											8,000	2,500		
Peru							3	120	3,150					
Porter														
Roxbury									500					
Rumford									17,300		\$30,000			
Stoneham														
Stow														
Sumner														
Sweden														
Upton														
Waterford														
Woodstock									3,200					



Plantations.

Lincoln .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Magalloway .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Milton .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
			\$19,100		\$2,375		\$7,315	\$40,725	\$2,400	\$77,750	\$45,000		\$21,100

\* Toll bridge stock.

† Including Electric Light Co's property

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 .....									5	\$3,000	1	\$2,500
Andover .....									2	2,100	2	500
Bethel .....												
Brownfield .....									3	2,650		
Buckfield .....										1,000	16	10,900
Byron .....									1	400	1	800
Canton .....												
Denmark .....												
Dixfield .....									6	4,000	4	8,600
Fryeburg .....									3	4,500		
Gilead .....									1	500		
Grafton .....												
Greenwood .....									4	3,000	1	6,000
Hanover .....												
Hartford .....												
Hebron .....										500		
Hiram .....									6	7,100	1	2,200
Lovell .....												
Mason .....												
Mexico .....									2	2,100		
Newry .....									4	2,000		
Norway .....									3	2,000	3	9,650
Oxford .....			10	\$50,000					1	600	1	4,000
Paris .....									4	3,650	3	5,000
Peru .....									5	405	3	1,650
Porter .....											2	2,500
Roxbury .....												
Rumford .....			1	6,000		*\$40,000		†\$975,000		9,950		
Stoneham .....												
Stow .....												
Sumner .....												
Sweden .....												
Upton .....									1	900	1	350
Waterford .....									4	4,100	2	2,900
Woodstock .....									2	1,000	2	6,700

Plantations.											
Lincoln.....									1	200	
Magalloway.....										1,000	3,000
Milton.....											
				\$56,000		\$40,000		\$975,000		\$56,655	\$67,250

\* Chemical mill.

† Pulp and paper mills.

‡ Die block factory, \$2,500; grist mill property, \$2,700; brush factory, \$1,400; saw and brush block, \$800; machine shop, \$500; corn packing shop, \$3,000

OXFORD 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.
Albany.....							\$5,000			6	\$83	57	\$880
Andover.....		\$100					750	\$525		44	270	192	2,655
Bethel.....	\$4,900	1,600	\$1,000				6,100	430		8	105	106	4,420
Brownfield.....							1,570	300		72	698	78	1,735
Buckfield.....	800		4,400									37	1,385
Byron.....													
Canton.....			2,000				2,400	5,200				14	575
Denmark.....							1,000			9	85	90	2,130
Dixfield.....							9,300			14	225	10	385
Fryeburg.....	1,000						3,450	100		163	1,645	218	4,445
Gilead.....	1,500						800	300		16	165	21	705
Grafton.....													
Greenwood.....							3,000			16	130	63	880
Hanover.....							600			9	125	7	223
Hartford.....	400	800					200			10	71	47	788
Hebron.....								200		3	20	103	1,955
Hiram.....							6,125			34	428	75	2,285
Lovell.....					\$690		9,160	600		22	265	183	4,120
Mason.....										2	25	20	205
Mexico.....			200				900	50					
Newry.....							700			10	120		
Norway.....	14,550				865		5,000	35		115	1,170	218	4,395
Oxford.....			10,000		100		2,125			29	218	111	3,948
Paris.....	21,000	21,000	5,100				12,500	100				44	1,825
Peru.....		2,500					2,235					52	949
Porter.....													
Roxbury.....								1,925					
Rumford.....	227,050	4,000					112,000			15	375	126	5,725
Stoneham.....										2	20	35	738
Stow.....													
Sunmer.....	400						450					37	800
Sweden.....							75	450		6	70	57	982
Upton.....					150					9	85	7	230
Waterford.....	150						4,720	900			403		3,130
Woodstock.....	750	400	2,000	583	299		1,750			25	170	103	2,226

Plantations.

Lincoln .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Magalloway .....	.....	.....	.....	2,500	.....	.....	.....	.....	.....	.....	.....	.....
Milton .....	.....	142	.....	.....	.....	1,700	600	.....	6	45	49	675
	\$272,500	\$30,542	\$24,700	\$4,604		\$193,610	\$11,715			\$7,016		\$55,404

OXFORD COUNTY—CONCLUDED.

Towns.	Musical instruments		Furniture.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	Value of town property.	Amount appropriated for schools.	Amount appropriated for highways and bridges.
	No.	Value.							
Albany .....	19	\$445		*\$1,351				\$550	\$1,700
Andover .....	47	1,396	\$950			\$1,800	\$5,800	800	1,500
Bethel .....	103	7,435			1,500		3,200	2,200	4,000
Brownfield .....	51	1,263		500				1,315	1,500
Buckfield .....	47	3,885				\$250	2,200		1,576
Byron .....								250	1,000
Canton .....	34	2,005					400	1,050	1,650
Denmark .....	43	1,860					\$40	1,300	2,000
Dixfield .....	73	3,525						1,496	2,000
Fryeburg .....	76	3,615	1,000				3,000	2,000	3,200
Gilead .....	27	995		2,400			1,250		372
Grafton .....								115	450
Greenwood .....							1,300	850	2,100
Hanover .....	17	797						200	250
Hartford .....	34	870						700	2,300
Hebron .....	21	1,105		500			2,548		500
Hiram .....	55	2,565				2,500		1,600	1,900
Lovell .....	43	1,910						700	1,600
Mason .....	7	215						100	350
Mexico .....	59	2,355		102			1,000	2,050	1,800
Newry .....	17	535	400					500	800
Norway .....	218	12,145	700	3,775	15,000		2,850	6,350	4,600
Oxford .....	58	2,575	500	112			1,500	1,700	2,700
Paris .....	63	5,375	400	9,225		2,000	4,000	5,470	3,500
Peru .....	42	1,886						900	2,000
Porter .....	9	225		2,690				850	1,000
Roxbury .....								400	1,000
Rumford .....	200	13,410	2,400					8,150	16,000
Stoneham .....	15	635		300				300	600
Stow .....								500	600
Sumner .....	39	1,245						1,150	2,500
Sweden .....	16	450						250	400
Upton .....	9	216					50	250	500
Waterford .....		3,655						1,200	1,800
Woodstock .....	65	2,547		185				1,000	2,200

Plantations.									
Lincoln.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Magalloway.....	.....	.....	.....	.....	.....	.....	.....	65	1,200
Milton.....	13	296	.....	.....	.....	.....	.....	175	600
		\$81,068	\$6,350	\$21,141	\$18,300	\$4,750	\$31,038	\$46,658	\$74,926

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.	Amount of taxes assessed	Stock in trade.	Live stock.
Alton	91	4	.0235	\$32,584	\$28,947	\$10,253	\$1,608	\$73,392	\$500	None.	\$1,905	\$100	\$9,035
Argyle	81	4	.03	22,461	23,732	6,682	2,300	55,175	.....	\$879	1,978	400	4,987
Bangor	5,910	217	.02	10,143,627	1,089,381	4,448,568	271,290	15,952,866	1,105,100	819,337	336,787	1,767,430	147,275
Bradford	290	22	.016	159,892	15,410	75,166	235	250,703	9,885	2,520	4,736	15,575	47,893
Bradley	181	18	.024	63,067	74,595	13,157	2,688	153,507	.....	1,011	4,227	2,875	8,423
Brewer	1,461	58	.024	981,030	504,035	176,520	111,985	1,773,570	1,000	45,578	46,948	98,225	37,995
Burlington	126	18	.012	60,868	65,175	16,458	1,138	143,639	100	118	2,102	2,600	12,675
Carmel	225	42	.014	206,140	21,726	49,161	200	277,227	2,000	None.	4,443	6,356	36,558
Carroll	134	10	.02	56,340	23,570	21,404	.....	101,314	.....	55	2,294	680	19,208
Charleston	258	17	.024	184,485	18,370	66,859	.....	269,714	9,550	4,993	7,118	4,950	47,207
Chester	98	6	.0205	38,143	13,354	15,347	.....	66,844	1,975	1,750	1,568	205	11,438
Clifton	64	.....	.024	18,878	30,413	5,822	1,388	56,526	.....	1,699	1,500	750	5,337
Corinna	284	56	.0205	305,330	29,200	55,822	408	420,760	3,400	1,564	9,478	10,650	55,525
Corinth	303	15	.0152	273,020	22,603	108,155	90	403,868	32,800	3,432	6,771	5,350	59,468
Dexter	852	28	.022	739,820	63,555	223,228	3,585	1,030,188	16,623	14,130	28,220	84,700	49,450
Dixmont	233	21	.014	168,535	16,125	48,002	.....	232,662	2,450	None.	3,839	7,200	36,332
Eddington	195	22	.022	102,670	16,514	29,693	1,900	160,777	.....	None.	3,992	2,500	20,771
Edinburg	15	.....	.02	2,020	15,681	800	.....	18,501	1,000	None.	551	.....	721
Enfield	270	15	.0226	65,643	113,477	26,574	32,913	238,607	.....	2,404	6,067	8,685	13,073
Etna	141	23	.024	80,712	13,695	25,239	56	119,702	.....	None.	3,295	2,925	20,253
Exeter	260	34	.0175	196,670	10,225	65,232	.....	272,127	6,500	None.	5,250	3,700	50,477
Garland	241	26	.0185	202,335	18,865	56,934	134	278,268	3,120	694	5,510	3,615	48,792
Glenburn	117	23	.024	74,847	24,186	21,336	755	121,124	.....	None.	3,199	175	20,524
Greenbush	150	22	.037	29,975	32,286	14,078	10,950	87,289	.....	None.	3,680	1,435	11,173
Greenfield	43	5	.042	9,520	17,787	4,314	.....	31,621	.....	1,000	1,457	.....	4,104
Hamptden	587	63	.0162	375,770	124,610	95,818	78,445	674,643	3,500	None.	12,903	7,825	53,740
Hermou	335	14	.016	244,678	32,833	63,906	405	341,882	10,550	None.	6,140	1,140	48,046
Holden	156	28	.02	92,192	23,338	28,815	255	144,600	100	None.	3,360	1,600	22,054
Howland	145	8	.026	76,517	134,951	20,748	8,617	240,833	.....	5,789	6,697	4,725	11,740
Hudson	133	12	.027	57,724	19,348	15,044	1,000	93,116	.....	2,000	2,913	1,200	14,229
Kenduskeag	135	18	.0205	104,695	28,022	21,253	.....	153,970	300	5,425	3,581	2,475	16,890
Kingman	211	15	.023	66,130	39,563	48,556	3,090	157,339	.....	3,691	4,040	5,975	8,866

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Lagrange	162	24	.0165	103,601	50,320	29,908	1,125	184,954	3,245	600	3,374	4,350	21,493
Lee	221	4	.024	79,573	7,660	29,680	924	117,837	.....	None.	3,491	5,910	23,311
Levant	222	20	.016	163,335	14,310	43,302	.....	220,947	2,150	Surplus.	1,725	2,950	34,737
Lincoln	620	10	.021	230,054	107,624	67,798	61,556	467,032	2,000	17,320	13,069	15,575	28,565
Lowell	75	10	.025	23,924	24,145	10,508	2,660	61,237	.....	None.	1,751	350	8,987
Mattamiscontis	8	.....	.017	1,406	15,405	113	.....	16,924	.....	None.	303	.....	113
Mattawamkeag	151	9	.022	56,934	45,296	16,693	200	119,033	.....	None.	3,071	3,400	6,453
Maxfield	30	4	.027	9,896	11,558	4,284	700	26,435	.....	239	792	.....	4,364
Medway	117	11	.051	23,211	17,794	10,866	.....	51,991	.....	None.	3,022	2,500	8,266
Milford	298	5	.02177	100,642	130,101	26,778	59,915	317,436	.....	4,706	7,862	19,910	9,880
Millinocket	884	.....	.029	127,325	443,707	38,220	38,025	647,277	.....	18,361	21,423	29,900	8,080
Mt. Chase	81	5	.035	20,180	24,480	13,092	2,105	59,857	.....	1,211	2,256	.....	14,799
Newburg	209	14	.0161	178,405	10,195	64,674	.....	253,274	3,600	None.	4,290	4,950	35,531
Newport	469	31	.025	378,410	65,580	93,210	8,660	545,800	1,800	22,731	15,053	35,010	35,305
Old Town	1,476	.....	.031	965,930	503,555	130,055	8,275	1,607,815	.....	81,000	16,122	68,575	48,605
Orono	840	39	.0265	460,197	369,297	44,781	2,928	877,201	.....	24,894	25,765	9,650	18,065
Orrington	315	64	.015	272,530	52,730	62,950	665	388,875	3,325	1,157	6,776	3,550	39,160
Passalumkeag	126	6	.051	29,265	6,707	12,677	1,000	49,649	.....	1,050	2,916	1,430	7,115
Patten	373	13	.019	320,332	23,326	147,286	1,000	491,944	58,100	16,725	10,465	40,575	41,344
Plymouth	176	15	.021	106,885	14,710	37,076	402	159,073	2,400	None.	3,815	3,395	29,788
Prentiss	105	9	.025	30,295	29,262	11,711	.....	71,268	.....	None.	2,097	50	11,661
Springfield	125	22	.013	71,187	11,765	26,399	.....	109,351	3,000	487	3,588	5,900	14,328
Stetson	169	10	.021	122,425	16,645	37,840	.....	176,910	.....	None.	3,854	2,400	32,320
Veazie	148	7	.014	92,575	145,300	15,747	14,300	267,922	1,085	2,498	4,195	2,550	7,878
Winn	200	12	.021	93,235	36,376	28,484	1,415	159,480	.....	585	3,949	7,480	14,769
Woodville	44	1	.023	13,780	27,666	5,472	.....	46,918	.....	1,198	1,211	.....	5,472
Plantations.													
Drew	61	2	.0085	48,458	45,328	15,194	2,840	111,820	.....	None.	1,072	600	10,634
Lakeville	25	10	.0073	12,435	56,362	4,442	.....	73,239	.....	.....	559	.....	4,442
No. 2, Grand Falls	16	2	.00325	3,319	45,550	1,414	.....	50,583	.....	.....	180	.....	1,414
Seboeis	28	3	.005	6,781	23,616	2,303	.....	32,700	101	.....	.....	.....	1,492
Stacyville	129	4	.02	30,901	16,585	13,601	1,160	62,247	.....	.....	1,632	4,535	10,226
Webster	24	3	.01	4,925	9,705	3,546	69	18,245	.....	200	206	.....	3,510
	21,632	1,233		\$19,418,669	\$5,108,502	\$6,959,168	\$745,352	\$32,231,691	\$1,291,259	\$1,118,201	\$703,373	\$2,332,016	\$1,496,474

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 .....									5,722 <sup>3</sup> / <sub>4</sub>	\$776,422	1,560 <sup>1</sup> / <sub>2</sub>	\$204,915
Bradford .....												
Bradley .....									53	5,565		
Brewer .....												
Burlington .....												
Carmel .....												
Carroll .....												
Charleston .....									5	500		
Chester .....												
Clifton .....												
Corinna .....									132	10,010	15	1,500
Corinth .....										4,625		
Dexter .....									374	37,700	20	2,000
Dixmont .....												
Eadington .....									1	100		
Edinburg .....												
Enfield .....												
Etna .....												
Exeter .....									37	3,700		
Garland .....									2 <sup>1</sup> / <sub>2</sub>	250		
Glenburn .....												
Greenbush .....												
Greenfield .....												
Hampden .....							2	1,300	50	6,500		
Hermon .....									5	300		
Holden .....												
Howland .....												
Hudson .....												
Kenduskeag .....												
Kingman .....												



## PENOBSCOT COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Alton .....														
Argyle .....														
Bangor .....							1,184 $\frac{1}{2}$	\$171,175	\$401,100	\$11,000		\$25,800	\$200,000	
Bradford .....														
Bradley .....														
Brewer .....							†440 $\frac{1}{2}$	23,905			\$19,500		*6,000	
Burlington .....														
Carmel .....														
Carroll .....														
Charleston .....														
Chester .....														
Clifton .....														
Corinna .....									1,000		500		†\$4,000	
Corinth .....														
Dexter .....									2,900		1,400			
Dixmont .....														
Eddingtown .....														
Edinburg .....														
Enfield .....														
Etna .....														
Exeter .....														
Garland .....														
Glenburn .....														
Greenbush .....														
Greenfield .....														
Hampden .....							23	3,153						
Herman .....														
Holden .....														
Howland .....														
Hudson .....														
Kenduskeag .....														

Kingman.....													
Lagrange.....													
Lee.....													
Levant.....													
Lincoln.....													
Lowell.....													
Mattamiscotis.....													
Mattawamkeag.....							10,400						
Maxfield.....													
Medway.....													
Milford.....							3,688		5,100	5,000			
Millinocket.....							2,000		1,000		300		
Mt. Chase.....													
Newburg.....													
Newport.....				40	150								
Old Town.....							44,800	600	67,000	12,000			
Orono.....							1,350						
Orrington.....					3,000		300						
Passadumkeag.....													
Patten.....							4,100		1,700	1,200			
Plymouth.....													
Prentiss.....													
Springfield.....													
Stetson.....													
Veazie.....							1,300	5,725		123,400			
Winn.....							2,050						
Woodville.....													
Plantations.....													
Drew.....													
Lakeville.....													
No. 2, Grand Falls.....													
Seboeis.....							1,000					\$1,000	
Stacyville.....							3,000						
Webster.....													
							\$201,383	\$478,988	\$17,225	\$94,300	\$169,300	\$206,300	\$5,000

\* Gas companies supplies. † 103½ shares bridge stock, \$15,525; 16 shares insurance stock, \$2,150; 321 shares other companies stock, \$6,230.  
 ‡ Corn canning shop. || Insurance Co. stock. § Sporting camps.

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 .....												
Bangor .....										\$115,000		\$182,500
Bradford .....									3	1,500	1	800
Bradley .....									1	1,400		
Brewer .....					*	\$200,000						
Burlington .....											2	3,000
Carmel .....									2	1,800	2	950
Carroll .....												
Charleston .....												
Chester .....												
Clifton .....									3	1,025		
Corinna .....									1	500	3	1,800
Corinth .....									4	2,000		
Dexter .....			27	\$85,600					3	2,600	3	34,000
Dixmont .....												
Eddington .....									1	1,000	3	3,600
Edinburg .....												
Enfield .....						75,000						
Etna .....												
Exeter .....												
Garland .....									3	1,750	1	500
Glenburn .....												
Greenbush .....									1	2,500		
Greenfield .....												
Hampden .....									3	80,500	2	1,500
Hermon .....												
Holden .....									1	175	2	5,225
Howland .....						85,000			1	1,000		
Hudson .....												
Kenduskeag .....									2	1,600		
Kingman .....									1	9,000		2,000

Lagrange												
Lee							1	800		1	200	
Levant												
Lincoln				28,675			5	18,485		1	13,100	
Lowell							2	1,500				
Mattamiscontis												
Mattawamkeag												
Maxfield												
Medway							2	175				
Milford							4	43,500				
Millinocket							4	\$354,400				
Mt. Chase												
Newburg												
Newport				20,250						6	19,900	
Old Town				86,200								
Orono					2	150,000	2	185,000		2	3,900	
Orrington							4	3,170		2	1,400	
Passadumkeag							2	3,000		1	1,500	
Patten							1	3,200		2	2,200	
Plymouth												
Prentiss												
Springfield							2	1,200		4	2,400	
Stetson							1	1,500		1	500	
Veazie								†21,600				
Winn							1	1,000				
Woodville												
Plantations.												
Drew							3	30,000				
Lakeville												
No. 2, Grand Falls												
Seboeis							1	800				
Stacyville							2	1,245				
Webster												
				\$192,050		\$648,675		\$539,400		\$428,525		\$280,975

\* Pulp and paper mill.

† Saw mill site.

## 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 .....								\$961		11	\$93	32	\$575
Argyle .....					\$2,300					12	85	23	650
Bangor .....				7,943	78,720								66,883
Bradford .....										12	133	14	460
Bradley .....						\$2,400	33			21	78	10	199
Brewer .....	\$2,250				8,140	49,500	1,800			225	2,255	233	7,745
Burlington .....										16	171	51	1,100
Carmel .....										14	120	102	2,227
Carroll .....												68	1,135
Charleston .....		\$1,900					42			4	65	41	1,480
Chester .....	85									8	110	59	1,079
Clifton .....							756	37		4	35	4	85
Corinna .....							500					79	2,170
Corinth .....	300						700		\$1,000	26	281	35	1,171
Dexter .....	7,850		14,600				900					116	4,740
Dixmont .....												43	865
Eddington .....							4,300	494		51	398	52	1,950
Edinburg .....												5	29
Enfield .....			22,500							11	85	129	2,604
Etna .....	150		100							12	80	77	1,572
Exeter .....													355
Garland .....							100			19	146		
Glenburn .....										10	92	18	180
Greenbush .....							10,208	54		15	100	154	1,148
Greenfield .....													
Hampden .....					1,738		76,060		10,500	20	249	69	2,428
Hermon .....										22	140	101	2,090
Holden .....	1,075	\$200		14½	285		1,150			18	106	59	1,150
Howland .....			200				10,000	400				36	925
Hudson .....										16	160		
Kenduskeag .....							300					10	363



Kingman	125			75		29,785			30	417	48	1,081
Lagrange			200			750	200				27	795
Lee						550	205		19	\$240		
Levant						75,533	2,441		44	440		
Lincoln	500					800			6	75	46	1,110
Lowell	1,200											
Mattamiscotis						900			31	155	2	50
Mattawamkeag									5	68	22	427
Maxfield												
Medway												
Milford			3	2,900		47,548	500		43	430	24	1,815
Millinocket						30,350	2,300				12	995
Mt. Chase												
Newburg												
Newport	100	3,000	14,175	400		1,950	300		47	320	89	2,380
Old Town											79	4,075
Orono			2,700			2,547			95	1,425	63	1,570
Orrington				629½	3,940	\$425	300		57	890	129	3,150
Passadumkeag						1,500	1,005		14	90	23	624
Patten			200			1,600			17	400	22	940
Plymouth									20	110	25	490
Prentiss												
Springfield											64	1,625
Stetson											61	1,755
Stetson												
Wazie	4,000								19	302	13	520
Winn			150			2,300				165		2,770
Woodville												
Plantations.												
Draw						6,800						
Lakeville												
No. 2 Grand Falls												
Sebocis						500						
Stacyville												
Webster												
	\$17,635	\$3,200	\$55,825		\$98,498	\$425	\$360,279	\$11,120	\$11,500		\$10,447	\$133,530

PENOBSCOT COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	Value of town property.	Amount appropriated for schools.	Amount appropriated for highways and bridges.
	No.	Value.							
Alton .....	20	\$597						\$400	\$400
Argyle .....	23	560			\$374			479	400
Bangor .....		125,380	\$264,715	\$11,863			\$1,250,000	52,000	46,500
Bradford .....	53	1,455				\$2,050	1,846	1,000	1,000
Bradley .....	27	1,430		1,900			3,000	660	400
Brewer .....	305	22,375	1,750	*500		16,675	23,900	6,293	3,800
Burlington .....	11	295		655				315	400
Carmel .....	63	1,900			1,000		2,000	850	1,000
Carroll .....	21	380					340	500	500
Charleston .....	33	1,565	500				1,160	900	1,650
Chester .....	13	455			1,000			505	500
Clifton .....	8	235						188	400
Corinna .....	37	1,975		500				1,400	2,350
Corinth .....	59	2,550			3,000		2,000	1,613	1,500
Dexter .....	175	7,450	800			4,250	9,000	3,000	4,000
Dixmont .....	54	1,155					2,550	674	1,000
Eddington .....	27	1,080			1,000		1,555	300	750
Edinburg .....	3	50						100	250
Enfield .....	57	2,540						1,100	1,050
Etna .....	5	215						457	1,100
Exeter .....		500					125	1,016	1,500
Garland .....	47	1,000				1,900	1,000	825	1,000
Glenburn .....	15	365				2,300	1,400	500	800
Greenbush .....	26	910					400	530	1,100
Greenfield .....	7	210						400	150
Hampden .....	100	5,170		12,100	1,000	1,200	2,400	2,800	3,000
Hermon .....	60	2,045				667	2,000	1,100	1,500
Holden .....	30	1,275				100	3,000	600	500
Howland .....	38	1,375						600	1,300
Hudson .....	8	355					50	350	500
Kenduskeag .....	16	925						500	800
Kingman .....	36	2,257		25				750	500

Lagrange								614	700
Lee	33	1,143			2,500	1,000	1,500	790	550
Levant	42	1,410		250	800	300	1,000	704	2,000
Lincoln	81	3,900	400		2,500		500	2,500	1,500
Lowell	19	596		50			500	240	400
Mattamiscottis								100	75
Mattawamkeag	34	1,335					1,700	422	500
Maxfield	5	125					200	185	250
Medway				220				240	300
Milford	57	3,710					3,600	959	1,200
Millinocket	50	3,195						1,800	2,000
Mt. Chase	7	397	300					250	1,000
Newburg	38	1,050						850	800
Newport	128	5,170		535			5,300	1,700	3,000
Old Town	75	6,925		5,750	125,000		20,060	9,000	5,200
Orono	141	8,145		1,455	5,000		24,000	4,310	3,650
Orrington	87	2,720				4,090	1,500	1,300	1,400
Passadunkkeag	21	873		1,000			1,000	700	400
Patten	46	1,507		\$2,000			1,200	1,875	1,700
Plymouth	40	1,295					1,245	700	1,000
Prentiss								402	600
Springfield	28	1,046					960	450	900
Stetson	32	1,305						500	1,200
Veazie	39	3,412		10,300	100		3,500	700	250
Winn		1,735	300	200			400	900	800
Woodville								200	300
Plantations.									
Drew								500	400
Lakeville							250	89	275
No. 2, Grand Falls								50	
Seboeis		100						125	219
Stacyville								300	500
Webster	3	105						100	
		\$241,200	\$268,765	\$39,303	\$143,274	\$36,087	\$1,376,266	\$116,740	\$115,019

\* Brick.

† Ice.

‡ Including 14 sleighs, \$180.

§ Starch.

## 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.	Amount of taxes assessed	Stock in trade.	Live stock.
Abbot .....	172	20	.0286	\$109,950	\$15,080	\$36,333	\$900	\$162,263	\$500	\$1,179	\$5,157	\$2,900	\$26,836
Atkinson .....	143	17	.02	94,921	15,020	24,742	.....	134,683	1,300	3,064	3,051	685	22,721
Blanchard .....	79	7	.032	23,085	36,720	8,065	1,000	68,870	.....	1,436	2,431	650	6,776
Brownville .....	500	30	.022	272,643	94,135	56,294	30,125	453,197	2,000	11,300	11,470	16,775	20,539
Dover .....	566	25	.019	548,016	143,331	146,869	45,649	883,865	28,950	None.	18,719	42,040	48,698
Foxcroft .....	462	40	.027	431,720	92,070	138,210	21,900	683,900	8,200	18,831	19,852	45,700	28,365
Greenville .....	426	12	.029	253,808	36,155	125,227	4,600	419,790	6,000	11,500	13,239	46,090	32,232
Guilford .....	447	9	.022	391,025	35,770	124,948	2,660	554,403	2,750	2,830	13,538	30,600	28,405
Medford .....	77	3	.03	35,562	33,668	12,574	425	82,229	.....	800	2,659	585	10,624
Milo .....	379	18	.0204	296,590	113,300	83,192	41,872	535,054	10,400	16,510	12,052	30,350	32,894
Monson .....	374	12	.039	104,045	75,065	35,205	11,130	225,445	6,700	5,275	9,914	8,075	14,866
Orneville .....	91	12	.03	48,740	27,655	21,067	800	98,262	.....	1,000	3,102	1,300	10,267
Parkman .....	185	.....	.0244	144,220	28,845	37,027	76	210,168	1,750	633	5,683	600	33,503
Sangerville .....	378	36	.0268	353,590	38,010	88,040	1,625	481,265	3,750	10,869	14,032	12,710	42,520
Sebec .....	159	28	.021	93,370	26,505	36,260	1,272	157,407	100	None.	3,782	5,500	28,328
Shirley .....	72	7	.038	21,460	35,848	10,416	9,500	77,224	1,250	None.	3,078	1,450	7,381
Wellington .....	111	23	.033	59,407	7,777	24,733	287	92,204	400	1,337	3,386	900	22,963
Williamsburg .....	32	2	.024	10,708	26,175	3,582	230	40,695	.....	915	1,072	.....	3,067
Willimantic .....	94	6	.028	22,327	41,964	8,405	4,553	77,249	.....	None.	2,444	610	7,038
Plantations.													
Bowerbank .....	22	3	.018	5,635	24,445	1,805	.....	31,885	.....	None.	587	.....	1,805
Elliottsville .....	23	1	.....	7,950	37,181	1,767	.....	46,898	.....	.....	261	.....	1,637
Kingsbury .....	30	5	.01	6,925	50,445	5,776	.....	63,146	.....	None.	661	275	5,441
Lake View .....	85	.....	.0018	6,350	95,561	3,725	30,485	135,521	.....	None.	413	1,000	1,665
	4,907	316		\$3,342,047	\$1,130,725	\$1,033,962	\$208,889	\$5,715,623	\$74,050	\$87,479	\$150,583	\$248,795	\$438,560

STATE ASSESSORS' REPORT.

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	\$1,012		
Atkinson .....												
Blanchard .....												
Brownville .....												
Dover .....									141	14,100		
Foxcroft .....									122½	12,250		
Greenville .....									116	11,000	75	\$7,500
Guilford .....									460½	41,373		
Medford .....												
Milo .....												
Monson .....									8	800		
Orneville .....												
Parkman .....												
Sangerville .....									48½	4,850		
Sebec .....												
Shirley .....												
Wellington .....												
Williamsburg .....												
Willimantic .....												
Plantations.												
Bowerbank .....												
Elliottsville .....												
Kingsbury .....												
Lake View .....												
										\$85,385		\$7,500

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.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Abbot														
Atkinson														
Blanchard									\$500					
Brownville														
Dover									1,000			\$31,000		
Foxcroft									7,150			1,100		
Greenville							18,176	\$10,318	1,000					
Guilford														
Medford														
Milo									15,215					\$1,000
Monson			505	\$900										
Orneville									150					
Parkman														
Sangerville							7	35			\$3,500			
Sebec									500					
Shirley									300					
Wellington														
Williamsburg														
Willimantic														
Plantations.														
Bowerbank														
Elliottsville														
Kingsbury														
Lake View														
				\$900				\$10,353	\$25,815		\$3,500	\$32,100		\$1,000

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 .....				*\$1,600					1	\$400	1	\$1,600
Atkinson .....									5	1,250		
Blanchard .....												
Brownville .....										4,000		3,000
Dover .....			12	70,000						2,000	1	500
Foxcroft .....			6	34,100					2	6,350	17	29,150
Greenville .....										3,650		5,500
Gulford .....			6	50,000						11,300		6,500
Medford .....									1	400		
Milo .....									2	7,000	3	50,000
Monson .....												
Orneville .....									1	500		
Parkman .....									2	1,000	1	3,000
Sangerville .....			12	93,450					2	600		
Sebec .....				1,800					2	1,600	3	1,750
Shibley .....									1	2,000		
Wellington .....												
Williamsburg .....												
Willimantic .....											13	14,000
Plantations.												
Bowerbank .....												
Elliottsville .....												
Kingsbury .....												
Lake View .....									2	6,500		17,000
				\$250,950						\$48,550		\$132,000

\* Yarn mill.

† Spool mills.

†1 veneer mill, \$1,100; 1 piano factory, \$4,000; 1 spool mill, \$10,000; 1 corn shop, \$4,200; 1 planing mill, \$7,100; 1 grist mill, \$2,750.

STATE ASSESSORS' REPORT.

## PISCATAQUIS 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.
Abbot.....			\$3,900							33	\$320		
Atkinson.....										2	36		
Blanchard.....		\$1,000										14	\$409
Brownville.....		27,000	3,000							51	410	107	3,058
Dover.....	\$1,750		40,000		\$200		\$2,000						530
Foxcroft.....			33,500		4,620		12,200	\$675		68	705	45	1,990
Greenville.....					7,950		1,500			47	490	6	690
Guilford.....	600	2,000	10,000				3,000			57	860	66	2,200
Medford.....							1,000						
Milo.....							44,562			15	113	108	3,140
Monson.....		9,725	525				1,185			14	170	62	1,150
Orneville.....							10,300						
Parkman.....													
Sangerville.....			22,500									6	300
Sebec.....					950		800			3	30	44	1,399
Shirley.....			200				9,300			12	60	2	50
Wellington.....													
Williamsburg.....												18	745
Willimantic.....				4½	225		\$3,402	527		10	71	88	605
Plantations.													
Bowerbank.....													
Elliottsville.....										1	15		
Kingsbury.....													
Lake View.....					1,275		12,960	15,200					
	\$2,350	\$39,725	\$113,625		\$15,220		\$102,209	\$16,402			\$3,280		\$16,266

\* Spool bars.



PISCATAQUIS COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	Value of town property.	Amount appropriated for schools.	Amount appropriated for highways and bridges.
	No.	Value.							
Abbot .....	40	\$1,765	.....	.....	.....	.....	.....	\$800	\$1,500
Atkinson .....	.....	.....	.....	.....	.....	.....	.....	450	800
Blanchard .....	7	230	.....	.....	.....	.....	\$1,055	450	800
Brownville .....	80	5,299	.....	\$7,338	.....	.....	400	250	400
Dover .....	.....	4,550	\$1,500	3,000	.....	.....	.....	1,500	2,500
Poxcroft .....	99	7,005	3,050	1,850	.....	.....	.....	4,540	5,500
Greenville .....	.....	3,481	2,575	.....	\$500	.....	.....	1,000	3,300
Guilford .....	77	5,320	500	.....	14,000	\$1,500	.....	300	1,710
Medford .....	.....	790	.....	.....	20,000	2,000	.....	1,500	2,200
Milo .....	71	3,705	.....	.....	.....	.....	.....	300	350
Monson .....	62	1,945	.....	300	.....	.....	.....	1,600	2,100
Orneville .....	.....	.....	.....	.....	.....	.....	.....	893	2,300
Parkman .....	29	1,250	.....	.....	.....	.....	.....	900	387
Saugerville .....	35	3,000	.....	.....	.....	.....	.....	700	2,000
Sebec .....	10	425	.....	.....	300	.....	.....	1,900	2,600
Shirley .....	10	225	.....	.....	.....	700	.....	350	900
Wellington .....	27	470	.....	.....	.....	.....	.....	.....	232
Williamsburg .....	.....	.....	.....	.....	140	50	.....	.....	330
Willimantic .....	16	480	.....	.....	.....	.....	.....	.....	180
.....	.....	.....	.....	.....	.....	.....	.....	.....	200
.....	.....	.....	.....	.....	.....	.....	.....	.....	340
.....	.....	.....	.....	.....	.....	.....	.....	.....	500
Plantations.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bowerbank .....	.....	.....	.....	.....	.....	.....	.....	.....	100
Elliottsville .....	2	115	.....	.....	.....	.....	.....	.....	200
Kingsbury .....	2	60	.....	.....	.....	.....	.....	.....	200
Lake View .....	18	1,510	.....	.....	.....	.....	.....	.....	150
.....	.....	\$41,625	\$7,625	\$12,488	\$35,640	\$4,250	\$18,175	\$22,902	\$31,100

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.	Amount of taxes assessed	Stock in trade.	Live stock.
Arrowsic .....	62	3	.03	\$28,404	\$20,802	\$14,548	\$2,229	\$65,983	.....	\$588	\$2,165	.....	\$5,199
Bath .....	3,065	95	.023	3,558,050	325,520	2,164,828	165,175	6,213,573	\$669,300	310,000	152,107	\$403,400	45,000
Bowdoin .....	185	30	.0197	189,721	45,346	37,262	2,397	274,726	1,971	None.	6,522	1,200	32,849
Bowdoinham .....	313	.....	.0173	356,185	73,330	90,748	3,555	523,818	9,950	3,516	9,991	11,900	43,096
Georgetown .....	179	43	.023	109,660	92,700	16,870	80	219,310	1,500	7,468	5,581	4,300	6,820
Perkins .....	19	3	.013	13,824	23,777	5,715	632	43,948	.....	None.	609	.....	1,755
Phippsburg .....	333	11	.021	198,651	122,210	69,819	950	391,630	.....	1,626	9,223	4,900	15,604
Richmond .....	516	.....	.0178	562,501	172,405	228,562	41,530	1,004,998	50,800	None.	19,437	50,600	42,072
Topsham .....	576	25	.0154	836,498	110,125	146,361	5,985	1,098,969	11,200	15,426	18,652	28,825	36,376
West Bath .....	85	10	.019	76,255	36,050	18,159	.....	130,464	945	None.	2,664	.....	16,008
Woolwich .....	250	22	.0222	193,955	52,857	46,748	4,100	297,660	.....	2,865	7,358	3,275	23,604
	\$5,583	242		\$6,123,704	\$1,075,122	\$2,839,620	\$226,633	\$10,265,079	\$745,666	\$341,487	\$234,309	\$508,400	\$268,383

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	18	\$1,800
Bath . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	4,597½	509,017	1,057	96,690
Bowdoin . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	25	2,500	.....	.....
Bowdoinham . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	63	7,190	.....	.....
Georgetown . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	5	500	.....	.....
Perkins . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	33	3,300	.....	.....
Phippsburg . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,800	.....	1,000
Richmond . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	1,086½	108,630	.....	.....
Topsham . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	244	28,750	.....	.....
West Bath . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	800	.....	.....
Woolwich . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	169	12,370	5	500
										\$679,857		\$99,990

STATE ASSESSORS' REPORT.

SAGADAHOC COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property	Street railroad com. property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Arrowsic .....														
Bath .....								\$117,119	\$68,400	\$11,400		\$80,000		
Bowdoin .....														
Bowdoinham .....														
Georgetown .....														
Perkins .....														
Phippsburg .....														
Richmond .....														
Topsham .....									1,550	2,000				
West Bath .....											\$2,000			
Woolwich .....							12	360	7,700		20,200			
								\$117,479	\$77,650	\$13,400	\$22,200	\$80,000		

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 .....									4	6,000		\$8,000
Georgetown .....												
Perkins .....												
Phippsburg .....												
Richmond .....												
Topsham .....						*\$418,000				1,500		14,000
West Bath .....										400		
Woolwich .....										1,100		
						\$418,000				\$14,000		\$22,000

\* Including paper mills.

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 .....				62½	\$778		\$8,000						
Bath .....					305,357		22,500	\$7,000	\$41,880	87	\$1,740	470	\$23,500
Bowdoin.....													
Bowdoinham .....				87	1,297		13,380					29	1,295
Georgetown .....				190	1,360							53	1,040
Perkins .....					450			432					25
Phippsburg .....					30,770		1,900				10		1,930
Richmond .....				103	2,048					41	523	134	5,039
Topsham .....	\$1,375				400		2,600	30,825	4,100	64	765		500
West Bath .....				69½	301					7	105		
Woolwich .....				324½	3,034	\$2,900	400			130	130	42	1,050
	\$1,375				\$345,795	\$2,900	\$48,780	\$38,257	\$45,980		\$3,273		\$34,379

SAGADAHOC COUNTY—CONCLUDED.

Towns.	Musical instruments		Furniture.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	Value of town property.	Amount appropriated for schools.	Amount appropriated for highways and bridges.
	No.	Value.							
Arrowsic .....	.....	.....	.....	.....	.....	.....	\$350	\$225	\$850
Bath .....	552	\$51,500	\$36,000	.....	.....	.....	75,000	20,200	21,460
Bowdoin .....	24	995	.....	\$144	.....	.....	.....	1,100	2,300
Bowdoinham .....	97	5,295	400	500	.....	.....	3,000	2,354	2,300
Georgetown .....	41	1,430	.....	.....	.....	.....	560	500	1,200
Perkins .....	.....	200	.....	185	.....	.....	.....	70	125
Phillpsburg .....	.....	3,855	.....	5,000	.....	.....	1,700	1,100	2,500
Richmond .....	167	9,230	1,100	50	\$11,000	.....	.....	3,500	2,200
Topsham .....	85	6,630	.....	.....	.....	.....	4,000	3,300	4,000
West Bath .....	.....	.....	.....	.....	.....	.....	.....	600	675
Woolwich .....	64	2,025	.....	4,100	.....	\$2,200	.....	900	2,000
		\$81,160	\$37,500	\$9,979	\$11,000	\$2,200	\$84,610	\$34,349	\$39,610

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.	Amount of taxes assessed	Stock in trade.	Live stock.
Anson .....	521	24	.049	\$447,880	\$88,525	\$116,225	\$5,750	\$658,380	\$4,400	\$47,509	\$33,824	\$28,300	\$59,625
Athens .....	274	20	.019	204,350	14,050	75,991	.....	294,391	6,790	1,000	6,415	3,900	60,866
Bingham .....	209	19	.028	162,440	34,075	58,627	2,987	258,139	7,322	5,019	7,854	15,050	31,147
Cambridge .....	106	13	.0216	78,760	7,825	26,080	622	113,287	2,650	None.	2,659	1,400	19,239
Canaan .....	269	49	.021	222,718	13,175	46,115	100	282,108	2,650	949	7,000	4,425	37,335
Concord .....	87	15	.025	31,515	22,770	9,695	879	64,859	.....	1,002	1,753	.....	9,760
Cornville .....	213	17	.0154	205,185	29,970	52,112	4,435	291,702	2,100	None.	4,694	900	46,692
Detroit .....	143	10	.0252	93,889	20,660	26,809	227	141,575	7,650	397	3,747	1,525	15,782
Empden .....	150	18	.026	177,962	21,956	56,089	1,520	257,527	.....	13,000	7,147	.....	27,963
Fairfield .....	1,100	58	.022	907,190	161,050	331,490	16,310	1,416,080	9,600	46,503	33,903	65,450	73,870
Harmony .....	140	37	.02125	119,535	21,995	52,157	4,909	198,587	10,260	11,840	4,500	4,850	34,594
Hartland .....	282	22	.022	281,225	34,525	95,996	615	412,361	500	22,000	9,909	49,850	22,712
Madison .....	898	56	.0125	1,248,000	139,489	310,141	15,662	1,713,292	10,750	None.	24,111	54,915	68,140
Mercer .....	129	24	.019	112,200	11,785	33,180	85	157,250	.....	None.	3,374	3,000	27,533
Moscow .....	122	5	.0275	55,685	32,788	18,034	.....	106,507	.....	4,631	3,241	.....	17,441
New Portland .....	258	4	.0258	164,510	21,550	64,655	200	250,915	.....	None.	6,692	7,800	50,450
Norridgewock .....	436	17	.0215	373,190	70,145	108,270	800	552,405	5,060	38,723	13,184	24,100	59,335
Palmyra .....	226	36	.019	225,325	39,400	48,372	1,165	314,262	2,600	2,000	6,423	1,000	44,937
Pittsfield .....	792	109	.02	858,125	81,990	215,160	11,470	1,166,745	10,750	62,428	24,916	57,700	45,035
Ripley .....	131	17	.02	89,890	15,745	25,285	50	131,060	.....	192	3,014	1,700	23,505
St. Albans .....	266	29	.0166	255,480	33,680	76,608	.....	365,668	18,160	2,240	6,868	6,000	47,538
Skowhegan .....	1,368	37	.0153	2,163,705	235,715	809,300	112,055	3,320,775	180,250	None.	34,227	236,015	119,885
Smithfield .....	121	16	.022	93,124	15,390	24,088	231	132,833	1,650	None.	3,022	400	21,490
Solon .....	267	30	.0215	251,755	27,420	79,965	710	359,850	13,400	2,298	8,538	10,850	45,010
Starks .....	183	11	.0185	134,560	17,900	46,610	765	199,835	.....	5,348	4,246	800	43,495



## Plantations.

Bigelow .....	16		.004	11,450	38,550	5,183	265	55,448	200	700	245	75	4,797
Brighton .....	91	29	.039	32,817	7,192	20,135	40	60,184	1,650	717	2,529	1,200	16,558
Carratunk .....	77	2	.0055	44,412	22,120	14,104	162	80,798	1,300	950	598	1,700	9,960
Dead River .....	34		.0045	12,975	11,450	4,234		28,659		Surplus.	162		4,234
Dennistown .....	25	1	.005	9,209	20,431	3,568	15*	33,367		25	190		3,727
Flagstaff .....	40		.008	22,998	20,570	7,699		51,267		None.	488	875	4,792
Highland .....	16	4	.008	4,405	26,125	2,062		32,592		None.	276		2,062
Jackman .....	153	3	.0084	46,865	44,347	19,201	2,500	112,913		None.	1,407	10,525	9,576
Lexington .....	72	2	.007	23,127	14,735	11,932	3,118	52,512		None.	442	150	11,070
Mayfield .....	28	4	.005	3,860	56,295	2,797	1,700	64,652		58	359		3,147
Moose River .....	83	1	.009	25,619	34,590	6,344		66,553	300	300	762	50	4,522
Pleasant Ridge .....	32	2	.0045	11,825	11,350	8,182	1,700	33,057		None.	196		7,302
The Forks .....	58	2	.009	21,375	21,325	6,561	2,030	51,291		*	513	2,030	6,206
West Forks .....	45	6	.015	13,700	28,650	2,976	425	45,326		900			2,756
	9,461	749		\$9,242,925	\$1,571,333	\$2,921,932	\$193,222	\$13,929,412	\$299,932	\$271,029	\$293,428	\$596,535	\$1,144,088

\* Not known.

## 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 .....									14	\$1,400		
Athens .....									12	1,200		
Bingham .....									10	1,000		
Cambridge .....									5½	550		
Canaan .....												
Concord .....												
Cornville .....									10	1,000		
Detroit .....									3	300		
Embden .....												
Fairfield .....					1	\$500			748	74,800	432	\$43,200
Harmony .....												
Hartland .....									66	6,390		
Madison .....									281	27,215		
Mercer .....												
Moscow .....												
New Portland .....									42	3,500		
Norridgewock .....									91	9,100	60	6,000
Palmyra .....									10	1,000		
Pittsfield .....									433	43,200		
Ripley .....												
St. Albans .....									22	2,200		
Skowhegan .....									2,275	218,970		
Smithfield .....									3	300		
Solon .....									84	8,400		
Starks .....									21	2,100		





Plantations.

Bigelow .....													
Brighton .....													
Carratunk .....													
Dead River .....													
Dennistown .....													
Flagstaff .....													
Highland .....													
Jackman .....													
Lexington .....													
Mayfield .....													
Moose River .....													
Pleasant Ridge .....													
The Forks .....													
West Forks .....													
				\$6,420				\$5,740	\$18,325	\$46,960	\$19,200	\$65,300	\$16,700

## SOMERSET 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.
Anson .....									1	\$3,500	2	\$6,500
Athens .....									3	2,800		
Bingham .....									2	1,700		
Cambridge .....										650		
Canaan .....									2	1,350	1	1,000
Concord .....									2	1,150		
Cornville .....									3	1,400		
Detroit .....									1	800		
Embden .....					1	\$100,000			1	1,500		
Fairfield .....			10	\$45,700	2	75,520			2	37,500	4	12,900
Harmony .....				1,300					1	300	1	500
Hartland .....			12	24,000					2	4,400	1	5,000
Madison .....			25	165,000	*1	400,000			5	7,950	3	7,300
Mercer .....									3	3,400		
Moscow .....									1	350		
New Portland .....												
Norridgewock .....									1	2,000	2	1,600
Palmyra .....												
Pittsfield .....			27	98,000								
Ripley .....									1	700		
St. Albans .....									1	800	7	5,775
Skowhegan .....			9	60,000		64,000				2,450	8	63,000
Smithfield .....									1	1,000	2	500
Solon .....									1	800		
Starks .....									3	1,600		



## 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 . . . . .							\$12,800	\$200		7	\$80	14	\$780
Athens . . . . .	\$300											137	2,115
Bingham . . . . .							2,100			31	465	27	1,020
Cambridge . . . . .							100			7	70	74	1,960
Canaan . . . . .							200					14	425
Concord . . . . .							415			17	69		
Cornville . . . . .							3,750					42	1,005
Detroit . . . . .			\$200							13	121	11	280
Embsden . . . . .		\$1,200	1,000				25,761					32	890
Fairfield . . . . .		2,500	14,200		\$1,200		33,200	4,000		84	1,680	31	2,100
Harmony . . . . .							5,350					70	1,391
Hartland . . . . .	12,000									5	75	13	825
Madison . . . . .	700		100,000				52,750			20	238	69	2,375
Mercer . . . . .					400					11	167	57	1,330
Moseow . . . . .										12	110		
New Portland . . . . .							1,100						1,500
Norridgewock . . . . .							600						
Palmyra . . . . .													
Pittsfield . . . . .	3,550	12,250	37,500		250		6,000			53	680	45	1,480
Ripley . . . . .													
St. Albans . . . . .										33	178	14	495
Skowhegan . . . . .	65,600				6,170		21,800	2,500		102	1,180	157	8,420
Smithfield . . . . .													
Solon . . . . .							600			28	325	8	760
Starks . . . . .										2	30	11	215



Plantations.

Bigelow .....	200											
Brighton .....												
Carratunk .....						439						
Dead River .....												
Dennistown .....												
Flagstaff .....			1,000						10	50	15	167
Highland .....												
Jackman .....												
Lexington .....												
Mayfield .....						1,350						
Moose River .....	140					600	125		34	202		
Pleasant Ridge .....									10	62		
The Forks .....												
West Forks .....												
	\$82,490	\$15,950	\$153,900		\$8,020	\$168,915	\$6,825			\$5,782		\$29,533

## SOMERSET COUNTY—CONCLUDED.

Towns.	Musical Instruments.		Furniture.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	Value of town property.	Amount appropriated for schools.	Amount appropriated for highways and bridges.
	No.	Value.							
Anson .....	39	\$2,780	\$500			\$1,265		\$2,544	\$1,500
Athens .....	26	820			\$500	700	\$25	800	2,500
Bingham .....	26	1,270	400	\$1,850			600	1,000	2,500
Cambridge .....	21	625		108				364	1,000
Canaan .....	43	1,180			1,000		2,400	824	1,500
Concord .....	10	330			300			233	720
Cornville .....	28	1,100						600	1,800
Detroit .....	37	1,178					1,600	475	800
Emden .....	23	795				300		453	2,200
Fairfield .....	94	8,700		12,600	30,000	31,500	1,000	8,350	6,000
Harmony .....	20	612			800	200		457	
Hartland .....	23	2,305	125		1,000	1,700		1,160	2,300
Madison .....	59	4,520	2,000	2,200			225	5,000	5,500
Mercer .....	25	835					400	600	1,200
Moscow .....	18	455		48				300	800
New Portland .....		405		100				1,250	2,500
Norridgewock .....	84	4,935				650	650	1,850	4,200
Palmyra .....							1,500	1,000	2,000
Pittsfield .....	117	7,235	700	300	53,850	2,500	55,000	3,700	3,800
Ripley .....				100				400	1,100
St. Albans .....	59	1,837				1,669	2,500	1,300	2,000
Skowhegan .....	323	26,195	11,500	16,450	5,000	6,300	9,400	11,400	16,400
Smithfield .....	19	475					400	500	1,000
Solon .....	13	1,330						1,400	2,800
Starks .....	23	735				300		800	1,350

Plantations.										
Bigelow .....				176					100	
Brighton .....									350	1,000
Carratunk .....	17	710							235	
Dead River .....									85	
Dennistown .....									140	
Flagstaff .....	11	215							200	
Highland .....									53	
Jackman .....				900					400	
Lexington .....									200	
Mayfield .....									150	
Moose River .....	10	405				400			230	
Pleasant Ridge .....	7	314		*700					125	
The Forks .....									350	
West Forks .....	5	220							560	
		\$72,496	\$15,225	\$35,532	\$92,450	\$47,484	\$76,400	\$49,938	\$68,470	

\*Sporting camps.

## 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.	Amount of taxes assessed	Stock in trade.	Live stock.
Belfast .....	1,259	129	.018	\$1,865,630	\$154,935	\$640,855	\$7,523	\$2,668,943	\$161,686	\$590,000	\$51,826	\$265,310	\$67,947
Belmont .....	97	15	.025	69,865	13,220	10,811	283	94,179	200	6,198	2,548	900	9,519
Brooks .....	189	20	.0195	183,405	22,255	36,051	850	242,561	.....	None.	5,295	6,550	24,159
Burnham .....	198	10	.0228	129,280	31,658	37,282	3,975	202,195	3,600	10,608	5,204	5,150	25,967
Frankfort .....	290	14	.023	165,505	19,085	55,590	410	240,590	.....	9,763	6,375	2,925	25,470
Freedom .....	143	22	.025	110,645	12,950	31,727	1,146	156,468	200	2,015	4,197	5,100	23,594
Islesborough .....	220	30	.012	174,216	532,625	60,584	2,773	770,198	.....	1,528	9,572	3,076	9,410
Jackson .....	126	18	.0185	89,200	18,610	29,970	240	138,020	200	None.	2,933	1,050	27,895
Knox .....	141	21	.018	117,077	24,693	36,451	.....	178,221	.....	None.	3,634	1,000	33,485
Liberty .....	188	20	.022	138,615	20,305	43,200	1,250	208,370	3,210	2,250	5,038	6,250	27,230
Lincolntonville .....	277	63	.0175	210,642	40,634	34,728	50	286,054	400	2,595	5,698	3,340	28,378
Monroe .....	252	29	.017	185,913	14,083	57,826	384	258,206	2,475	Surplus.	5,132	5,050	48,021
Montville .....	253	38	.019	197,257	30,305	58,411	.....	286,302	900	1,000	5,826	4,900	43,596
Morrill .....	118	33	.0185	83,800	5,790	32,195	.....	121,785	6,783	468	2,568	2,525	17,489
Northport .....	141	30	.0158	111,320	165,230	17,930	940	295,420	1,000	400	5,041	1,000	14,590
Palermo .....	201	25	.02846	103,257	19,060	45,033	1,615	168,965	.....	1,458	5,412	3,006	40,170
Prospect .....	180	10	.02	109,879	23,888	19,978	7,055	160,800	.....	1,864	3,756	1,875	16,283
Searsport .....	283	70	.0171	356,816	67,526	161,493	8,385	594,220	1,500	None.	11,010	17,525	26,173
Searsmont .....	266	29	.018	229,780	26,585	50,939	.....	307,304	200	1,000	6,329	9,870	32,814
Stockton Springs .....	225	38	.019	173,972	36,168	25,706	880	236,726	.....	2,856	5,173	3,750	13,275
Swanville .....	142	27	.019	93,659	22,253	19,496	934	136,342	.....	400	None.	3,036	17,317
Thorndike .....	130	27	.017	128,228	18,507	47,565	.....	194,300	1,150	1,000	3,693	5,700	33,530
Troy .....	175	27	.0185	170,925	16,845	59,795	105	247,670	11,790	2,578	5,107	2,500	42,570
Unity .....	225	15	.017	217,481	19,798	65,298	200	302,777	16,982	None.	5,737	8,325	34,861
Waldo .....	108	12	.02	91,977	24,795	14,235	786	131,793	.....	None.	2,860	260	14,030
Winterport .....	463	77	.0184	391,243	31,640	99,920	1,086	523,889	17,995	None.	11,028	20,980	46,621
	6,296	829		\$5,899,587	\$1,413,443	\$1,793,069	\$41,199	\$9,147,298	\$230,671	\$637,581	\$184,028	\$389,855	\$744,384

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	530	\$50,720	35	\$3,400
Belmont .....									8	800		
Brooks .....		\$2,000								4,100		
Burnham .....												
Frankfort .....									30 $\frac{1}{2}$	3,033	1	100
Freedom .....								5,500	4	400	5	500
Islesborough .....												
Jackson .....									14 $\frac{3}{4}$	1,466		
Knox .....									21	2,100		
Liberty .....									24	2,400		
Lincolnton .....												
Monroe .....									37 $\frac{1}{2}$	5,584		
Montville .....									27	2,519		
Morrill .....												
Northport .....												
Palermo .....												
Prospect .....									31	350		
Searsport .....									600 $\frac{1}{2}$	73,899		
Searsmont .....									25 $\frac{3}{4}$	2,958		
Stockton Springs .....									10 $\frac{1}{2}$	1,050		
Swanville .....												
Thorndike .....									61	6,100		
Troy .....												
Unity .....									24	2,400		
Waldo .....									4 $\frac{3}{4}$	450		
Winterport .....									22	2,200		
		\$2,000						\$6,600		\$162,429		\$4,000

STATE ASSESSORS' REPORT.

WALDO COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property	Street railroad com. pany. property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Belfast .....							11	\$100	\$8,550		\$31,500	†\$32,600		
Belmont .....														
Brooks .....									1,800		1,500			
Burnham .....									8,100					
Frankfort .....														
Freedom .....														
Islesborough .....								5,950						
Jackson .....														
Knox .....									300					
Liberty .....														
Lincolnville .....														
Monroe .....														
Montville .....														
Morrill .....														
Northport .....														
Palermo .....														
Prospect .....														
Searsport .....									565					
Searsimont .....							*115	11,500						
Stockton Springs .....														
Swanville .....														
Thorndike .....									1,500					\$1,000
Troy .....														
Unity .....									1,200					
Waldo .....														
Winterport .....							123	1,830			1,000			
								\$19,380	\$22,015		\$34,000	\$32,600		\$1,000

\* Insurance company stock.

† Including gas company 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 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Belmont .....	.....	.....	.....	.....	.....	.....	.....	.....	1	\$1,900	.....	\$11,390
Brooks .....	.....	.....	.....	.....	.....	.....	.....	.....	2	1,400	.....	.....
Burnham .....	.....	.....	.....	.....	.....	.....	.....	.....	2	900	2	2,100
Frankfort .....	.....	.....	.....	.....	.....	.....	.....	.....	2	1,700	.....	.....
Freedom .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Islesborough .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jackson .....	.....	.....	.....	.....	.....	.....	.....	.....	3	700	.....	.....
Knox .....	.....	.....	.....	.....	.....	.....	.....	.....	1	450	.....	.....
Liberty .....	.....	.....	.....	.....	.....	.....	.....	.....	2	800	5	2,000
Lincolntonville .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Monroe .....	.....	.....	.....	.....	.....	.....	.....	.....	2	300	.....	.....
Montville .....	.....	.....	.....	.....	.....	.....	.....	.....	4	1,970	.....	.....
Morrill .....	.....	.....	.....	.....	.....	.....	.....	.....	4	2,900	.....	.....
Northport .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Palermo .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Prospect .....	.....	.....	.....	.....	.....	.....	.....	.....	2	350	.....	.....
Searsport .....	.....	.....	.....	.....	.....	.....	.....	.....	3	1,000	3	900
Searsmont .....	.....	.....	.....	.....	.....	.....	.....	.....	1	600	9	5,050
Stockton Springs .....	.....	.....	.....	.....	.....	.....	.....	.....	1	75	.....	.....
Swanville .....	.....	.....	.....	.....	.....	.....	.....	.....	2	1,050	.....	.....
Thorndike .....	.....	.....	.....	.....	.....	.....	.....	.....	1	1,000	.....	.....
Troy .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Unity .....	.....	.....	.....	.....	.....	.....	.....	.....	4	1,000	.....	.....
Waldo .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Winterport .....	.....	.....	.....	.....	.....	.....	.....	.....	2	1,300	2	800
										\$19,395		\$22,240

## 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.....	\$12,600			1,187	\$4,965	\$22,700			\$13,560			580	\$21,260
Belmont.....										2	\$20	7	105
Brooks.....	100		\$200							3	40	29	1,050
Burnham.....							\$300	\$150					
Frankfort.....	12,500		8,500	97	1,500						125		3,090
Freedom.....											91		1,175
Islesborough.....	800			4,400	28,637					2	1,080	34	1,175
Jackson.....										2	15	14	420
Knox.....													
Liberty.....					245		300	1,500		22	205	78	2,225
Lincolnton.....					260								
Monroe.....												49	1,335
Montville.....										3	20	87	2,400
Morrill.....							770			8	68	68	1,161
Northport.....					481							18	671
Palermo.....							800			14	118	38	1,473
Prospect.....				8	75	100							
Searspoint.....				3,963	24,216	8,450	1,700	1,650		52	535	57	2,845
Searsmont.....				400			660			21	215	125	2,695
Stockton Springs.....				759	4,546	400				32	330	37	940
Swanville.....					143							6	155
Thorndike.....										9	65	6	200
Troy.....										5	45	82	2,060
Unity.....							825	225		4	55	15	545
Waldo.....										3	45	10	150
Winterport.....	1,250				744	2,323	325			35	290	62	1,910
	\$27,850		\$8,700		\$65,812	\$33,973	\$5,680	\$8,525	\$13,560		\$3,362		\$47,865



WALDO COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of other property.	Value of property exempt by vote.	Value of property exempt by assessors.	Value of town property.	Amount appropriated for schools.	Amount appropriated for highways and bridges.
	No.	Value.							
Belfast .....	268	\$16,725	\$19,700	\$8,725				\$11,000	\$8,000
Belmont .....	21	350				\$1,023		500	800
Brooks .....	44	1,860	400	892		200		660	1,100
Burnham .....								684	1,300
Frankfort .....		1,890				300		1,000	2,500
Freedom .....		755						600	1,300
Islesborough .....	43	2,100		*4,734			\$3,000	1,000	2,800
Jackson .....	24	630					500	500	1,200
Knox .....	25	500						446	1,000
Liberty .....	39	1,035		150				789	1,600
Lincolnville .....								1,100	1,700
Monroe .....	39	1,245					3,800	1,000	1,500
Montville .....	53	1,340						885	2,200
Morrill .....	29	805		75		875		421	1,100
Northport .....	19	745	300					700	1,200
Palermo .....	30	1,087					300	822	2,400
Prospect .....	45	1,445				\$1,923	555	650	1,500
Searsport .....	70	4,485	3,850				3,660	1,600	2,500
Searsmont .....	54	1,527						949	2,300
Stockton Springs .....	58	2,045		50				1,000	1,000
Swanville .....	19	415					400	550	1,000
Thorndike .....	34	820					300	430	1,200
Troy .....	35	935			245	250	1,500	712	1,400
Unity .....	28	1,280					1,500	901	1,500
Waldo .....	12	180						500	1,000
Winterport .....	75	4,332	400	550		3,040	2,100	2,050	2,600
		\$48,531	\$24,650	\$15,176	\$2,168	\$9,348	\$14,955	\$31,249	\$47,700

\* Boats and launches.

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.	Amount of taxes assessed	Stock in trade.	Live stock.
Addison . . . . .	268	17	.025	\$131,738	\$15,341	\$30,953	\$298	\$178,330	.....	None.	\$5,262	\$7,630	\$13,081
Alexander . . . . .	90	13	.031	33,092	9,184	12,742	.....	55,018	\$200	\$463	1,937	125	10,505
Baileyville . . . . .	63	10	.027	27,699	35,981	7,355	.....	71,035	.....	1,000	2,107	.....	6,990
Barring . . . . .	59	4	.017	34,189	23,638	15,279	50	73,156	.....	None.	1,420	3,200	3,009
Beddington . . . . .	23	3	.023	5,491	22,864	1,188	76	29,529	.....	1,160	740	75	1,104
Brookton . . . . .	76	.....	.02	20,225	24,835	8,172	545	53,777	.....	1,000	1,363	1,700	4,067
Calais . . . . .	1,641	40	.024	1,709,908	212,895	804,437	70,299	2,797,539	192,600	129,155	72,641	224,185	57,945
Centerville . . . . .	23	1	.0244	8,639	39,260	4,213	.....	52,112	.....	None.	1,409	.....	3,126
Charlotte . . . . .	85	8	.025	50,905	10,605	12,522	100	74,132	.....	1,400	2,108	.....	10,304
Cherryfield . . . . .	413	18	.032	314,977	19,275	135,691	1,075	471,016	2,500	3,530	12,050	25,812	19,933
Columbia . . . . .	152	22	.0265	52,731	24,567	17,053	1,208	95,559	3,350	None.	2,989	1,225	8,026
Columbia Falls . . . . .	175	5	.0225	74,591	12,832	30,248	2,116	119,787	1,740	2,118	3,220	4,675	7,169
Cooper . . . . .	53	7	.024	16,274	20,371	7,602	.....	44,247	.....	None.	1,320	.....	5,622
Crawford . . . . .	43	1	.024	8,925	21,721	5,338	60	36,044	.....	625	973	.....	3,684
Cutler . . . . .	190	7	.0435	44,713	25,027	16,328	360	86,428	.....	5,423	4,139	1,800	6,995
Danforth . . . . .	269	9	.026	112,975	57,599	38,480	5,800	214,854	.....	None.	6,273	11,800	18,545
Deblois . . . . .	24	2	.018	7,603	11,381	2,651	.....	21,635	.....	55	461	.....	1,403
Dennysville . . . . .	111	11	.02	75,171	10,918	42,153	915	129,157	2,000	None.	2,897	8,200	7,282
East Machias . . . . .	398	18	.0175	223,790	34,032	109,215	21,086	388,123	8,638	350	7,986	12,455	21,246
Eastport . . . . .	1,276	52	.025	1,329,885	58,565	623,588	30,820	2,042,858	.....	52,709	54,899	202,300	21,005
Edmunds . . . . .	118	7	.042	21,505	45,765	5,953	17,035	90,258	.....	3,911	4,145	75	5,375
Forest City . . . . .	26	2	.029	4,230	2,762	2,317	309	9,618	.....	None.	356	800	995
Harrington . . . . .	262	16	.023	151,618	28,203	36,420	797	217,038	2,300	2,500	5,780	5,240	11,591
Jonesborough . . . . .	116	16	.034	43,244	37,662	9,014	10,146	100,066	.....	None.	3,758	2,400	5,256
Jonesport . . . . .	541	48	.029	268,390	56,025	107,932	5,686	438,033	10,050	4,509	14,344	22,775	11,403
Lubec . . . . .	765	20	.0185	549,306	32,312	259,502	15,264	856,384	30,850	40,000	18,138	44,350	29,967

Machias	482	12	.0285	469,548	40,939	225,993	19,376	755,856	6,350	2,000	22,988	61,050	16,846
Machiasport	347		.031	114,990	17,744	31,408	1,500	165,642		3,162	6,175	5,425	10,428
Marion	28	1	.033	6,653	20,045	2,347		29,045		None.	1,047		1,465
Marshfield	62		.0172	28,623	13,788	6,552	8,863	57,826		None.	1,143		4,211
Meddybemps	50	2	.046	15,350	6,260	5,707		27,317		1,236	1,401	200	4,472
Milbridge	448	31	.028	293,929	27,846	69,238	420	391,433		7,220	12,304	14,400	10,771
Northfield	34		.026	8,784	21,758	4,479		35,021		None.	1,012		3,239
Pembroke	362	42	.0215	218,368	31,805	56,211	1,304	307,688		6,098	7,621	22,855	22,208
Perry	248	20	.024	118,874	16,775	28,388		164,037		None.	4,566	3,375	20,380
Princeton	267	37	.0235	128,850	46,390	41,820	9,955	227,015		4,811	6,137	14,247	13,244
Robbinston	181	20	.0265	101,369	20,337	21,838	83	143,627		1,359	4,362	5,650	12,881
Roque Bluffs	35	6	.023	12,179	8,592	3,882		24,653		None.	657	50	2,844
Steuben	256	18	.0255	103,457	43,747	2,967	1,422	171,593	1,900	939	5,144	3,775	11,731
Talmadge	22	1	.0178	4,375	39,680	2,496		46,551		None.	877		2,144
Topsfield	83	4	.024	19,619	49,959	11,114		80,692		300	2,185	799	9,714
Trescott	126	9	.047	32,400	6,692	13,124		52,216		2,200	2,830		9,257
Vanceboro	157	8	.016	56,285	74,585	18,291		149,161		None.	2,858	8,000	4,666
Waite	32	4	.035	16,500	15,000	5,622		37,122		None.	762	500	4,912
Wesley	55	1	.0326	15,778	10,178	7,620	109	33,685		40	1,263	400	5,748
Whiting	92	4	.02	52,846	13,013	22,473	317	88,659		None.	2,003	1,425	5,870
Whitneyville	96	5	.032	32,971	6,721	17,108		56,800		1,200	2,106	840	5,206
Plantations.													
Codyville	14	2	.0048	3,475	22,140	2,795	9	28,419	1,200		150		1,499
*Grand Lake Stream	50	2	.0122	41,154	12,139	2,515	360	56,168		None.	763	640	1,325
No. 14	29	1	.0045	7,005	20,586	3,681		31,272		None.	170		2,547
No. 21	18	1	.007	2,680	14,759	1,833		19,272			152		1,833
	10,834	588		\$7,227,784	\$1,495,098	\$2,975,848	\$227,773	\$11,926,503	\$263,678	\$280,473	\$323,830	\$724,483	\$486,161

\* Former valuation.

STATE ASSESSORS' REPORT.



Jonesport .....	40	4,000						225	16,087	
Lubec .....								8	540	
Machias ..								372	35,050	
Machiasport .....										
Marion .....										
Marshfield .....										
Meddybemps .....										
Milbridge .....								35	2,450	
Northfield .....										
Pembroke .....										
Perry .....										
Princeton .....										
Robbinston .....										
Roque Bluffs .....										
Stenben .....										
Talmadge .....										
Topsfield .....										
Trescott .....										
Vanceboro .....										
Waite .....										
Wesley .....										
Whiting .....								6	540	
Whitneyville .....										
Plantations.										
Codyville .....										
Grand Lake Stream .....										
No. 4 .....										
No. 21 .....										
		\$13,000							\$243,568	\$2,000

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.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Addison.....														
Alexander.....														
Baileyville.....														
Barring.....														
Beddington.....														
Brookton.....														
Calais.....	7	\$350							\$27,000	\$10,000	\$40,000	*\$16,255		
Centerville.....														
Charlotte.....									300					
Cherryfield.....									1,540			3,100		\$2,500
Columbia.....									600					
Columbia Falls.....									600					
Cooper.....														
Crawford.....														
Cutler.....														
Danforth.....														
Deblois.....														
Dennysville.....														
East Machias.....														
Eastport.....									20,200			25,000		
Edmunds.....														
Forest City.....														
Harrington.....														
Jonesborough.....														
Jonesport.....														
Lubec.....												2,500		
Machias.....					44	\$4,400			1,450		25,000	6,600		
Machiasport.....											500			

Marion .....													
Marshfield .....													
Meddybemps .....													
Milbridge .....			\$3,300										
Northfield .....													
Pembroke .....								1,200					
Perry .....									5,000				
Princeton .....								1,500			700		
Robbinston .....													
Roque Bluffs .....													
Steuben .....													
Talmadge .....													
Topsfield .....													
Trescott .....													
Vanceboro .....								20,200					
Waite .....													
Wesley .....													
Whiting .....													
Whitneyville .....													
Plantations.													
Codyville .....													
Grand Lake Stream .....													
No. 14 .....													
No. 21 .....													
		\$350	\$3,300	\$4,400		\$74,590	\$10,000	\$70,500	\$54,155			\$2,500	

\* Including gas companies' property.

## WASHINGTON 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.
Addison .....												
Alexander .....											*1	100
Baileyville .....												
Baring .....									3	\$6,000		
Bedlington .....												
Brookton .....									1	1,500		
Calais .....										35,200		119,725
Centerville .....												
Charlotte .....												
Cherryfield .....									4	21,940	5	6,500
Columbia .....									2	550		
Columbia Falls .....									1	1,000	1	180
Cooper .....												
Crawford .....												
Cutler .....											1	300
Danforth .....									2	10,400		
Deblois .....									2	348		
Dennysville .....									4	7,000	1	500
East Machias .....									2	17,900		
Eastport .....									2	17,500		
Edmunds .....									4	7,750		
Forest City .....												
Harrington .....												
Jonesborough .....									4	4,775		
Jonesport .....											1	850
Lubec .....												
Machias .....									4	46,600	2	4,400
Machiasport .....												



Marion									1,800		
Marshfield										1	400
Meddybemps										‡	2,000
Milbridge											
Northfield											
Pembroke											
Perry											
Princeton			1	\$800						5	6,300
Robbinston										2	600
Roque Bluffs											
Steuben								4	1,475		
Talmadge								1	500		
Topsofield											
Trescott											
Vanceboro											
Waite											
Wesley										1	250
Whiting								4	3,550		
Whitneyville											
Plantations.											
Codyville											
Grand Lake Stream											
No. 14								1	350		
No. 21											
									\$186,138		\$152,105

\* Cream separator.

‡ Wool pulling factory; tannery; shoe factories.

‡ Novelty wood turning mill.

STATE ASSESSORS' REPORT.

## 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 .....			\$105	392	\$1,861	\$800		\$258		20	\$156	195	\$3,408
Alexander .....												85	1,902
Baileyville .....												5	125
Baring .....							\$6,000			8	115	71	1,655
Beddington .....												2	40
Brookton .....							1,600			6	60	26	395
Calais .....	\$5,400				36,585	81,000	152,225			136	3,450		35,480
Centerville .....										6	44	33	870
Charlotte .....								100		9	53	69	1,660
Cherryfield .....	500			620	3,250	5,330	61,150			40	600	192	5,880
Columbia .....					38		1,427	268		35	214	163	2,768
Columbia Falls .....					2,032	400	6,909	1,859		27	241	168	2,943
Cooper .....							550					60	1,155
Crawford .....										6	30	44	1,160
Cutler .....			1,305		1,569	400		48		11	110	150	3,315
Danforth .....							7,500			11	175	65	1,960
Deblois .....												28	660
Dennysville .....					75	1,500	10,085	200		15	121	101	2,755
East Machias .....	216	\$5,000		411	2,551	2,500	21,250	629		60	1,050	243	1,164
Eastport .....	72,000		100,000	530	6,100	140,000			\$5,000	139	1,390	127	10,160
Edmunds .....						660	11,801	4,866				7	135
Forest City .....	250		80							7	56	12	230
Harrington .....				1,512	10,326		300	558		23	275	218	2,099
Jonesborough .....	1,254					2,375	2,234	5,787		12	131	59	1,223
Jonesport .....		3,175	1,360	3,884	19,919	3,200				127	1,745	92	2,770
Lubec .....	49,930		12,111		*62,360			108		181	2,715	370	16,650
Machias .....	2,200			3,609		23,157	68,771	325	6,500	19	285	210	8,308

Machiasport				7,165	2,945				44	675	161	4,285
Marion									4	55	22	510
Marsfield				99		1,440		7,000	10	115	75	2,195
Meddybemps											17	625
Milbridge			3,750	23,604	5,000	278	100		14	140	275	4,125
Northfield									4	65	24	865
Pembroke		300		1,147					61	640	273	6,685
Perry				739			314					1,690
Princeton		300	25	20	1,900	8,550	3,165		73	815	157	3,603
Robbinston					1,200							2,060
Roque Bluffs			28	374	25		15		7	56	70	200
Steuben			115	109	1,399	350	725	297	10	120	197	2,627
Talmadge											12	156
Topsfield											27	450
Trescott					350		385		11	100	75	1,300
Vanceboro									35	525	15	525
Waite											7	210
Wesley			22						6	30	60	1,145
Whiting		2,757		25 <sup>1</sup> / <sub>10</sub>	124	195	8,285	603	11	76	58	1,535
Whitneyville	45				250		8,150		8	107	48	1,910
Plantations.												
Codyville											4	80
Grand Lake Stream												
No. 14							112		3	22	20	755
No. 21												
	\$131,795	\$11,532	\$115,063		\$184,117	\$271,037	\$379,342	\$19,885	\$18,500		\$16,557	\$147,806

\* Vessel property, \$38,000; 7 steamers, \$16,300; 124 boats, \$8,060.

## WASHINGTON COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	Value of town property.	Amount appropriated for schools.	Amount appropriated for highways and bridges.
	No.	Value.							
Addison .....	71	\$2,520	.....	*\$2,232	\$2,000	.....	.....	\$1,150	\$1,900
Alexander .....	11	310	.....	.....	.....	.....	.....	266	1,000
Baileyville .....	12	240	.....	.....	.....	.....	.....	350	800
Baring .....	29	1,260	.....	.....	600	.....	.....	377	350
Beddington' .....	3	45	.....	.....	.....	.....	.....	100	250
Brookton .....	12	370	.....	75	.....	.....	\$500	275	225
Calais .....	498	35,955	\$29,000	4,130	.....	.....	74,948	11,824	9,000
Centerville .....	5	170	.....	.....	.....	.....	.....	100	760
Charlotte .....	21	505	.....	.....	.....	.....	850	323	500
Cherryfield .....	85	500	4,300	.....	.....	\$1,350	125	1,500	2,400
Columbia .....	28	945	.....	.....	.....	.....	.....	643	500
Columbia Falls .....	46	1,696	.....	.....	.....	.....	.....	846	350
Cooper .....	11	275	.....	.....	600	.....	.....	170	400
Crawford .....	10	260	.....	264	.....	.....	.....	100	500
Cutler .....	29	1,030	200	16	.....	.....	50	200	586
Danforth .....	44	2,700	1,000	600	.....	.....	.....	2,500	1,400
Deblois .....	6	230	.....	358	.....	.....	.....	75	75
Dennysville .....	26	1,390	.....	390	.....	.....	100	100	610
East Machias .....	106	9,540	.....	5,500	.....	.....	.....	1,310	1,000
Eastport .....	175	18,100	.....	122,543	.....	5,020	1,000	9,250	3,000
Edmunds .....	21	615	.....	.....	.....	.....	.....	393	500
Forest City .....	9	215	.....	.....	.....	.....	.....	121	75
Harrington .....	96	4,028	.....	.....	.....	.....	.....	935	1,200
Jonesborough .....	25	875	.....	.....	.....	.....	.....	665	1,100
Jonesport .....	144	8,410	350	11,634	3,000	900	700	3,100	600
Lubec .....	208	13,685	500	13,875	.....	.....	.....	3,304	2,900
Machias .....	98	9,240	500	2,387	25,000	.....	5,950	3,200	3,500
Machiasport .....	82	4,930	.....	.....	.....	.....	4,800	1,000	800

Marion .....	4	180		137				100	325
Marshfield .....	16	355						200	400
Meddybemps .....	11	410			2,000			125	150
Milbridge .....	103	6,180		4,309	1,000	1,150		1,600	2,000
Northfield .....	8	310						200	200
Pembroke .....	96	3,680						1,321	1,000
Perry .....		1,890					550	960	1,300
Princeton .....	86	5,506					4,000	1,686	700
Robbinston .....	36	1,330					1,300	700	700
Rogue Bluffs .....	4	73					600	160	175
Steuben .....	52	1,550				740		960	1,200
Talmadge .....	7	196						80	300
Topsfield .....	13	105		46				800	800
Trescott .....	21	730		1,002	200			372	850
Vanceboro .....	46	4,075	300	200	3,000			840	200
Walte .....								100	300
Wesley .....	7	115					200	200	300
Whiting .....	25	500		1,085				320	600
Whitneyville .....		600					500	300	350
Plantations.									
Codyville .....	2	30						60	75
Grand Lake Stream .....	7	285		430			100	180	
No. 14 .....	6	245							65
No. 21 .....								75	100
		\$148,384	\$38,150	\$161,213	\$37,400	\$9,310	\$98,923	\$56,237	\$47,815

\* Boats.

† Pungs and sleighs.

‡ Pungs and harnesses.

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.	Amount of taxes assessed	Stock in trade.	Live stock.
Acton ..	174	35	.0225	\$142,555	\$64,145	\$35,137	\$2,975	\$244,812	.....	\$530	\$5,856	\$100	\$34,851
Alfred ..	198	22	.02	211,756	25,350	56,660	8,405	302,165	\$8,030	800	6,538	2,550	20,405
Berwick ..	568	57	.01775	666,445	163,199	90,049	17,966	937,659	6,050	16,000	18,347	11,100	32,940
Biddeford ..	3,660	122	.025	5,317,322	557,882	902,045	74,145	6,851,394	3,500	310,700	178,604	254,850	77,042
Buxton ..	514	59	.0165	476,003	88,778	94,401	9,094	668,276	9,300	None.	12,054	17,725	46,634
Cornish ..	281	21	.021	246,040	38,280	60,528	2,785	347,633	.....	None.	8,143	22,025	37,433
Dayton ..	136	24	.0188	136,280	29,268	32,058	1,050	198,656	6,550	Surplus.	4,005	150	20,543
Eliot ..	365	32	.0135	408,696	59,620	52,389	7,635	528,340	14,800	176	8,050	13,055	23,939
Hollis ..	334	47	.023	264,472	55,820	59,422	2,257	381,971	.....	7,793	9,787	9,490	31,659
Kittery ..	800	110	.025	605,072	119,365	49,372	17,252	791,061	.....	6,708	22,177	5,985	21,029
Kennebunk ..	736	.....	.017	1,328,245	326,265	449,250	51,275	2,155,035	142,800	39,240	38,843	52,800	41,525
Kennebunkport ..	624	74	.0165	731,580	469,130	154,715	9,200	1,364,625	34,330	23,000	24,060	31,300	46,150
Lebanon ..	324	67	.027	209,558	94,289	40,516	12,284	356,647	.....	None.	10,597	2,650	34,076
Limington ..	254	.....	.02	212,465	51,730	42,992	520	307,707	.....	4,200	6,662	1,700	38,112
Limerick ..	230	26	.023	223,925	19,850	57,597	2,440	303,812	.....	None.	7,617	4,550	21,647
Lyman ..	184	27	.015	192,508	91,611	26,793	133	311,045	.....	None.	5,127	2,000	21,016
Newfield ..	167	12	.018	140,908	33,880	32,910	8,251	215,949	.....	None.	4,388	5,150	23,553
North Berwick ..	460	.....	.024	450,802	70,030	127,794	16,850	665,476	3,000	2,609	17,851	32,750	31,648
Old Orchard ..	268	32	.02	490,325	425,168	57,860	1,300	974,653	175	40,000	2,061	4,700	4,150
Parsonsfield ..	308	.....	.02	296,492	44,855	69,685	2,640	418,672	.....	840	9,118	11,925	48,810
Sanford ..	1,830	.....	.02	2,062,930	201,990	444,364	12,600	2,751,884	.....	32,000	60,527	161,400	65,764
Saco ..	1,875	73	.0235	2,498,036	475,519	685,883	80,585	3,740,023	23,250	134,313	93,515	117,700	73,772
Shapleigh ..	214	26	.021	131,999	47,474	43,925	10,880	234,278	.....	800	5,561	6,250	33,076
South Berwick ..	851	28	.017	815,386	113,550	183,963	43,420	1,156,259	.....	8,370	22,218	25,250	31,552
Waterboro ..	287	37	.02	206,360	91,335	42,142	2,930	342,767	.....	None.	7,716	10,817	29,323
Wells ..	529	90	.018	516,359	249,640	35,367	29,595	890,961	400	None.	17,093	12,030	48,611
York ..	718	.....	.01775	1,047,171	852,354	270,002	12,880	2,182,407	124,025	44,000	40,173	14,905	45,240
	16,889	1,021		\$20,059,684	\$4,860,377	\$4,257,759	\$441,347	\$29,619,167	\$376,210	\$672,079	\$646,190	\$824,877	\$984,500

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 .....												
Alfred .....							1	\$200	195	\$14,800		
Berwick .....									58	2,900		
Biddeford .....									644	64,350		
Buxton .....									130	13,000		
Cornish .....									6	600		
Dayton .....									23	2,300		
Eliot .....												
Hollis .....									57	5,200		
Kittery .....									12	600		
Kennebunk .....									1,116½	121,425		
Kennebunkport .....									183	18,300		
Lebanon .....									10	1,000		
Limington .....									17	1,700		
Limerick .....									872	87,200		
Lyman .....									12	1,200		
Newfield .....									30	2,400		
North Berwick .....									641	49,770		
Old Orchard .....									48	3,600		
Parsonsfield .....									27	2,025		
Sanford .....									442	44,200		
Saco .....		\$9,936						7,200	1,564½	163,135		
Shapleigh .....									25	2,500		
South Berwick .....									963	52,250		
Waterboro .....										2,345		
Wells .....	40	4,000							71½	7,175		
York .....									507	25,350		
		\$13,936						\$7,400		\$689,325		

YORK COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property	Street railroad com. pany. property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Acton														
Alfred														
Berwick											\$1,275	\$47,000		
Biddeford							61	\$305	\$36,650		3,400	68,750		
Buxton														
Cornish														
Dayton							5	250						
Eliot									1,300					
Hollis														
Kittery							1	30	2,510	\$29,565	14,000			\$14,000
Kennebunk								3,155	24,500	37,450	2,000			
Kennebunkport														
Lebanon														
Limington														
Limerick	7	\$350												
Lyman											300			
Newfield														
North Berwick									8,425					
Old Orchard									18,000					
Parsonsfield														
Sanford									5,200	2,500	800			
Saco									53,600	10,450	600	6,000	\$6,000	
Shapleigh														
South Berwick									8,945			36,500		
Waterboro											3,000			
Wells									5,050		10,350			
York			479	\$15,999					7,950	1,600	35,300	5,000		
		\$350		\$15,999				\$3,740	\$172,130	\$81,565	\$71,025	\$163,250	\$6,000	\$14,000



YORK 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.
Acton.....												
Alfred.....				\$1,500					5	\$5,000	1	\$400
Berwick.....									2	2,000	6	1,500
Biddeford.....	200,000	\$2,600,600								39,500		1,000
Buxton.....												
Cornish.....									1	100		
Dayton.....												
Eliot.....												
Hollis.....			4	5,400					4	3,300		
Kittery.....												
Kennebunk.....		5,000						†\$18,700	4	7,000	†4	22,500
Kennebunkport.....												
Lebanon.....									2	1,000	1	600
Limington.....									6	2,950		
Limerick.....			1	2,700					2	850		
Lyman.....									5	2,380		
Newfield.....									3	2,000		
North Berwick.....			8	44,000					3	2,200	1	500
Old Orchard.....												
Parsonsfield.....			3½	5,000					3	1,250	1	1,100
Sanford.....				321,580					4	9,000		
Saco.....	*50,368	755,520							3	7,900	1	8,000
Shapleigh.....			1	6,800					1	1,600		
South Berwick.....			12	59,175					3	2,000	3	1,500
Waterboro.....									4	3,650		
Wells.....									4	1,350	4	1,625
York.....										1,900		
		\$3,360,520		\$446,155				\$18,700		\$96,930		\$38,725

\* Cotton mills—colored.

† Paper and leatheroid.

‡ Grist mill, \$3,000; leather board, \$16,000; counter works, \$3,500.

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 lumber.	Wood and bark.	Estates held in trust.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Acton .....		\$300					\$1,900			2	\$20		
Alfred .....	\$1,000						11,500					165	\$3,920
Berwick .....	5,725						29,175	\$4,925		70	1,540	244	5,910
Biddeford .....	*19,150		†\$487,935		\$450	\$1,200	30,650						
Buxton .....					300		6,500			56	588	91	2,830
Cornish .....										34	475	14	410
Dayton .....	475						1,225						
Eliot .....	700				270					103	1,030	8	650
Hollis .....		250	800				6,040			29	250	112	3,490
Kittery .....				304	17,628	815				127	1,798	63	2,324
Kennebunk .....	63,000	25,500	12,500		1,250		22,500			40	1,090	93	5,605
Kennebunkport .....					12,480		2,600			21	430	159	8,155
Lebanon .....							9,601	1,645					
Limington .....							2,000						
Limerick .....													
Lyman .....							1,650						
Newfield .....							6,024			7	115	31	900
North Berwick .....							32,750						
Old Orchard .....	1,334						2,500			40	1,000		
Parsonsfield .....	6,000												
Sanford .....		75,000	107,500				12,600						
Saco .....	4,425	38,503	126,388		4,228	71,000	21,300	4,200	\$5400	278	2,780	490	23,700
Shapleigh .....	4,500	500					3,000					9	360
South Berwick .....						300	32,670	1,670				260	8,914
Waterboro .....												23	572
Wells .....	1,500	†	100		80	500	40,696	1,840				80	2,775
York .....	300	2,000	1,050		575	1,150	15,200	3,000		61	960	78	5,055
	\$108,109	\$142,053	\$736,273		\$37,261	\$74,965	\$295,081	\$17,280	\$400		\$12,076		\$80,570

\*Including derricks and tools in quarries.

† Including finished products in mills.

‡ Bricks.

§ Automobile.

YORK COUNTY—CONCLUDED.

Towns.	Musical instruments		Furniture.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	Value of town property.	Amount appropriated for schools.	Amount appropriated for highways and bridges.
	No.	Value.							
Acton.....	29	\$941					\$1,332	\$1,000	\$3,200
Alfred.....	50	2,660					3,000	1,575	1,500
Berwick.....	190	7,350	\$400				6,500	4,600	3,050
Biddeford.....	418	28,145	3,600	\$3,013	\$200,000	\$9,605	175,000	15,450	12,425
Buxton.....	141	6,590		28	10,000	6,900	3,000	2,600	2,460
Cornish.....	58	2,370			400		1,200	1,500	1,700
Dayton.....	48	1,615						506	1,300
Elliot.....	112	5,080	500			2,500	1,000	2,750	7,250
Hollis.....	103	4,515		75			2,950	1,300	2,300
Kittery.....	194	10,230	7,000			1,000	2,800	4,300	6,500
Kennebunk.....	97	5,875		1,500		7,000	5,500	4,000	7,000
Kennebunkport.....	63	3,890	6,280				1,000	3,000	4,000
Lebanon.....	73	2,395						2,450	3,300
Limington.....								875	2,000
Limerick.....					1,000	1,950		1,500	2,175
Lyman.....	29	1,035				2,700		1,200	1,000
Newfield.....	65	2,219		800			1,000	540	1,800
North Berwick.....								3,500	3,000
Old Orchard.....		125	41,500		1,500		23,000	1,250	1,750
Parsonsfield.....	71	2,295					2,000	1,400	2,700
Sanford.....				500		2,500	5,000	8,000	5,000
Saco.....	455	32,775	5,400	99,376			50,000	11,000	10,600
Shapleigh.....	49	1,660		*2,959			1,300	677	1,600
South Berwick.....	176	8,800	1,100	19,672			2,500	3,200	3,000
Waterboro.....	70	2,015					2,000	1,619	2,000
Wells.....	88	4,475	675	125			2,000	4,450	5,150
York.....	65	4,185		25,038			7,000	5,500	11,600
		\$141,240	\$66,455	\$153,086	\$212,900	\$34,155	\$299,082	\$89,136	\$109,300

\* Standing timber.

STATE ASSESSORS' REPORT.

## RECAPITULATION BY COUNTIES OF RETURNS OF VALUATION OF 1903.

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 .....	13,928	767	\$20,648,286	\$3,015,134	\$3,659,048	\$375,266	\$27,697,734
Aroostook .....	14,472	831	8,943,897	1,683,399	3,248,067	181,299	14,056,662
Cumberland .....	28,307	1,044	43,833,045	11,253,041	19,037,095	775,048	74,898,229
Franklin .....	5,411	300	4,268,287	1,872,214	1,607,511	131,016	7,879,029
Hancock .....	10,664	651	7,793,048	5,198,833	2,218,376	215,415	15,425,672
Kennebec .....	15,643	868	18,283,443	5,041,816	5,544,070	590,172	29,459,501
Knox .....	8,554	722	8,839,867	2,062,711	3,110,182	159,796	14,172,556
Lincoln .....	5,406	563	4,375,229	1,262,242	1,276,908	117,011	7,031,390
Oxford .....	10,652	800	7,836,421	2,834,927	2,411,520	439,421	13,522,289
Penobscot .....	21,652	1,233	19,418,609	5,108,502	6,959,168	745,352	32,231,691
Piscataquis .....	4,907	316	3,342,047	1,130,725	1,033,962	208,889	5,715,623
Sagadahoc .....	5,583	242	6,123,704	1,075,122	2,839,620	226,633	10,265,079
Somerset .....	9,461	749	9,242,925	1,571,333	2,921,932	193,222	13,929,412
Waldo .....	6,296	829	5,899,587	1,413,443	1,793,069	41,199	9,147,298
Washington .....	10,834	588	7,227,784	1,495,098	2,975,848	227,773	11,926,503
York .....	16,889	1,021	20,059,684	4,860,377	4,257,759	441,347	29,619,167
	188,659	11,524	\$196,135,923	\$50,878,917	\$64,894,135	\$5,068,859	\$316,977,834

## 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 1900, 1901, 1902 and 1903.

### ANDROSCOGGIN COUNTY.

Towns.	Returns for 1900.	Returns for 1901.	Returns for 1902.	Returns for 1903.
Auburn .. . . . .	\$6,580,316	\$6,817,660	\$6,789,191	\$6,706,870
Durham .. . . . .	331,460	328,120	327,755	332,695
East Livermore .. . . . .	820,755	881,883	897,473	941,257
Greene .. . . . .	268,662	268,009	279,688	278,085
Leeds .. . . . .	299,242	297,937	300,422	312,860
Lewiston .. . . . .	13,053,663	12,997,452	13,203,495	13,354,526
Lisbon .. . . . .	1,872,202	1,930,707	1,961,822	2,136,110
Livermore .. . . . .	414,860	412,955	423,440	423,010
Mechanic Falls .. . . . .	808,865	824,465	770,035	822,252
Minot .. . . . .	320,230	322,428	323,245	319,455
Poland .. . . . .	619,923	643,843	666,589	674,372
Turner .. . . . .	647,600	644,175	657,260	660,530
Wales .. . . . .	187,724	186,733	195,018	199,048
Webster .. . . . .	516,874	516,139	521,132	527,664
Total .. . . . .	\$26,742,376	\$27,072,506	\$27,316,565	\$27,697,734

## AROOSTOOK COUNTY.

Towns.	Returns for 1900.	Returns for 1901.	Returns for 1902.	Returns for 1903.
Amity	\$53,197	\$54,309	\$55,795	\$58,395
Ashland	219,153	348,293	384,593	397,191
Bancroft	50,588	48,652	47,481	50,925
Benedicta	48,177	48,277	47,754	48,226
Blaine	148,075	147,685	153,096	156,625
Bridgewater	252,491	253,287	290,277	309,765
Caribou	1,254,400	1,283,385	1,298,320	1,387,887
Castle Hill	Plant.	Plant.	Plant.	90,201
Crystal	Plant.	80,188	76,969	80,879
Dyer Brook	66,664	68,359	73,758	74,900
Easton	208,563	209,553	220,505	278,661
Fort Fairfield	1,061,510	1,164,600	1,280,520	1,278,762
Fort Kent	175,023	184,527	254,968	299,920
Frenchville	101,197	96,250	101,619	103,638
Grand Isle	100,305	99,557	104,524	104,003
Haynesville	47,382	44,898	45,000	50,360
Hersey	49,637	49,480	50,046	51,092
Hodgdon	212,939	215,810	216,114	217,875
Houlton	2,193,246	2,214,597	2,304,162	2,365,775
Island Falls	238,763	233,826	248,773	268,178
Limestone	193,564	229,745	326,638	342,604
Linneus	193,153	192,884	210,529	217,585
Littleton	269,434	272,474	285,597	286,126
Ludlow	88,749	92,196	94,040	97,504
Madawaska	155,441	152,871	157,548	156,790
Mapleton	174,476	186,133	206,587	226,711
Mars Hill	228,688	233,925	248,647	253,913
Masardis	89,398	97,654	98,977	107,510
Monticello	278,276	287,667	299,934	310,283
New Limerick	157,678	147,748	165,991	155,705
New Sweden	126,468	130,846	140,479	142,537
Oakfield	88,073	90,591	90,591	90,591
Orient	35,305	35,521	39,761	40,384
Perham	101,462	109,799	113,969	119,535
Presque Isle	1,253,635	1,264,430	1,375,385	1,447,040
Sherman	156,125	165,105	172,517	175,995
Smryna	96,397	103,358	110,422	117,301
St. Agatha	76,767	77,387	83,053	90,024
Van Buren	214,542	218,005	241,247	276,152
Washburn	211,244	214,679	236,779	241,322
Weston	47,727	49,040	48,777	52,041
Woodland	156,497	162,534	162,406	177,964
Plantations.				
Allagash	16,547	16,547	16,547	16,547
Cary	17,353	17,311	19,055	19,336
Castle Hill	84,927	86,733	87,207	Town.
Caswell	46,987	48,152	48,714	49,982
Chapman	55,417	54,945	57,217	60,588
Connor	34,989	35,310	39,465	56,153
Crystal	80,446	Town.	Town.	Town.
Cyr	35,099	35,099	39,881	43,070
Eagle Lake	25,675	25,675	36,744	76,592
Garfield	36,905	36,432	35,349	39,338
Glenwood	26,781	29,036	29,036	30,911
Hamlin	68,979	68,126	69,824	74,514
Hammond	46,092	46,312	46,456	58,114
Macwahoc	37,114	36,424	41,920	41,529
Merrill	65,611	68,251	70,020	68,827
Moro	44,660	44,931	45,766	45,963
Nashville	26,136	29,582	22,933	26,700
New Canada	19,851	21,714	22,276	26,888
Oxbow	37,945	44,315	44,315	48,815
Portage Lake	46,423	43,638	48,800	95,238
Reed	112,392	118,318	114,651	100,475
St. Francis	27,776	36,183	36,183	44,659
St. John	35,651	35,651	36,324	36,324
Silver Ridge	31,098	31,590	31,815	30,583
Wade	48,252	51,294	54,819	55,990
Wallagrass	28,596	30,737	30,853	28,241
Westfield	75,216	76,069	80,407	80,410
Total	\$12,087,255	\$12,528,590	\$13,372,115	\$14,056,662

## CUMBERLAND COUNTY.

Towns.	Returns for 1900.	Returns for 1901.	Returns for 1902.	Returns for 1903.
Baldwin .....	\$325,040	\$329,544	\$323,453	\$322,371
Bridgton .....	1,265,586	1,266,806	1,286,746	1,384,531
Brunswick .....	3,536,391	3,508,985	3,467,915	3,508,710
Cape Elizabeth .....	542,570	607,305	665,265	711,000
Casco .....	256,610	258,741	262,307	265,686
Cumberland .....	691,030	697,025	747,990	785,250
Falmouth .....	1,035,870	1,034,853	1,109,985	1,130,220
Freeport .....	1,094,862	1,096,236	1,098,426	1,172,512
Gorham .....	1,344,501	1,391,854	1,402,155	1,399,885
Gray .....	536,060	533,899	532,357	531,867
Harpswell .....	639,073	646,892	692,280	716,405
Harrison .....	388,329	383,562	396,622	416,146
Naples .....	224,735	226,975	232,690	238,890
New Gloucester .....	990,719	1,011,909	1,031,051	1,338,228
North Yarmouth .....	311,391	307,995	312,862	312,108
Otisfield .....	224,415	222,712	227,754	227,387
Portland .....	45,128,305	46,214,560	47,932,375	49,295,415
Pownal .....	253,624	252,336	257,282	259,791
Raymond .....	188,920	190,768	192,615	206,464
Scarborough .....	878,342	881,553	881,553	964,315
Sebago .....	145,265	145,110	159,430	153,865
South Portland .....	2,606,120	2,608,731	2,538,257	2,652,006
Standish .....	546,629	544,567	564,070	576,980
Westbrook .....	3,770,525	3,855,390	3,967,180	4,096,140
Windham .....	903,432	912,764	923,471	957,692
Yarmouth .....	1,255,045	1,248,294	1,267,810	1,274,365
Total .....	\$69,083,389	\$70,374,366	\$72,519,901	\$74,898,229

## FRANKLIN COUNTY.

Avon .....	\$126,764	\$128,289	\$133,027	\$137,603
Carthage .....	95,624	95,592	124,108	131,754
Chesterville .....	255,645	232,595	236,365	236,510
Eustis .....	114,832	122,987	144,352	160,324
Farmington .....	1,774,445	1,731,680	1,789,396	1,764,680
Freeman .....	93,252	92,904	95,914	99,266
Industry .....	98,795	96,467	101,769	102,491
Jay .....	1,535,098	1,563,437	1,567,628	1,688,147
Kingfield .....	280,913	294,917	336,735	343,698
Madrid .....	71,881	66,094	72,986	73,129
New Sharon .....	364,451	366,553	366,546	374,546
New Vineyard .....	160,250	157,590	159,969	162,320
Phillips .....	505,830	508,174	504,878	535,805
Rangeley .....	269,855	301,738	349,740	493,693
Salem .....	43,813	44,011	45,797	49,533
Strong .....	243,631	239,935	242,477	253,173
Temple .....	121,240	122,852	128,256	128,235
Weld .....	172,181	176,669	201,622	218,750
Wilton .....	663,799	687,461	716,213	788,979
Plantations.				
Coplin .....	27,628	27,276	40,252	44,707
Dallas .....	40,396	42,701	43,767	42,587
Greenvale .....	16,174	11,473	11,473	17,970
Perkins .....	13,726	-	-	-
Rangeley .....	105,203	120,734	76,695	130,530
Total .....	\$7,189,417	\$7,232,129	\$7,495,965	\$7,879,028

## HANCOCK COUNTY.

Towns.	Returns for 1900.	Returns for 1901.	Returns for 1902.	Returns for 1903.
Amherst .....	\$74,106	\$79,651	\$78,485	\$82,496
Aurora .....	38,443	38,456	38,780	39,667
Bluehill .....	544,500	550,030	549,490	557,365
Brooklin .....	177,989	182,859	182,915	188,246
Brooksville .....	203,769	207,573	218,765	233,458
Bucksport .....	977,903	923,708	911,736	917,991
Castine .....	456,530	471,876	471,829	490,758
Cranberry Isles .....	108,467	110,125	124,403	159,341
Deer Isle .....	338,550	349,089	356,261	358,876
Dedham .....	82,482	83,670	85,591	94,562
Eastbrook .....	47,862	49,638	49,482	50,087
Eden .....	3,436,999	3,917,964	4,257,239	4,360,381
Ellsworth .....	1,848,300	1,855,144	1,847,168	1,906,439
Franklin .....	301,208	317,371	326,692	331,633
Gouldsboro .....	271,125	281,421	288,133	294,155
Hancock .....	235,404	249,958	263,572	276,000
Isle au Haut .....	62,757	62,515	70,532	69,702
Lamoine .....	169,782	172,520	174,712	176,048
Mariaville .....	49,620	48,618	48,636	49,303
Mount Desert .....	844,625	1,023,709	1,400,935	1,721,884
Orland .....	244,470	247,039	247,669	252,862
Otis .....	20,120	19,543	23,501	32,514
Penobscot .....	250,973	257,636	257,279	261,858
Sedgwick .....	202,236	198,621	201,101	203,785
Sorrento .....	171,693	174,809	168,236	180,953
Stonington .....	212,324	213,899	228,357	233,137
Sullivan .....	298,783	312,296	324,620	316,193
Surry .....	172,684	172,152	169,064	170,384
Swan's Island .....	124,988	132,098	137,243	143,920
Tremont .....	493,386	498,875	531,030	562,395
Trenton .....	132,278	133,785	128,787	125,747
Verona .....	38,558	60,884	62,007	62,176
Waltham .....	70,112	71,372	72,296	73,421
Winter Harbor .....	327,044	336,336	353,116	361,752
Plantations.				
Long Island .....	23,486	21,318	22,781	23,752
No. 21, M. D. ....	8,265	7,456	8,884	12,593
No. 33 .....	9,348	20,264	29,890	29,838
Total .....	\$13,091,199	\$13,854,258	\$14,710,217	\$15,425,672



## KENNEBEC COUNTY.

Towns.	Returns for 1900.	Returns for 1901.	Returns for 1902.	Returns for 1903.
Albion.....	\$330,400	\$334,873	\$340,273	\$338,530
Augusta.....	6,864,393	6,760,717	6,822,073	6,891,579
Belgrade.....	363,545	380,810	388,844	397,525
Benton.....	393,359	398,586	409,263	419,893
Chelsea.....	220,383	218,674	217,509	216,709
China.....	466,245	477,850	483,105	500,735
Clinton.....	495,700	503,120	504,230	514,959
Farmingdale.....	547,784	564,640	565,449	562,698
Fayette.....	190,435	187,238	191,981	193,586
Gardiner.....	3,530,286	3,587,204	3,476,761	3,601,954
Hallowell.....	1,449,710	1,437,200	1,440,120	1,424,420
Litchfield.....	328,475	319,000	328,985	329,410
Manchester.....	236,850	233,850	246,375	249,405
Monmouth.....	616,120	604,220	593,240	598,575
Mount Vernon.....	277,345	280,847	296,507	318,132
Oakland.....	804,266	818,210	821,390	853,208
Pittston.....	475,489	470,577	473,513	468,014
Randolph.....	315,066	311,828	308,778	301,340
Readfield.....	446,392	444,692	461,940	467,150
Rome.....	74,116	74,561	77,003	81,737
Sidney.....	395,954	391,745	395,708	390,727
Vassalboro.....	922,124	942,893	959,131	961,483
Vienna.....	114,364	114,568	118,729	118,035
Waterville.....	4,961,812	5,083,332	5,219,163	5,290,480
Wayne.....	205,958	205,762	206,757	211,938
West Gardiner.....	280,410	277,760	283,705	288,350
Windsor.....	223,925	220,870	224,640	227,735
Winslow.....	1,917,040	2,090,260	2,108,405	2,116,692
Winthrop.....	1,054,895	1,072,740	1,081,940	1,109,470
Unity Plantation.....	15,401	16,149	15,884	15,032
Total.....	\$28,518,242	\$28,824,476	\$29,058,351	\$29,459,501

## KNOX COUNTY.

Appleton.....	\$242,560	\$241,050	\$237,445	\$240,599
Camden.....	1,825,538	1,925,710	2,086,034	2,204,961
Cushing.....	112,711	114,094	116,160	118,113
Friendship.....	204,721	208,453	215,459	216,152
Hope.....	196,273	193,301	195,350	199,258
Hurricane Isle.....	40,765	42,165	47,105	50,160
North Haven.....	218,838	225,104	234,159	224,525
Rockland.....	5,125,601	5,289,190	5,382,629	5,435,504
Rockport.....	1,057,416	1,118,633	1,140,014	1,286,890
South Thomaston.....	328,489	344,559	350,680	351,076
St. George.....	381,140	391,314	385,296	380,507
Thomaston.....	1,200,125	1,196,297	1,221,190	1,227,641
Union.....	489,624	489,466	492,005	488,425
Vinalhaven.....	591,487	617,717	620,468	630,414
Warren.....	768,502	771,079	772,212	808,664
Washington.....	267,492	259,490	259,478	262,128
Criehaven Pl.....	7,486	10,129	10,380	10,520
Matinicus Isle Pl.....	36,328	36,620	37,214	37,010
Total.....	\$13,093,096	\$13,474,371	\$13,803,278	\$14,172,556

## LINCOLN COUNTY.

Towns.	Returns for 1900.	Returns for 1901.	Returns for 1902.	Returns for 1903.
Alna .....	\$144,664	\$150,520	\$155,783	\$153,956
Boothbay .....	527,235	535,719	536,572	544,657
Boothbay Harbor .....	861,807	958,466	1,015,330	957,994
Bremen .....	135,458	134,953	134,481	135,542
Bristol .....	736,868	747,653	756,792	769,764
Damariscotta .....	412,217	414,861	423,048	427,336
Dresden .....	369,536	363,907	357,942	347,434
Edgecomb .....	169,040	169,387	168,407	170,392
Jefferson .....	408,144	405,615	407,324	409,542
Newcastle .....	606,225	616,061	659,540	670,029
Nobleborough .....	224,621	221,196	224,013	226,846
Somerville .....	51,934	51,066	50,976	52,912
Southport .....	236,347	244,194	284,259	304,896
Waldoboro .....	878,106	869,435	869,905	879,535
Westport .....	80,622	81,642	86,253	87,218
Whitefield .....	412,687	396,954	404,529	420,322
Wiscasset .....	454,044	448,740	432,522	438,426
Monhegan Pl .....	22,824	26,168	34,099	34,589
Total .....	\$6,732,379	\$6,836,537	\$7,001,775	\$7,031,390

## OXFORD COUNTY.

Albany .....	\$124,663	\$125,159	\$132,701	\$136,316
Andover .....	191,145	198,626	200,581	222,650
Bethel .....	794,708	808,015	816,695	830,924
Brownfield .....	277,274	275,426	284,116	291,120
Buckfield .....	385,289	376,939	376,447	394,260
Byron .....	59,935	61,625	66,230	72,075
Canton .....	342,165	345,670	345,685	299,830
Denmark .....	263,950	272,235	275,110	275,855
Dixfield .....	302,766	296,015	308,490	310,605
Fryeburg .....	786,752	808,822	784,578	787,875
Gilead .....	125,998	123,954	125,275	125,690
Grafton .....	56,002	57,877	59,131	60,825
Greenwood .....	148,661	152,875	161,246	166,525
Hanover .....	75,747	75,292	72,735	73,640
Hartford .....	231,343	235,308	244,944	246,809
Hebron .....	193,386	194,195	215,131	210,964
Hiram .....	314,236	316,152	324,697	339,576
Lovell .....	371,606	370,274	365,905	370,524
Mason .....	33,237	35,916	42,055	42,884
Mexico .....	194,776	229,308	317,720	374,453
Newry .....	110,975	110,862	113,638	118,029
Norway .....	1,185,250	1,184,985	1,206,283	1,208,670
Oxford .....	422,020	433,981	430,933	443,785
Paris .....	1,263,436	1,263,215	1,292,315	1,301,305
Peru .....	205,272	219,000	233,545	226,962
Porter .....	230,982	221,593	222,752	227,605
Roxbury .....	48,850	48,110	50,675	51,570
Rumford .....	1,660,830	1,923,640	2,534,575	2,738,485
Stoneham .....	80,250	80,124	85,546	94,068
Stow .....	111,322	114,222	116,159	115,859
Sumner .....	218,700	218,926	231,713	249,311
Sweden .....	144,119	144,499	144,776	139,653
Upton .....	99,949	102,185	98,203	100,994
Waterford .....	263,654	263,945	269,787	280,757
Woodstock .....	202,072	207,087	214,737	244,120
Plantations.				
Lincoln .....	48,365	74,641	94,184	104,788
Magalloway .....	105,688	135,065	135,065	181,233
Milton .....	50,966	52,968	51,580	59,694
Total .....	\$11,722,347	\$12,164,731	\$13,045,932	\$13,522,389

## PENOBSCOT COUNTY.

Towns.	Returns for 1900.	Returns for 1901.	Returns for 1902.	Returns for 1903.
Alton .....	\$52,383	\$54,958	\$77,235	\$73,392
Argyle .....	62,223	53,731	55,690	55,175
Bangor .....	14,992,416	15,147,635	15,747,685	15,952,866
Bradford .....	231,828	228,223	243,256	250,703
Bradley .....	132,685	142,412	144,567	153,507
Brewer .....	1,584,670	1,636,530	1,739,600	1,773,570
Burlington .....	122,018	118,646	136,917	143,639
Carmel .....	276,062	274,186	277,212	277,227
Carroll .....	101,213	100,251	101,052	101,314
Charleston .....	262,207	257,100	264,019	269,714
Chester .....	60,385	62,664	63,262	66,844
Clifton .....	49,570	48,077	53,395	56,526
Corinna .....	395,046	392,184	399,304	420,760
Corinth .....	393,601	388,808	398,327	403,868
Dexter .....	1,027,969	1,034,621	1,020,283	1,030,188
Dixmont .....	237,592	237,092	234,188	232,662
Eddington .....	145,054	146,006	147,010	150,777
Edinburg .....	20,611	18,584	18,555	18,501
Enfield .....	244,495	242,565	243,760	238,607
Etna .....	118,443	117,629	119,620	119,702
Fxeter .....	271,283	272,722	275,091	272,127
Garland .....	276,144	278,060	277,787	278,268
Glenburn .....	126,898	123,269	123,269	121,124
Greenbush .....	78,082	74,746	74,730	87,289
Greenfield .....	32,948	33,326	32,775	31,621
Hampden .....	601,306	608,936	607,872	674,643
Hermon .....	339,717	343,646	334,852	341,882
Holden .....	136,715	135,186	144,038	144,600
Howland .....	223,436	239,701	232,455	240,833
Hudson .....	95,544	93,319	92,355	93,116
Kenduskeag .....	156,897	165,958	162,746	153,970
Kingman .....	149,538	163,858	160,434	157,339
Lagrange .....	179,810	175,114	180,463	184,364
Lee .....	112,895	112,802	119,344	117,837
Levant .....	224,991	223,702	221,511	220,947
Lincoln .....	343,203	344,029	372,963	467,032
Lowell .....	71,551	68,331	63,483	61,237
Mattamiscontis .....	17,475	17,383	17,401	16,924
Mattawamkeag .....	110,490	112,832	115,572	119,033
Maxfield .....	22,746	24,771	26,140	26,438
Medway .....	89,524	47,516	51,872	51,991
Milford .....	281,220	280,128	280,981	317,436
Millinocket .....	-	526,629	612,447	647,277
Mt. Chase .....	52,181	51,178	55,232	59,859
Newburg .....	245,896	242,476	242,476	253,274
Newport .....	479,132	497,015	509,810	545,860
Old Town .....	1,524,592	1,527,347	1,524,181	1,607,815
Orono .....	794,829	822,314	871,449	877,201
Orington .....	385,695	386,350	389,350	388,875
Passadunkkeag .....	34,557	36,040	36,970	49,649
Patten .....	404,476	421,099	465,454	491,944
Plymouth .....	156,645	156,213	156,238	159,073
Prentiss .....	61,718	62,854	62,535	71,268
Springfield .....	103,415	107,104	107,212	109,351
Stetson .....	181,470	180,395	176,815	176,910
Veazie .....	262,084	258,307	260,331	267,922
Winn .....	139,767	141,205	158,672	159,480
Woodville .....	42,334	42,183	45,291	46,918
Plantations.				
Drew .....	57,000	57,400	60,000	111,820
Lakeville .....	72,537	73,708	73,548	73,239
No. 2, Grand Falls .....	47,855	48,153	48,508	50,583
Seboeis .....	26,843	26,426	33,126	32,700
Stacyville .....	48,630	50,790	50,790	62,247
Webster .....	18,112	17,602	17,412	18,245
Total .....	\$29,592,616	\$30,494,479	\$31,410,893	\$32,231,691

## PISCATAQUIS COUNTY.

Towns.	Returns for 1900.	Returns for 1901.	Returns for 1902.	Returns for 1903.
Abbot .....	\$158,017	\$159,714	\$160,239	\$162,263
Atkinson .....	135,395	133,525	135,534	134,683
Blanchard .....	55,061	58,061	61,686	68,870
Brownville .....	382,401	395,693	404,800	453,197
Dover .....	910,274	896,297	905,381	883,865
Foxcroft .....	590,045	603,715	626,052	683,900
Greenville .....	350,465	392,783	405,989	419,790
Guilford .....	517,660	521,490	543,873	554,403
Medford .....	60,421	63,169	65,092	82,229
Milo .....	377,118	384,670	404,918	535,054
Monson .....	214,330	209,763	210,777	225,445
Orneville .....	88,481	92,336	95,956	98,262
Parkman .....	204,862	206,481	209,743	210,168
Sangerville .....	437,355	440,000	478,270	481,265
Sebec .....	149,829	150,999	155,098	157,407
Shirley .....	71,704	74,662	78,975	77,224
Wellington .....	87,462	88,382	89,929	92,204
Williamsburg .....	31,957	32,686	37,234	40,695
Willimantic .....	96,610	92,031	91,027	77,249
Plantations.				
Bowerbank .....	24,204	24,848	28,799	31,885
Elliottsville .....	42,150	45,878	45,160	46,898
Kingsbury .....	55,097	54,419	60,708	63,146
Lake View .....	140,318	122,557	121,091	135,521
Total .....	\$5,181,216	\$5,244,159	\$5,416,331	\$5,715,623

## SAGADAHOC COUNTY.

Arrowsic .....	\$64,825	\$64,832	\$63,534	\$65,983
Bath .....	5,974,169	6,006,149	6,079,508	6,213,573
Bowdoin .....	269,755	272,397	271,224	274,726
Bowdoinham .....	523,796	526,343	529,103	523,818
Georgetown .....	206,080	211,310	214,630	219,310
Perkins .....	41,896	39,387	44,806	43,948
Phippsburg .....	385,080	389,714	380,032	391,630
Richmond .....	1,016,255	1,038,769	1,063,201	1,004,998
Topsham .....	831,516	839,947	828,299	1,098,969
West Bath .....	122,769	124,246	128,273	130,464
Woolwich .....	300,641	298,080	296,161	297,660
Total .....	\$9,736,722	\$9,811,174	\$9,838,771	\$10,265,079

## SOMERSET COUNTY.

Towns.	Returns for 1900.	Returns for 1901.	Returns for 1902.	Returns for 1903.
Anson .....	\$569,721	\$615,465	\$627,155	\$658,380
Athens .....	303,238	294,514	299,415	294,391
Bingham .....	251,368	251,302	253,168	258,139
Cambridge .....	113,223	111,575	110,133	113,287
Canaan .....	282,595	286,245	278,155	282,108
Concord .....	59,946	60,891	60,823	64,859
Conville .....	287,810	288,031	289,759	291,702
Detroit .....	126,421	130,130	132,683	141,575
Embsden .....	276,469	252,797	250,082	257,527
Fairfield .....	1,281,600	1,367,200	1,388,460	1,416,080
Harmony .....	176,929	179,260	193,363	198,587
Hartland .....	386,207	398,353	409,740	412,361
Madison .....	1,291,541	1,639,878	1,687,671	1,713,292
Mercer .....	152,509	153,085	153,405	157,250
Moscow .....	99,835	100,090	98,377	106,507
New Portland .....	258,585	252,730	257,345	250,915
Norridgewock .....	549,044	545,925	554,982	552,405
Palmyra .....	318,089	315,646	314,090	314,262
Pittsfield .....	1,044,905	1,061,410	1,114,855	1,166,745
Ripley .....	124,676	126,803	125,580	131,060
St. Albans .....	376,828	376,526	366,507	365,668
Skowhegan .....	2,991,955	3,205,025	3,235,665	3,320,775
Smithfield .....	132,797	130,109	130,893	132,833
Solon .....	340,840	362,121	359,385	359,850
Starks .....	193,965	196,240	192,650	199,835
Plantations.				
Bigelow .....	37,943	39,937	39,937	55,448
Brighton .....	59,999	57,752	58,771	60,184
Carratunk .....	65,022	66,479	66,893	80,798
Dead River .....	23,859	24,375	25,410	28,659
Dennistown .....	30,584	30,384	26,397	33,367
Flagstaff .....	32,580	36,088	40,541	51,267
Highland .....	23,047	23,245	23,729	32,592
Jackman .....	80,322	86,003	88,804	112,913
Lexington .....	46,510	51,824	52,336	52,912
Mayfield .....	50,739	57,095	62,871	64,652
Moose River .....	67,667	61,198	62,712	66,553
Pleasant Ridge .....	23,166	22,878	23,560	33,067
The Forks .....	50,356	51,207	50,767	51,291
West Forks .....	38,636	40,456	43,763	45,326
Total .....	\$12,621,526	\$13,370,290	\$13,548,832	\$13,929,412

## WALDO COUNTY.

Towns.	Returns for 1900.	Returns for 1901.	Returns for 1902.	Returns for 1903.
Belfast .....	\$2,788,381	\$2,780,643	\$2,746,806	\$2,668,943
Belmont .....	91,339	93,452	94,154	94,179
Brooks .....	240,374	238,279	241,252	242,561
Burnham .....	193,295	188,013	190,349	202,195
Frankfort .....	212,445	234,760	243,175	240,590
Freedom .....	158,599	161,041	161,212	156,468
Islesborough .....	473,018	622,999	694,149	770,198
Jackson .....	133,220	133,410	137,535	138,020
Knox .....	188,264	170,895	177,382	178,221
Liberty .....	201,645	203,865	203,110	203,370
Lincolnville .....	284,520	283,673	284,658	286,054
Monroe .....	250,272	252,848	258,173	258,206
Montville .....	286,529	283,086	284,250	286,302
Morrill .....	122,287	123,315	117,555	121,785
Northport .....	273,351	289,854	294,323	295,420
Palermo .....	166,564	162,784	167,594	168,965
Prospect .....	159,174	158,302	157,253	160,800
Searsport .....	610,906	596,499	599,457	594,220
Searsmont .....	302,013	304,441	305,472	307,304
Stockton Springs .....	233,487	239,290	236,458	236,726
Swanville .....	137,987	136,672	136,662	136,342
Thorndike .....	200,655	188,980	194,295	194,300
Troy .....	246,485	255,795	257,110	247,670
Unity .....	317,258	321,140	307,982	302,777
Waldo .....	134,180	134,819	135,230	131,793
Winterport .....	531,349	524,585	527,030	523,889
Total .....	\$8,937,597	\$9,083,440	\$9,152,626	\$9,147,298

## WASHINGTON COUNTY.

Towns.	Returns for 1900.	Returns for 1901.	Returns for 1902.	Returns for 1903.
Addison .....	\$171,928	\$169,661	\$177,550	\$178,330
Alexander .....	55,697	55,157	55,322	55,018
Baileyville .....	67,152	67,321	68,970	71,035
Baring .....	71,980	72,537	73,700	73,156
Beddington .....	32,129	29,787	29,948	29,529
Brookton .....	50,446	48,991	47,858	53,777
Calais .....	2,872,367	2,841,738	2,786,855	2,797,539
Centerville .....	50,474	48,619	49,236	52,112
Charlotte .....	71,911	72,677	72,956	74,132
Cherryfield .....	464,151	481,581	484,428	471,016
Columbia .....	90,761	86,177	88,243	95,559
Columbia Falls .....	113,227	112,755	117,373	119,787
Cooper .....	40,306	40,368	41,741	44,247
Crawford .....	24,534	29,115	35,082	36,044
Cutler .....	77,010	82,587	86,515	86,428
Danforth .....	218,953	219,205	225,217	214,854
Deblois .....	21,510	20,869	20,897	21,635
Dennysville .....	139,861	133,889	132,128	129,157
East Machias .....	406,841	373,274	395,490	388,123
Eastport .....	2,620,511	1,931,303	1,956,888	2,042,888
Edmunds .....	68,949	75,264	72,315	90,258
Forest City .....	13,172	12,125	11,865	9,618
Harrington .....	213,848	212,620	211,482	217,038
Jonesborough .....	107,164	106,801	103,890	100,066
Jonesport .....	428,933	430,305	448,364	438,033
Lubec .....	873,530	857,284	821,857	856,384
Machias .....	727,504	721,077	741,403	755,856
Machiasport .....	179,599	174,764	170,606	165,642
Marion .....	25,988	25,903	27,811	29,045
Marshfield .....	55,628	55,556	56,507	57,826
Meddybemps .....	24,200	26,597	26,857	27,317
Milbridge .....	392,184	396,845	400,028	391,433
Northfield .....	30,440	30,959	32,667	35,021
Pembroke .....	314,625	316,810	314,705	307,688
Perry .....	154,905	165,562	166,611	164,037
Princeton .....	226,479	223,290	225,407	227,015
Robbinston .....	140,381	148,829	160,304	143,627
Rogue Bluffs .....	27,467	24,519	24,519	24,639
Steuben .....	165,656	163,912	168,662	171,593
Talmadge .....	46,537	46,691	46,507	46,551
Topsfield .....	62,132	67,356	75,877	80,692
TreScott .....	52,584	51,111	51,146	52,216
Vanceboro .....	139,170	118,317	122,229	149,161
Waite .....	26,595	20,735	23,965	37,122
Wesley .....	31,010	31,486	33,352	33,685
Whiting .....	78,345	83,355	81,633	88,659
Whitneyville .....	59,855	59,383	60,073	56,800
Plantations.				
Codyville .....	29,733	27,581	27,295	28,419
Grand Lake Stream .....	61,749	62,767	56,168	56,168
No. 14 .....	28,843	29,395	29,827	31,272
No. 21 .....	21,117	21,940	20,106	19,272
Total .....	\$12,470,071	\$11,708,730	\$11,760,525	\$11,926,503

## YORK COUNTY.

Towns.	Returns for 1900.	Returns for 1901.	Returns for 1902.	Returns for 1903.
Acton .....	\$253,229	\$243,233	\$246,484	\$244,812
Alfred .....	320,266	303,988	301,922	302,165
Berwick .....	946,197	943,636	936,792	937,659
Biddeford .....	6,769,044	6,818,119	6,837,008	6,851,394
Buxton .....	617,420	681,765	662,575	668,276
Cornish .....	333,233	337,180	332,780	347,633
Dayton .....	188,339	193,111	196,900	198,656
Eliot .....	400,796	398,185	409,163	528,340
Hollis .....	366,118	371,138	371,210	381,971
Kittery .....	624,408	632,653	665,958	791,061
Kennebunk .....	2,098,795	2,172,050	2,150,670	2,155,035
Kennebunkport .....	1,192,140	1,219,460	1,291,555	1,364,625
Lebanon .....	375,006	367,301	363,507	356,647
Limington .....	291,914	293,232	300,184	307,707
Limerick .....	284,743	285,436	282,140	303,812
Lyman .....	315,628	307,552	307,855	311,045
Newfield .....	225,598	219,315	216,129	215,949
North Berwick .....	656,937	653,911	672,941	665,476
Old Orchard .....	943,004	933,009	948,312	974,653
Parsonsfield .....	414,900	412,310	417,935	413,672
Sanford .....	2,288,954	2,475,788	2,627,852	2,751,884
Saco .....	3,747,912	3,841,236	3,797,471	3,740,023
Shapleigh .....	231,387	225,358	226,432	234,278
South Berwick .....	1,152,219	1,161,272	1,143,210	1,156,259
Waterboro .....	329,151	332,675	343,906	342,767
Wells .....	838,092	857,051	867,030	890,961
York .....	1,605,882	1,798,050	2,106,497	2,182,407
Total .....	\$27,811,912	\$28,476,014	\$29,044,418	\$29,619,167



## RECAPITULATION.

Counties.	Returns for 1900.	Returns for 1901.	Returns for 1902.	Returns for 1903.
Androscoggin .....	\$26,742,376	\$27,072,506	\$27,316,565	\$27,697,734
Aroostook ... ..	12,087,255	12,528,590	13,372,115	14,056,662
Cumberland .....	69,083,389	70,374,366	72,519,901	74,898,229
Franklin .....	7,189,417	7,232,129	7,495,965	7,879,028
Hancock .....	13,091,199	13,854,258	14,710,217	15,425,672
Kennebec .....	28,518,242	28,824,476	29,058,351	29,459,501
Knox .....	13,093,096	13,474,371	13,803,278	14,172,556
Lincoln .....	6,732,379	6,836,537	7,001,775	7,031,390
Oxford .....	11,722,347	12,164,731	13,045,932	13,522,289
Penobscot .....	29,592,616	30,494,479	31,410,893	32,231,691
Piscataquis .....	5,181,216	5,244,159	5,416,331	5,715,623
Sagadahoc .....	9,736,722	9,811,174	9,838,771	10,265,079
Somerset .....	12,621,526	13,370,290	13,548,832	13,929,412
Waldo .....	8,937,597	9,083,440	9,152,626	9,147,298
Washington .....	12,470,071	11,708,730	11,760,525	11,926,503
York .....	27,811,912	28,476,014	29,044,418	29,619,167
Grand total .....	\$294,611,360	\$300,550,250	\$308,496,495	\$316,977,834

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 .....	6,816	\$408,254	\$59 89	62	\$3,865	\$62 33	101	\$4,375	\$43 31	104	\$2,712	\$26 08
Aroostook .....	16,616	852,764	51 32	797	39,052	49 00	1,074	38,820	36 14	1,156	25,105	21 71
Cumberland .....	10,947	696,361	63 61	38	2,390	62 89	64	3,230	50 46	103	3,914	38 00
Franklin .....	4,898	303,783	62 02	171	11,735	68 62	231	11,112	43 77	192	6,190	32 24
Hancock .....	5,740	289,606	50 45	58	3,274	56 45	68	2,889	42 48	73	2,125	29 11
Kennebec .....	10,570	638,417	60 39	185	10,875	58 78	276	11,160	40 43	282	8,800	31 20
Knox .....	4,331	231,887	53 54	43	2,485	57 79	42	1,745	41 55	68	1,934	28 44
Lincoln .....	3,793	188,079	50 79	41	2,630	64 14	49	2,435	49 69	42	1,365	32 50
Oxford .....	9,030	490,847	54 35	149	9,035	60 63	242	11,435	47 25	268	7,810	29 14
Penobscot .....	13,903	730,556	52 54	379	17,111	45 15	529	19,851	35 63	532	11,068	20 80
Piscataquis .....	3,920	208,129	53 09	86	4,627	53 78	180	7,340	40 78	187	4,842	25 79
Sagadahoc .....	2,366	135,420	57 23	13	765	54 08	15	775	47 66	20	737	36 85
Somerset .....	8,855	496,431	56 06	317	17,795	56 13	443	19,096	43 09	453	12,344	27 25
Waldo .....	6,316	314,504	49 79	163	8,909	54 65	246	9,758	39 66	249	6,284	25 24
Washington .....	5,420	267,243	49 31	126	6,365	50 51	245	7,542	30 78	92	2,099	23 82
York .....	9,876	525,398	53 30	45	2,001	44 47	80	3,544	44 30	27	870	32 22
	123,307	\$6,777,679	\$54 96	2,673	\$142,854	\$53 44	3,885	\$155,047	\$39 90	3,848	\$98,199	\$25 52

RECAPITULATION OF LIVE STOCK AS PER RETURNS OF 1903—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 . . . . .	10,103	\$235,714	\$23 33	381	\$21,494	\$56 41	2,106	\$43,136	\$20 48	2,392	\$34,530	\$14 43
Aroostook . . . . .	14,650	242,623	16 56	645	12,919	20 03	2,642	42,371	16 03	5,991	61,571	10 21
Cumberland . . . . .	14,317	340,707	23 78	478	27,550	57 64	1,576	34,784	22 07	2,103	35,192	16 73
Franklin . . . . .	8,002	192,688	24 08	1,008	51,442	51 03	2,553	59,426	23 27	2,933	48,552	14 81
Hancock . . . . .	6,062	137,191	22 63	291	13,323	46 12	601	11,755	19 57	1,093	16,191	15 56
Kennebec . . . . .	15,120	347,297	22 96	896	44,506	49 67	3,241	69,570	21 46	4,013	62,450	15 56
Knox . . . . .	4,684	112,914	23 60	304	15,508	51 00	761	15,895	20 88	792	12,276	15 50
Lincoln . . . . .	4,681	111,723	23 86	1,070	56,860	53 14	890	23,944	26 90	1,216	22,224	18 21
Oxford . . . . .	14,982	349,039	23 30	1,770	92,061	52 01	4,012	90,302	22 50	4,868	75,007	15 61
Penobscot . . . . .	18,200	385,363	21 17	256	10,362	40 47	3,923	71,977	18 34	5,545	72,041	12 99
Piscataquis . . . . .	4,934	98,985	20 06	168	6,495	38 66	1,266	22,538	17 80	1,584	20,817	13 14
Sagadahoc . . . . .	3,386	80,276	23 70	240	11,640	48 52	474	16,643	22 45	601	10,010	16 65
Somerset . . . . .	12,452	271,190	21 77	888	43,311	48 77	3,215	68,975	21 45	4,350	65,376	15 03
Waldo . . . . .	8,731	193,989	22 22	672	29,576	44 01	2,386	47,744	20 01	2,759	40,349	14 62
Washington . . . . .	6,912	133,683	19 34	84	2,709	32 25	312	4,586	14 70	1,433	16,781	11 70
York . . . . .	12,835	275,630	21 47	1,387	69,478	50 09	1,238	27,084	21 87	2,161	32,232	14 91
	160,051	\$3,509,012	\$21 92	10,538	\$509,234	\$48 32	31,196	\$644,736	\$20 66	43,834	\$625,599	\$14 27

STATE ASSESSORS' REPORT.

## RECAPITULATION OF LIVE STOCK AS PER RETURNS OF 1903—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 .....	3,118	\$25,736	\$8 25	3,333	\$9,824	\$2 95	2,302	\$18,022	\$7 83	\$807,662
Aroostook .....	8,098	40,577	5 01	40,116	97,436	2 42	6,910	33,218	4 81	1,486,456
Cumberland .....	3,019	30,166	10 00	3,236	10,172	3 14	2,792	21,005	7 50	1,205,471
Franklin .....	3,472	32,292	9 30	20,076	49,075	2 44	1,626	11,904	7 32	778,199
Hancock .....	1,448	12,538	8 66	10,246	23,164	2 26	1,058	6,712	6 34	518,768
Kennebec .....	4,576	42,121	9 20	13,331	37,303	2 79	4,094	32,139	7 85	1,304,638
Knox .....	1,063	10,084	9 48	6,223	13,762	2 21	923	6,153	6 67	424,645
Lincoln .....	1,679	17,492	10 41	5,680	14,764	2 60	1,273	9,048	7 12	450,564
Oxford .....	6,334	55,354	8 58	11,381	32,063	2 81	3,585	26,890	7 50	1,239,843
Penobscot .....	5,809	40,888	7 04	37,777	100,968	2 67	5,461	36,289	6 65	1,496,474
Piscataquis .....	1,741	13,309	7 65	13,612	38,778	2 87	1,902	12,700	6 67	438,560
Sagadahoc .....	922	8,897	9 65	2,292	5,651	2 53	495	3,683	7 44	268,383
Somerset .....	4,796	41,864	8 73	32,454	80,886	2 49	3,859	26,820	6 95	1,144,088
Waldo .....	3,380	30,411	9 00	15,796	43,670	2 77	2,888	19,190	6 64	744,384
Washington .....	2,351	15,519	6 60	9,946	21,230	2 13	1,257	8,404	6 68	486,161
York .....	2,841	27,257	9 59	2,898	7,372	2 55	2,112	13,634	6 45	984,500
	54,647	\$444,505	\$8 13	228,237	\$586,118	\$2 57	42,537	\$285,811	\$6 71	\$13,778,794

**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 1900, 1901, 1902, 1903.

Counties.	1900.	1901.	1902.	1903.
Androscoggin .....	\$720,623	\$675,447	\$775,547	\$807,662
Aroostook .....	1,167,755	1,278,934	1,402,346	1,486,456
Cumberland .....	1,164,532	1,121,918	1,175,901	1,205,471
Franklin .. . . . .	619,988	628,580	704,005	775,199
Hancock . . . . .	512,830	508,185	510,661	518,768
Kennebec .....	1,212,758	1,195,308	1,255,537	1,304,638
Knox .....	414,385	406,334	413,863	424,643
Lincoln .....	424,715	389,443	416,510	450,564
Oxford .....	1,046,762	1,026,987	1,163,546	1,239,843
Penobscot .....	1,327,097	1,337,562	1,421,772	1,496,474
Piscataquis.....	385,200	384,253	408,753	438,560
Sagadahoc .....	258,294	246,058	253,594	268,383
Somerset .....	989,080	990,793	1,059,859	1,144,088
Waldo .....	660,216	659,368	708,670	744,384
Washington .....	494,494	480,549	474,033	486,161
York .....	948,618	931,073	958,613	984,500
Total .....	\$12,347,347	\$12,260,792	\$13,085,210	\$13,778,794

Recapitulation by counties of money at interest, town debt, 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 1903.

Counties.	Money at interest.	Town debt.	Amount of taxes assessed.	Stock in trade.	Bank stock.	Trust companies stock.	Other companies stock.	Shipping.	Logs and lumber.	Wood and bark.
Androscoggin .....	\$123,305	\$1,248,796	\$581,923	\$1,288,855	\$451,195	\$65,775	\$265	\$2,035	\$60,400	\$30,385
Aroostook .....	450,002	286,308	379,466	755,008	241,800	67,525	7,830	225	126,904	35,329
Cumberland .....	5,979,334	1,699,859	1,481,142	6,388,887	1,564,011	328,718	41,260	627,812	72,764	34,699
Franklin .....	141,550	60,395	156,860	330,320	192,565	38,353	.....	9,497	135,950	1,690
Hancock .....	351,272	262,999	380,767	531,904	195,245	50,250	4,950	158,484	70,223	18,361
Kennebec .....	555,104	822,701	649,934	1,284,136	915,322	180,491	14,705	23,175	235,718	13,687
Knox .....	143,261	445,421	318,475	1,088,673	601,295	77,695	43,400	388,695	430	5,750
Lincoln .....	183,962	222,347	144,028	225,320	216,352	7,500	7,960	99,652	46,301	1,132
Oxford .....	222,375	203,877	259,520	481,811	130,205	24,305	7,315	4,604	193,610	11,715
Penobscot .....	1,291,259	1,113,201	703,373	2,332,016	873,267	210,340	201,383	98,498	360,279	11,120
Piscataquis .....	74,050	87,479	150,553	248,795	85,385	7,500	10,353	15,220	102,209	16,402
Sagadahoc .....	745,666	341,487	234,309	508,400	679,857	99,990	117,479	345,795	48,780	38,257
Somerset .....	299,932	271,029	293,428	596,535	403,925	49,200	5,740	8,020	168,915	6,825
Waldo .....	230,671	637,581	184,028	389,855	162,429	4,000	19,380	65,812	5,680	3,525
Washington .....	263,678	280,473	223,830	724,483	243,568	2,000	.....	184,117	379,342	19,885
York .....	376,210	672,079	646,190	824,877	689,325	.....	3,740	37,261	295,081	17,280
	\$11,431,631	\$8,656,032	\$6,917,856	\$17,999,775	\$7,644,746	\$1,213,637	\$485,760	\$2,068,902	\$2,303,286	\$266,042

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, town property, and amount appropriated for roads and bridges, as returned by local assessors from every city and town in the State in 1903.

Counties.	Railroad property.	Street railroad companies property.	Property exempt by vote.	Property exempt by assessors.	Bicycles.	Carriages.	Musical instruments.	Furniture.	Value of town property.	Amount appropriated for highways and bridges.
Androscoggin .....	\$156,450	\$52,580	\$27,500	\$23,400	\$2,170	\$64,251	\$149,423	\$44,300	\$1,921,614	\$94,800
Aroostook .....	102,500	.....	48,300	5,825	4,703	52,273	83,852	15,045	45,363	86,751
Cumberland .....	1,849,325	337,550	61,100	10,300	59,324	244,736	585,993	437,025	136,750	227,667
Franklin .....	21,900	.....	21,000	12,620	2,126	29,332	44,468	8,650	12,387	44,840
Hancock .....	11,715	.....	26,750	14,850	10,332	130,266	124,621	146,669	78,490	67,752
Kennebec .....	188,935	9,960	181,223	47,108	9,625	111,795	201,328	222,985	146,966	94,078
Knox .....	17,275	1,500	77,900	41,093	9,369	82,195	140,118	88,855	67,340	47,890
Lincoln .....	2,375	.....	17,500	4,285	3,620	32,522	63,251	12,805	74,765	30,255
Oxford .....	40,725	2,400	18,300	4,750	7,016	55,404	81,068	6,350	31,038	74,926
Penobscot .....	478,988	17,225	143,274	36,087	10,447	133,530	241,200	268,765	1,376,266	115,019
Piscataquis .....	25,815	.....	35,640	4,250	3,280	16,266	41,625	7,625	18,175	31,100
Sagadahoc .....	77,650	13,400	11,000	2,200	3,273	34,379	81,160	37,500	84,610	39,610
Somerset .....	18,325	46,960	92,450	47,484	5,782	29,533	72,496	15,225	76,400	49,938
Waldo .....	22,015	.....	2,168	9,348	3,362	47,865	48,531	24,650	14,955	47,700
Washington .....	74,590	10,000	37,400	9,310	16,557	147,806	148,384	36,150	98,923	47,815
York .....	172,130	81,565	212,900	34,155	12,076	80,570	141,240	66,455	299,082	109,300
	\$3,260,713	\$593,140	\$1,014,405	\$307,065	\$163,062	\$1,292,783	\$2,248,758	\$1,439,057	\$4,483,124	\$1,209,241

STATE ASSESSORS' REPORT.

**Taxes assessed upon the several express companies doing business in the State of Maine for the year 1903.**

Name of Company.	Tax.
American Express Company.....	\$3,487 75
Boston and Lewiston Express Company .....	35 60
Boston and Portland Express Company .....	100 00
Canadian Express Company .....	595 32
Cousen's Express Company .....	40 17
Dominion Express Company.....	49 01
Eastern Electric Express Company .....	138 52
Homer's Express Company .....	11 79
Hoyt's Express Company.....	100 00
Prince's Express Company.....	100 00
Portland Co-operative Express Company .....	36 00
Portland Co-operative Express Company.....	48 00
Skillings Express Company .....	12 00
Tarbox Express Company.....	10 00
Trader's Express Company.....	30 40
	<b>\$10,794 56</b>

**Taxes assessed upon the several telephone companies doing business in the State of Maine for the year 1903.**

Name of Company.	Tax.
Eastern Telephone Company.....	\$361 42
Moosehead Telephone Company.....	38 59
Nash Telephone Company .....	21 64
Northeastern Telephone Company.....	121 22
New England Telephone and Telegraph Company .....	18,840 41
Ossipee Valley Telephone Company.....	75 92
Pine Tree Telephone and Telegraph Company .....	15 06
White Mountain Telephone Company.....	318 14
Supplemental tax .....	\$19,792 40
Knox Telephone Company .....	329 98
	<b>\$20,123 35</b>

**Taxes assessed upon the several telegraph companies doing business in the State of Maine for the year 1903.**

Name of Company.	Tax.
Postal Telegraph Cable Company .....	\$350 00
Northern Telegraph Company .....	350 00
Western Union Telegraph Company .....	2,500 00
	<b>\$3,200 00</b>

**Taxes assessed upon the sleeping and palace car companies doing business in the State of Maine for the year 1903.**

Name of Company.	Tax.
The Pullman Company ..	\$746 46
Sandy River Railroad Company .....	25 79
	<b>\$772 25</b>



**Taxes assessed on the several savings banks in the State of  
Maine, semi-annually, in the months of May and November,  
1903.**

Name of Bank.	May tax.	November tax.
Androscoggin County Savings Bank .....	\$8,052 93	\$8,468 30
Auburn Savings Bank .....	5,875 17	6,120 57
Augusta Savings Bank .....	24,517 78	25,026 96
Bangor Savings Bank .....	15,912 00	16,344 54
Bath Savings Institution .....	12,156 91	12,242 73
Belfast Savings Bank .....	4,468 71	4,519 36
Bethel Savings Bank .....	1,170 38	1,232 04
Biddeford Savings Bank .....	2,746 87	2,831 99
Boothbay Savings Bank .....	963 13	975 14
Brewer Savings Bank .....	726 23	776 45
Bridgton Savings Bank .....	2,084 26	2,116 75
Brunswick Savings Institution .....	2,414 39	2,492 76
Buxton and Hollis Savings Bank .....	1,056 49	1,070 90
Calais Savings Bank .....	1,238 62	1,293 22
Camden Savings Bank .....	648 27	627 80
Cascade Savings Bank .....	667 60	670 34
Dexter Savings Bank .....	1,279 93	1,261 75
Eastport Savings Bank .....	2,031 93	1,987 57
Fairfield Savings Bank .....	1,428 99	1,462 97
Franklin County Savings Bank .....	1,980 71	2,017 03
Gardiner Savings Institution .....	8,201 96	8,504 81
Gorham Savings Bank .....	1,768 18	1,804 58
Hallowell Savings Institution .....	2,769 56	2,788 38
Hancock County Savings Bank .....	949 96	1,006 19
Houlton Savings Bank .....	2,307 15	2,275 28
Kennebec Savings Bank .....	2,822 83	2,890 54
Kennebunk Savings Bank .....	2,324 16	2,265 17
Kingfield Savings Bank .....	101 93	131 75
Machias Savings Bank .....	2,662 70	2,686 99
Maine Savings Bank .....	55,983 39	36,927 11
Mechanics Savings Bank .....	1,670 84	1,659 09
Norway Savings Bank .....	1,006 14	1,050 53
Penobscot Savings Bank .....	6,543 31	6,609 55
Peoples Savings Bank .....	4,138 46	4,299 73
Peoples Safe Deposit and Savings Bank .....	2,462 60	2,410 22
Phillips Savings Bank .....	455 65	462 27
Piscataquis Savings Bank .....	2,260 16	2,478 08
Portland Savings Bank .....	32,473 89	32,799 01
Rockland Savings Bank .....	6,243 36	6,276 28
Saco Savings Bank .....	3,715 57	3,662 83
Saco and Biddeford Savings Institution .....	9,970 65	10,205 74
Searsport Savings Bank .....	473 77	504 10
Skowhegan Savings Bank .....	5,125 55	5,282 12
South Berwick Savings Bank .....	1,080 69	1,154 58
South Paris .....	898 54	926 58
Thomaston Savings Bank .....	2,217 51	2,245 87
Topsham and Brunswick 25 cent Savings Bank .....	860 82	893 81
Tremont Savings Bank .....	172 44	163 04
Waterville Savings Bank .....	3,586 34	3,840 26
Wiscasset Savings Bank .....	546 67	594 63
York County Savings Bank .....	2,790 39	2,804 83
	\$239,905 47	\$245,143 12

**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, for the year 1903.**

Name of Company.	May tax.	November tax.
Aroostook Trust and Banking Company .....	\$12 50	\$34 50
Augusta Trust Company .....	4,569 28	5,356 71
Bar Harbor Banking and Trust Company .....	29 30	12 75
Bath Trust Company .....	215 02	473 39
Eastern Trust and Banking Company .....	3,863 44	4,049 96
Fort Kent Trust Company .....	-	82
Lewiston Trust and Safe Deposit Company .....	498 44	605 81
Livermore Falls Trust and Banking Company .....	750 06	789 52
Machias Banking Company .....	5 87	16 04
Maine Trust and Banking Company .....	\$52 90	909 18
Mercantile Trust Company .....	568 81	884 03
Merchants Trust and Banking Company .....	84 88	72 20
Peoples Trust Company .....	501 29	417 21
Pittsfield Trust Company .....	-	35 74
Portland Trust Company .....	1,522 75	1,559 50
Rockland Trust Company .....	258 80	257 45
Rumford Falls Trust Company .....	\$95 42	988 87
Security Trust Company .....	-	40 95
Union Safe Deposit and Trust Company .....	504 65	426 42
Waterville Trust Company .....	1,700 64	1,838 47
Westbrook Trust Company .....	772 51	797 94
	\$17,606 56	\$19,567 46

**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, 1903.**

Name of Association.	May.	November.
Auburn Loan and Building Association .....	\$17 36	\$2 74
Augusta Loan and Building Association .....	-	-
Bangor Loan and Building Association .....	-	23 05
Bar Harbor Loan and Building Association .....	-	7 94
Bath Loan and Building Association .....	9 82	-
Belfast Loan and Building Association .....	-	-
Brunswick Loan and Building Association .....	5 15	-
Bucksport Loan and Building Association .....	2 35	1 57
Casco Loan and Building Association .....	-	22 40
Cumberland Loan and Building Association .....	-	-
Deering Loan and Building Association .....	-	21 16
Dexter Loan and Building Association .....	4 71	4 75
Ellsworth Loan and Building Association .....	-	5 21
Falmouth Loan and Building Association .....	-	24 69
Forest City Loan and Building Association .....	5 23	4 20
Gardiner Loan and Building Association .....	6 22	-
Guilford Loan and Building Association .....	1 39	1 44
Hallowell Loan and Building Association .....	-	2 70
Kennebunk Loan and Building Association .....	4 87	4 05
Lewiston Loan and Building Association .....	1 73	2 60
Madison Loan and Building Association .....	1 33	99
Mechanics Loan and Building Association .....	3 59	7 95
Mechanic Falls Loan and Building Association .....	5 37	6 53
Old Town Loan and Building Association .....	-	-
Penobscot Loan and Building Association .....	58	11 79
Piscataquis Loan and Building Association .....	4 57	4 21
Portland Loan and Building Association .....	-	31 90
Rockland Loan and Building Association .....	-	-
Sanford Loan and Building Association .....	-	7 16
Somerset Loan and Building Association .....	-	-
South Portland Loan and Building Association .....	11 38	12 11
Waldoboro Loan and Building Association .....	3 32	3 49
Waterville Loan and Building Association .....	17 98	4 02
Wiscasset Loan and Building Association .....	30	23
York Loan and Building Association .....	15 56	16 01
	\$122 81	\$234 94

**Taxes assessed upon the railroads doing business in the State of Maine for the year 1903, giving also the tax assessed to pay the expenses of the railroad commissioners.**

Name of Railroad.	Excise tax.	Railroad Commissioners' tax.
Bangor and Aroostook Railroad Company .....	\$32,509 11	\$1,538 80
Boston and Maine Railroad Company.....	86,896 88	2,056 61
Bridgton and Saco River Railroad Company .....	303 31	38 29
Canadian Pacific Railway Company .....	23,684 49	996 53
Franklin and Megantic Railway Company.....	179 23	33 93
Georges Valley Railroad Company .....	62 70	11 87
Grand Trunk Railway Company of Canada .....	19,069 78	555 48
Kennebec Central Railroad Company .....	230 79	14 57
Lime Rock Railroad Company .....	1,395 60	58 72
Maine Central Railroad Company .....	184,976 64	4,669 75
Monson Railroad Company .....	32 38	6 13
Phillips and Rangeley Railroad Company .....	124 79	23 63
Portland and Rumford Falls Railway Company .....	19,716 34	497 74
Rumford Falls and Rangeley Lakes Railroad Company.....	1,505 10	94 99
Sandy River Railroad Company.....	666 20	50 46
Sebasticoak and Moosehead Railroad Company.....	81 05	15 35
Somerset Railway Company .....	1,972 76	124 51
Washington County Railroad Company .....	1,894 60	239 15
Wiscasset, Waterville and Farmington Railroad Company.....	123 25	23 34
York Harbor and Beach Railroad Company.....	383 64	29 05
Atlantic Shore Line Railway Company .....	20 87	4 39
Augusta, Winthrop and Gardiner Railway Company .....	448 06	56 55
Bangor, Hampden and Winterport Railway Company.....	189 41	23 91
Bangor, Orono and Old Town Railway Company .....	343 36	54 18
Bangor Street Railway Company.....	634 54	57 21
Benton and Fairfield Railway Company .....	88 51	13 98
Biddeford and Saco Railroad Company.....	511 89	46 15
Calais Street Railway Company .....	89 73	14 16
Fryeburg Horse Railroad Company.....	1 10	69
Lewiston, Brunswick and Bath Street Railway Company ...	1,265 41	199 66
Norway and Paris Street Railway Company .....	43 17	6 81
Penobscot Central Railway Company .....	89 23	28 17
Portland Railroad Company.....	6,730 71	530 99
Portsmouth, Kittery and York Street Railway Company....	712 89	74 97
Rockland, Thomaston and Camden Street Railway Company .....	831 13	87 42
Sanford and Cape Porpoise Railway Company .....	455 00	71 79
Skowhegan and Norridgewock Railway and Power Company .....	5 44	3 43
Somerset Traction Company.....	55 64	17 53
Waterville and Fairfield Railway and Light Company.....	322 61	29 11
	\$388,647 36	\$12,400 00

## POULTRY.

The following tables give the number of each kind of poultry as enumerated April 1, 1903, and returned by the local assessors from each city and town in the State, together with their estimated value of the poultry and eggs produced.

## ANDROSCOGGIN COUNTY.

Towns.	Hens.				Turkeys.				Ducks.				Geese.			
	Total No.	Estimated value of poultry produced.	Estimated value of eggs produced.	Total value of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Est. val. of poultry prod'd.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.
Auburn .. . . . . .	18,153	\$18,153 00	\$18,153 00	\$36,306 00	2	.....	.....	.....	50	\$37 50	\$75 00	\$112 50	6	\$54 00	.....	\$54 00
Durham .. . . . . .	5,316	2,239 00	7,785 00	10,024 00	3	\$1 50	.....	\$1 50	7	2 50	6 00	8 50	12	33 00	.....	33 00
East Livermore .. . . . . .	1,626	425 00	1,411 00	1,836 00	10	75 00	.....	75 00	.....	.....	.....	.....	.....	.....	.....	.....
Greene .. . . . . .	2,088	522 00	1,223 00	1,745 00	.....	.....	.....	.....	.....	.....	.....	.....	3	.....	.....	.....
Leeds .. . . . . .	3,748	1,082 00	2,704 00	3,736 00	6	30 00	.....	30 00	5	.....	2 00	2 00	10	15 00	.....	15 00
Lewiston .. . . . . .	8,463	3,066 00	6,501 00	9,807 00	6	36 00	.....	36 00	16	70 00	2 00	72 00	10	44 00	.....	44 00
Lisbon .. . . . . .	5,817	2,914 00	3,545 00	6,462 00	3	10 00	.....	10 00	12	6 00	.....	6 00	21	50 00	.....	50 00
Livermore .. . . . . .	2,963	1,198 00	1,928 00	3,126 00	11	14 00	.....	14 00	3	3 50	1 00	4 50	.....	.....	.....	.....
Mechanic Falls .. . . . . .	3,845	1,153 50	2,307 00	3,460 50	.....	.....	.....	.....	8	6 00	.....	6 00	.....	.....	.....	.....
Minot .. . . . . .	1,530	614 00	1,020 00	1,634 00	23	8 00	\$6 50	14 50	.....	.....	.....	.....	6	.....	.....	.....
Poland .. . . . . .	4,438	767 00	1,144 00	1,851 00	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Turner .. . . . . .	5,625	2,116 00	7,416 00	9,532 00	3	127 00	.....	127 00	4	.....	10 00	10 00	.....	.....	.....	.....
Wales .. . . . . .	2,475	861 00	2,220 00	3,081 00	2	.....	.....	.....	5	1 00	.....	1 00	6	15 00	\$12 00	27 00
Webster .. . . . . .	1,500	750 00	3,750 00	4,500 00	.....	.....	.....	.....	40	25 00	100 00	125 00	.....	.....	.....	.....
	67,587	\$35,740 50	\$61,410 00	\$97,150 50	73	\$301 50	\$6 50	\$308 00	150	\$151 50	\$196 00	\$347 50	74	\$211 00	\$12 00	\$223 00

AROOSTOOK COUNTY.

Towns.	Hens.				Turkeys.				Ducks				Geese.			
	Total No.	Esti- mated value of poultry pro- duced.	Esti- mated value of eggs pro- duced.	Total value of poultry and eggs pro- duced.	Total No.	Esti- mated val. of poul- try pro- duced.	Esti- mated val. of eggs pro- duced.	Total val. of poul- try and eggs pro- duced.	Total No.	Est. val. of poul- try pro- d'ed.	Esti- mated val. of eggs pro- duced.	Total val. of poul- try and eggs pro- duced.	Total No.	Esti- mated val. of poul- try pro- duced.	Esti- mated val. of eggs pro- duced.	Total val. of poul- try and eggs pro- duced.
Amity	1,227	\$150 00	\$350 00	\$500 00	41	\$75 00	\$25 00	\$100 00	7	\$20 00	\$3 00	\$23 00	13	\$75 00	\$15 00	\$90 00
Ashland	1,366	683 00	1,366 00	2,049 00	10	20 00	5 00	25 00	4	8 00	4 00	12 00	4	8 00	4 00	12 00
Bancroft	225	56 25	112 50	168 75	14	14 00	28 00	42 00								
Benedicta	544	272 00	544 00	816 00												
Blaine	1,711	500 00	1,276 65	1,776 65	27	100 00		100 00	9	20 00		20 00	7	25 00		25 00
Bridgewater	5,000	1,250 00	3,000 00	4,250 00	100	150 00		150 90	30	25 00		25 00	50	100 00		100 00
Caribou	6,938	2,674 00	6,785 00	9,459 00	103	272 00	44 90	316 00	78	53 75	10 75	64 50	38	54 00	15 50	69 50
Castle Hill	1,524	762 00	1,524 00	2,286 00	29	100 00		100 00	11	10 00		10 00	3	5 00		5 00
Crystal	850	250 00	425 00	675 00	13	25 00		25 00					5	10 00		10 00
Dyer Brook	801	240 00	190 00	430 00	14	35 00	5 00	40 00	4	4 00	2 00	6 00	5	10 00	3 00	13 00
Easton	2,900	435 00	4,872 00	5,307 00	60	360 00		360 00	15	50 00		50 00	15	72 00		72 00
Fort Fairfield	5,987	1,933 00	8,750 00	10,683 00	73	29 00	120 00	149 00	23	7 00	40 00	47 00	17	5 50	20 00	25 50
Fort Kent	2,117	1,677 00	1,824 00	3,501 00	9	24 00		24 00					7	9 00		9 00
Frenchville	1,709	425 00	425 00	850 00	6	6 00		6 00					55	84 00		84 00
Grand Isle	2,185	959 00	1,311 00	2,270 00	15	75 00		75 00	6	15 00		15 00	216	750 00		750 00
Haynesville	407	72 00	109 00	181 00	2	10 00		10 00								
Hersey	536	100 00	200 00	300 00	12	100 00		100 00	2	2 00		2 00	10	50 00	25 00	75 00
Hodgdon	3,061	1,043 00	1,694 50	2,737 50	125	439 00	29 60	468 60	15	5 00	2 00	7 00	57	74 00	9 50	83 50
Houlton	3,871	1,500 00	5,100 00	6,600 00	30	20 00	5 00	25 00	17	5 00		5 00	22	14 00		14 00
Island Falls	832	200 00	750 00	950 00	15	15 00	30 00	45 00	4	4 00	4 00	8 00	2			
Limestone	1,959	500 00	2,000 00	2,500 00	49	200 00		200 00	10	25 00		25 00	13	50 00		50 00
Linneus	1,548	200 00	800 00	1,000 00	14	100 00		100 00	7	20 00		20 00	10	30 00		30 00
Littleton	2,722	827 00	1,706 00	2,533 00	44	80 00	16 00	96 00					16	26 00	16 00	42 00
Ludlow	848	26 00	156 80	182 80	10	24 00		24 00					10	25 00		25 00

STATE ASSESSORS' REPORT.

AROOSTOOK COUNTY—CONCLUDED.

Towns.	Hens.				Turkeys.				Ducks.				Geese.			
	Total No.	Esti- mated value of poultry pro- duced.	Esti- mated value of eggs pro- duced.	Total value of poultry and eggs pro- duced.	Total No.	Esti- mated val. of poultry pro- duced.	Esti- mated val. of eggs pro- duced.	Total val. of poultry and eggs pro- duced.	Total No.	Est. val. of poultry pro- d'c'd.	Esti- mated val. of eggs pro- duced.	Total val. of poultry and eggs pro- duced.	Total No.	Esti- mated val. of poultry pro- duced.	Esti- mated val. of eggs pro- duced.	Total val. of poultry and eggs pro- duced.
Madawaska.....	2,000	\$60 00	\$20 00	\$80 00	7	\$3 00	.....	\$3 00	.....	.....	.....	163	\$30 00	.....	\$30 00	
Mapleton.....	2,129	196 24	2,129 00	2,235 24	30	60 00	\$5 00	65 00	8	\$4 00	\$8 00	\$12 00	5	50 00	.....	50 00
Mars Hill.....	3,400	800 00	2,500 00	3,300 00	54	300 00	.....	300 00	31	75 00	15 00	90 00	7	20 00	.....	20 00
Masardis.....	235	50 00	150 00	200 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Monticello.....	7,500	3,750 00	7,500 00	11,250 00	63	126 00	.....	126 00	45	45 00	22 50	67 50	87	174 00	.....	174 00
New Limerick.....	1,310	232 70	615 00	847 70	40	150 00	24 00	174 00	.....	.....	.....	.....	15	30 00	\$3 60	33 60
New Sweden.....	2,446	310 00	3,669 00	3,979 00	.....	.....	.....	.....	11	3 00	10 00	13 00	4	10 00	.....	10 00
Oakfield.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Orient.....	643	125 00	605 00	730 00	13	100 00	.....	100 00	.....	.....	.....	.....	.....	.....	.....	.....
Perham.....	1,623	400 00	1,412 00	1,812 00	9	35 00	.....	35 00	6	6 00	1 50	7 50	.....	.....	.....	.....
Presque Isle.....	9,028	4,514 00	4,514 00	9,028 00	128	128 00	10 00	138 00	73	54 75	10 00	64 75	49	49 00	8 00	57 00
Sherman.....	2,025	623 00	1,257 00	1,880 00	8	75 00	.....	75 00	5	2 00	2 00	4 00	11	31 00	.....	31 00
Smyrna.....	800	100 00	100 00	200 00	8	32 00	.....	32 00	.....	.....	.....	.....	27	30 00	.....	30 00
St. Agatha.....	2,059	1,039 50	2,059 00	3,098 50	17	51 00	8 00	59 00	.....	.....	.....	.....	47	94 00	8 00	102 00
Van Buren.....	1,229	300 00	700 00	1,000 00	13	50 00	10 00	60 00	11	40 00	20 00	60 00	23	60 00	25 00	85 00
Washburn.....	3,079	1,000 00	1,500 00	2,500 00	45	50 00	5 00	55 00	8	10 00	.....	10 00	14	20 00	.....	20 00
Weston.....	920	460 00	920 00	1,380 00	2	5 00	.....	5 00	.....	.....	.....	.....	5	10 00	3 00	13 00
Woodland.....	2,305	1,152 52	3,987 65	5,140 17	35	35 00	70 00	105 00	.....	.....	.....	.....	.....	.....	.....	.....
Plantations.																
Allagash.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cary.....	800	100 00	200 00	300 00	25	75 00	20 00	95 00	.....	.....	.....	.....	.....	.....	.....	.....
Caswell.....	175	87 50	175 00	262 50	7	21 00	.....	21 00	3	3 00	2 00	5 00	14	28 00	.....	28 00
Chapman.....	969	150 00	1,000 00	1,150 00	15	75 00	25 00	100 00	8	16 00	8 00	24 00	2	5 00	2 00	7 00

Connor	862	180 00	6 16	186 16	4	8 00	1 00	9 00					25	12 00	9 00	21 00
Cyr	531	132 75	265 00	397 75	12	12 00	6 00	18 00	5	1 25	75	2 00	7	7 00	3 50	105 0
Eagle Lake	246	150 00	230 50	380 50												
Garfield	200	25 00	200 00	225 00												
Glenwood	1,035	259 25	931 50	1,190 75	16	13 00	3 00	16 00	51	14 80	8 40	23 20	175	70 80	57 00	127 80
Hamlin	397	60 00	178 65	238 65	7	14 00	5 00	19 00					2	15 00	5 00	20 00
Hammond	399	75 00	724 00	779 00	12	25 00	10 00	35 00								
Macwahoc	645	129 00	35 00	164 00	30	22 50	18 00	40 50					20	12 00	6 00	18 00
Merrill	356	86 00	240 00	326 00	12	40 00		40 00								
Moro	72	36 00	31 00	67 00												
Nashville	347	86 75	85 06	171 81	2	1 50	2 00	3 50					10	7 50	6 00	13 50
New Canada	478	25 00	200 00	225 00	2	4 00	2 20	6 20	6	6 00	5 00	11 00	3	6 00	2 00	8 00
Oxbow	600	406 00	450 00	850 00	6	12 00		12 00	11	27 00		27 00	6	9 00		9 00
Portage Lake	338	76 80	169 00	245 80	8	36 00		36 00					9	24 00		24 00
Reed	521	156 30	173 00	329 30	2	3 00	1 00	4 00					3	3 00	2 00	5 00
St. Francis	316	79 00	126 40	205 40	2	1 50	1 00	2 50	7	3 50	2 10	5 60	2	1 00	75	1 75
St. John	226	113 00	226 00	339 00												
Silver Ridge	592	150 00	405 00	556 00	14	46 00		46 00	16	25 00	8 00	33 00				
Wade	456	200 00	100 00	300 00	21	21 00	32 00	53 00	6	4 50		4 50	18	11 70	4 00	15 70
Wallgrass	825	100 00	235 00	335 00					10	50 00		50 00				
Westfield																
	104,625	\$34,614 56	\$85,296 37	\$119,910 93	1,484	\$3,903 50	\$566 70	\$4,470 20	559	\$657 55	\$185 00	\$411 55	1,328	\$2,296 50	\$252 85	\$2,549 35

CUMBERLAND COUNTY.

Towns.	Hens.				Turkeys.				Ducks.				Geese.			
	Total No.	Estimated value of poultry produced.	Estimated value of eggs produced.	Total value of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Est. val. of poultry produced.	Esti- mated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Esti- mated val. of eggs produced.	Total val. of poultry and eggs produced.
Baldwin .....	3,187	\$800 00	\$1,797 70	\$2,597 70	..	..	..	..	..	..	..	..	..	..	..	..
Bridgton .....	5,170	5,000 00	6,000 00	11,000 00	14	\$28 00	\$14 00	\$42 00	17	\$17 00	\$20 00	\$37 00	..	..	..	..
Brunswick .....	9,912	3,445 00	6,745 00	10,190 00	..	..	..	..	46	35 00	11 75	46 75	23	\$117 50	\$16 25	\$133 75
Cape Elizabeth .....	4,030	2,100 00	6,000 00	8,100 00	3	9 00	2 00	11 00	42	42 00	5 00	47 00	27	60 00	8 00	68 00
Casco .....	2,013	407 00	2,020 00	2,427 00	..	..	..	..	..	..	..	..	..	..	..	..
Cumberland .....	19,917	8,203 00	29,063 00	37,266 00	1	2 00	50	2 50	..	..	..	..	6	5 00	3 75	8 75
Falmouth .....	13,315	6,875 00	17,150 00	24,025 00	6	6 00	..	6 00	76	67 60	11 00	78 60	32	10 00	..	10 00
Freeport .....	16,000	7,000 00	30,600 00	37,600 00	10	18 00	3 00	21 00	70	45 00	40 00	85 00	20	35 00	5 00	40 00
Gorham .....	13,260	6,743 00	15,763 00	22,506 00	..	..	..	..	..	..	..	..	45	225 00	..	225 00
Gray .....	2,136	1,068 00	2,136 00	3,294 00	5	10 00	8 00	18 00	8	15 00	..	15 00	100	400 00	..	400 00
Harpswell .....	7,853	3,662 00	3,880 00	13,542 00	..	..	..	..	31	123 00	35 00	158 00	18	163 00	..	162 00
Harrison .....	2,950	533 00	1,823 00	2,356 00	5	18 00	..	18 00	..	..	..	..	5	20 00	15 00	35 00
Naples .....	2,031	487 44	1,299 84	1,787 28	14	107 10	..	107 10	26	26 00	..	26 00	..	..	..	..
New Gloucester .....	5,865	2,237 00	6,605 00	7,842 00	2	3 00	..	3 00	6	50 00	..	50 00	19	50 00	7 00	57 00
North Yarmouth .....	12,611	10,744 00	11,013 00	21,757 00	..	..	..	..	..	..	..	..	90	284 00	..	284 00
Otisfield .....	3,125	1,254 00	2,653 00	3,907 00	9	51 00	..	51 00	11	18 00	..	18 00	8	16 00	..	16 00
Portland .....	14,613	5,845 20	14,759 00	20,604 20	3	3 00	..	3 00	72	288 00	50 00	338 00	20	50 00	..	50 00
Pownal .....	6,823	3,397 00	7,790 00	11,187 00	..	..	..	..	17	23 00	5 00	28 00	..	..	..	..
Raymond .....	2,499	998 00	3,711 30	4,709 30	..	..	..	..	..	..	..	..	..	..	..	..
Scarborough .....	1,075	1,075 00	537 50	1,612 50	4	10 00	..	10 00	117	117 00	58 50	175 50	22	88 00	..	88 00
Sebago .....	1,626	594 30	1,162 28	1,756 58	..	..	..	..	1	40	..	40	..	..	..	..
South Portland .....	8,315	4,656 40	10,394 00	15,050 40	..	..	..	..	16	24 00	..	24 00	3	6 00	..	6 00
Standish .....	6,609	1,982 70	9,913 50	11,896 20	..	..	..	..	..	..	..	..	11	40 00	..	40 00
Westbrook .....	6,417	..	7,041 00	7,041 00	..	..	..	..	48	72 00	..	72 00	..	..	..	..
Windham .....	12,624	5,003 00	11,135 00	16,138 00	2	2 00	2 00	4 00	22	15 00	23 00	38 00	15	73 00	10 00	83 00
Yarmouth .....	3,500	1,400 00	5,670 00	7,070 00	..	..	..	..	250	125 00	400 00	525 00	20	20 00	30 00	50 00
	180,996	\$85,510 04	\$221,062 12	\$306,572 16	78	\$267 10	\$29 50	\$296 60	879	1102 40	\$659 25	\$1,761 65	474	\$1,661 50	\$95 00	\$1,756 50



FRANKLIN COUNTY.

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Towns.	Hens.				Turkeys.				Ducks.				Geese.			
	Total No.	Estimated value of poultry produced.	Estimated value of eggs produced.	Total value of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Est. val. of poultry prod'c'd.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.
Avon .....	465	\$238 00	\$482 00	\$720 00	3	\$12 00		\$12 00	4	\$15 00		\$15 00				
Carthage .....	808	121 30	525 00	646 30	2	8 00		8 00								
Chesterville .....	2,304	501 36	2,256 15	2,757 51					2	1 50		1 50				
Eustis .....	722	180 50	361 00	541 50					2	1 00		1 00	4			
Farmington .....	3,790	1,675 00	2,920 00	4,595 00	20	60 00		60 00	10	12 00		12 00	7	\$15 00		\$15 00
Freeman .....	1,387	252 67	741 05	993 72												
Industry .....	1,688	673 00	1,379 00	2,052 00	5	26 00		26 00								
Jay .....	4,566	1,723 00	4,218 00	5,941 00	14	53 00		53 00	31	16 00	\$1 00	17 00				
Kingfield .....	894	284 00	1,120 00	1,404 00					2	2 00		2 00	2	3 00		3 00
Madrid .....	847	146 90	464 70	611 60	4	11 00		11 00								
New Sharon .....	3,434	931 00	3,937 00	4,868 00	5	11 00	\$4 00	15 00	5	7 50		7 50	2	3 00		3 00
New Vineyard .....	1,092	630 00	1,496 00	2,126 00												
Phillips .....	2,594	695 00	1,859 00	2,554 00	16	39 00		39 00	4				8	3 00		3 00
Rangeley .....	1,730	337 00	1,187 00	1,524 00					11	11 00	5 00	16 00	7			
Salem .....	518	63 00	322 00	385 00	6	20 00		20 00	3	4 00	2 00	6 00				
Strong .....	1,165	300 00	700 00	1,000 00					2	1 00	1 00	2 00	3			
Temple .....	1,065	391 00	866 00	1,257 00					5	3 00		3 00	9	12 00		12 00
Weld .....	1,641	242 55	1,589 00	1,831 55					6	12 00		12 00				
Wilton .....	3,240	1,002 00	2,364 00	3,366 00	4	15 00		15 00	5	15 00		15 00	3	7 00		7 00
Plantations.																
Coplin .....	271	50 00	585 00	635 00												
Dallas .....	482	58 75	434 00	492 75					9	8 00	2 25	10 25				
Greenvale .....	184	100 00	100 00	200 00												
Rangeley .....	207	103 00	75 00	178 00												
	35,094	\$10,699 03	\$29,980 90	\$40,679 93	82	\$255 00	\$4 00	\$259 00	101	\$109 00	\$11 25	\$120 25	45	\$43 00		\$43 00

STATE ASSESSORS' REPORT.

HANCOCK COUNTY.

Towns.	Hens.				Turkeys.				Ducks.				Geese.			
	Total No.	Estimated value of poultry produced.	Estimated value of eggs produced.	Total value of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Est. val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.
Amherst	596	\$176 00	\$715 00	\$891 00												
Aurora	412	78 50	218 00	296 50												
Bluehill	7,129	1,941 00	8,367 00	10,308 00	2	\$3 00	\$3 00	\$6 00	5	\$2 00		\$2 00	3	\$2 00		\$2 00
Brooklin	3,681	1,264 40	7,073 00	8,342 40					23	9 00	\$20 00	29 00	10	10 00		10 00
Brooksville	5,544	1,142 00	7,604 00	8,746 00	16	37 00	1 50	38 50	13	19 50		19 50	6	3 00		3 00
Bucksport	5,345	304 00	13,425 00	13,729 00					32	11 50	8 75	20 25				
Castine	2,676	1,383 00	2,676 00	4,059 00					2	4 00		14 00	12	20 00	\$25 00	45 00
Cranberry Isles	2,039	1,094 00	2,936 00	4,030 00					52	52 00	26 00	78 00				
Deer Isle	7,859	1,750 00	8,513 00	10,263 00												
Dedham	1,514	1,866 00	2,287 00	4,153 00												
Eastbrook	1,017	267 50	2,006 25	2,273 75												
Eden	4,416	4,186 50	1,814 27	6,000 77	3	3 75	4 00	7 75	49	36 75	57 00	93 75	18	18 00	18 00	36 00
Ellsworth	11,000	3,300 00	11,000 00	14,300 00	8	8 00		8 00					5	5 00		5 00
Franklin	3,132	400 00	6,000 00	6,400 00					6	4 00	20 00	24 00	3	3 00	9 00	12 00
Gouldsboro	3,768	2,826 00	3,768 00	6,594 00					58	116 00	25 00	141 00	18	75 00		75 00
Hancock	3,678	1,705 00	5,117 80	6,822 80												
Isle au Haut	252	250 00	126 00	376 00	8	20 00	8 00	28 00	12	20 00	10 00	30 00				
Lamoine	3,642	1,456 00	5,244 00	6,700 00					2	1 00	1 20	2 20	4	8 00	8 00	16 00
Mariaville	734	350 00	800 00	1,150 00												
Mount Desert	1,805	1,150 00	1,624 00	2,774 00												
Oriand	4,812	1,896 00	2,362 00	4,258 00	11	4 00	5 00	9 00	18	6 00	9 00	15 00	8	4 00	6 00	10 00
Otis	380	380 00	380 00	760 00												
Penobscot	7,952	3,976 00	6,000 00	9,976 00	5	10 00	5 00	15 00	12	12 00	6 00	18 00	14	28 00	7 00	35 00
Sedgwick	5,521	805 00	8,403 00	9,208 00					22	3 00	22 00	25 00				
Sorrento	330	50 00	350 00	400 00												
Stonington	3,696	925 20	2,975 00	3,900 20	2	2 00	2 00	4 00	50	24 00	54 00	78 00	6	8 00	4 00	12 00
Sullivan	2,072	675 50	1,165 00	1,840 50	15	32 50		32 50	28	42 00	14 00	56 00	6	20 00		20 00

Surry .....	4,818	2,360 82	8,672 40	11,033 22	.....	.....	.....	.....	.....	22	33 00	11 00	44 00	.....	.....	.....	.....	
Swan's Island.....	1,530	1,327 00	1,707 06	3,034 00	.....	.....	.....	.....	.....	23	21 00	26 00	47 00	.....	.....	.....	.....	
Tremont.....	2,234	1,000 00	1,817 00	2,817 00	8	3 00	4 00	7 00	10	15 00	5 00	20 00	.....	.....	.....	.....	.....	
Trenton.....	1,934	640 00	2,425 00	3,065 00	.....	.....	.....	.....	8	10 00	.....	10 00	8	15 00	.....	15 00	.....	
Verona.....	1,000	491 70	794 00	1,285 70	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Waltham.....	729	114 00	674 80	788 80	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Winter Harbor.....	1,391	695 50	4,381 65	5,077 15	.....	.....	.....	.....	10	6 00	16 50	22 50	1	1 00	25	1 25	.....	
Plantations.																		
Long Island.....	250	.....	250 00	250 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
No. 21, M. D.....	131	60 00	60 00	120 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
No. 33.....	197	98 50	197 00	295 50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	108,636	\$42,385 12	\$133,933 17	\$176,318 29	78	\$123 25	\$32 50	\$155 75	463	\$447 75	\$341 45	\$789 20	122	\$226 00	\$77 25	\$297 25		



Vassalboro.....	6,357	2,076 00	6,076 00	8,152 00	.....	.....	.....	.....	4	4 00	.....	4 00	.....	.....	.....	.....	.....
Vienna .....	1,734	477 00	1,145 00	1,622 00	.....	.....	.....	.....	10	10 00	5 00	15 00	6	12 00	3 00	15 00	.....
Waterville .....	4,371	2,185 50	4,871 00	6,556 50	2	7 00	1 00	8 00	29	29 00	14 00	43 00	4	8 00	2 00	10 00	.....
Wayne .....	1,838	836 00	1,471 00	2,307 00	2	7 00	1 00	8 00	5	5 00	2 50	7 50	3	6 00	1 50	7 50	.....
West Gardiner.....	5,834	1,944 00	4,688 00	6,582 00	2	7 00	1 00	8 00	2	2 00	1 00	3 00	12	24 00	6 00	30 00	.....
Windsor.....	3,248	829 00	2,271 00	3,100 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Winslow .....	5,607	2,449 00	6,084 00	8,533 00	5	17 00	3 00	20 00	19	15 75	12 45	28 20	8	32 00	20 00	52 00	.....
Winthrop .....	3,927	3,499 24	3,349 70	6,848 94	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Unity Plantation .....	321	65 00	130 00	195 00	.....	.....	.....	.....	45	22 50	.....	22 50	.....	.....	.....	.....	.....
	119,606	\$44,507 30	\$135,570 20	\$180,077 50	159	\$560 85	\$29 00	\$589 85	273	\$320 95	\$149 80	\$470 75	150	\$333 20	\$65 60	\$398 80	.....

KNOX COUNTY.

Towns.	Hens.				Turkeys.				Ducks.				Geese.			
	Total No.	Estimated value of poultry produced.	Estimated value of eggs produced.	Total value of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Est. val. of poultry prod'd.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.
Appleton .....	6,966	\$3,483 00	\$6,966 00	\$10,449 00	1	\$3 00	.....	\$3 00	8	\$8 00	\$4 00	\$12 00	28	\$56 00	\$28 00	\$84 00
Camden .....	892	328 00	630 00	958 00	.....	.....	.....	.....	111	243 00	.....	243 00	.....	.....	.....	.....
Cushing .....	4,580	1,000 00	3,500 00	6,500 00	4	10 00	\$4 00	14 00	25	25 00	15 00	40 00	5	20 00	5 00	25 00
Friendship .....	7,148	2,801 00	5,419 00	8,220 00	.....	.....	.....	.....	2	2 00	1 00	3 00	2	6 00	.....	6 00
Hope .....	3,011	1,400 00	3,625 00	5,025 00	.....	.....	.....	.....	15	15 00	7 50	22 50	6	75 00	.....	75 00
Hurricane Isle .....	500	247 00	350 00	597 00	.....	.....	.....	.....	6	3 00	3 60	6 60	3	6 00	4 00	10 00
North Haven .....	5,758	1,490 00	6,948 00	8,438 00	14	42 00	.....	42 00	28	28 00	14 00	42 00	21	75 00	.....	75 00
Rockland .....	5,359	990 55	9,805 50	10,796 05	11	100 00	120 00	220 00	25	70 00	25 00	95 00	22	55 00	27 00	82 00
Rockport .....	6,130	3,065 00	3,065 00	6,130 00	7	.....	3 15	3 15	16	6 00	6 00	12 00	6	40 00	.....	40 00
South Thomaston .....	5,254	2,428 00	3,458 00	11,886 00	.....	.....	.....	.....	7	17 00	5 00	22 00	13	17 00	6 00	23 00
St. George .....	4,588	1,147 00	5,735 00	6,882 00	4	4 00	.....	4 00	32	12 00	15 00	27 00	6	9 00	.....	9 00
Thomaston .....	5,634	3,379 00	13,150 00	16,529 00	.....	.....	.....	.....	3	6 00	1 50	7 50	2	8 00	.....	8 00
Union .....	6,694	2,474 00	10,958 00	13,432 00	6	25 00	8 00	33 00	26	96 00	35 00	131 00	58	105 00	32 00	137 00
Vinalhaven .....	4,286	1,792 00	3,900 00	5,692 00	.....	.....	.....	.....	8	25 00	.....	25 00	13	25 00	1 25	26 25
Warren .....	8,758	4,379 00	14,536 60	18,975 60	4	6 50	6 50	13 60	7	4 00	4 00	8 00	25	37 00	15 00	52 00
Washington .....	5,435	577 00	3,032 00	3,609 00	8	10 00	.....	10 00	16	7 00	4 00	11 00	23	4 00	7 00	11 00
Criehaven Pl. ....	270	150 00	290 00	440 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Matinicus Isle Pl .....	784	.....	1,176 00	1,176 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	82,047	\$31,130 55	\$104,604 10	\$135,734 65	59	\$200 50	\$141 65	\$342 15	335	\$567 00	\$140 60	\$707 60	233	\$538 00	\$125 25	\$663 25

LINCOLN COUNTY.

Towns.	Hens.				Turkeys.				Ducks.			Geese.				
	Total No.	Estimated value of poultry produced.	Estimated value of eggs produced.	Total value of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Est. val. of poultry produced.	Esti- mated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Esti- mated val. of poultry produced.	Esti- mated val. of eggs produced.	Total val. of poultry and eggs produced.
Alna	7,117	\$2,372 00	\$4,270 00	\$6,642 00					7	\$3 50	\$2 50	\$6 00				
Boothbay	6,526	2,619 10	7,344 90	9,964 00					21	14 00	32 70	46 70				
Boothbay Harbor	2,015	886 00	2,593 00	3,479 00					3	25 00		25 00				
Bremen	6,779	2,522 00	10,069 00	12,591 00												
Bristol	13,798	3,655 85	16,388 08	20,043 33	2	\$3 00	\$5 00	\$8 00	10	8 38	12 38	20 76	7	\$6 50	\$12 50	\$19 00
Damariscotta	4,960	2,480 00	6,540 00	9,020 00												
Dresden	6,450	1,280 00	4,515 00	5,805 00	8	25 00		25 00	25	15 00	8 00	33 00	5			
Edgecomb	4,309	1,672 00	6,635 86	8,307 86	5	3 75	5 00	8 75	6	3 00	5 00	8 00				
Jefferson	11,782	4,769 00	10,463 00	15,232 00					5	6 00	4 00	10 00	4			
Newcastle	8,140	4,070 00	122 00	4,192 00					3	5 00		5 00	11	50 00		50 00
Nobleborough	18,000	7,500 00	15,000 00	22,500 00					400	300 00	100 00	400 00	200	200 00	100 00	300 00
Somerville	1,190	435 00	946 00	1,381 00					7	7 00	3 50	10 50				
Southport	1,407	1,000 00	3,376 80	4,376 80												
Waldoboro	25,971	7,548 00	35,496 00	43,044 00	8	75 00	200 00	275 00	27	235 00	70 00	305 00	21	100 00	30 00	130 00
Westport	1,900	1,099 60	2,316 25	3,415 85	16	24 00		24 00	4				6	9 00		9 00
Whitefield	7,262	3,631 00	3,267 00	6,898 00	13	26 00	13 00	39 00	8	16 00	8 00	24 00	18	75 00	10 00	85 00
Wiscasset	7,622	3,251 00	7,379 16	10,630 16												
Monhegan Pl	175	43 75	175 00	218 75												
	132,403	\$50,843 30	\$136,897 05	\$187,740 35	57	\$156 75	\$223 00	\$379 75	526	\$637 88	\$256 08	\$893 96	272	\$440 50	\$152 50	\$593 00

STATE ASSESSORS' REPORT.

OXFORD COUNTY.

Towns.	Hens.				Turkeys.				Ducks.				Geese.			
	Total No.	Estimated value of poultry produced.	Estimated value of eggs produced.	Total value of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Est. val. of poultry prod'd.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.
Albany	2,300	\$570 50	\$1,150 00	\$1,720 50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Andover	1,660	652 00	1,436 00	2,088 00	3	.....	\$4 00	\$4 00	.....	.....	.....	.....	.....	.....	.....	.....
Bethel	5,428	2,714 00	12,213 00	14,927 00	11	\$33 75	.....	33 75	.....	.....	.....	.....	7	\$10 50	.....	\$10 50
Brownfield	3,340	536 00	2,255 00	2,791 00	6	20 00	2 00	22 00	.....	.....	.....	.....	13	18 00	.....	18 00
Buckfield	3,718	1,922 00	5,301 00	7,223 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Byron	764	282 00	443 00	725 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Canton	2,077	782 00	1,615 00	2,397 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Denmark	1,749	839 52	1,371 75	2,211 27	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dixfield	2,026	275 00	1,124 00	1,399 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fryeburg	3,783	1,000 00	6,052 80	7,052 80	3	9 00	1 00	10 00	16	\$7 00	.....	\$7 00	5	4 00	.....	4 00
Gilead	770	41 90	1,080 80	1,122 70	.....	.....	.....	.....	5	2 50	\$0 83	3 33	.....	.....	.....	.....
Grafton	383	75 00	153 00	228 00	.....	.....	.....	.....	3	3 10	.....	3 10	3	4 00	.....	4 00
Greenwood	2,327	544 00	2,217 00	2,761 00	9	2 00	.....	2 00	10	16 00	.....	16 00	.....	.....	.....	.....
Hanover	959	78 00	477 00	555 00	.....	.....	.....	.....	.....	.....	.....	.....	4	16 00	.....	16 00
Hartford	2,220	846 00	2,469 00	3,315 00	5	8 00	.....	8 00	10	25 00	.....	25 00	2	.....	.....	.....
Hebron	1,979	615 00	1,134 00	1,749 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hiram	3,184	2,159 00	2,361 00	4,520 00	10	60 00	.....	60 00	2	.....	.....	.....	.....	.....	.....	.....
Lovell	1,842	700 00	1,842 00	2,542 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mason	420	90 00	230 00	320 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mexico	1,865	435 50	1,372 00	1,807 50	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Newry	1,220	224 00	900 00	1,124 00	.....	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....
Norway	5,167	2,127 50	4,398 20	6,525 70	4	10 00	7 00	17 00	.....	.....	.....	.....	.....	.....	.....	.....
Oxford	4,144	1,146 51	2,293 01	3,439 52	.....	.....	.....	.....	20	10 00	2 00	12 00	.....	.....	.....	.....
Paris	7,198	1,800 00	5,398 00	7,198 00	13	100 00	.....	100 00	7	35 00	.....	35 00	5	40 00	.....	40 00
Peru	2,657	949 00	2,438 00	3,387 00	5	15 00	.....	15 00	2	.....	.....	.....	5	15 00	.....	15 00
Porter	2,286	639 00	1,435 50	2,074 50	8	33 00	.....	33 00	4	3 00	1 75	4 75	3	7 80	\$0 50	8 30



Roxbury .....	500	100 00	150 00	250 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rumford .....	4,169	1,837 00	3,377 00	5,214 00	.....	.....	.....	.....	3	.....	3 00	3 00	.....	.....	.....	.....	.....
Stoneham .....	754	208 70	359 00	567 70	6	6 00	.....	6 00	.....	.....	.....	.....	4	4 00	.....	.....	4 00
Stow .....	1,500	480 00	2,500 00	2,980 00	45	125 00	300 00	425 00	30	225 00	.....	225 00	.....	.....	.....	.....	.....
Sumner .....	2,074	637 00	1,961 00	2,598 00	6	15 00	.....	15 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sweden .....	1,204	278 00	752 00	1,030 00	.....	.....	.....	.....	8	2 00	.....	2 00	.....	.....	.....	.....	.....
Upton .....	640	125 00	700 00	825 00	2	3 00	.....	3 00	2	.....	.....	.....	.....	.....	.....	.....	.....
Waterford .....	4,397	1,493 25	5,747 55	7,240 80	11	45 00	.....	45 00	14	3 00	3 60	6 60	4	.....	.....	.....	.....
Woodstock .....	2,609	1,044 00	1,044 00	2,088 00	2	9 00	.....	9 00	18	36 00	5 00	41 00	3	.....	.....	.....	.....
Plantations.																	
Lincoln .....	383	20 00	24 00	44 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Magalloway .....	131	63 00	50 00	113 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Milton .....	890	445 00	100 00	545 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	84,717	\$28,774 38	\$79,924 61	\$108,698 99	152	\$493 75	\$314 00	\$807 75	166	\$367 60	\$16 18	\$383 78	60	\$119 30	\$ 50	\$119 80	



STATE ASSESSORS' REPORT.

Howland	738	450 00	1,200 00	1,650 00														
Hudson	1,600	250 00	1,200 00	1,450 00														
Kenduskeag	1,918	2,000 00	1,500 00	3,500 00														
Kingman	1,575	630 00	1,260 00	1,890 00														
Lagrange	2,162	315 25	3,437 83	3,753 08														
Lee	1,600	400 00	2,000 00	2,400 00														
Levant	6,242	3,000 00	7,500 00	10,500 00														
Lincoln	3,132	1,498 50	9,396 00	10,894 50														
Lowell	221	62 85	216 40	279 25														
Mattamiscontis	132	10 00	79 00	89 00														
Mattawamkeag	809	606 75	1,011 25	1,618 00	3	3 00	4 00	7 00										
Maxfield	300	70 00	230 00	300 00														
Medway	800	250 00	600 00	850 00														
Milford	1,397	197 00	596 75	793 75														
Millinocket	723	450 00	450 00	900 00														
Mt. Chase	462	231 00	462 00	693 00	15	30 00	15 00	45 00										
Newburg	3,869	2,164 00	2,971 00	5,135 00	14	64 00	35 00	99 00										
Newport	3,039	1,544 00	2,338 00	3,882 00	1													
Old Town	820	820 00	492 00	1,312 00	62	80 00		80 00	28	35 00	7 00	13 00	4	14 00	1 00	15 00		
Orono	2,196	500 00	1,000 00	1,500 00	1	1 00		1 00	2	1 00		1 00	2	2 00		2 00		
Orrington	3,920	735 00	3,090 00	3,825 00														
Passadumkeag	648	137 00	650 00	787 00														
Patten	1,550	405 00	1,674 90	2,079 90	38	96 00		96 00	2	3 00		3 00	4	4 50		8 00		8 00
Plymouth	3,911	961 00	2,718 00	3,679 00														
Prentiss	800	200 00	400 00	600 00														
Springfield	1,269	456 85	1,522 80	1,979 65	15	20 00		20 00	3	5 00		5 00	4	10 00		10 00		10 00
Stetson	3,152	772 00	3,346 00	4,118 00														
Veazie	551	255 00	435 00	690 00														
Winn	1,169	467 60	1,637 20	2,104 80														
Woodville	509	107 75	437 00	544 75	2	2 00		2 00					2	8 00		8 00		8 00
Plantations.																		
Drew	587	165 00	562 00	727 00	12	22 00		22 00	1				7	23 00		23 00		23 00
Lakeville	232	116 00	213 09	329 00														
No. 2, Grand Falls	176	35 00	10 00	45 00														
Seboeis	206	50 00	200 00	250 00														
Stacyville	850	1,400 00	204 00	1,604 00	2	3 00	1 00	4 00	8	17 00	4 00	21 00						
Webster	280	30 00	120 00	160 00	24	125 00		125 00					6	20 00		20 00		20 00
	139,433	\$52,973 47	\$135,039 63	\$188,013 10	269	\$696 25	\$91 84	\$788 09	177	\$263 30	\$92 15	\$355 45	118	\$328 00	\$58 30	\$386 30		

PISCATAQUIS COUNTY.

Towns.	Hens.				Turkeys.				Ducks.				Geese.			
	Total No.	Estimated value of poultry produced.	Estimated value of eggs produced.	Total value of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Est. val. of poultry prod'd.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.
Abbot .....	2,023	\$1,011 50	\$1,011 50	\$2,023 00	1	.....	.....	.....	3	\$7 00	.....	\$7 00	.....	.....	.....	
Atkinson .....	2,950	608 41	2,506 97	3,115 38	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Blanchard .....	456	214 00	449 00	663 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Brownville .....	1,573	400 00	3,000 00	3,400 00	4	\$25 00	.....	\$25 00	2	5 00	.....	5 00	.....	.....	.....	
Dover .....	3,899	1,064 00	4,066 00	5,130 00	.....	.....	.....	.....	2	50	.....	50	.....	.....	.....	
Foxcroft .....	2,319	600 00	2,300 00	2,900 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Greenville .....	1,410	496 00	2,330 00	2,826 00	.....	.....	.....	.....	6	6 00	.....	6 00	.....	.....	.....	
*Guilford .....	3,025	750 00	3,800 00	4,550 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Medford .....	735	176 00	791 00	967 00	5	.....	.....	.....	.....	.....	.....	.....	2	.....	.....	
*Milo .....	2,889	990 30	2,755 40	3,745 70	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Monson .....	2,227	1,193 94	2,145 64	3,339 58	.....	.....	.....	.....	15	3 20	.....	3 20	2	\$3 00	\$2 00	\$5 00
Orneville .....	1,378	173 00	1,425 00	1,598 00	30	30 00	.....	30 00	9	9 00	\$4 50	13 50	4	13 00	.....	13 00
Parkman .....	4,140	609 00	5,085 00	5,694 00	.....	.....	.....	.....	7	6 00	.....	6 00	3	2 00	.....	2 00
Sangerville .....	2,927	579 00	2,918 00	3,497 00	1	2 00	.....	2 00	3	4 00	2 00	6 00	5	10 00	5 00	15 00
Sebec .....	2,292	619 00	2,552 00	3,171 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Shirley .....	945	378 00	1,322 00	1,700 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wellington .....	1,721	188 50	1,255 50	1,444 00	6	8 00	.....	8 00	3	3 00	.....	3 00	.....	.....	.....	.....
Williamsburg .....	344	110 50	489 85	600 35	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Willimantic .....	902	196 49	1,129 08	1,325 57	10	40 00	.....	40 00	6	1 50	.....	1 50	.....	.....	.....	.....
Plantations.																
Bowerbank .....	248	51 00	115 00	166 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Elliottsville .....	182	151 75	242 00	393 75	13	17 50	\$35 00	52 50	.....	.....	.....	.....	.....	.....	.....	.....
Kingsbury .....	332	46 00	183 00	229 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lake View .....	42	16 80	37 00	53 80	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	33,959	\$10,623 19	\$41,908 94	\$52,532 13	70	\$122 50	\$35 00	\$157 50	56	\$45 20	\$6 50	\$51 70	16	\$28 00	\$7 00	\$35 00

\* Returns of 1898.

SAGADAHOC COUNTY.

Towns.	Hens.				Turkeys.				Ducks.				Geese.			
	Total No.	Estimated value of poultry produced.	Estimated value of eggs produced.	Total value of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Est. val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.
Arrowsic .....	1,077	\$215 00	\$643 00	\$858 00	15	\$7 50	\$ 50	\$8 00	.....	.....	.....	.....	.....	.....	.....	.....
Bath .....	3,080	1,540 00	2,133 12	3,673 12	.....	.....	.....	.....	18	\$35 00	\$27 50	\$62 50	.....	.....	.....	.....
Bowdoin .....	5,726	1,141 00	12,000 00	13,141 00	24	20 00	40 00	60 00	23	18 00	40 00	58 00	5	\$5 00	\$15 00	\$20 00
Bowdoinham .....	6,320	5,342 00	6,956 00	12,298 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Georgetown .....	1,015	290 00	315 00	605 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Perkins .....	285	50 00	450 00	500 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Phippsburg .....	1,286	600 00	900 00	1,500 00	.....	.....	.....	.....	17	34 00	6 00	40 00	1	.....	.....	.....
Richmond .....	8,595	4,377 50	9,745 40	14,122 90	.....	.....	.....	.....	6	12 00	.....	12 00	12	62 00	65 00	127 00
Topsham .....	5,535	2,679 00	10,302 50	12,981 50	.....	.....	.....	.....	9	32 00	20 00	52 00	6	25 00	10 00	35 00
West Bath .....	2,026	1,215 60	2,431 20	3,646 80	4	7 00	.....	7 00	.....	.....	.....	.....	.....	.....	.....	.....
Woolwich .....	3,182	1,073 00	2,304 00	3,377 00	.....	.....	.....	.....	104	78 00	42 00	120 00	.....	.....	.....	.....
	33,127	\$18,523 10	\$48,180 22	\$66,703 32	43	\$34 50	\$40 50	\$75 00	177	\$209 00	\$135 50	\$344 50	24	\$92 00	\$90 00	\$182 00

## SOMERSET COUNTY.

Towns.	Hens.				Turkeys.				Ducks.				Geese.			
	Total No.	Estimated value of poultry produced.	Estimated value of eggs produced.	Total value of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Est. val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.
Anson .....	2,900	\$1,160 00	\$1,650 00	\$2,810 00	12	\$40 00	\$5 00	\$45 00	50	\$150 00	.....	\$150 00	15	\$35 00	.....	\$35 00
Athens .....	1,451	435 30	1,088 50	1,523 80	69	425 00	.....	425 00	37	92 50	.....	92 50	87	360 00	.....	360 00
Bingham .....	963	481 00	963 00	1,444 00	6	18 00	2 50	20 50	.....	.....	.....	.....	4	40 00	\$2 00	42 00
Cambridge .....	2,141	629 00	2,554 00	3,183 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Canaan .....	4,190	531 99	2,579 50	3,111 49	5	10 00	2 00	12 00	3	10 00	\$2 00	12 00	8	50 00	5 00	55 00
Concord .....	915	227 91	542 10	770 01	.....	.....	.....	.....	9	4 00	.....	4 00	.....	.....	.....	.....
Cornville .....	2,474	796 00	2,442 00	3,238 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Detroit .....	2,525	775 00	1,775 00	2,550 00	.....	.....	.....	.....	.....	.....	.....	.....	2	2 00	.....	2 00
Embsen .....	2,085	750 00	3,127 00	5,877 00	.....	.....	.....	.....	10	5 00	.....	5 00	.....	.....	.....	.....
Fairfield .....	5,018	1,655 44	7,527 00	9,182 44	8	8 00	.....	8 00	39	19 50	.....	19 50	3	3 00	.....	3 00
Harmony .....	2,500	1,500 00	2,000 00	3,500 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hartland .....	1,825	600 00	2,874 38	3,474 38	.....	.....	.....	.....	2	1 50	.....	1 50	17	15 00	.....	15 00
Madison .....	4,195	1,553 00	4,173 00	5,726 00	3	20 00	.....	20 00	.....	.....	.....	.....	18	89 00	.....	89 00
Mercer .....	2,199	753 00	2,057 00	2,810 00	25	58 00	7 00	65 00	6	8 00	.....	8 00	.....	.....	.....	.....
Moscow .....	794	250 00	1,003 00	1,253 00	11	20 00	8 03	28 00	7	5 00	4 00	9 00	6	10 00	.....	10 00
New Portland .....	3,000	1,500 00	3,000 00	4,500 00	20	100 00	.....	100 00	.....	.....	.....	.....	.....	.....	.....	.....
Norridgewock .....	8,000	500 00	8,000 00	8,500 00	60	150 00	.....	150 00	50	100 00	.....	100 00	30	45 00	.....	45 00
Palmyra .....	3,494	1,500 00	3,500 00	5,000 00	4	12 00	.....	12 00	12	12 00	6 00	18 00	11	22 00	.....	22 00
Pittsfield .....	5,685	1,500 00	6,125 00	7,625 00	3	6 00	.....	6 00	16	40 00	.....	40 00	9	31 00	.....	31 00
Ripley .....	997	342 00	1,016 00	1,358 00	.....	.....	.....	.....	.....	.....	.....	.....	17	38 00	12 00	50 00
St. Albans .....	3,469	1,511 00	4,024 00	5,535 00	9	22 00	.....	22 00	23	37 00	.....	37 00	5	4 00	.....	4 00
Skowhegan .....	6,725	2,915 00	8,676 00	11,591 00	35	75 00	30 00	105 00	30	60 00	7 00	67 00	25	28 00	12 00	40 00
Smithfield .....	1,621	470 00	1,219 00	1,689 00	7	20 00	.....	20 00	4	13 00	.....	13 00	.....	.....	.....	.....
Solon .....	2,050	450 00	1,900 00	2,350 00	5	8 00	3 00	11 00	.....	.....	.....	.....	8	24 00	4 00	28 00
Starks .....	2,214	686 00	1,656 00	2,342 00	13	44 00	.....	44 00	9	3 00	.....	3 00	5	15 00	.....	15 00

Plantations.

Bigelow .....	159	40 00	40 00	80 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Brighton .....	1,267	296 00	874 00	1,170 00	.....	9	20 00	.....	20 00	.....	7	1 00	.....	1 00	.....	5	3 00	.....	3 00
Caratunk .....	402	224 40	265 20	489 60	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dead River .....	287	94 00	188 00	282 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dennistown .....	287	114 80	114 80	229 60	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Flagstaff .....	168	67 20	134 40	201 60	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Highland .....	201	50 00	50 00	100 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jackman .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lexington .....	660	446 25	.....	446 25	.....	.....	.....	.....	.....	.....	6	3 00	.....	3 00	.....	.....	.....	.....	.....
Mayfield .....	165	41 25	330 00	371 25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Moose River .....	448	71 00	209 00	280 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pleasant Ridge .....	350	100 00	162 00	262 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
The Forks .....	230	200 00	250 00	450 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
West Forks .....	313	200 00	20 00	220 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	78,367	\$25,416 54	\$78,108 88	\$103,525 42	304	\$1,056 00	\$57 50	\$1,113 50	320	\$564 50	\$19 00	\$583 50	275	\$814 00	\$35 00	\$849 00			

WALDO COUNTY.

Towns.	Hens.				Turkeys.				Ducks.				Geese.			
	Total No.	Estimated value of poultry produced.	Estimated value of eggs produced.	Total value of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Est. val. of poultry prod'cd.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.
Belfast .....	8,155	\$4,077 00	\$8,155 00	\$12,232 00	4	\$24 00	\$6 00	\$30 00	18	\$40 00	\$7 00	\$47 00	4	\$25 00	\$4 00	\$29 00
Belmont .....	3,210	565 00	2,568 00	3,133 00	.....	.....	.....	.....	3	1 50	35	1 85	5	14 00	.....	14 00
Brooks .....	4,707	3,661 46	4,932 35	8,593 81	15	39 38	.....	39 38	4	7 40	.....	7 40	6	9 72	.....	9 72
Burnham .....	2,952	774 00	2,939 00	3,613 00	12	12 00	.....	12 00	16	26 00	.....	26 00	5	10 00	.....	10 00
Frankfort .....	3,902	1,951 00	3,902 00	5,853 00	9	18 00	3 00	21 00	3	3 00	50	3 50	15	30 00	5 00	35 00
Freedom .....	2,149	467 00	2,203 00	2,670 00	12	10 00	.....	10 00	7	2 00	.....	2 00	4	.....	.....	.....
Islesborough .....	1,560	665 00	1,714 00	2,379 00	.....	.....	.....	.....	.....	.....	.....	.....	3	12 00	.....	12 00
Jackson .....	3,212	987 00	3,567 00	4,564 00	11	25 00	2 00	27 00	8	12 00	4 00	16 00	14	32 00	.....	32 00
Knox .....	4,764	1,418 00	7,772 00	9,190 00	7	40 00	.....	40 00	.....	.....	.....	.....	8	37 00	.....	37 00
Liberty .....	3,596	450 00	3,600 00	4,050 00	2	.....	.....	.....	5	13 00	.....	13 00	9	.....	.....	.....
Lincolnville .....	6,102	1,500 00	6,900 00	8,400 00	17	60 00	8 00	68 00	10	15 00	5 00	20 00	11	25 00	8 00	33 00
Monroe .....	5,086	961 00	5,451 00	6,412 00	4	34 00	.....	34 00	.....	.....	.....	.....	5	20 00	.....	20 00
Montville .....	3,376	1,509 00	9,330 00	10,839 00	7	60 00	.....	60 00	5	9 00	3 00	12 00	8	1 50	.....	1 50
Morrill .....	3,185	639 00	479 20	1,118 20	6	25 00	5 00	30 00	18	6 00	12 00	18 00	3	8 00	.....	8 00
Northport .....	2,775	614 00	2,800 00	3,414 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Palermo .....	4,572	888 00	4,968 00	5,856 00	.....	.....	.....	.....	6	3 00	.....	3 00	4	8 00	.....	8 00
Prospect .....	2,700	600 00	1,200 00	1,800 00	10	1 00	10 00	11 00	40	175 00	25 00	200 00	8	125 00	10 00	135 00
Searsport .....	7,545	2,263 60	5,284 20	7,547 80	7	7 00	7 00	14 00	8	5 00	5 00	10 00	30	30 00	30 00	60 00
Searsmont .....	5,117	1,008 00	4,648 00	5,656 00	.....	.....	.....	.....	17	6 00	.....	6 00	14	30 00	.....	30 00
Stocksport .....	3,646	1,823 00	3,646 00	5,469 00	1	.....	.....	.....	*19000	12,350 00	.....	12,350 00	.....	.....	.....	.....
Swanville .....	3,828	800 00	6,380 00	7,180 00	8	12 00	20 00	32 00	3	2 00	5 00	7 00	5	5 00	8 00	13 00
Thorndike .....	3,110	777 50	3,216 00	4,023 50	1	.....	.....	.....	1	.....	.....	.....	14	27 50	.....	27 50
Troy .....	3,549	1,087 00	4,223 00	5,310 00	30	285 00	.....	285 00	27	75 00	.....	75 00	14	35 00	.....	35 00
Unity .....	2,772	530 00	3,283 00	3,813 00	6	30 00	3 00	33 00	7	20 00	4 00	24 00	4	10 00	60	10 60
Waldo .....	4,000	750 00	3,200 00	3,950 00	20	260 00	.....	260 00	20	100 00	.....	100 00	10	100 00	.....	100 00
Winterport .....	8,578	1,758 43	12,180 76	13,939 25	.....	.....	.....	.....	6	4 50	4 50	9 00	13	13 00	.....	26 00
	112,158	\$32,534 05	\$118,471 51	\$151,005 56	189	\$942 38	\$64 00	\$1006 38	19,232	12,875 40	\$75 35	12,950 75	216	\$607 72	\$78 60	\$686 32

\* 19,000 ducks raised and sold gross value 65 cents each or total \$12,350.



WASHINGTON COUNTY.

Towns.	Hens.				Turkeys.				Ducks.				Geese.			
	Total No.	Estimated value of poultry produced.	Estimated value of eggs produced.	Total value of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Est. val. of poultry produced.	Esti. mated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Esti- mated val. of poultry produced.	Esti- mated val. of eggs produced.	Total val. of poultry and eggs produced.
Addison	6,234	\$779 00	\$8,902 00	\$9,681 00	7	\$18 00	\$0 20	\$18 20	4	\$8 00	\$3 00	\$11 00				
Alexander	1,060	59 00	600 00	659 00												
Baileyville	599	299 50	1,178 20	1,477 70												
Baring	708	850 00	1,340 00	2,190 00												
Beddington	342	20 75	330 00	350 75												
Brookton	330	80 00	150 00	230 00									2	\$5 00		\$5 00
Calais	5,667	500 00	6,946 20	7,446 20												
Centerville	296	88 80	296 00	384 80												
Charlotte	1,154	345 00	1,384 00	1,729 00	6	1 00	5 00	6 00	3	2 00		2 00	12	30 00	2 00	32 00
Cherryfield	1,500	750 00	2,250 00	3,000 00	25	37 50	50 00	87 50								
Columbia	2,126	765 00	2,501 00	3,266 00												
Columbia Falls	1,661	1,245 00	2,657 00	3,902 00												
Cooper	650	145 90	634 00	779 90												
Crawford	436	109 00	436 00	545 00												
Cutler	1,080	302 60	718 00	1,020 00												
Danforth	1,465	366 00	50 00	416 00	50	50 00		50 00					20	20 00		20 00
Deblois	353	100 00	200 00	300 00												
Dennysville	620	416 00	775 00	1,191 00	12	30 00		30 00	44	50 00		50 00	10	30 00		30 00
East Machias	2,500	625 00	3,600 00	4,225 00	25	25 00	60 00	85 00					10	10 00	1 20	11 20
Eastport	3,059	637 00	3,518 00	4,155 00	2	2 50		2 50	77	115 00	34 65	149 65				
Edmunds	1,035	100 00	3,533 28	3,633 28	2	2 00		2 00	2	1 75		1 75	6	9 00		9 00
Forest City	200	75 00	225 00	300 00												
Harrington	4,570	1,371 00	8,637 00	10,008 00	3	4 50	3 00	7 50	6	3 00	1 60	4 60				
Jonesborough	930	594 15	930 00	1,524 15					3	1 50	80	2 30				
Jonesport	2,852	1,426 00	2,852 00	4,278 00					19	28 50	9 50	38 00	2	2 00	1 00	3 00
Lubec	1,500	750 00	1,500 00	2,250 00	55	55 00	10 00	65 00	72	72 00	36 00	108 00				
Machias	2,724	953 40	635 60	1,589 00												
Machiasport	2,295	91 80	1,377 12	1,468 92	7	40 50	10 50	51 00	17	17 85	14 50	32 35				
Marion	160	40 00	252 00	292 00												

WASHINGTON COUNTY—CONCLUDED.

Towns.	Hens.			Turkeys.			Ducks.			Geese.						
	Total No.	Estimated value of poultry produced.	Estimated value of eggs produced.	Total value of poultry and eggs produced.	Total No.	Estimated val. of poultry produced.	Estimated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Est. val. of poultry prod'd.	Esti- mated val. of eggs produced.	Total val. of poultry and eggs produced.	Total No.	Esti- mated val. of poultry produced.	Esti- mated val. of eggs produced.	Total val. of poultry and eggs produced.
Marshfield	596	106 20	536 40	642 60												
Meddybemps	281	50 00	250 00	300 00					3 00			3 00	5	5 00		5 00
Milbridge	5,848	1,754 40	1,688 00	3,442 40												
Northfield	218	109 00	218 00	327 00												
Pembroke	3,250	1,300 00	4,875 00	6,175 00									12	60 00		60 00
Perry	3,063	778 00	5,716 00	6,494 00	4	18 00		18 00					31	78 00		78 00
Princeton	1,211	1,175 00	2,500 00	3,675 00									3	3 00		3 00
Robbinston	4,045	1,097 00	3,387 00	4,484 00	12	50 00		50 00					56	125 00		125 00
Rogue Bluffs	300	150 00	300 00	450 00									3	3 00	3 00	6 00
Steuhen	3,000	900 00	3,000 00	3,900 00	9	15 00	9 00	24 00	15	8 00	8 00	16 00	4	4 00	4 00	8 00
Talnadge	267	95 00	100 00	125 00									5	7 00	2 50	9 50
Topsfield	600	250 00	100 00	350 00	40	150 00		150 00	20	30 00		30 00	20	50 00		50 00
Trescott	1,226	500 00	3,065 00	3,565 00					6	4 00		4 00				
Vanceboro	600	200 00	1,250 00	1,450 00									6	25 00		25 00
Waite	250	95 00	75 00	100 00												
Wesley	642	75 00	808 00	883 00												
Whiting	886	224 00	537 60	761 60												
Whitneyville	500	500 00	250 00	750 00												
Plantations.																
Codyville	208	30 00	104 00	134 00	4	5 00	4 00	9 00	4	3 00	4 00	7 00	9	10 00		10 00
Grand Lake Stream	415	103 00	515 00	621 00					4	4 00	2 00	6 00				
No. 14	191	57 30	150 00	207 30									5	5 00		5 00
No. 21	155	37 50	155 00	192 50												
	75,868	\$23,330 70	\$87,990 40	\$111,321 10	263	\$504 00	\$151 70	\$655 70	299	\$351 60	\$114 05	\$465 65	212	\$481 00	\$13 70	\$494 70

YORK COUNTY.

Towns.	Hens.				Turkeys.				Ducks.				Geese.			
	Total No.	Esti- mated value of poultry pro- duced.	Esti- mated value of eggs pro- duced.	Total value of poultry and eggs pro- duced.	Total No.	Esti- mated val. of poul- try pro- duced.	Esti- mated val. of eggs pro- duced.	Total val. of poul- try and eggs pro- duced.	Total No.	Est. val. of poul- try pro- d'c'd.	Esti- mated val. of eggs pro- duced.	Total val. of poul- try and eggs pro- duced.	Total No.	Esti- mated val. of poul- try pro- duced.	Esti- mated val. of eggs pro- duced.	Total val. of poul- try and egg <sup>s</sup> pro- duced.
Acton.....	3,890	\$1,280 00	\$4,385 00	\$5,665 00	.....	.....	.....	.....	12	\$20 00	\$9 60	\$29 60	.....	.....	.....	.....
Alfred.....	3,640	189 00	4,500 00	4,689 00	.....	.....	.....	.....	23	33 00	13 00	46 00	15	\$18 00	\$7 00	\$25 00
Berwick.....	6,609	1,000 00	11,896 00	12,896 00	8	\$8 00	\$8 00	\$16 00	10	30 00	5 00	35 00	.....	.....	.....	.....
Biddeford.....	8,946	4,500 00	8,946 00	13,446 00	2	4 00	50	4 50	6	3 00	3 00	6 00	21	40 00	5 00	45 00
Buxton.....	9,928	3,452 00	8,537 00	11,989 00	.....	.....	.....	.....	4	2 60	2 00	4 00	2	9 00	2 50	11 50
Cornish.....	3,008	845 00	2,105 75	2,950 75	3	3 00	.....	3 00	14	4 00	.....	4 00	.....	.....	.....	
Dayton.....	6,073	1,078 00	6,217 00	7,295 00	4	4 00	.....	4 00	62	.....	.....	.....	10	.....	.....	.....
Eliot.....	8,634	4,317 00	21,585 00	25,902 00	.....	.....	.....	.....	30	.....	.....	.....	5	.....	.....	.....
Hollis.....	5,554	2,777 00	5,554 00	8,331 00	2	.....	.....	.....	72	1152 00	72 00	1,224 00	27	200 00	30 00	230 00
Kittery.....	9,502	12,000 00	1,200 00	13,200 00	4	50 00	10 00	60 00	24	7 00	19 00	26 00	.....	.....	.....	.....
Kennebunk.....	7,097	1,699 00	6,850 00	8,549 00	.....	.....	.....	.....	11	5 00	.....	5 00	7	3 00	.....	3 00
Kennebunkport.....	8,195	3,377 00	8,667 00	12,044 00	.....	.....	.....	.....	4	5 00	5 00	10 00	15	45 00	45 00	90 00
Lebanon.....	7,070	5,193 00	9,657 00	14,850 00	.....	.....	.....	.....	1	1 00	.....	1 00	3	3 00	.....	3 00
Limington.....	4,780	868 00	3,710 00	4,578 00	.....	.....	.....	.....	19	10	15 00	15 10	4	.....	.....	.....
Limerick.....	5,398	1,579 00	3,353 00	4,932 00	.....	.....	.....	.....	18	12 00	.....	12 00	5	4 00	1 00	5 00
Lyman.....	3,890	972 00	3,890 00	4,862 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Newfield.....	3,070	1,016 00	2,782 00	3,798 00	10	21 00	.....	21 00	.....	.....	.....	.....	.....	.....	.....	.....
North Berwick.....	3,765	4,263 00	3,473 00	7,736 00	.....	.....	.....	.....	9	25 00	8 00	33 00	.....	.....	.....	.....
Old Orchard.....	1,726	2,589 00	4,380 00	6,969 00	7	35 00	5 00	40 00	.....	.....	.....	.....	.....	.....	.....	.....
Parsonsfield.....	5,448	1,840 00	4,644 00	6,484 00	20	50 00	8 00	58 00	40	30 00	26 00	56 00	6	4 00	3 00	7 00
Sanford.....	9,752	3,630 00	13,420 00	17,050 00	2	.....	.....	.....	41	20 50	102 60	123 10	63	94 50	60 00	154 50
Saco.....	16,048	10,431 20	29,421 60	39,852 80	11	14 85	23 00	37 85	.....	.....	.....	.....	.....	.....	.....	.....
Shapleigh.....	3,438	741 00	2,990 00	3,731 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
South Berwick.....	4,279	2,140 00	4,280 00	6,420 00	6	9 00	16 00	25 00	.....	.....	.....	.....	.....	.....	.....	.....
Waterboro.....	5,310	1,062 00	5,310 00	6,372 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
York.....	8,961	4,570 00	9,207 00	13,777 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	164,011	\$77,408 20	\$190,960 35	\$268,368 55	79	\$198 85	\$70 50	\$269 35	391	\$349 60	\$280 20	\$1,629 80	183	\$420 50	\$153 50	\$574 00

STATE ASSESSORS' REPORT.

## RECAPITULATION.

Counties.	Hens.				Turkeys.			
	Total number.	Estimated value of poultry produced.	Estimated value of eggs produced.	Total value of poultry and eggs produced.	Total number.	Estimated value of poultry produced.	Estimated value of eggs produced.	Total value of poultry and eggs produced.
Androscoggin . . . . .	67,587	\$35,740 50	\$61,410 00	\$97,150 50	73	\$301 50	\$6 50	\$308 00
Aroostook . . . . .	104,625	34,614 56	85,246 37	119,910 93	1,484	3,903 50	566 70	4,470 20
Cumberland . . . . .	180,996	85,510 04	221,062 12	306,572 16	78	267 10	29 50	296 60
Franklin . . . . .	35,094	10,699 03	29,990 90	40,679 93	82	255 00	4 00	259 00
Hancock . . . . .	108,636	42,385 12	133,953 17	176,318 29	78	123 25	32 50	155 75
Kennebec . . . . .	119,606	44,507 30	135,570 20	180,077 50	159	560 85	29 00	589 85
Knox . . . . .	82,047	31,130 55	104,604 10	135,734 65	59	200 50	141 65	342 15
Lincoln . . . . .	132,403	50,843 30	136,897 05	187,740 35	57	156 75	223 00	379 75
Oxford . . . . .	84,717	28,774 38	79,924 61	108,698 99	152	493 75	314 00	807 75
Penobscot . . . . .	139,433	52,973 47	135,639 63	188,013 10	269	696 25	91 84	788 09
Piscataquis . . . . .	38,959	10,623 19	41,908 94	52,532 13	70	122 50	35 00	157 50
Sagadahoc . . . . .	38,127	18,523 10	48,180 22	66,703 32	43	34 50	40 50	75 00
Somerset . . . . .	78,367	25,416 54	78,108 88	103,525 42	304	1,056 00	57 50	1,113 50
Waldo . . . . .	112,158	32,534 05	118,471 51	151,005 66	189	942 38	64 00	1,006 38
Washington . . . . .	75,868	23,330 70	87,990 40	111,321 10	263	504 00	151 70	655 70
York . . . . .	164,011	77,408 20	190,960 35	268,368 55	79	198 85	70 50	269 35
	1,562,634	\$605,014 03	\$1,689,338 45	\$2,294,352 48	3,439	\$9,816 68	\$1,857 89	\$11,674 57

**RECAPITULATION—Concluded.**

Counties.	Ducks.				Geese.			
	Total number.	Estimated value of poultry produced.	Estimated value of eggs produced.	Total value of poultry and eggs produced.	Total number.	Estimated value of poultry produced.	Estimated value of eggs produced.	Total value of poultry and eggs produced.
Androscoggin .....	150	\$151 50	\$196 00	\$347 50	74	\$211 00	\$12 00	\$223 00
Aroostook .....	559	656 55	185 00	841 55	1,328	2,296 50	252 85	2,549 35
Cumberland .....	879	1,102 40	659 25	1,761 65	474	1,661 50	95 00	1,756 50
Franklin .....	101	109 00	11 25	120 25	45	43 00	.....	43 00
Hancock .....	463	447 75	341 45	789 20	122	220 00	77 25	297 25
Kennebec .....	273	320 95	149 80	470 75	150	533 20	65 60	598 80
Knox .....	335	567 00	140 60	707 60	233	538 00	125 25	663 25
Lincoln .....	526	637 88	256 08	893 96	272	440 50	152 50	593 00
Oxford .....	166	367 60	16 18	383 78	60	119 30	58 50	119 80
Penobscot .....	177	263 30	92 15	355 45	118	328 00	58 30	386 30
Piscataquis .....	56	45 20	6 50	51 70	16	28 00	7 00	35 00
Sagadahoc .....	177	209 00	135 50	344 50	24	92 00	90 00	182 00
Somerset .....	320	564 50	19 00	583 50	275	814 00	35 00	849 00
Waldo .....	232	520 40	75 35	595 75	216	607 72	78 60	686 32
Washington .....	299	351 60	114 05	465 65	212	481 00	13 70	494 70
York .....	391	1,349 60	280 20	1,629 80	183	420 50	153 50	574 00
	5,104	\$7,664 23	\$2,678 36	\$10,342 59	3,802	\$8,634 22	\$1,217 05	\$9,851 27

STATE ASSESSORS' REPORT.

**Assessment of taxes on corporations for the year ending Nov. 1, 1903, giving authorized capital stock and tax opposite their names, incorporated under the laws of this State.**

	Capital Stock.	Tax.
A. A. Knights & Sons Corporation.....	\$50,000	\$5 00
Aaron A. Hall Company.....	10,000	5 00
Abbott & Fernald Company.....	50,000	5 00
Aberthaw Construction Company.....	50,000	5 00
A. B. Hall Packing Company.....	10,000	5 00
Abilene Water Company.....	125,000	10 00
Acadian Hotel Company.....	20,000	5 00
Acadia Landing.....	5,000	5 00
A. C. Lawrence Leather Company.....	500,000	25 00
Acme Caribou Mining Company.....	500,000	25 00
Acme Oil Company.....	300,000	25 00
Acme Polish Company.....	150,000	10 00
A. Collins Stewart Company.....	10,000	5 00
A. C. Titus & Company.....	68,000	10 00
Adams & Company.....	15,000	5 00
Adams Farm Company.....	5,000	5 00
Adams Paper Box Company.....	10,000	5 00
Adams Patent Company.....	500,000	25 00
Adams & Swift Cleansing Company.....	50,000	5 00
Adgate Oil Company.....	300,000	25 00
Adjustable Thread Lasting Company.....	300,000	25 00
A. D. Morse Wood & Coal Company.....	2,000	5 00
A. D. Stetson & Son.....	50,000	5 00
Advance Oil Burning Equipment Company.....	50,000	5 00
Advance Oil Company.....	2,500,000	100 00
Advance Transport Company.....	500,000	25 00
Advertiser Publishing Company.....	10,000	5 00
Advertising Machine Company.....	250,000	25 00
A. E. Appleyard Company.....	1,000,000	50 00
A. E. Bail Company.....	10,000	5 00
A. E. Martell Company.....	50,000	5 00
Aerated Fuel Company.....	250,000	25 00
Aero Apparatus Company.....	10,000	5 00
Aero Bread & Water Company.....	200,000	10 00
A. E. Stearns & Company.....	10,000	5 00
A. F. Cox & Son.....	150,000	10 00
A. F. Crocket Company.....	75,000	10 00

	Capital Stock.	Tax.
A. F. Sanborn & Sons Company.....	\$10,000	\$5 00
Agamenticus Light & Power Company.....	50,000	5 00
Agnew Automailing Machine Company.....	3,000,000	100 00
A. H. Berry Shoe Company.....	200,000	10 00
A. H. Bickmore & Company.....	1,500,000	75 00
A. H. Copley Company.....	50,000	5 00
A. H. Davenport Company.....	10,000	5 00
A. H. Thaxter Company.....	75,000	10 00
Airgas Lighting Company.....	1,000,000	50 00
A. J. Cash Company.....	10,000	5 00
A. J. Tower Company.....	250,000	25 00
A. K. Kerley Manufacturing Company.....	2,000	5 00
Alameda Company.....	10,000	5 00
Albert E. Hughes Company.....	25,000	5 00
Albert & J. M. Anderson Manufacturing Company..	200,000	10 00
Albert Walker Company.....	150,000	10 00
Albion Chemical & Export Company.....	500,000	25 00
Alden Ranch & Cattle Company.....	500,000	25 00
A. L. & E. F. Goss Company.....	50,000	5 00
Alexander B. Macpherson Company.....	500,000	25 00
Alfred Jones Sons.....	50,000	5 00
Alfred & Sons. Incorporated.....	100,000	10 00
Alger Iron Foundry Company.....	10,000	5 00
Algonquin Electric Brake Company.....	100,000	10 00
Alhambra Building Company.....	10,000	5 00
Alice Metals Company.....	100,000	10 00
Allen Bates Company.....	10,000	5 00
Allen Fire Department Supply Company.....	50,000	5 00
Allen Granite Company.....	10,000	5 00
Allen & Paisley Company.....	40,000	5 00
Allen-Thompson-Whitney Company.....	60,000	10 00
Allen Totman Company.....	10,000	5 00
Almon H. Fogg Company.....	60,000	10 00
Alpha Box Company.....	100,000	10 00
Alpha Delta Phi Chapter House.....	10,000	5 00
Alpha Manufacturing Company.....	100,000	10 00
A. L. R. Gardner Company.....	10,000	5 00
Althouse Mining Company.....	500,000	25 00
Alton Bay Water Company.....	50,000	5 00
Amanda Milling Company.....	15,000	5 00
Amasa Pratt Company.....	100,000	10 00
Amazeen Machine Company.....	100,000	10 00
America Company.....	50,000	5 00
America Steam Generator Company.....	1,000,000	50 00
America Amalgamating Company.....	3,000,000	100 00
American Amusement Company.....	500,000	25 00
American Architect Building News Company.....	100,000	10 00
American Architect Company.....	25,000	5 00

	Capital Stock.	Tax.
American Argentum Company.....	\$10,000	\$5 00
American Arithmograph Company.....	1,000,000	50 00
American Asbestos Company.....	1,000,000	50 00
American Asiatic Steamship Company.....	500,000	25 00
American Attachment Company.....	1,000,000	50 00
American Auto Front Company.....	500,000	25 00
American Automatic Arms Company.....	100,000	10 00
American Automatic Faucet Company.....	200,000	10 00
American Automobile Company.....	500,000	25 00
American Bauxite Company.....	500,000	25 00
American Black Marble Company.....	500,000	25 00
American Bond & Investment Company.....	200,000	10 00
American Bottler's & Canners Supply Company....	150,000	10 00
American Can Company.....	1,000,000	50 00
American Chemical Company.....	10,000	5 00
American Chromo Company.....	100,000	10 00
American Cigar Machine Company.....	125,000	10 00
American Circular Loom Company.....	200,000	10 00
American Claims & Assets Company.....	350,000	25 00
American Clay Company.....	300,000	25 00
American Cloth Cutting Machine Company.....	100,000	10 00
American Coal & Coke Company.....	200,000	10 00
American Collection Agency.....	10,000	5 00
American Condensing Dryer Company.....	100,000	10 00
American Confection Company.....	100,000	10 00
American Confectionery & Drug Company.....	25,000	5 00
American Construction Company.....	200,000	10 00
American Correspondence College.....	300,000	25 00
American Cotton Bale Company.....	1,000,000	50 00
American De Forest Wireless Telegraph Company,	5,000,000	150 00
American Drug & Chemical Company.....	100,000	10 00
American District Telegraph Company.....	250,000	25 00
American Dyestuff & Chemical.....	100,000	10 00
American Electric Tape Company.....	10,000	5 00
American Emery Wheel Works.....	40,000	5 00
American Engraving Company.....	500,000	25 00
American Equipment Company.....	10,000	5 00
American Explorers Manufacturing Company.....	1,000,000	50 00
American File Company.....	300,000	25 00
American File Renewing Company.....	600,000	50 00
American Fish Culture Company.....	75,000	10 00
American Fire Proofing Company.....	50,000	5 00
American Fire Signal Company.....	100,000	10 00
American Flagstaff Gold Mining Company.....	1,500,000	75 00
American Gas Engine Company.....	10,000	5 00
American Gold Dredging Company.....	500,000	25 00
American Granite Machine Company.....	250,000	25 00
American Handwriting Development Company.....	250,000	25 00



	Capital Stock.	Tax.
American Heating Company.....	\$1,000,000	\$50 00
American Heat Light & Power Company.....	6,000,000	175 00
American Honduras Company.....	5,000,000	150 00
American Horse Breeder Publishing Company.....	100,000	10 00
American Bond & Investment Company.....	200,000	10 00
American Investment & Securities Company.....	2,000,000	75 00
American Investment & Security Company.....	1,000,000	50 00
American Kaolin Company.....	500,000	25 00
American Last Company.....	150,000	10 00
American Liquid Soap Company.....	200,000	10 00
American Lumber & Rubber Company.....	150,000	10 00
American Marine Transportation Company.....	1,000,000	50 00
American Mason Safety Tread Company.....	250,000	25 00
American Match Company.....	500,000	25 00
American Mercantile Company.....	10,000	5 00
American Mercantile Exchange.....	10,000	5 00
American Metal Polish Company.....	50,000	5 00
American Metallic Fabric Company.....	200,000	10 00
American Asphalt & Petroleum Company.....	1,000,000	50 00
American Metal Mining Extraction Company.....	200,000	10 00
American Moistening Company.....	250,000	25 00
American Molybdenum Company.....	500,000	25 00
American Napping Machine Company.....	200,000	10 00
American Navigation Company.....	1,000,000	50 00
American Non Refillable Bottle Company.....	1,000,000	50 00
American Novelty Company.....	10,000	5 00
American Autophone Company.....	500,000	25 00
American Oxalic Acid Company.....	200,000	10 00
American Oyster Company.....	500,000	25 00
American Paper Feeder Company.....	100,000	10 00
American Photographic Paper Company.....	900,000	50 00
American Postal Machines Company.....	1,100,000	75 00
American Power Company.....	1,000,000	50 00
American Pulp Company.....	300,000	25 00
American Railway Switch Company.....	500,000	25 00
American Realty Company.....	500,000	25 00
American Roller Bearing Company.....	1,000,000	50 00
American Rotary Engine Company.....	10,000	5 00
American Rotary Spinning Ring Company.....	5,000,000	150 00
American Raisin Seed Extractor Company.....	50,000	5 00
American Safety Gas Machine Company.....	150,000	10 00
American Land Company.....	60,000	10 00
American Sanitary Stock Yards Company.....	500,000	25 00
American Sault Paper Company.....	4,000,000	125 00
American Sewage Disposal Corporation of Lewiston,	100,000	10 00
American Shade Machine Company.....	300,000	25 00
American Shearing Company.....	100,000	10 00
American Shoe Finding Company.....	500,000	25 00

	Capital Stock.	Tax.
American Shoe Machinery Company.....	\$150,000	\$10 00
American Sienna Marble Company.....	1,000,000	50 00
American Slate Company.....	100,000	10 00
American Steam Packing Company.....	50,000	5 00
American Steel Casket Company.....	500,000	25 00
American Steel Construction Company.....	100,000	10 00
American Stock Company.....	500,000	25 00
American Stock Keeper Publishing Company.....	9,800	5 00
American Stone Company.....	10,000	5 00
American Street Car Advertising Company.....	100,000	10 00
American Sulphite Paper Company.....	325,000	25 00
American & Sun Publishing Company.....	10,000	5 00
American Supply Company.....	100,000	10 00
American Tag Company.....	500,000	25 00
American Talking Scale Company.....	1,000,000	50 00
American Thermo Call Company.....	100,000	10 00
American Timberland Company.....	100,000	10 00
American Torch & Heating Company.....	50,000	5 00
American Toy Manufacturing Co. of Salem, Mass.,	50,000	5 00
American Trackless Trolley Company.....	500,000	25 00
American Trading Company.....	5,000,000	150 00
American Transportation Company.....	500,000	25 00
American Typewriter Telegraph Company.....	100,000	10 00
American Underwriters Syndicate.....	1,500,000	75 00
American Vending Company.....	10,000	5 00
American Vending Machine Company.....	100,000	10 00
American Veneer Company.....	50,000	5 00
American Rubber Tire Company.....	150,000	10 00
American Vineyard Company.....	250,000	25 00
American Water Purification Company.....	500,000	25 00
American Water Supply Company.....	100,000	10 00
American Wood Dish Company.....	200,000	10 00
American Zinc & Lead Smelting Company.....	2,500,000	100 00
American Zinc Ore Company.....	3,000,000	100 00
A. Merrian Company.....	50,000	5 00
Amesbury Publishing Company.....	10,000	5 00
Amesbury Thermometer Company.....	75,000	10 00
A. & M. Specialty Manufacturing Company.....	25,000	5 00
A. & M. Specialty Company. Limited.....	100,000	10 00
Amos Abbott Company.....	150,000	10 00
Amraytoon Paper Tube Company.....	50,000	5 00
Anderson Chemical Company.....	50,000	5 00
Andover Fruit Farm. Incorporated.....	5,000	5 00
Andover Manufacturing Company.....	10,000	5 00
Andrews & Harrigan Company.....	10,000	5 00
Andrews-Sessions Company.....	250,000	25 00
Androscoggin & Kennebec Telegraph Company.....	10,000	5 00
Androscoggin Lakes Telephone & Telegraph Co.,	500,000	25 00

	Capital Stock.	Tax.
Androscoggin Mining & Milling Company.....	\$750,000	\$50 00
Androscoggin Pulp Company.....	500,000	25 00
Androscoggin Steamboat Company.....	5,000	5 00
Androscoggin Telephone Company.....	150,000	10 00
Androscoggin Timber Supply Company.....	600,000	50 00
Angell Elevator Lock Company.....	100,000	10 00
Angelus Clock Company.....	150,000	10 00
Annabessacook Mills.....	50,000	5 00
Annals Publishing Company.....	10,000	5 00
Anti-itis Company.....	25,000	5 00
Antiseptic Manufacturing Company.....	150,000	10 00
Anti Trust Cigar Store Company.....	500,000	25 00
A. O. Crawford Company.....	25,000	5 00
A. P. Lord Company.....	10,000	5 00
Appetizer Sauce Company.....	10,000	5 00
Ara Cushman Company.....	500,000	25 00
Aram Portrait Company.....	10,000	5 00
Arbetter Felling Machine Company.....	1,000,000	50 00
Argenta Mines Company.....	2,000,000	75 00
A. R. Hopkins Company.....	20,000	5 00
Arizona Water Company.....	1,500,000	75 00
Armour Security Company.....	10,000	5 00
Armstrong Braiding Company.....	75,000	10 00
Armstrong Carriage Company.....	50,000	5 00
Armstrong Manufacturing Company.....	25,000	5 00
Armstrong, Moore Company.....	30,000	5 00
Aromatic Coffee Pot Company.....	100,000	10 00
Aroostook Campmeeting Association.....	10,000	5 00
Aroostook County Agricultural Association.....	5,000	5 00
Aroostook County Pomona Grange Seed Asso....	10,000	5 00
Aroostook Lumber Company.....	75,000	10 00
Aroostook Produce Company.....	10,000	5 00
Aroostook Valley Building Association.....	12,000	5 00
Aroostook Valley Starch Company.....	9,900	5 00
Artemisa Fruit Company.....	45,000	5 00
Artesian Water Company.....	50,000	5 00
Arthur W. Hall Scientific Company.....	60,000	10 00
Art Publishing Company.....	50,000	5 00
A. R. Wright Company.....	75,000	10 00
Ashburton Mining Company.....	300,000	25 00
Ashe, Noyes & Small Company.....	50,000	5 00
Ashland Manufacturing Company.....	250,000	25 00
Ashtabula Water Company.....	250,000	25 00
Ashuelot Valley Improvement Company.....	30,000	5 00
Asphalt Roof Coating Company.....	50,000	5 00
Associated Wool Growers Company.....	200,000	10 00
A. Stowell & Company. Incorporated.....	400,000	25 00
Athens Hall Association.....	3,500	5 00

	Capital Stock.	Tax.
Atherton Furniture Company.....	\$48,000	\$5 00
Athol Co-operative Milk Company.....	10,000	5 00
Atlantic Acetylene Burner Company.....	200,000	10 00
Atlantic Construction Company.....	10,000	5 00
Atlantic Construction Company.....	2,500	5 00
Atlantic Cycle Racing Association.....	10,000	5 00
Atlantic Grindstone Company.....	200,000	10 00
Atlantic Heat & Power Company.....	10,000	5 00
Atlantic Live Stock Company.....	200,000	10 00
Atlantic Lumber Company.....	10,000	5 00
Atlantic Manufacturing Company.....	50,000	5 00
Atlantic Mills .....	1,500,000	75 00
Atlantic Motor Company.....	25,000	5 00
Atlas Shoe Company.....	50,000	5 00
Atlas Coupling Company.....	100,000	10 00
Atlas Gas Engine & Truck Company.....	350,000	25 00
Atlas Linen Company.....	170,000	10 00
Atlas Stores.....	110,000	10 00
Atwood Hamburger Steak & Beef Company.....	5,000	5 00
Atwood Lock Company.....	10,000	5 00
Atwood's Company.....	25,000	5 00
Auburn Athletic Association.....	10,000	5 00
Auburn Foundry Company.....	15,000	5 00
Auburn Paper Box Company.....	50,000	5 00
Auburn Shoe Manufacturing Company.....	10,000	5 00
Auburn Steam Power Company.....	30,000	5 00
Aug. P. Fuller Company.....	30,000	5 00
Augusta & Bath Steamboat Company.....	6,000	5 00
Augusta City Building Company.....	55,000	10 00
Augusta Granite Company.....	10,000	5 00
Augusta Lumber Company.....	100,000	10 00
Augusta Masonic Building Company.....	40,000	5 00
Augusta Opera House Company.....	40,000	5 00
Augusta Pulp Company.....	25,000	5 00
Augusta Real Estate Association.....	300,000	25 00
Augusta Ice Company.....	10,000	5 00
Augusta Steam Laundry Company.....	10,000	5 00
August Becker Engraving Company.....	40,000	5 00
Aurora Manufacturing & Supply Company.....	10,000	5 00
Austin & Mahan Company.....	10,000	5 00
Austin Organ Company.....	150,000	10 00
Austin-Walker Manufacturing Company.....	30,000	5 00
Austin Young & Company.....	200,000	10 00
Auto Bottling & Corking Machine Mfg. Company..	500,000	25 00
Auto Machine Company.....	250,000	25 00
Auto Manufacturing Company.....	250,000	25 00
Automatic Addressing Machine Co. of America....	100,000	10 00
Automatic Alidade Company.....	100,000	10 00

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	Capital Stock.	Tax.
Automatic Base Ball Company.....	\$200,000	\$10 00
Automatic Fire Protection Company.....	2,500,000	100 00
Automatic Heel Machinery Company.....	700,000	50 00
Automatic Heel Trimming & Burnishing Machine,	50,000	5 00
Automatic Railway Signal Company.....	1,000,000	50 00
Automatic Time Stamp Company.....	500,000	25 00
Automatic Time Switch Company.....	500,000	25 00
Automobile Amusement Company.....	500,000	25 00
Automobile & Cycle Company.....	10,000	5 00
Avery Chemical Company.....	50,000	5 00
A. W. Eustis Company.....	10,000	5 00
A. W. Fowles Company.....	30,000	5 00
Ayer, Houston & Company.....	100,000	10 00
A to Z Corset Company.....	10,000	5 00
A to Z Corset Manufacturing Company.....	50,000	5 00
Aztec Gold & Copper Mining Company.....	2,000,000	75 00
American Cigar Box & Lumber Company.....	1,000,000	50 00
American Gold Mining Company.....	5,000,000	150 00
American Steam Generator Company.....	1,000,000	50 00
Andrew Chemical Company.....	50,000	5 00
Arctic Polar Spring Water Corporation.....	100,000	10 00
Automatic Lasting Machine Company.....	100,000	10 00
Agamenticus Water Company.....	300,000	25 00
Androscoggin Mills .....	1,000,000	50 00
Aroostook Construction Company.....	50,000	5 00
Augusta Water Company.....	250,000	25 00
Avon Manufacturing Company.....	100,000	10 00
Backajou Plantation Company.....	200,000	10 00
Backus-Brooks Company.....	300,000	25 00
Bacon, Robinson & Company.....	75,000	10 00
Bacon Shoe Company.....	50,000	5 00
Badger Fire Extinguisher Company.....	25,000	5 00
Badger-Mexican Planters Company.....	275,000	25 00
Bahia Houela Land & Improvement Company.....	2,500,000	100 00
Baker Extract Company.....	50,000	5 00
Baker Farm Oil Company.....	500,000	25 00
Baker Machine Company.....	40,000	5 00
Baker-Vawter Company.....	800,000	50 00
Bald Mountain Sporting Lodge.....	10,000	5 00
Baldwin Chain & Manufacturing Company.....	50,000	5 00
Baldwin Fish Company.....	60,000	10 00
Baldwin & Northop Company.....	20,000	5 00
Baldwin & Sebago Telephone Company.....	10,000	5 00
Ballard Leather Company.....	25,000	5 00
Ball Bearing Company.....	200,000	10 00
Balm-Oint Company.....	200,000	10 00
Bander Oil Company.....	200,000	10 00

	Capital Stock.	Tax.
Bangor & Bar Harbor Steamboat Company.....	\$16,000	\$5 00
Bangor Biscuit Company.....	50,000	5 00
Bangor Co-operative Printing Company.....	10,000	5 00
Bangor Creamery Company.....	2,000	5 00
Bangor Ice Company.....	25,000	5 00
Bangor Opera House Association.....	20,000	5 00
Bangor Publishing Company.....	50,000	5 00
Bangor Sanitary & Trucking Company.....	5,000	5 00
Bangor Symphony Orchestra.....	10,000	5 00
Banner of Light Publishing Company.....	25,000	5 00
Barber Manufacturing Company.....	40,000	5 00
Barbour Steamboat Company.....	16,000	5 00
Barden Brothers Company.....	12,000	5 00
Bar Harbor Coal Company.....	20,000	5 00
Bar Harbor Electric Light Company.....	75,000	10 00
Bar Harbor Fair Association.....	10,000	5 00
Bar Harbor Press Company.....	4,500	5 00
Bar Harbor & Union River Power.....	1,000,000	50 00
Baring Dark Granite Company.....	50,000	5 00
Barnes-Ruffin Company.....	10,000	5 00
Barrel Tilt Manufacturing Company.....	250,000	25 00
Barrister Law Firm.....	10,000	5 00
Bartlett & Dennis Company.....	24,000	5 00
Bascan Plantation Company.....	100,000	10 00
Bass River Oyster & Cranberry Company.....	50,000	5 00
Bates-Dunham Shoe Company.....	10,000	5 00
Bates & Guild Company.....	35,000	5 00
Bates Ice Company.....	10,000	5 00
Bates Mining & Smelting Company.....	200,000	10 00
Bates Thread Company.....	10,000	5 00
Bath Granite Company.....	10,000	5 00
Bath Iron Works.....	500,000	25 00
Back Bay Storage Warehouse Company.....	150,000	10 00
Bath Lighterage Company.....	10,000	5 00
Bath Real Estate Company.....	50,000	5 00
Battenkill Marble Company.....	350,000	25 00
Battle Creek Sanitarium & Development Company..	600,000	50 00
Battle Creek Sanitarium & Health Food Company..	1,000,000	50 00
Bantista Mining Company.....	500,000	25 00
Baxter Brothers Company.....	10,000	5 00
Bay of Naples Hotel Company.....	25,000	5 00
Bay Point Company.....	60,000	10 00
Bay Side Coal Company.....	500,000	25 00
Bay State Dredging Company.....	200,000	10 00
Bay State Drug & Chemical Company.....	500,000	25 00
Bay State Forge.....	50,000	5 00
Bay State Hotel Corporation.....	90,000	10 00
Bay State Illuminating Company.....	50,000	5 00

	Capital Stock.	Tax.
Bay State International Shoe Machine Company.....	\$100,000	\$10 00
Bay State Label Company.....	100,000	10 00
Bay State Match Company.....	500,000	25 00
Bay State Motor Vehicle & Transportation Co.....	10,000	5 00
Bay State Optical Company.....	60,000	10 00
Bay State Petroleum Company.....	300,000	25 00
Bay State Pink Granite Company of Milford.....	500,000	25 00
Bay State Silver Company.....	35,000	5 00
Bay State Specialty Company.....	50,000	5 00
Bay View Grange Co-operative Company.....	8,000	5 00
B. B. Farnsworth Shoe Company.....	100,000	10 00
Beachwood Casino Company.....	2,000	5 00
Beacon Ethical Union.....	100,000	10 00
Beacon Gold Reduction Company.....	500,000	25 00
Beacon Park Company.....	50,000	5 00
Beale Press.....	10,000	5 00
Beal Manufacturing Company.....	100,000	10 00
Bearce & Wilson Company.....	50,000	5 00
Bear Creek Placers Company (Limited).....	300,000	25 00
Bear River Mining Company.....	1,500,000	75 00
Beaumont Oil Burner & Stove Company.....	500,000	25 00
Beck of Boston. (Incorporated).....	10,000	5 00
Becker Brainard Milling Machine Company.....	500,000	25 00
Bedford Mining & Manufacturing Company.....	500,000	25 00
Belfast Coliseum.....	20,000	5 00
Belfast Fuel & Hay Company.....	20,000	5 00
Belfast Industrial Real Estate Company.....	10,000	5 00
Belfast Livery Company.....	6,000	5 00
Belgrade Hotel Company.....	100,000	10 00
Belgrade Rug Company.....	30,000	5 00
Belknap Motor Company.....	75,000	10 00
Bell-Donnally Manufacturing & Supply Company... ..	25,000	5 00
Bellevue Hotel Company.....	200,000	10 00
Bemis Manufacturing Company.....	100,000	10 00
Bemis Mills.....	100,000	10 00
Benj. F. Badger Strap Company.....	6,000	5 00
Ben Franklin Printing Company.....	300,000	25 00
Benj. H. Sanborn & Company.....	75,000	10 00
Benjamin Shaw & Company.....	10,000	5 00
Bennett Brothers Company.....	10,000	5 00
Bennett Hopper Company.....	50,000	5 00
Bennington Water Power & Light Company.....	75,000	10 00
Benoit Consolidated Clothing Company.....	75,000	10 00
Benson Furniture Company.....	40,000	5 00
Bentley Jewelry Company.....	50,000	5 00
Benton Land Company.....	10,000	5 00
Berkshire Marble & Construction Company.....	100,000	10 00
Berlin Electric Light Company.....	50,000	5 00

	Capital Stock.	Tax.
Berlin Mills Company.....	\$2,500,000	\$100 00
Berlin Timberland Company.....	500,000	25 00
Berlin Water Company.....	100,000	10 00
Bernstein Electric Manufacturing Company.....	100,000	10 00
Berry Brothers Hotel Company.....	15,000	5 00
Berwick Power Company.....	30,000	5 00
Berwick & Salmon Falls Electric Light Company...	50,000	5 00
Berwick Shoe Company.....	100,000	10 00
Berwick & Smith Company.....	250,000	25 00
Berwick Sparham Fireproofing Roofing Company..	100,000	10 00
Beta Theta Pi Company.....	10,000	5 00
Bethel Creamery Company.....	10,000	5 00
Bethel Light Company.....	1,000	5 00
Bethel Manufacturing Company.....	50,000	5 00
B. F. Parrott Company.....	100,000	10 00
B. F. Wood Music Company.....	30,000	5 00
Bible Study Publishing Company.....	50,000	5 00
Bicknell Manufacturing Company.....	10,000	5 00
Bickmore Gall Cure Company.....	9,900	5 00
Bicknell Manufacturing Company.....	10,000	5 00
Biddeford Grocery Company.....	50,000	5 00
Biddeford & Saco Coal Company.....	24,000	5 00
Big Cottonwood Copper & Gold Mining Company..	1,500,000	75 00
Big Creek Gold Mining Company.....	1,000,000	50 00
Big Elephant Zinc Lead Company.....	1,000,000	50 00
Big Hurricane Zinc Mines Company.....	400,000	25 00
Big Lake Coal Company.....	250,000	25 00
Bigelow & Marshall Butter Company.....	60,000	10 00
Bingham Consolidated Mining & Smelting Company	10,000,000	275 00
Binghampton Tropical Plantation Company.....	300,000	25 00
Black Bear Gold Mining Company.....	1,000,000	50 00
Blacker & Shepard Company.....	80,000	10 00
Black Island Granite Company.....	2,000	5 00
Black Peak Gold Mining Company.....	500,000	25 00
Black Rock Mining Company.....	2,500	5 00
Blackstone Rubber Company.....	250,000	25 00
Blair Camera Company.....	125,000	10 00
Blaisdell Screen Plate Company.....	100,000	10 00
Blake Last Company.....	15,000	5 00
Blake & Waite Company.....	50,000	5 00
Blanchard Lumber Company.....	75,000	10 00
Blanchard Manufacturing & Canning Company....	20,000	5 00
Blanchard Railway Switch Lock Company.....	500,000	25 00
Blanchard Slate Mining Company.....	250,000	25 00
Blanchard Brick & Tile Company.....	150,000	10 00
Blount Manufacturing Company.....	200,000	10 00
Bluebird Mining Company.....	200,000	10 00
Bluehill Consolidated Mines & Smelting Company..	500,000	25 00



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	Capital Stock.	Tax.
Bluehill Mineral Spring Company.....	\$250,000	\$25 00
Bluehill Mineral Water Company.....	200,000	10 00
Bluehills Sanitorium Company.....	10,000	5 00
Blue Seal Supply Company.....	50,000	5 00
Blumenstock & Reid Company.....	50,000	5 00
B. Peck Real Estate Company.....	100,000	10 00
Bodwell Granite Company.....	200,000	10 00
Bodwell Water Power Company.....	200,000	10 00
B. O. & G. C. Wilson Company.....	200,000	10 00
Bohemia Gold Mining Company.....	1,500,000	75 00
Boice & Grogan Lumber Company.....	50,000	5 00
Bolsters Mills Telegraph & Telephone Company....	2,000	5 00
Bon Air Coal & Iron Company.....	5,000,000	150 00
Bonanza King Zinc & Lead Mining Company.....	500,000	25 00
Bond Blind Fastener Company.....	10,000	5 00
Bowmont Hotel Company.....	250,000	25 00
Bone Valley Phosphate Company.....	500,000	25 00
Boothbay Heat, Light & Power Company.....	10,000	5 00
Boothbay Land Company.....	1,000,000	50 00
Boothbay Marine Railway Company.....	10,000	5 00
Booth & Company. (Incorporated).....	25,000	5 00
Booth Soldering Machine Company.....	250,000	25 00
Boot & Shoe Sole Laying Machine.....	500,000	25 00
Boston Amusement Company.....	3,000	5 00
Boston & Alabama Gold Mining Company.....	50,000	5 00
Boston & Antilles Steamship Company.....	10,000	5 00
Boston & Arizona Mining Company.....	50,000	5 00
Boston Auction Company.....	150,000	10 00
Boston Aurora Zinc Company.....	3,200,000	125 00
Boston Auto Express Company.....	250,000	25 00
Boston Automatic Bed Company.....	300,000	25 00
Boston Automatic Fire Alarm Company.....	250,000	25 00
Boston Automobile Company.....	100,000	10 00
Boston Baking Powder Company.....	10,000	5 00
Boston Blacking Company.....	600,000	50 00
Boston Blanchard Slate Company.....	200,000	10 00
Boston Bottle Wiring & Labeling Company.....	100,000	10 00
Boston Brass Company.....	100,000	10 00
Boston, Buffalo & Idaho Consolidated Gold Mining Company .....	1,500,000	75 00
Boston & California Dredging Company.....	1,000,000	50 00
Boston & Canon City Mining & Trading Company..	300,000	25 00
Boston Chicler Company.....	100,000	10 00
Boston Chrome Company.....	200,000	10 00
Boston & Cleveland Company.....	250,000	25 00
Boston College of Physiognomy and Sublime Wis- dom of Life.....	10,000	5 00
Boston College of Practical Physiology.....	300,000	25 00

	Capital Stock.	Tax.
Boston & Columbia Gold Dredging Company.....	\$1,000,000	\$50 00
Boston & Cumberland Oil Company.....	500,000	25 00
Boston Dairy Company.....	160,000	10 00
Boston Defaulted Securities Company.....	50,000	5 00
Boston Dental Company.....	10,000	5 00
Boston Dental Laboratory Company.....	30,000	3 00
Boston Drug Company.....	100,000	10 00
Boston Dye House Company.....	10,000	5 00
Boston Electric Hose Signal System.....	500,000	25 00
Boston Electric Spinning Company.....	1,000,000	50 00
Boston Electric Switch Company.....	500,000	25 00
Boston Electrical Tanning Company.....	500,000	25 00
Boston Emergency Notification Company.....	30,000	5 00
Boston Engineering Company.....	15,000	5 00
Boston Entertainment Bureau.....	10,000	5 00
Boston Excelsior Company.....	150,000	10 00
Boston Fast Eyelet Company.....	1,000,000	50 00
Boston Filter Company.....	100,000	10 00
Boston Financial News Company.....	100,000	10 00
Boston Floor Company.....	5,000	5 00
Boston & Florida Atlantic Coast Company.....	200,000	10 00
Boston Florist Letter Company.....	50,000	5 00
Boston Footwear Machine Company.....	1,250,000	75 00
Boston Forwarding & Transfer Company.....	200,000	10 00
Boston Gas Iron Manufacturing Company.....	50,000	5 00
Boston Gas Stove & Manufacturing Company.....	125,000	10 00
Boston Get There Zinc Company.....	250,000	25 00
Boston Gold-Copper Smelting Company.....	1,000,000	50 00
Boston & Goldensville Gold Mining Company.....	500,000	25 00
Boston & Gomera Rubber Company.....	500,000	25 00
Boston Harness Company.....	300,000	25 00
Boston Hay Storage Company. (Incorporated)...	50,000	5 00
Boston Help School.....	10,000	5 00
Boston Hotel Company.....	3,000	5 00
Boston & Houghs Neck Steamboat Company.....	50,000	5 00
Boston & Idaho Gold Mining Company.....	600,000	50 00
Boston Ideal Stock Company.....	10,000	5 00
Boston Iloilo Company.....	250,000	25 00
Boston Investment Company.....	2,000,000	75 00
Boston Jewelry Company. (Incorporated).....	10,000	5 00
Boston-Loy Zinc Mining Company.....	1,000,000	50 00
Boston-Julian Consolidated Mining Company.....	2,000,000	75 00
Boston & Kentucky Pipe Line Company.....	500,000	25 00
Boston & Kern River Mining Company.....	2,000,000	75 00
Boston Land Improvement Company.....	100,000	10 00
Boston Last Company.....	40,000	5 00
Boston Lasting Machine Company.....	1,000,000	50 00
Boston Leather Process Company.....	500,000	25 00

	Capital Stock.	Tax.
Boston Live Stock Line Corporation.....	\$650,000	\$50 00
Boston-Los Angeles Oil Company.....	500,000	25 00
Boston Lumber Company.....	60,000	10 00
Boston Machine Shop Company.....	30,000	5 00
Boston Machinery Company.....	10,000	5 00
Boston Mailing Company.....	50,000	5 00
Boston & Maine Steamship Company.....	200,000	10 00
Boston Mantel & Moulding Company.....	10,000	5 00
Boston & Marietta Oil Company.....	300,000	25 00
Boston & Mexican Gold Placer Company.....	500,000	25 00
Boston & Mexican Gold Mining Company.....	100,000	10 00
Boston Mining Bureau.....	10,000	5 00
Boston Mining Construction Company.....	50,000	5 00
Boston & Missouri Mining Company.....	1,000,000	50 00
Boston Mosaic Company.....	10,000	5 00
Boston Musical Instrument Company.....	10,000	5 00
Boston Music Hall Amusement Company.....	3,000	5 00
Boston-Newfoundland Steamship Company.....	1,000,000	50 00
Boston & New York Investment Company.....	10,000	5 00
Boston & North Shore Steamboat Company.....	100,000	10 00
Boston Oak Pile & Lumber Company.....	10,000	5 00
Boston Oil Portrait Company.....	100,000	10 00
Boston Oriental Rug Company.....	10,000	5 00
Boston & Oroville Mining Company.....	1,500,000	75 00
Boston Placer Mining Company.....	500,000	25 00
Boston Packet Closure Company.....	10,000	5 00
Boston Plaster Fireproofing Company.....	500,000	25 00
Boston Pneumatic Power Company.....	500,000	25 00
Boston Press.....	10,000	5 00
Boston Printing Press Company.....	10,000	5 00
Boston Printing Press Manufacturing Company...	50,000	5 00
Boston Pump Company.....	150,000	10 00
Boston Radiator Company.....	500,000	25 00
Boston Reflector Company.....	10,000	5 00
Boston Rotary Engine Company.....	200,000	10 00
Boston Safety Burner Company.....	150,000	10 00
Boston Sanitary Manufacturing Company.....	500,000	25 00
Boston Securities Company.....	1,000,000	50 00
Boston & Sinaloa Mining Company.....	50,000	5 00
Boston & Sonora Mining Company.....	100,000	10 00
Boston & South Riverside Fruit Company.....	750,000	50 00
Boston Spiral Tagging Company.....	50,000	5 00
Boston Springfield Zinc Company.....	500,000	25 00
Boston Steam Specialty Company.....	50,000	5 00
Boston Stocking Company.....	100,000	10 00
Boston Telephone Selector Company.....	500,000	25 00
Boston Terrace Copper Mining Company.....	500,000	25 00
Boston Ticker Company.....	50,000	5 00

	Capital Stock.	Tax.
Boston Tile & Mantle Company.....	\$20,000	\$5 00
Boston Toe Calk Company.....	1,000,000	50 00
Boston Umbrella Supply Company.....	10,000	5 00
Boston Variety Store Company.....	6,000	5 00
Boston Vegetable Anaesthetic Company.....	20,000	5 00
Boston Vermicide Company.....	3,000	5 00
Boston Water & Light Company.....	100,000	10 00
Boston Waterproofing Company.....	10,000	5 00
Boston Wire & Art Metal Company.....	200,000	10 00
Boston Woolen & Lining Company.....	50,000	5 00
Boston Woven Hose & Rubber Company.....	1,200,000	75 00
Boston & Yarmouth Gold Mining Company.....	250,000	25 00
Bottler's Machinery Company.....	500,000	25 00
Boulevard Amusement Company.....	15,000	5 00
Boston Automobile Company.....	500,000	25 00
Eovox Company.....	9,000	5 00
Bowdoin Square Hotel Company.....	50,000	5 00
Bowdoin Square Theatre Company.....	50,000	5 00
Bowker Automobile & Machine Company.....	10,000	5 00
Bowker Insecticide Company.....	100,000	10 00
Box Stay Company.....	100,000	10 00
Boynton Land Company.....	120,000	10 00
Bradbury Coffee Company.....	35,000	5 00
Bradley Land & Lumber Company.....	150,000	10 00
Bradley Pulverizer Company.....	100,000	10 00
Bradstreet & Harding Company. (Incorporated)..	150,000	10 00
Bradstreet, Harding Company. (Limited).....	150,000	10 00
Brazilian Diamond Company.....	1,000,000	50 00
Brazoria Oil & Realty Company.....	1,000,000	50 00
Bresnahan Shoe Machinery Company.....	75,000	10 00
Brewer Building Association.....	20,000	5 00
Brewster Dental Company.....	100,000	10 00
Bridgton Furniture Company.....	10,000	5 00
Bridgton & Harrison Electric Company.....	10,000	5 00
Bridgton Hotel Company.....	30,000	5 00
Bridgton Morocco Company.....	8,500	5 00
Briggs-Belmer Edge Tool Company.....	50,000	5 00
Briggs Piano Company.....	100,000	10 00
Brighton Stock Yard Company.....	250,000	25 00
Brindle Steere Company.....	250,000	25 00
Bristol Ice Company.....	30,000	5 00
Bristol Paper Company.....	100,000	10 00
Bristol Spinning Ring Company.....	5,000,000	150 00
Brackett Manufacturing Company.....	300,000	25 00
Brocklow-Alaska Mining & Commercial Company..	500,000	25 00
Brockton Harness Company. (Incorporated).....	8,000	5 00
Brockton Heel Company.....	100,000	10 00
Brockton Public Market.....	50,000	5 00

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	Capital Stock.	Tax.
Brompton Pulp & Paper Company.....	\$500,000	\$25 00
Brooklin Packing Company.....	100,000	10 00
Brooklin Syndicate.....	100,000	10 00
Brooks Hardware Company.....	40,000	5 00
Brown Brothers Company.....	30,000	5 00
Brown Brothers Company.....	30,000	5 00
Brown & Dean Company.....	75,000	10 00
Brown & Josselyn Company.....	50,000	5 00
Brown Woolen Company.....	10,000	5 00
Brownville Electric Light & Power Company. (Limited) .....	5,000	5 00
Brownville Slate Company.....	150,000	10 00
Brunell-Higgins Shoe Company.....	100,000	10 00
Brunswick Acetylene Gas Company.....	100,000	10 00
Brunswick Box Company.....	5,000	5 00
Brunswick Electric Light & Power Company of Brunswick, Maine.....	50,000	5 00
Brunswick Gas Company of Brunswick, Maine....	10,000	5 00
Brunswick Hotel Company.....	200,000	10 00
Brunswick Machine Company.....	10,000	5 00
Brunswick Paper Box Company.....	35,000	5 00
Brunswick Publishing Company.....	5,000	5 00
Brush Chemical Company.....	100,000	10 00
Bubec Medicine Company.....	20,000	5 00
Bubier Laboratory Company.....	30,000	5 00
Buckeye Transfer & Storage Company.....	100,000	10 00
Bucks Harbor Hotel Company.....	10,000	5 00
Bucksport, Belfast & Camden Steamboat Company..	25,000	5 00
Bucksport & East Orland Tel. Company.....	2,000	5 00
Bucksport Light & Power Company.....	10,000	5 00
Budget Company.....	40,000	5 00
Buena Oil & Fuel Company.....	100,000	10 00
Buena Vista Development Company.....	200,000	10 00
Buena Vista Plantation Company.....	2,000,000	75 00
Buffalo & Boston Land Company.....	150,000	10 00
Buffalo Creek & Trade & Coal Mining R. R. Com- pany .....	3,000,000	100 00
Buffalo & Missouri Mining & Milling Company.....	100,000	10 00
Buffet Service Automatic Company.....	100,000	10 00
Bugbee & Barrett Company.....	25,000	5 00
Builders Association of Bar Harbor, Maine.....	10,000	5 00
Buildings Care Company.....	20,000	5 00
Building Trades Credit Agency.....	15,000	5 00
Buker Pill Company.....	52,000	10 00
Bunker Hill Carriage Company.....	30,000	5 00
Bunker Hill Mining & Smelting Company.....	3,000,000	100 00
Burkanker & Ryder Varnish Company.....	50,000	5 00
Burgess Sulphite Fibre Company.....	1,000,000	50 00

	Capital Stock.	Tax.
Burke & Company.....	\$10,000	\$5 00
Burke Drug Company.....	50,000	5 00
Burlington Mills.....	750,000	50 00
Burnett Miller Company.....	50,000	5 00
Burnham & Duggan Railway Appliance Company..	500,000	25 00
Burnham & Morrill Company.....	500,000	25 00
Burnham Soluble Iodine Company.....	100,000	10 00
Burpee Rumsey Company.....	150,000	10 00
Burr Bobbin Holder & Thread Catcher Company...	300,000	25 00
Burrill Company.....	250,000	25 00
Burrows Development Company.....	500,000	25 00
Burrows Gas Light Company of Ohio.....	500,000	25 00
Burrows Light Governor Company of Philadelphia	500,000	25 00
Burton Stock Car Company.....	2,000,000	75 00
Bussell & Weston Company.....	25,000	5 00
Butler Chuck Company.....	10,000	5 00
Butterfield Gold Mining & Milling Company.....	500,000	25 00
Butterfield Taylor Company.....	10,000	5 00
Butters Choctaw Lumber Company.....	500,000	25 00
Buzzards Bay Oyster Company.....	500,000	25 00
Buzzell-Flanders Company.....	10,000	5 00
Byfield Snuff Company.....	48,000	5 00
Byfield Tobacco & Snuff Company.....	10,000	5 00
Byron Greenough & Company.....	75,000	10 00
Bangor Boom Company.....	30,000	5 00
Bar Harbor Water Company.....	250,000	25 00
Belfast Light & Power Company.....	55,000	10 00
Berwick Water Company.....	50,000	5 00
Biddeford & Saco Water Company.....	300,000	25 00
Bonny Eagle Power Company.....	50,000	5 00
Bowdoin Paper Manufacturing Company.....	150,000	10 00
Bucksport Water Company.....	40,000	5 00
Bates Manufacturing Company.....	1,200,000	75 00
Bridgton Water & Electric Company.....	90,000	10 00
Cable Cove Gold Mining Company.....	1,000,000	50 00
Cable Ladder & Fire Escape Company.....	100,000	10 00
C. A. Briggs Company.....	10,000	5 00
Cahill Construction Company.....	100,000	10 00
Calais Molybdenum Mining Company.....	500,000	25 00
Calais Shot Works.....	10,000	5 00
Calais Tanning Company.....	50,000	5 00
Calderwood Improvement Company.....	50,000	5 00
California Citrus Products Company.....	100,000	10 00
California Consolidated Mines Company.....	250,000	25 00
California Consolidated Oil Fields Company.....	4,500,000	150 00
Calvin Putnam Lumber Company.....	80,000	10 00
Cambridge Coach Company.....	25,000	5 00

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	Capital Stock.	Tax.
Cambridge Democratic Company.....	\$10,000	\$5 00
Cambridge Knitting Mills.....	60,000	10 00
Cambridge Osteopathic and Surgical Sanitarium....	400,000	25 00
Camden-Anchor-Rockland Machine Company.....	300,000	25 00
Camden Land Company.....	720,000	50 00
Camden Lumber Company.....	100,000	10 00
Camden Masonic Temple Association.....	50,000	5 00
Camden Publishing Company.....	3,500	5 00
Camden Trotting Park Association.....	20,000	5 00
Camden Woolen Company.....	150,000	10 00
Camden Yacht Building and Railway Company.....	100,000	10 00
Camden Appliance Company.....	100,000	10 00
Campbell-Bosworth Machinery Company.....	500,000	25 00
Campbell Iron Works.....	20,000	5 00
Campbell Manufacturing Company.....	100,000	10 00
Campbell Perfume Company.....	100,000	10 00
Campbell Publishing Company of Chicago.....	1,000,000	50 00
Campbell Publishing Company.....	10,000	5 00
Camp Comfort Club.....	500,000	25 00
Campbells Box Company.....	100,000	10 00
Candeluria Fruit Company.....	10,000	5 00
Cannel Fuel Company.....	100,000	10 00
Cantelo Manufacturing Company.....	60,000	10 00
Canobie Lake Company.....	500,000	25 00
Canterbury Mining & Milling Company.....	500,000	25 00
Canton Co-operative Creamery Association.....	10,000	5 00
Cape Ann Driving Company.....	10,000	5 00
Cape Ann Granite Company.....	100,000	10 00
Cape Cod Cranberry Sales Company.....	5,000	5 00
Cape Cod Poultry and Produce Company.....	20,000	5 00
Cape Elizabeth Hotel Company.....	10,000	5 00
Cape Porpoise Land Company.....	13,000	5 00
Cape Porpoise Steamboat Company.....	10,000	5 00
Capitol Development Company.....	500,000	25 00
Capitol Drug Company.....	10,000	5 00
Capitol Soap & Manufacturing Company.....	25,000	5 00
C. A. Price Company.....	100,000	10 00
Capitol Case Company.....	10,000	5 00
Capitol Island Association.....	10,000	5 00
Carahar Brothers Company.....	40,000	5 00
Caratunk Power Company.....	10,000	5 00
Carbonate Hill Mining Company.....	500,000	25 00
Carbonating Equipment & Fountain Company.....	3,000,000	25 00
Cardenas Asphalt Company.....	1,000,000	50 00
Carew Pharmacal Company.....	500,000	25 00
Carey Manufacturing Company.....	100,000	10 00
Caribou Cooperative Association.....	5,000	5 00
Caribou Grange No. 138.....	10,000	5 00

	Capital Stock.	Tax.
Caribou Mining Company.....	\$500,000	\$25 00
Caribou Starch & Produce Company.....	10,000	5 00
Carleton Furniture Company.....	50,000	5 00
Carleton Mills Company.....	25,000	5 00
Carleton Manufacturing Company.....	10,000	5 00
Carlisle Ayer Company.....	100,000	10 00
Carman Thompson Company.....	50,000	5 00
Carmichael Reduction Company.....	250,000	25 00
Carrabassett Creamery Company.....	3,000	5 00
Carrabassett Mineral Spring Water Company.....	100,000	10 00
Carrabassett Stock Farms.....	100,000	10 00
Carr & Andrews Corporation.....	25,000	5 00
Carribeau Mining Company.....	100,000	10 00
Carson French Machine Company.....	100,000	10 00
Carter Brothers Company.....	100,000	10 00
Carthage Brown Stone & Lumber Company.....	350,000	25 00
Carton Belting Company.....	10,000	5 00
Cartwright-Borden Company.....	200,000	10 00
Carver Manufacturing Company.....	200,000	10 00
Casavant & Cloutier Company.....	10,000	5 00
Cascade Woolen Mills.....	125,000	10 00
Cascajal Plantation Company.....	2,000,000	75 00
Casco Bay Steamboat Company.....	45,000	5 00
Casco Hotel Company.....	10,000	5 00
Casco Paper Box Company.....	25,000	5 00
Cashman Brothers Company.....	10,000	5 00
Casino Company.....	10,000	5 00
Casto Theatre Company.....	150,000	10 00
Catholic Publishing Company.....	10,000	5 00
Caulocorea Manufacturing Company.....	50,000	5 00
Caustic-Clafin Company.....	25,000	5 00
C. A. Weston Company.....	100,000	10 00
Cayenne Pineapple Company.....	50,000	5 00
C. B. Hartford Company.....	10,000	5 00
C. B. Mather Corporation.....	10,000	5 00
C. Brigham Company.....	500,000	25 00
C. C. Bailey Company.....	100,000	10 00
C. C. Birchard & Company.....	100,000	10 00
C. C. Porter Fish Company.....	10,000	5 00
C. C. S. Cigar Company.....	10,000	5 00
C. & D. Cushion Shoe Company.....	10,000	5 00
Cedar Brook Importing Company.....	100,000	10 00
Celery Cracker Medicine Company.....	50,000	5 00
Centennial Eureka Mining Company.....	5,000,000	150 00
Central Alaskan Exploration Company.....	1,000,000	50 00
Central American Commercial Company.....	100,000	10 00
Central Cigar Company.....	5,000	5 00
Central Concrete Block Company.....	300,000	25 00



	Capital Stock.	Tax.
Central Hall Company.....	\$5,350	\$5 00
Central Lighting Company.....	250,000	25 00
Central Mining & Investment Company.....	200,000	10 00
Central Oil & Gas Stove Company.....	100,000	10 00
Central Oil Company.....	2,000,000	75 00
Central Optical Company.....	50,000	5 00
Central Real Estate Company.....	2,000,000	75 00
Centrifugal Leather Company.....	15,000	10 00
Century Machine Company.....	100,000	10 00
C. E. Odiorn Bottling Company.....	100,000	10 00
Cerro Boludo Mining Company.....	2,400,000	100 00
Cerro De Pasco Tunnel & Mining Company.....	12,000,000	325 00
C. F. Dunlap Agency.....	10,000	5 00
C. F. Purinton Company.....	50,000	5 00
Chace Acetylene Gas Company.....	100,000	10 00
Chadwick & Carr Company.....	30,000	5 00
Chamberlain Lake Telephone & Telegraph Company	10,000	5 00
Champion Atomizer Company.....	30,000	5 00
Champion Button Hole Machine Company.....	500,000	25 00
Champion Electric Belt Company.....	500,000	25 00
Champion Grinder Company.....	9,600	5 00
Champion International Company.....	650,000	50 00
Champion Vending Machine Company.....	100,000	10 00
Chandler & Company.....	50,000	5 00
Chandler Oilcloth & Buckram Company.....	200,000	10 00
Chandler Paper Machinery Company.....	25,000	5 00
Chandler W. Smith Company.....	50,000	5 00
Chapin & Adams Corporation.....	100,000	10 00
Chapman Clothing Company.....	50,000	5 00
Chapman Compound Bearing Company.....	2,000,000	75 00
Chapman Double Ball Bearing Company.....	10,000,000	275 00
Chapman Double Ball Shafting & Bearing Company	500,000	25 00
Chapman Headlight Adjuster Company.....	500,000	25 00
Chapples Publishing Company. (Limited).....	150,000	10 00
Charles B. Varney Company.....	50,000	5 00
Charles A. Austin Brush Company.....	10,000	5 00
Charles C. Richards Company.....	10,000	5 00
Charles F. Rice Gold Mining, Trading & Transpor- tation Company.....	750,000	50 00
Charles Hayward & Company.....	150,000	10 00
Chas. H. Crocker Company.....	10,000	5 00
Charles H. More & Company. (Incorporated)....	200,000	10 00
Charles Holmes Machine Company.....	200,000	10 00
Charles King Company.....	100,000	10 00
Charles Lawrence Company.....	50,000	5 00
Chas. M. Cox Company.....	60,000	10 00
Charles P. Maxwell Foundry Company.....	10,000	5 00
Charles S. Chase Company.....	10,000	5 00

	Capital Stock.	Tax.
Charles W. York Company.....	\$50,000	\$5 00
Chartered Company of Lower California.....	10,000,000	275 00
Chase Amusement Company.....	150,000	10 00
Chase Granite Company.....	100,000	10 00
Chase Manufacturing Company.....	10,000	5 00
Chase Merritt Company.....	100,000	10 00
Chase Shawmut Company.....	500,000	25 00
Chattanooga & North Georgia Orchard Company..	150,000	10 00
Chater White Company.....	50,000	5 00
Chauncey Thomas & Company. Incorporated.....	60,000	10 00
C. H. Avery Company.....	100,000	10 00
C. H. Bangs Druggist Fixture Company.....	75,000	10 00
C. H. Barker Company.....	10,000	5 00
Chelmsford Foundry Company.....	300,000	25 00
Chemical Compound Company.....	10,000	5 00
Chemical Products Company.....	50,000	5 00
Chenery Manufacturing Company.....	100,000	10 00
Cherryfield Electric Light Company.....	7,000	5 00
Cherryfield Park Association.....	5,000	5 00
Chesunkook Club.....	10,000	5 00
C. H. Guppy Company.....	30,000	5 00
C. H. Hart & Company.....	100,000	10 00
C. H. Hayes Corporation.....	150,000	10 00
Chicago, New York & Boston Refrigerator Co....	1,500,000	75 00
Chicago Telephone Supply Company.....	500,000	25 00
Chicago Vanwert Oil Company.....	350,000	25 00
Chilton Paint Company.....	250,000	25 00
Chipman Brothers. Incorporated.....	2,500	5 00
Chipola Land & Lumber Company.....	500,000	25 00
Chisos Mining Company.....	50,000	5 00
C. H. McKenzie Company.....	50,000	5 00
Chicoleum Manufacturing Company.....	10,000	5 00
Choctaw Investment Company.....	1,500,000	75 00
Choralcelo Manufacturing Company.....	1,000,000	50 00
Christmas Cove Land Company.....	100,000	10 00
Christy Estates.....	1,000,000	50 00
C. H. Robinson Company.....	50,000	5 00
C. H. Stone Company.....	30,000	5 00
C. I. Hood Company.....	1,000,000	50 00
Circle Manufacturing Company.....	100,000	10 00
Citizens Co-operative Coal Company.....	10,000	5 00
Citizens Union Association.....	9,000	5 00
City Directory Company.....	50,000	5 00
City Water Company of Chillicothe.....	175,000	10 00
City Water Company of Maryville.....	180,000	10 00
City Water Supply Company.....	100,000	10 00
Claffin Oil Company.....	250,000	25 00
Clamros Company.....	10,000	5 00

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	Capital Stock.	Tax.
Clarks Bobbin Company.....	\$50,000	\$5 00
Clark Coal Company.....	25,000	5 00
Clark Loose-Leaf Book Company.....	10,000	5 00
Clark Flexible Metallic Packing Company.....	10,000	5 00
Clark Glove Company.....	200,000	10 00
Clark & Mills Electric Company.....	50,000	5 00
Clark & Parsons Company.....	20,000	5 00
Clark's Cove Fertilizer Company.....	1,000	5 00
Clark, Wallace & Company.....	250,000	25 00
Clay Products Company.....	200,000	10 00
Clear Creek Mining & Leasing Company.....	25,000	5 00
Cleveland Company.....	60,000	10 00
Cleveland Concrete Building Block Company.....	150,000	10 00
Cleveland Van Wert Oil Company.....	200,000	10 00
C. L. Hathaway & Sons. Incorporated.....	150,000	10 00
Clicquot Club Company.....	250,000	25 00
Clifty Mining Company.....	2,000	5 00
Climax Electric Storage Battery & Vehicle.....	500,000	25 00
Climax Manufacturing Company.....	10,000	5 00
Clinton Electric Light & Power Company.....	10,000	5 00
Clinton Electrical Company.....	2,000,000	75 00
Clinton Manufacturing Company.....	150,000	10 00
Clinton Screen Manufacturing Company.....	20,000	5 00
Clio Mining Company.....	750,000	50 00
Cloverdale Creamery Company.....	10,000	5 00
Cloverdale Zinc Mining Company.....	200,000	10 00
Cloverdale Leaf Creamery Butter Association.....	2,000	5 00
Clover Leaf Creamery Company.....	9,000	5 00
Clover Mine & Lumber Company.....	1,500,000	75 00
Clukey & Libby Company.....	50,000	5 00
C. M. Barrows Company.....	20,000	5 00
C. M. Bowker Company.....	5,000	5 00
C. M. & H. T. Plummer.....	50,000	5 00
C. M. Rice Paper Company.....	75,000	10 00
C. N. M. Perkins Company.....	55,000	10 00
C. N. M. Remedy Company.....	200,000	10 00
Coal Briquetting Company.....	100,000	10 00
Coal Mine Construction Company.....	30,000	5 00
Coast of Maine Company.....	30,000	5 00
Coates Manufacturing Company.....	100,000	10 00
C. O. Barrows Company.....	10,000	5 00
Cobbosseecontee Navigation Company.....	10,000	5 00
Coburn Steamboat Company.....	50,000	5 00
Codman Cigar Company.....	50,000	5 00
Coe Underwriting Company.....	1,000,000	50 00
Coeur d'Alene Mining Company.....	1,250,000	75 00
Colbert Brothers. Incorporated.....	10,000	5 00
Cold Blast Transportation Company.....	750,000	50 00

	Capital Stock.	Tax.
Cold Storage Company of Boothbay Harbor.....	\$10,000	\$5 00
Coleman Co-operative Company.....	10,000	5 00
Coleman Ship Coppering Company.....	1,000,000	50 00
Columbian Commerce Company.....	1,000,000	50 00
Colonial Catering Company.....	10,000	5 00
Colonial Cigar Company.....	10,000	5 00
Colonial Fountain Pen Company.....	15,000	5 00
Colonial Manufacturing Company.....	10,000	5 00
Colonial Mining Company.....	300,000	25 00
Colonial Rubber Goods Company.....	150,000	10 00
Colonial Scale Company.....	150,000	10 00
Colonial Securities Company.....	10,000	5 00
Colonial Silver Company.....	50,000	5 00
Colonial Steamboat Company.....	100,000	10 00
Colonial Supply Company.....	10,000	5 00
Colorado Cough & Catarrh Root Company.....	100,000	10 00
Colored Co-operative Publishing Company.....	50,000	5 00
Columbia Improvement Company.....	100,000	10 00
Columbia Lumber & Development Company.....	500,000	25 00
Columbia Manufacturing Company.....	5,000	5 00
Columbia Realty & Improvement Company.....	50,000	5 00
Columbia Shoe Dressing Company.....	100,000	10 00
Columbus Electric Company.....	1,250,000	75 00
Columbus Gold Mining Company.....	60,000	10 00
Combination Cabinet Mirror Manufacturing Co.,	100,000	10 00
Combination Clothing Company.....	10,000	5 00
Combination Toilet Stand Company.....	10,000	5 00
Commercial Company, the.....	10,000	5 00
Commercial Financial Pres. Association.....	100,000	10 00
Commodore Club.....	10,000	5 00
Commonwealth Amusement Company.....	500,000	25 00
Commonwealth Manufacturing Company.....	1,000,000	50 00
Commonwealth Oil Company.....	350,000	25 00
Commonwealth Optical Company.....	50,000	5 00
Commonwealth Peat-Fuel Company.....	250,000	25 00
Commonwealth Securities Company.....	50,000	5 00
Commonwealth Shoe & Leather Company.....	350,000	25 00
Compressed Fibre Company.....	200,000	10 00
Concord Mining Company.....	500,000	25 00
Concord Rubber Company.....	500,000	25 00
Concord Drug Store.....	5,000	5 00
Condon Manufacturing Company.....	20,000	5 00
Congo Blacking Manufacturing Company.....	25,000	5 00
Congress Lead & Zinc Mining Company.....	150,000	10 00
Congress Printing Ink Company.....	50,000	5 00
Congress Realty Company.....	100,000	10 00
Connecticut Asbestos Company.....	300,000	25 00
Connecticut & California Oil Company.....	200,000	10 00

	Capital Stock.	Tax.
Connecticut Co-operative Association.....	\$1,000	\$5 00
Conscience Law Corporation.....	10,000	5 00
Consolidated Automatic Machine Company.....	1,000,000	50 00
Consolidated Box & Paper Company.....	100,000	10 00
Consolidated Electric Light Company of Maine....	500,000	25 00
Consolidated Fastener Company.....	300,000	25 00
Consolidated & McKay Lasting Machine Company,	3,000,000	100 00
Consolidated Rendering Company.....	1,000,000	50 00
Consolidated Rotary Rounder Company.....	50,000	5 00
Consolidated Sole Fastening Machine Company....	1,000,000	50 00
Consolidated Steam Laundry Company.....	10,000	5 00
Consolidated Store Service Company.....	1,500,000	75 00
Consolidated Ubero Plantation Company.....	2,500,000	100 00
Consolidated Water Company.....	10,000	5 00
Consolidated Weir Company.....	25,000	5 00
Construction Information Company.....	40,000	5 00
Consumers Cooperative Coal Company.....	100,000	10 00
Consumers Penny Pouch Express Company.....	1,000,000	50 00
Consumers Sand Company.....	450,000	25 00
Contention Mining Company.....	200,000	10 00
Continental Construction Company.....	600,000	50 00
Continental Gold Dredging Company.....	250,000	25 00
Continental Moffett Rail Bearing Company.....	2,500,000	100 00
Continental Paper Bag Company.....	5,000,000	150 00
Continental Storage Warehouse Company.....	50,000	5 00
Continental Vending Company.....	50,000	5 00
Continental Zinc Company.....	550,000	50 00
Contractors Plant Company.....	250,000	25 00
Convertible Chair Company.....	35,000	5 00
Conway Chair Company.....	10,000	5 00
Conway Electric Light & Power Company.....	25,000	5 00
Cooley Development Company.....	1,000,000	50 00
Cook County Iron & Land Company.....	1,000,000	50 00
Cooper-Adams Company.....	25,000	5 00
Cooperative Association of America.....	10,000	5 00
Cooperative Baking Company.....	10,000	5 00
Cooperative Builders Finish Company.....	10,000	5 00
Cooperative Exchange.....	10,000	5 00
Cooperative Grange Store Company.....	10,000	5 00
Cooperative Guild.....	2,500	5 00
Cooperative Ice Company.....	300,000	25 00
Cooperative Legal & Business Agency.....	50,000	5 00
Cooperative Lumber & Rubber Company. Limited	800,000	50 00
Cooperative Optical Company.....	10,000	5 00
Cooperative Transportation Company.....	10,000	5 00
Coos Mining Company.....	1,000,000	50 00
Copland Boot & Shoe Treering Company.....	250,000	25 00
Copland European Lasting Machine Company.....	500,000	25 00

	Capital Stock.	Tax.
Copeland Rapid Lasting Manufacturing Company..	\$1,500,000	\$75 00
Copeland Baking Company.....	10,000	5 00
Copley Square Hotel Company.....	75,000	10 00
Copper Century.....	5,000,000	150 00
Corbett's Herald Company.....	100,000	10 00
Cordova Light & Power Company.....	1,300,000	75 00
Corinna Telephone & Telegraph Company.....	10,000	5 00
Corner Grocery Company.....	4,000	5 00
Corning Land Company.....	40,000	5 00
Cornish Clothing Company.....	10,000	5 00
Cornish & Keazer Falls Light & Power Company..	50,000	5 00
Corona Copper Company.....	3,000,000	100 00
Coronado Mining Company.....	3,000,000	100 00
Corona Mining Company.....	1,000,000	50 00
Coronation Marmalade Company.....	10,000	5 00
Corporation Guaranty Company.....	5,000	5 00
Corporation Registration Company.....	1,000	5 00
Corporation Trust Company of Maine.....	10,000	5 00
C. P. Severns & Company.....	25,000	5 00
Cosmopolitan Meat Preserving Company.....	300,000	25 00
Country Club Car Company.....	750,000	50 00
Country Supply Company.....	10,000	5 00
Coupon Envelope Company.....	200,000	10 00
Covington Compress & Warehouse Company.....	25,000	5 00
Cowan Woolen Company.....	75,000	10 00
Cox & Ward Company.....	10,000	5 00
Coyle Stationery Company.....	25,000	5 00
Crane Buckle Company.....	100,000	10 00
Crane Oxygen Works.....	25,000	5 00
Crawford Electric Company.....	10,000	5 00
Crawford Shoe Makers.....*	100,000	10 00
Crawford Specialty Company.....	50,000	5 00
Crawfordsville Water & Light Company.....	300,000	25 00
Cream of Chocolate Company of America.....	100,000	10 00
Cream-Ette Pure Food Company.....	100,000	10 00
Cream of Chocolate Company.....	500,000	25 00
Creamer-Wing Laundry.....	50,000	5 00
Credit Reporting Company of New England.....	100,000	10 00
C. P. English Company.....	50,000	5 00
Crescent Amusement Company.....	10,000	5 00
Crescent Park Loop the Loop Company of Rhode Island .....	10,000	5 00
Crescent Typewriter Supply Company.....	1,000	5 00
Crest Manufacturing Company.....	50,000	5 00
Criterion Company.....	10,000	5 00
Croke Printing Company.....	15,000	5 00
Crooker Mantel & Tile Company.....	50,000	5 00
Crosby Brothers Corporation.....	50,000	5 00

	Capital Stock.	Tax.
Crosby Lumber Company.....	\$10,000	\$5 00
Crosby Telephone Company.....	10,000	5 00
Crozier Provision Company.....	10,000	5 00
Cross Remedy Company.....	25,000	5 00
Crow Creek Mining Company.....	1,000,000	50 00
Crown Furniture Manufacturing Company.....	200,000	10 00
Crown Chocolate Company.....	75,000	10 00
Crown Crest Zinc & Lead Mining Company.....	250,000	25 00
Crown Oil Company.....	200,000	10 00
Crown Paper Company.....	5,000	5 00
Crown Point Graphite Company.....	1,000,000	50 00
Crows Nest Mining Company.....	300,000	25 00
C. R. Sargent Company.....	10,000	5 00
Crystalline Company.....	50,000	5 00
Crystal Lake Gold Mining Company.....	600,000	50 00
Crystal Spring Bottling Company.....	100,000	10 00
Crystal Spring Creamery Company.....	10,000	5 00
C. S. Binner Corporation.....	100,000	10 00
C. T. Brainard Company.....	100,000	10 00
Cuba Cattle Company.....	425,000	25 00
Cuba Hardwood Company.....	2,000,000	75 00
Cuban-American Lumber & Transportation Com- pany .....	3,500,000	125 00
Cuban Colonial Land Company.....	75,000	10 00
Cuban Fruit Land & Cattle Company.....	300,000	25 00
Cuban Development & Produce Company.....	100,000	10 00
Cubitas Valley Fruit Company.....	100,000	10 00
Cumberland Bone Phosphate Company.....	1,000	5 00
Cumberland County Shoe Company.....	10,000	5 00
Cumberland Excelsior Coal Company.....	150,000	10 00
Cumberland Oil Company.....	500,000	25 00
Cumberland River Railway & Coal Company.....	1,250,000	75 00
Cummings-Dresser Company.....	10,000	5 00
Cummings Speed Controller Company.....	200,000	10 00
Cundy Music Company.....	50,000	5 00
Curran & Kelley Company.....	10,000	5 00
Current History Company.....	10,000	5 00
Curtis Hill & Paris Telephone Company.....	10,000	5 00
Curtis & Dunn Company.....	20,000	5 00
Curtis & Sons Company.....	300,000	25 00
Cushman Brothers & Company.....	300,000	25 00
Cushman Electric Company.....	300,000	25 00
Cushman Press.....	100,000	10 00
Cushnoc Paper Company.....	100,000	10 00
Cuskley Soule Company.....	30,000	5 00
Cutter Nail Company.....	500,000	25 00
Cutler Packing Company.....	10,000	5 00
Cutting Car Company.....	50,000	5 00

	Capital Stock.	Tax.
C. W. Trainer Manufacturing Company.....	\$50,000	\$5 00
C. W. Waldron Company.....	8,000	5 00
C. Withington & Sons.....	10,000	5 00
Cyclone Pump Company.....	200,000	10 00
Cypress Lumber Company.....	300,000	25 00
Colonial Oil Company.....	100,000	10 00
Continental Mills.....	1,500,000	75 00
Cabot Manufacturing Company.....	798,500	50 00
Cedar Brook & Swift Cambridge River Improve- ment Company.....	15,000	5 00
Central Wharf Tow Boat Company.....	50,000	5 00
Chain of Ponds Improvement Company.....	5,000	5 00
Dagget & Clap Company.....	50,000	5 00
Daily Mail Company.....	50,000	5 00
Dalton Shoe Manufacturing Company.....	200,000	10 00
Dalton Paper Mills.....	400,000	25 00
Dalton Sarsaparilla Company.....	50,000	5 00
Damariscotta Creamery Company.....	5,000	5 00
Damariscotta Gas Light Company.....	10,000	5 00
Damariscotta Mills Water Power Company.....	55,000	10 00
Damariscotta Steamboat Company.....	25,000	5 00
Damon Perforator Company.....	10,000	5 00
Damp Roof Wall Tire Company.....	10,000	5 00
Dana Warp Mills.....	130,000	10 00
Danforth Chemical Company.....	30,000	5 00
Daniels Ewing Cereal Company.....	100,000	10 00
Danish Rheumatic Cure Company.....	10,000	5 00
Dartmouth Dairy Farm Company.....	25,000	5 00
Davey Pegging Machine Company.....	200,000	10 00
David Fenton Company.....	50,000	5 00
David G. Whelton Company.....	40,000	5 00
David J. Ingraham Company.....	10,000	5 00
Davidson-McRae Company.....	25,000	5 00
Davis & Rose Company. Limited.....	50,000	5 00
Davis Acetylene Power Company.....	800,000	50 00
Davis Bar Harbor Buckboard Company.....	50,000	5 00
Davis Cotton Mills.....	500,000	25 00
Davis Marine Railway & Dock Company.....	500,000	25 00
Davis Mill Company.....	175,000	10 00
Day-Galpin Manufacturing Company.....	100,000	10 00
Day Improved Spring Bed Manufacturing Company	8,000	5 00
D. C. Heath & Company.....	500,000	25 00
Dean Boiler Company.....	25,000	5 00
Dean Chase Company.....	250,000	25 00
Debsconeag Fish & Game Club.....	10,000	5 00
Decameron Company.....	40,000	5 00
Decker & Day Hardware & Coal Company.....	50,000	5 00



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	Capital Stock.	Tax.
Deer Creek Gold Mining & Milling Company.....	\$10,000,000	\$275 00
Deerfield Mining Company.....	500,000	25 00
Deering Coal & Wood Company.....	50,000	5 00
Deering Hall Company.....	5,000	5 00
Deering Ice Cream Company.....	10,000	5 00
Deering Land Company.....	35,000	5 00
Deer Lodge Placer Company.....	50,000	5 00
Deering Lumber Company.....	13,200	5 00
Deering Packing Company.....	50,000	5 00
Deering Proctor Box Company.....	50,000	5 00
Deering Winslow Company.....	100,000	10 00
Deer Isle Acetylene Company.....	10,000	5 00
Deflector Warp Stop Company.....	75,000	10 00
De Forest Wireless Telegraph Company.....	3,000,000	100 00
De Kalb Fence Company.....	1,000,000	50 00
De la Granza Specifics Company.....	1,000,000	50 00
Delano Planing Mill Company.....	50,000	5 00
Delmac Medicine Company.....	10,000	5 00
Delmar Gold Mining Company.....	500,000	25 00
Delmonico Gold Mining Company.....	200,000	10 00
Del-Monte Tonapale Mining Company.....	1,000,000	50 00
Dennysville Lumber Company.....	20,000	5 00
Denslow Hall Association.....	1,400	5 00
Derby Desk Company.....	400,000	25 00
Dermic Emollient Company.....	10,000	5 00
Desha Lumber Company.....	450,000	25 00
De Soto, Land, Fruit & Cattle Company.....	250,000	25 00
Devonshire Mills.....	100,000	10 00
Dews Woolen Company.....	10,000	5 00
Dexter Co-operative Store.....	8,000	5 00
Dexter Electric Light & Power Company.....	20,000	5 00
Deymann Bitter Company.....	50,000	5 00
Diamond Envelope Company.....	50,000	5 00
Diamond Extension Ladder Company.....	10,000	5 00
Diamond Island Association.....	21,500	5 00
Diamond Island Water Company.....	5,000	5 00
Diamond Lodge Gold Mining Company.....	1,000,000	50 00
Diamond Packing Company.....	10,000	5 00
Dickinson Fire & Pressed Brick Company.....	200,000	10 00
D. J. Mahler Company.....	100,000	10 00
Dingley-Foss Shoe Company.....	200,000	10 00
Dinsmore Manufacturing Company.....	20,000	5 00
Dirigo Filter Manufacturing Company.....	100,000	10 00
Dirigo Gas Light & Heating Company.....	10,000	5 00
Dirigo Ice Company.....	20,000	5 00
Dirigo La Sal Mining & Milling Company.....	1,000,000	50 00
Dirigo Salt & Soda Company.....	10,000	5 00

	Capital Stock.	Tax.
Dirigo Sulphur & Oil Company.....	\$600,000	\$50 00
Display Cover Manufacturing Company.....	200,000	10 00
Dividend Mining Company.....	100,000	10 00
D. J. O'Connell Company.....	50,000	5 00
D. M. White Piano Company.....	150,000	10 00
Dr. Clark Medical Company.....	10,000	5 00
Doctor Soule Medicine Company.....	25,000	5 00
Dr. Curry Cancer Cure Company.....	30,000	5 00
Dr. Edward B. Davis Dental Company.....	10,000	5 00
Dr. Greene Nervura Company.....	3,000,000	100 00
Dr. J. F. True & Company.....	10,000	5 00
Dr. King Company.....	10,000	5 00
Dr. Parker Medicine Company.....	100,000	10 00
Dr. D. P. Ordway Plaster Company.....	10,000	5 00
Dr. Seth Clark & Company.....	500,000	25 00
Dole & Richards, Incorporated.....	30,000	5 00
Dolores Mining & Milling Company.....	1,000,000	50 00
Domestic Fruit Producing & Canning Company....	500,000	25 00
Domestic Utility Company.....	50,000	5 00
Dominion Mining Company.....	37,500	5 00
Dona Maria Mining & Milling Company.....	5,000,000	150 00
Dorchester Construction Company.....	10,000	5 00
Dorchester Fire Proof Storage Warehouse Company	150,000	10 00
Dorchester Land & Timber Company.....	50,000	5 00
Dorr Writing Tablet Company.....	50,000	5 00
Doten-Dunton Desk Company.....	75,000	10 00
Doten Grain Company.....	150,000	10 00
Dover Stamping & Manufacturing Company.....	100,000	10 00
Dow Chemical Company.....	50,000	5 00
Dow & Pinkham.....	10,000	5 00
Dow Portable Electric Company.....	100,000	10 00
Dow Printing Company.....	10,000	5 00
Draper Company.....	5,000	5 00
Draper Company.....	8,000,000	225 00
Draper Gold Mining Company.....	500,000	25 00
Draper Publishing Company.....	10,000	5 00
Dreadnaught Mining Company.....	600,000	50 00
Drew-Allis Company.....	100,000	10 00
Drew Crate Company.....	100,000	10 00
Ducker Automatic Gas Cut-Off Company.....	300,000	25 00
Dunbar Driftwood Blaze Company.....	10,000	5 00
Dunbar Pattern Company, Incorporated.....	10,000	5 00
Dundee Mills.....	200,000	10 00
Dunham Hook & Lace Fastener Company.....	200,000	10 00
Dunkin Mining Company.....	200,000	10 00
Dunlap Fountain & Amusement Company.....	100,000	10 00
Dunstable Granite Company.....	500,000	25 00
Dunton, Chenery Company.....	10,000	5 00

	Capital Stock.	Tax.
Dunton Lumber Company.....	\$25,000	\$5 00
Duplex Car Company.....	100,000	10 00
Duplex Roller Bushing Company.....	300,000	25 00
Duryea Motor Wagon Company.....	100,000	10 00
D. W. Clark Ice Company.....	50,000	5 00
D. W. Hoegg Company.....	100,000	10 00
Dixfield & Peru Bridge Company.....	25,000	5 00
E. A. Carlisle & Pope Company.....	100,000	10 00
E. A. Dudley Company.....	5,000	5 00
Eagle Creek Placer Mining Company.....	1,000,000	50 00
Eagle Heel Company.....	150,000	10 00
Eagle Rock Company.....	100,000	10 00
Earle's Express & Forwarding Company.....	10,000	5 00
Eannshaw Manufacturing Company.....	200,000	10 00
East Harwich Starch Company.....	500,000	25 00
East Machias Lumber Company.....	100,000	10 00
East Vermillion Iron & Land Company.....	1,000,000	50 00
Eastern Amusement Company.....	10,000	5 00
Eastern Angora Mohair Company.....	300,000	25 00
Eastern Argus Club Company.....	75,000	10 00
Eastern Audit Company.....	100,000	10 00
Eastern Carbon Black Company.....	50,000	5 00
Eastern Challenge Windmill Company.....	2,000	5 00
Eastern Consolidated Oil Company.....	5,000,000	150 00
Eastern Contracting & Agency Company.....	10,000	5 00
Eastern Construction Company.....	10,000	5 00
Eastern Cooperative Mercantile Association.....	500,000	25 00
Eastern Crushed Stone Company.....	50,000	5 00
Eastern Development Company.....	100,000	10 00
Eastern Dredging Company.....	100,000	10 00
Eastern Electric Cable Company.....	300,000	25 00
Eastern Electric Express Company.....	10,000	5 00
Eastern Fish & Lobster Company.....	25,000	5 00
Eastern Frontier Masonic Hall Association.....	9,900	5 00
Eastern Horse Breeders Association.....	50,000	5 00
Eastern Importing & Breeding Company.....	100,000	10 00
Eastern Kentucky Coal Company.....	1,000,000	50 00
Eastern Land Company.....	250,000	25 00
Eastern Machinery Company.....	80,000	10 00
Eastern Maine Fidelity Rupture Cure Company....	100,000	10 00
Eastern Maine Musical Association.....	10,000	5 00
Eastern Manufacturing Company.....	500,000	25 00
Eastern Mining Surety Association.....	10,000	5 00
Eastern Novelty Company.....	10,000	5 00
Eastern Pocahontas Coal Company.....	700,000	50 00
Eastern Poultry Company.....	30,000	5 00
Eastern Premium Company.....	100,000	10 00

	Capital Stock.	Tax.
Eastern Publishing Company.....	\$8,000	\$5 00
Eastern Pulp Wood Company.....	50,000	5 00
Eastern Realty & Development Company.....	10,000	5 00
Eastern River Steamboat Company.....	1,000	5 00
Eastern Securities Company.....	1,000,000	50 00
Eastern Smelting & Refining Company.....	100,000	10 00
Eastern Specialty Manufacturing Company.....	100,000	10 00
Eastern Steam Laundry Company.....	25,000	5 00
Eastern Townships Lumber Company.....	50,000	5 00
Eastern Townships Mining & Smelting Company..	800,000	50 00
Eastern Water Company.....	200,000	10 00
Eastern Woolen Company.....	25,000	5 00
Eastman Brothers & Bancroft.....	100,000	10 00
Eastman Car & Produce Company.....	1,500,000	75 00
Eastman Company.....	20,000	5 00
Eastman Freight Car Heater Company.....	500,000	25 00
Eastman Produce Company.....	100,000	10 00
Eastman Seed Company.....	10,000	5 00
Eastman & Warren Company.....	10,000	5 00
Eastport Electric Light Company.....	60,000	10 00
Eastport Land Company.....	100,000	10 00
Eastport Shoe Company.....	50,000	5 00
Eastport Side Pharmacy Company.....	10,000	5 00
Eaton-Hurlburt Paper Company.....	10,000	5 00
E. B. Bray Company.....	500,000	25 00
E. B. Drummond Company.....	4,500	5 00
E. B. Estes & Sons.....	25,000	5 00
E. B. Hall & Company, Incorporated.....	200,000	10 00
Ebonine Manufacturing Company.....	50,000	5 00
E. B. Ricketson Company.....	20,000	5 00
E. B. Sears Peanutine Company.....	10,000	5 00
E. C. Barr Company.....	100,000	10 00
E. C. Chase Corporation.....	10,000	5 00
Eclipse Automobile Company.....	500,000	25 00
Eclipse Manufacturing Company.....	50,000	5 00
Eclipse Semi Pneumatic Tire Company.....	500,000	25 00
E. C. Manufacturing Company.....	50,000	5 00
E. C. Nichols Company.....	100,000	10 00
E. C. Nichols Dry Goods Company.....	45,000	5 00
Eco Magneto Clock Company.....	200,000	10 00
Economy Car Heating Company.....	75,000	10 00
Economy Machine Company.....	300,000	25 00
Economy Steam Boiler Equipment Company.....	50,000	5 00
E. Corey & Company.....	100,000	10 00
E. C. Willison Company.....	100,000	10 00
Eddy Manufacturing Company.....	50,000	5 00
E. De F. Wilkinson Company.....	25,000	5 00
Edison Polyform Company.....	500,000	25 00

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	Capital Stock.	Tax.
Edmands Fire Extinguisher Company.....	\$15,000	\$5 00
E. D. Pettengill.....	50,000	5 00
E. D. Shaddock Company.....	50,000	5 00
Edson Reduction Machinery Company.....	1,500,000	75 00
Edward H. Best & Company.....	60,000	10 00
Edward J. Hammond Company.....	200,000	10 00
Edwards Manufacturing Company.....	500,000	25 00
Edwards & Walker Company.....	100,000	10 00
E. C. Gray Company.....	500,000	25 00
E. E. Willard Company.....	10,000	5 00
E. F. Jaynes & Company. Incorporated.....	5,000	5 00
E. Garland Grocery Company.....	5,000	5 00
E. Gately & Company.....	90,000	10 00
Egremont Marble Company.....	250,000	25 00
Egyptian Drug Company.....	1,000,000	50 00
E. H. Blood Company.....	100,000	10 00
E. Howard Clock Company.....	250,000	25 00
E. H. Rollins & Sons.....	1,000,000	50 00
E. I. Kennen Agency.....	10,000	5 00
E. L. Bridges Company.....	10,000	5 00
E. L. Cleveland Company.....	40,000	5 00
Electrical Advertising Company.....	8,000	5 00
Electrical Association. Limited.....	300,000	25 00
Electric Alumina Purifying Company.....	500,000	25 00
Electric Corporation.....	3,000,000	100 00
Electric Cushion Shoe Company.....	150,000	10 00
Electric Display Company.....	500,000	25 00
Electric Equipment Company.....	10,000	5 00
Electric Fire Engine Company.....	50,000	5 00
Electric Gas & Fuel Company.....	300,000	25 00
Electric Gas Lighting Company.....	150,000	10 00
Electric Mantel Clock Company.....	100,000	10 00
Electric Mining & Reduction Company.....	500,000	25 00
Electric Railway Signal Company.....	10,000	5 00
Electric Safety Brake Company.....	1,200,000	75 00
Electric Sponge & Fish Producing Company.....	350,000	25 00
Electro Automatic Safety Gate Company.....	500,000	25 00
Electro Pulp & Paper Company.....	5,000,000	150 00
El Fuerte Land & Improvement Company.....	1,250,000	75 00
Elgin Dental Company.....	10,000	5 00
Elias Hersey Roofing Company.....	10,000	5 00
Elias S. Gifford Company.....	100,000	10 00
Elias Thomas Company.....	40,000	5 00
Eliot Telephone Company.....	5,000	5 00
Elizabeth Gold Mining Company.....	250,000	25 00
Elk Creek Oil & Gas Company.....	500,000	25 00
Elk Valley Tannery.....	200,000	10 00
El Limon Mining Company.....	1,500,000	75 00

	Capital Stock.	Tax.
Elliot Lighting Company.....	\$25,000	\$5 00
Elliot & Bartlett Company.....	25,000	5 00
Elliot Company.....	100,000	10 00
Elliptic Spring Cushion Company.....	200,000	10 00
Ellis Grove Land Company.....	8,000	5 00
Ellis Lacer Company.....	50,000	5 00
Ellis Typewriter Company.....	1,000,000	50 00
Ellis Voting Machine Company.....	250,000	25 00
Ellsworth Hardwood Company.....	50,000	5 00
Ellsworth Lumber Company.....	10,000	5 00
Ellsworth Manufacturing Company.....	10,000	5 00
Ellsworth Moving Railway Company.....	3,000	5 00
Ellsworth Mining Company.....	25,000	5 00
Ellsworth Real Estate Company.....	48,000	5 00
Ellsworth Shoe Company.....	50,000	5 00
Elmbrook Farm Company.....	10,000	5 00
Elmer Woodbury Hotel & Restaurant Company....	50,000	5 00
Elm Farm Milk Company.....	50,000	5 00
E. L. Patch Company.....	150,000	10 00
E. L. Scott Company.....	10,000	5 00
Elsinore Real Estate Company.....	10,000	5 00
Emerson Adams Company.....	150,000	10 00
Emerson Manufacturing Company.....	10,000	5 00
Emerson & Stevens Manufacturing Company.....	64,000	10 00
Emery Leather Company.....	10,000	5 00
Emery-Sliger Company.....	50,000	5 00
Emery Waterhouse Company.....	100,000	10 00
E. M. Lang Company.....	30,000	5 00
Empire Coat & Linen Supply Company.....	20,000	5 00
Empire Laundry Machine Company.....	200,000	10 00
Empire Mining & Milling Company.....	200,000	10 00
Empress Powder Company.....	100,000	10 00
Enamel Eyelet Company.....	500,000	25 00
Endicott-Johnson Company.....	150,000	10 00
Engels Animal Health Food.....	50,000	5 00
Enterprise Company.....	20,000	5 00
Enterprise (The).....	25,000	5 00
Enterprise Crude Oil Company.....	1,000,000	50 00
Enterprise Machine Company.....	500,000	25 00
Enterprise Publishing Company.....	10,000	5 00
E. P. Blake Company.....	15,000	5 00
E. P. Cramm & Company.....	10,000	5 00
E. Plummer & Sons.....	10,000	5 00
Epping Brick Company.....	100,000	10 00
Eppler & Adams Sewing Machine Company.....	200,000	10 00
Eppler Turn Shoe Machine Company.....	200,000	10 00
Engine Dental Machinery Company.....	10,000	5 00
Equitable Auto-Truck Power & Burner Company..	2,000,000	75 00

	Capital Stock.	Tax.
Equitable Distributing Company.....	\$250,000	\$25 00
Equitable Investment Company.....	250,000	25 00
Equitable Investment Company.....	400,000	25 00
Equitable Stock & Grain Exchange.....	10,000	5 00
Erba Compound Company.....	50,000	5 00
Erie Basin Improvement Company.....	100,000	10 00
Essex Corporation.....	500,000	25 00
Essex Electric Alarm Company.....	9,000	5 00
Essex Land Company.....	50,000	5 00
Essex Machine Company.....	100,000	10 00
E. S. Tenney Company.....	10,000	5 00
Estes Lumber Company.....	100,000	10 00
E. Swasey Company.....	50,000	5 00
E. T. Burrowes Company.....	200,000	10 00
Ethel Ranch & Cattle Company.....	250,000	25 00
Euphrates Consolidated Mining Company.....	12,500	5 00
Eureka Laundry & Manufacturing Company.....	10,000	5 00
Eureka Metallic Fastening Company.....	500,000	25 00
Eureka Metallic Hot Water Bottle Company.....	10,000	5 00
Eureka Patents Company.....	500,000	25 00
Eureka Silk Manufacturing Company.....	400,000	25 00
Evening Express Publishing Company.....	15,000	5 00
Everett Heald Company.....	10,000	5 00
Everett O. Fisk & Company. Incorporated.....	180,000	10 00
Everett Press Company.....	500,000	25 00
E. W. Bailey Company.....	20,000	5 00
E. W. Ford Company.....	10,000	5 00
E. W. Wilson Company.....	10,000	5 00
Excelsior Biscuit Company.....	100,000	10 00
Excelsior Grocery Company.....	10,000	5 00
Excelsior Match Company.....	3,000,000	100 00
Exploration Mining Company of Boston.....	2,500,000	100 00
Ex. U. S. Life Savers Nat'l Benefit Association....	1,000	5 00
Ellsworth Water Company.....	100,000	10 00
East Branch Improvement Company.....	100,000	10 00
Factory Exchange.....	10,000	5 00
Fairfield Car Wheel Company.....	500,000	25 00
Fairfield Furniture Company.....	25,000	5 00
Fairfield Lawn Swing Company.....	10,000	5 00
Fall River Athletic Club.....	6,000	5 00
Falls Rivet & Machine Company.....	200,000	10 00
Falls Sanatorium Company.....	75,000	10 00
Falmouth Cottage Company.....	8,000	5 00
Fanny Marie Mining & Milling Company.....	500,000	25 00
F. A. Patrick & Company.....	350,000	25 00
F. A. Patrick Building Company.....	150,000	10 00
F. A. Pelton Piano Company.....	125,000	10 00

	Capital Stock.	Tax.
Farmer's Stove Company.....	\$5,000	\$5 00
Farming Implement Manufacturing Company.....	5,000	5 00
Farmington Electric Light Company.....	10,000	5 00
Farmington Shoe Company.....	100,000	10 00
Farm Poultry Publishing Company.....	100,000	10 00
Farnsworth Packing Company.....	10,000	5 00
Farrington Manufacturing Company.....	10,000	5 00
Farrington & Mann Company.....	25,000	5 00
Farwell-Andem Cotton Company.....	25,000	5 00
Faultless Patent Manufacturing Company.....	10,000	5 00
F. A. Wendall Plumbing & Heating Company.....	145,000	10 00
Fay & Scott.....	100,000	10 00
F. Brigham & Gregory Company.....	250,000	25 00
F. B. Washburn & Company Corporation.....	250,000	25 00
F. & C. B. Nash Company.....	50,000	5 00
F. E. Allen Clothing Company.....	5,100	5 00
F. E. Bacon Manifold Company.....	50,000	5 00
Federal Development Company.....	10,000	5 00
Federal Fiber Goods Company.....	500,000	25 00
Federal Mining Company.....	200,000	10 00
Federal Plate Glass Company.....	1,500,000	75 00
Federal Tobacco Company.....	600,000	50 00
Federal Tool & Light Company.....	300,000	25 00
Federal Wire Company.....	150,000	10 00
Federal Zinc & Lead Company.....	150,000	10 00
Federated Improvements Company.....	100,000	10 00
Federated Railway Development Company.....	2,000,000	75 00
Fells Ice Company.....	50,000	5 00
F. E. McLeary Company.....	10,000	5 00
Fentress Mining Company.....	1,000,000	50 00
Fergus Falls Water Works Company.....	64,150	10 00
Fernald, Keene & True Company.....	20,000	5 00
Ferry Commission Company.....	3,000	5 00
Fessenden Park Company.....	10,000	5 00
Fessenden & Libby Company.....	25,000	5 00
F. G. Tobey & Company.....	25,000	5 00
F. H. Brown Clothing Company.....	10,000	5 00
F. H. Hazelton Company.....	100,000	10 00
F. H. Johnson & Company.....	10,000	5 00
F. H. Mills & Company.....	100,000	10 00
Fiberloid Company.....	20,000	5 00
F. H. Young Company.....	20,000	5 00
Fidelity Investment Company.....	250,000	25 00
Field Chocolate Company.....	100,000	10 00
Fifth of April Mining Company.....	1,650,000	75 00
Figuccias Improved Storage Battery Company.....	500,000	25 00
Fillebrown Stevens Company.....	95,000	10 00
Financial Information Company.....	100,000	10 00



	Capital Stock.	Tax.
Finlay Incandescent Heating Company.....	\$1,000,000	\$50 00
Fireproofing Manufacturing Company.....	1,200,000	75 00
First Chance Mining Company.....	1,000,000	50 00
Fire Proofing Securities Company.....	200,000	10 00
First National Bank Building Company.....	25,000	5 00
Fiske Brick Company.....	600,000	50 00
Fitchburg Broom & Brush Company.....	50,000	5 00
Fitchmul Company.....	25,000	5 00
Fitz Brothers Company.....	50,000	5 00
F. I. Weston Company.....	30,000	5 00
F. J. Smith Company.....	10,000	5 00
F. Knight & Son Corporation.....	100,000	10 00
Flagg Manufacturing Company.....	500,000	25 00
Fletcher & Crowell Company.....	30,000	5 00
Fletcher Mineral Company.....	600,000	50 00
F. L. Hayden Company.....	10,000	5 00
Flint Remedy Company.....	5,000	5 00
Fitchburg Rendering Company.....	20,000	5 00
Floating Sanatorium Company.....	20,000	5 00
Florida Realty & Investment Company.....	100,000	10 00
Flower Brothers Medical Company.....	100,000	10 00
F. L. Straw Company.....	10,000	5 00
F. M. Keeler Company.....	20,000	5 00
F. M. Leonard & Company.....	10,000	5 00
F. M. Osgood Toy Company.....	25,000	5 00
F. M. Shaw & Son Corporation.....	100,000	10 00
Fontaine Loom & Let Off Company.....	200,000	10 00
F. O. Ray Company.....	6,500	5 00
Foreign Language Press Company.....	10,000	5 00
Foreign Plastic Arts Company.....	10,000	5 00
Forest City Oil Company.....	75,000	10 00
Forest City Publishing Company.....	50,000	5 00
Forest Hall Association.....	1,200	5 00
Forest Mills Company.....	100,000	10 00
Forest Packing Company.....	50,000	5 00
Forest Queen Mining & Milling Company.....	1,000,000	50 00
Forest Springs Water Company.....	100,000	10 00
Fort Fairfield Clothing Company.....	50,000	5 00
Fort Fairfield Drug Company.....	10,000	5 00
Fort Fairfield Land Company.....	9,000	5 00
Fort George Island Land Company.....	100,000	10 00
Fort Hill Chemical Company.....	1,000,000	50 00
Fort Madison Water Company.....	250,000	25 00
Fort Plain Zinc Company.....	750,000	50 00
Fortune Point Company.....	50,000	5 00
Foss Hatfield Company.....	10,000	5 00
Fossil Flour Company.....	200,000	10 00
Foster & Brown Company.....	50,000	5 00

	Capital Stock.	Tax.
Foster Company.....	\$50,000	\$5 00
Foster Estabrooks Company.....	50,000	5 00
Foster Machine Company.....	110,200	10 00
Fowle Brothers Company.....	100,000	10 00
Foxboro Foundry Company.....	50,000	5 00
F. P. Robinson Company.....	75,000	10 00
Framingham Creamery Company.....	10,000	5 00
Frances H. Drew Company.....	200,000	10 00
Francis A. Nichols & Company, Incorporated.....	50,000	5 00
Francis Fastener Company.....	40,000	5 00
Franco-American Association of Lewiston.....	200,000	10 00
Frank B. Clark Company.....	10,000	5 00
Frank Blake Webster Company.....	5,000	5 00
Frank C. Thornton Company.....	10,000	5 00
Frankell & Goodman Corporation.....	500,000	25 00
Frank Gair Macomber Company.....	25,000	5 00
Frank Gibbs Company.....	20,000	5 00
Frank H. Emery Company.....	30,000	5 00
Franklin Coil Spring Company.....	10,000	5 00
Franklin Co-operative Association.....	10,000	5 00
Franklin Land Company.....	5,000	5 00
Franklin Park Land & Building Association.....	500,000	25 00
Franklin Real Estate Company.....	100,000	10 00
Franklin & Somerset Land & Lumber Company....	100,000	10 00
Franklin Steel Works.....	250,000	25 00
Franklin Yarn Company.....	10,000	5 00
Frank O. Squire & Company.....	30,000	5 00
Frank Redlon Company.....	100,000	10 00
Fraternity Building Association.....	10,000	5 00
Frazar Tourist Company.....	75,000	10 00
Frederick C. Howe Company.....	50,000	5 00
Fred F. Squire & Company.....	15,000	5 00
Freedom Tanning Company.....	10,000	5 00
Freeman & Cobb Company.....	75,000	10 00
Freeport Electric Heat, Light & Power Company...	10,000	5 00
Freeport Granite Company.....	100,000	10 00
Freeport & Portland Steamboat Company.....	10,000	5 00
Freeport Water Company.....	50,000	5 00
Frei Manufacturing Company.....	10,000	5 00
French Brothers Company.....	10,000	5 00
French Brothers Company.....	20,000	5 00
Frenchmans Bay & Mt. Desert Land & Water Co.,	500,000	25 00
Frenchmans Bay Packing Company.....	10,000	5 00
French-Mitchell-Woodbury Company.....	300,000	25 00
Friendship Mining Company.....	300,000	25 00
Frontier Packing Company.....	6,000	5 00
Frost & Dearborn Company.....	20,000	5 00
F. R. Slocum Company.....	95,000	10 00

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	Capital Stock.	Tax.
Frye & Bruhn. Incorporated.....	\$100,000	\$10 00
Fryeburg Electric Light Company.....	10,000	5 00
Frye Hygienic Medicine Company.....	250,000	25 00
Frye's Remedy Company.....	100,000	10 00
F. S. Clarke Company.....	60,000	10 00
F. S. Webster Company.....	300,000	25 00
Fuel Saving Radiator Company.....	20,000	5 00
Fuller Chemical Company.....	350,000	25 00
Fuller-Holway Company.....	30,000	5 00
Fuller, Osborne Manufacturing Company.....	20,000	5 00
F. W. Dunnell Composite Leather Company.....	300,000	25 00
F. W. Foster Manufacturing Company.....	25,000	5 00
F. W. Francis Cigar & Tobacco Company.....	50,000	5 00
F. W. Kinsman, Jr., Company.....	50,000	5 00
Franklin Company.....	500,000	25 00
Frontier Steamboat Company.....	25,000	5 00
Frontier Water Company.....	30,000	5 00
Friendship Water Company.....	10,000	5 00
Galisteo Company.....	10,000,000	275 00
Galvin & McQuillan Company.....	10,000	5 00
Gamewell Auxiliary Fire Alarm Company.....	150,000	10 00
G. A. Peabody Company.....	10,000	5 00
Gardiner Building Association.....	40,000	5 00
Gardiner Binding & Mailing Company.....	75,000	10 00
Gardiner Publishing Company.....	15,000	5 00
Gardiner Shoe Factory Company.....	50,000	5 00
Gardner-Wilder Furniture Company.....	90,000	10 00
Garland Manufacturing Company.....	24,000	5 00
Garland & Stahl Lumber Company.....	75,000	10 00
Garretson-Canada Company.....	3,000,000	100 00
Gas & Electric Protective Company.....	500,000	25 00
G. A. & S. W. Brackett Company.....	10,000	5 00
Gay Head Fire Brick Company.....	300,000	25 00
G. C. Hines & Company.....	125,000	10 00
G. D. Morey Company.....	10,000	5 00
G. E. Bartlett Company.....	10,000	5 00
Gem Flexible Insole Company.....	300,000	25 00
General Automatic Exchange.....	1,000,000	50 00
General Hocking Fuel Company.....	50,000	5 00
General Sales Corporation.....	50,000	5 00
General Telephone Company.....	10,000	5 00
George A. Dodge Company.....	100,000	10 00
George A. Paul Lumber Company.....	10,000	5 00
George A. Tuttle Company.....	10,000	5 00
George A. Young Company.....	100,000	10 00
George B. Haskell Company.....	50,000	5 00
Geo. D. Emery Company.....	1,500,000	75 00

	Capital Stock.	Tax.
Geo. E. Belcher Last Company.....	\$50,000	\$5 00
Geo. E. Brown Company.....	20,000	5 00
Geo. E. Brown Company.....	100,000	10 00
George D. Brown Company.....	10,000	5 00
Geo. E. Keith Company.....	2,000,000	75 00
George E. Marsh Company.....	200,000	10 00
Geo. E. Nicholson Company.....	100,000	10 00
Geo. E. Plummer & Company.....	5,000	5 00
Geo. E. Skinner & Company.....	40,000	5 00
George E. Smith Lumber Company.....	500,000	25 00
George H. Faxon Company.....	25,000	5 00
George H. Grant Company.....	35,000	5 00
George H. Griffin Company.....	50,000	5 00
Geo. H. Sampson Company.....	50,000	5 00
Geo. J. Bicknell Company.....	150,000	10 00
Geo. L. Vose Manufacturing Company.....	50,000	5 00
George L. Warren Company.....	25,000	5 00
George M. Stearns Company.....	15,000	5 00
George O. Goodwin Company.....	50,000	5 00
George S. Bracher Manufacturing Company.....	75,000	10 00
George W. Belonga Company.....	10,000	5 00
Geo. Watson Lumber Company.....	15,000	5 00
George W. Leighton & Company.....	10,000	5 00
George W. Pepper Company.....	75,000	10 00
Georges River Mills.....	100,000	10 00
Georgetown Centennial Mining & Milling Company,	750,000	50 00
Gerard Company.....	300,000	25 00
G. F. & I. J. Mansfield Packing Company.....	10,000	5 00
G. F. Newbegin Company.....	10,000	5 00
G. H. Freeman Company.....	30,000	5 00
Giant Oxie Company.....	250,000	25 00
Gibbons Coal Company.....	25,000	5 00
Gifford & Company. Incorporated.....	50,000	5 00
Gifford Pipe Wrench Company.....	100,000	10 00
Gihon Manufacturing Company.....	500,000	25 00
Gila Valley Irrigation Company.....	25,000	25 00
Gilbert Brothers Company.....	200,000	10 00
Gilbreth Seam Face Granite Company.....	30,000	5 00
Gillette Safety Razor Company.....	650,000	50 00
Gilman Falls Company.....	10,000	5 00
Gilmore Manufacturing Company.....	500,000	25 00
Gilmore Smith Company.....	20,000	5 00
Gilt Edge Butter Company.....	10,000	5 00
G. Isaacs Company.....	10,000	5 00
Gladstone Milling Company.....	15,000	5 00
Glen Island Company.....	50,000	5 00
Glen Rock Oil & Refining Company.....	1,000,000	50 00
Glenrose Soap Company.....	50,000	5 00

	Capital Stock.	Tax.
Glenwood Spring Company.....	\$10,000	\$5 00
G. L. Morse Company.....	30,000	5 00
Globe Buffer Company.....	150,000	10 00
Globe Mining & Smelting Company.....	250,000	25 00
Globe Moistening Company.....	300,000	25 00
Globe Packing Company.....	100,000	10 00
Globe Printers Roller Company.....	10,000	5 00
Globe Sewing Machine Company.....	1,000,000	50 00
Gloria Company.....	300,000	25 00
Gloucester Coal Company.....	50,000	5 00
Gloucester District Messenger Company.....	10,000	5 00
G. M. Wethern Company.....	60,000	10 00
Goddn Sewing Machine Company.....	30,000	5 00
Goddn Sons Metal Fastening Company.....	500,000	25 00
Godfrey Electric Construction Company.....	25,000	5 00
Goldberg Clothing Company.....	10,000	5 00
Gold Coin Meza Mexican Mining Company.....	250,000	25 00
Gold Hill Mining Company.....	2,500,000	100 00
Gold King Company.....	40,000	5 00
Gold King Consolidated Mines Company.....	6,000,000	175 00
Gold Medal Braid Company.....	30,000	5 00
Gold Seal Chocolate Company.....	50,000	5 00
Gold Seal Company.....	100,000	10 00
Gold Panning Concentrator Company.....	500,000	25 00
Golden Tonic Company.....	200,000	10 00
Goldstein Tailoring Company.....	10,000	5 00
Golf & Lawn Tennis Company.....	10,000	5 00
Goodall Worsted Company.....	500,000	25 00
Good Housekeeping Company.....	1,000,000	50 00
Goodwin & Webster Company.....	100,000	10 00
Goold Tea Company.....	10,000	5 00
Gordon Battery Company.....	350,000	25 00
Gordon-Burnham Battery Company.....	1,000,000	50 00
Gordon Clasp Company.....	100,000	10 00
Gordon Plenum Light Company of New England...	500,000	25 00
Gorham Real Estate Company.....	10,000	5 00
Gorman's New England Amusement Company.....	10,000	5 00
Gouldsboro Steamboat Company.....	10,000	5 00
Graham, Jones Ticket Company.....	100,000	10 00
Grand Beach Land & Improvement Company.....	10,000	5 00
Grand Cove Oyster Company.....	10,000	5 00
Grand Junction Smelting Company.....	1,000,000	50 00
Granite City Soap Company.....	130,000	10 00
Granite Lumber Company.....	500,000	25 00
Granite State Brick Company.....	75,000	10 00
Graham Company.....	1,000,000	50 00
Granite State Mines Company.....	500,000	25 00
Grants Goldcuro Company.....	500,000	25 00

	Capital Stock.	Tax.
Graustein & Company.....	\$96,000	\$10 00
Graves & Graves Company.....	10,000	5 00
Gray Laboratory.....	1,000,000	50 00
Gray Lighting Company.....	10,000	5 00
Gray & Thomas Company.....	100,000	10 00
Great Central Railway Company.....	10,000,000	275 00
Great Eastern Gold Mining Company.....	1,000,000	50 00
Great Northern Construction Company.....	500,000	25 00
Great Northern Remedy Company.....	100,000	10 00
Great Pond Telephone Company.....	3,000	5 00
Great Samaritan Remedy Company.....	100,000	10 00
Great Western Marble Works Company.....	20,000	5 00
Greek Trading Company.....	10,000	5 00
Green & Barnard Shoe Company.....	7,500	5 00
Green Reduction Company.....	1,000,000	50 00
Greenfield Brick Company.....	10,000	5 00
Greenfield Box Company.....	9,000	5 00
Greenfield Company.....	50,000	5 00
Green Head Phosphate Company.....	300,000	25 00
Green Lake Lumber Company.....	10,000	5 00
Green Mountain Carriage Road Company.....	25,000	5 00
Green's Landing Canning Company.....	50,000	5 00
Green's Landing Construction Company.....	10,000	5 00
Greenville Graphite Company.....	4,000,000	125 00
Greenville Manufacturing Company.....	20,000	5 00
Greenville Manufacturing & Veneer Company.....	50,000	5 00
Greenville Mining & Milling Company.....	100,000	10 00
Grey Wolf Mining Company.....	200,000	10 00
Groford Lumber Company.....	10,000	5 00
Grolier Society.....	30,000	5 00
Gross & Strauss.....	200,000	10 00
Grover & Haskell Company.....	100,000	10 00
Grub Stake Development Company.....	2,000,000	75 00
Gaudalupe Plantation Company.....	50,000	5 00
Guaranteed Securities Corporation.....	100,000	10 00
Guaranty Real Estate Company.....	50,000	5 00
Guatemala Investment & Mining Company.....	1,000,000	50 00
Guatemala Plantation Company.....	300,000	25 00
Guatemala Realty Company.....	7,000	5 00
Guild Manufacturing Company.....	100,000	10 00
Guilford Lumber Company.....	30,000	5 00
Guilford Manufacturing Company.....	50,000	5 00
Gustavo Preston Company.....	50,000	5 00
G. W. Armstrong Dining Room & News Company..	100,000	10 00
G. W. Varney Company.....	50,000	5 00
Great Northern Paper Company.....	5,000,000	150 00
Grindstone Neck Water Company.....	25,000	5 00
Gorham Water Company.....	50,000	5 00

	Capital Stock.	Tax.
H. A. Austin & Company. Incorporated.....	\$100,000	\$10 00
Hadley Cement Company.....	50,000	5 00
Hadley Manufacturing Company.....	10,000	5 00
H. A. Edwards & Company.....	20,000	5 00
H. A. Jaynes & Company. Incorporated.....	5,000	5 00
Half Moon Telephone Company.....	10,000	5 00
Hallett & Davis Piano Company.....	50,000	5 00
Hallett & Davis Company.....	400,000	25 00
Hall Gasolene Engine Company.....	500,000	25 00
Hall & Knight Hardware Company.....	50,000	5 00
Hall & Locke Company.....	50,000	5 00
Hall Manufacturing Company.....	225,000	25 00
Hall-Miller Printing Company.....	5,000	5 00
Hall Signal Company.....	2,000,000	75 00
Hall's Military Band.....	25,000	5 00
Hallowell Granite Company.....	200,000	10 00
Hallowell Granite Works.....	200,000	10 00
Hamblen Sons Coal Company.....	10,000	5 00
Hamlet Textile Company.....	500,000	25 00
Hammond Manufacturing Company.....	50,000	5 00
Hance Asbestos Mining Company.....	150,000	10 00
Hancock & Clark Company.....	10,000	5 00
Hancock Fair Association.....	10,000	5 00
Hancock Land Company.....	40,000	5 00
Hancock Leather Company.....	50,000	5 00
Handifold Toilet Paper Company.....	50,000	5 00
Hannaford Brothers Company.....	50,000	5 00
Hannaford, Kimball Company.....	8,000	5 00
Hanna Granite Company.....	250,000	25 00
Hanover Excelsior Company.....	10,000	5 00
Hanover Pottery Company.....	300,000	25 00
Harcourt Manufacturing Company.....	60,000	10 00
Hardie Manufacturing Company.....	60,000	10 00
Harding & Jordan Shoe Company.....	10,000	5 00
Hardman Wood-Turning Company.....	25,000	5 00
Hardwood Creek Produce Company.....	50,000	5 00
Harlow Brook Cranberry Company.....	20,000	5 00
Harmon & Harris Company.....	75,000	10 00
Harmon Produce Company.....	20,000	5 00
Harold L. Bond Company.....	10,000	5 00
Harper Electric Oriphone Company.....	50,000	5 00
Harper & Googin Company.....	30,000	5 00
Harpwell Steamboat Company.....	40,000	5 00
Harris & Letteney Company.....	50,000	5 00
Harriman New Method Laundry Company.....	100,000	10 00
Harrison Building Company.....	300,000	25 00
Hartford Motor Machine Company.....	250,000	25 00

	Capital Stock.	Tax.
Hartford Osage Illuminating Oil Company.....	\$500,000	\$25 00
Hartford Real Estate Improvement Company.....	100,000	10 00
Hartford Sugar & Rubber Company.....	600,000	50 00
Hartleb & Cheltra Company.....	100,000	10 00
Hartnett Furnishing Company.....	25,000	5 00
Hart Packing Company.....	50,000	5 00
Harvey Water & Light Company.....	135,000	10 00
Haskell Silk Company.....	150,000	10 00
Hassel & Boston Mining Company.....	500,000	25 00
Hastings Light & Heat Company.....	60,000	10 00
Hastings Lumber Company.....	300,000	25 00
Hastings Supply Company.....	10,000	5 00
Hasty, Hammett, Benner Company.....	25,000	5 00
Hatch Accumulator Company.....	1,000,000	50 00
Hathamite Company.....	1,000,000	50 00
Hathorn Farm Company.....	50,000	5 00
Hathorn Manufacturing Company.....	150,000	10 00
Havana Market Garden Company.....	150,000	10 00
Haverhill Fire Appliance Company.....	50,000	5 00
Haverhill Pickle Works Company. Incorporated..	10,000	5 00
Hawkes Brick Works.....	100,000	10 00
Hawley School of Engineering Corporation.....	25,000	5 00
Hawthorne Drug Company.....	50,000	5 00
Hayes Electric News Agency.....	50,000	5 00
Hayes Manufacturing Company.....	100,000	10 00
Hayes Manufacturing Company.....	10,000	5 00
Haynes & Chalmers Company.....	50,000	5 00
Hazen Confectionery Company.....	100,000	10 00
H. B. Cotton Company.....	10,000	5 00
H. Burton Stevens Music Company.....	10,000	5 00
H. B. Humphrey Company.....	40,000	5 00
H. D. Trask Company.....	75,000	10 00
Heath & Company. Limited.....	100,000	10 00
Heath & Company. Incorporated.....	100,000	10 00
Heating Appliance Company of America.....	150,000	10 00
Hebdon Machine & Cloth Finishing Company.....	150,000	10 00
Hebron Preserving Gas Company.....	1,000,000	50 00
Hebron's Home Telephone Company.....	25,000	5 00
Hecla Compressed Gas Company.....	100,000	10 00
Hector Mining Company.....	80,000	10 00
H. E. Davis Company.....	50,000	5 00
Heinze Electric Company.....	50,000	5 00
Helburn Leather Company.....	10,000	5 00
Helping Hand League.....	100,000	10 00
Henderson Vapor Heating Company.....	250,000	25 00
Hendrie Gardner Company.....	5,000	5 00
Henrietta Gold Mining Company.....	200,000	10 00
Henrici Rotary Piston Engine Company.....	5,000,000	150 00



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	Capital Stock.	Tax.
Henry B. Teed & Company.....	\$10,000	\$5 00
Henry C. Doughty Company.....	10,000	5 00
Henry E. Wright & Sons.....	50,000	5 00
Henry Krey Company.....	100,000	10 00
Henry R. Butterfield D. Handle Company.....	10,000	5 00
Henry Sloane Company.....	10,000	5 00
Henry Thayer & Company.....	200,000	10 00
Henry W. Eaton Leather Company. Incorporated	50,000	5 00
H. E. Pinkham Shoe Company.....	10,000	5 00
Heald Publishing Company.....	10,000	5 00
Heald Shoe Company.....	500,000	25 00
Hercules Consolidated Mining Company.....	500,000	25 00
Hereford Live Stock Company.....	500,000	25 00
Heron Island Company.....	20,000	5 00
Herr Automatic Press Company.....	500,000	25 00
Hersey Manufacturing Company.....	500,000	25 00
Heseltine & Tuttle Company.....	20,000	5 00
H. E. Sherman Company.....	10,000	5 00
H. F. Bailey Company.....	10,000	5 00
H. F. Webb Company.....	50,000	5 00
H. G. Barker Company.....	10,000	5 00
H. G. McKerrow Company. Limited.....	200,000	10 00
H. & G. W. Lord Company.....	300,000	25 00
H. H. Buffum Company.....	250,000	25 00
H. H. Hamlen Company.....	10,000	5 00
H. H. Hancock Manufacturing Company.....	10,000	5 00
H. H. Harper Company.....	30,000	5 00
H. H. Nevens & Company.....	50,000	5 00
H. H. Tingley Company.....	25,000	5 00
Hiatt Mining Company.....	100,000	10 00
Hibernian Publishing Company.....	10,000	5 00
H. I. Crandall & Sons Company.....	100,000	10 00
Hideite Leather Company.....	500,000	25 00
Highland Cooperative Ice Company.....	150,000	10 00
Highland Lake Steamboat Company.....	10,000	5 00
Highland Spring Water Company.....	100,000	10 00
Highland Company.....	10,000	5 00
Highland Valley Power Company.....	100,000	10 00
Hill's Cymene Remedy & Chemical Company.....	500,000	25 00
Hincks Coal Company.....	30,000	5 00
Hinds Heater Company.....	100,000	10 00
Hinkley Clothing Company.....	10,000	5 00
Hipwood-Barrett Car & Vehicle Fender Company..	500,000	25 00
Hiram Lumber Company.....	50,000	5 00
Hiram Ricker & Sons.....	500,000	25 00
Hiram Ricker & Sons Company.....	10,000	5 00
Historical Art Company.....	50,000	5 00
Hiwassee Company.....	50,000	5 00

	Capital Stock.	Tax.
H. J. Blodgett Company. Incorporated.....	\$100,000	\$10 00
H. J. Dexter Wood Working Company.....	12,000	5 00
H. J. Hathaway Company.....	12,000	5 00
H. K. Newbert Shoe Company.....	10,000	5 00
H. L. Bowker Company.....	50,000	5 00
H. M. Bickford Company.....	25,000	5 00
H. M. Hill Company.....	10,000	5 00
Hobart, Pattangall Company.....	42,000	5 00
Hobbs Variety Store Company.....	10,000	5 00
Hobbs & Warren Company.....	50,000	5 00
Hodges Fibre Carpet Company.....	1,000,000	50 00
Hodsdon Shoe Company.....	50,000	5 00
Hodsdon Manufacturing Company.....	50,000	5 00
Holbrook-Hunt Company.....	100,000	10 00
Holdfast Sole Stay Company.....	300,000	25 00
Hollings Company.....	40,000	5 00
Hollis Cold Storage Company.....	200,000	10 00
Holman Construction & Maintenance Company.....	10,000	5 00
Holmes Beef & Provision Company.....	30,000	5 00
Holmes Company.....	20,000	5 00
Holmes Confectionery Company.....	50,000	5 00
Holmes Electric Protection Company of Boston....	150,000	10 00
Holyoke Plush Company.....	50,000	5 00
Home Journal Publishing Company.....	50,000	5 00
Home Oil Company.....	200,000	10 00
Home Science Publishing Company.....	50,000	5 00
Home Trading Stamp Company.....	10,000	5 00
Homestake Lumber & Mineral Company.....	350,000	25 00
Homestead Manufacturing Company.....	400,000	25 00
Homestead Park Corporation.....	100,000	10 00
Honesty Grange Hall Association.....	1,345	5 00
Hooper-Lewis Company.....	125,000	10 00
Hope Machine Company.....	500,000	25 00
Hope Paper Box Company.....	5,000	5 00
Hope Valley Clark Automatic Telephone Company.	10,000	5 00
Horace G. Chase Company.....	10,000	5 00
Horace K. Turner Company.....	7,600	5 00
Horace Carriage Improvement Company.....	500,000	25 00
Horns Peak Copper Company.....	1,000,000	50 00
Horse Shoe Bend Gold Mining Company.....	1,500,000	75 00
Horse Shoe Door Check Company.....	300,000	25 00
Horton & Hubbard Manufacturing Company.....	25,000	5 00
H. S. Melcher Company.....	100,000	10 00
Hosmer Codding Company.....	300,000	25 00
Hospital Sheeting Company.....	100,000	10 00
Hotel Clifton Company.....	150,000	10 00
Hotel & Railroad News Company.....	100,000	10 00
Hotel Security Checking Company.....	500,000	25 00
Hotel Somerset.....	500,000	25 00

	Capital Stock.	Tax.
Hotel & Steamship Printing Press Company.....	\$150,000	\$10 00
Hotel Willows Association.....	9,000	5 00
Houghton Hardware Company.....	20,000	5 00
Houlton Electric Company.....	10,000	5 00
Houlton Foundry & Machine Company.....	10,000	5 00
Household Furniture Company.....	100,000	10 00
Housh Company.....	25,000	5 00
Howard Briggs & Pray Company.....	30,000	5 00
Howard Mining & Milling Company.....	100,000	10 00
Howe Lovejoy Manufacturing Company.....	50,000	5 00
Howe & Owen Ball Bearing Company.....	1,000,000	50 00
Howland Pulp Company.....	300,000	25 00
Hoyt Computer Company.....	100,000	10 00
Hoyt Land & Building Company.....	200,000	10 00
Hoyt & Woodin Cypress Company.....	100,000	10 00
Hub Construction Company.....	200,000	10 00
Hub Gold Hill Mining Company.....	300,000	25 00
Hub Gore Makers.....	1,500,000	75 00
Hub Patent Novelty Company.....	10,000	5 00
Hudson Belting Company.....	200,000	10 00
Hudson Blanket Company.....	70,000	10 00
Hudson Department Store Company.....	42,000	5 00
Hudson Drug Company.....	10,000	5 00
Hudson Mining Company.....	500,000	25 00
Hudson Publishing Company.....	100,000	10 00
Hudson Real Estate Company.....	50,000	5 00
Huff Locomotive Appliance Company.....	100,000	10 00
Huff Track Sanding Company.....	10,000	5 00
Hughes Eyelet Company.....	16,000	5 00
Hughes & Son.....	30,000	5 00
Hughes & Son Piano Manufacturing Company.....	75,000	10 00
Hugill Store & Supply Company.....	10,000	5 00
Hull & Boston Steamboat Company.....	50,000	5 00
Humane Bridle Company.....	100,000	10 00
Hunter Manufacturing Company.....	100,000	10 00
Huntex Company.....	20,000	5 00
Huntoon & Gorham.....	100,000	10 00
Hurlbut-Rogers Machine Company.....	100,000	10 00
Huse Spool & Bobbin Company.....	50,000	5 00
H. Wesley Hutchins Company.....	100,000	10 00
Hyde Park Manufacturing Company.....	2,000,000	75 00
Hyde Windlass Company.....	100,000	10 00
Hygeia Vibratory Company.....	500,000	25 00
Hygienic Crib Company.....	10,000	5 00
Hartland Hall Association.....	6,000	5 00
H.. Manufacturing Company.....	1,000,000	50 00
Houlton Water Company.....	50,000	5 00
Houlton Sewerage Company.....	25,000	5 00

	Capital Stock.	Tax.
Idaho-Maryland Development Company.....	\$3,000,000	\$100 00
Idaho Mining Company.....	5,000	5 00
Idaho Springs Electro Chlorination Company.....	500,000	25 00
Ida Mitchell Mining & Milling Company.....	1,000,000	50 00
Ideal Buckle Manufacturing Company.....	100,000	10 00
Ideal Fastener Company.....	50,000	5 00
Ideal Flexible Insole Company.....	100,000	10 00
Ideal Manufacturing Company.....	10,000	5 00
Ideal Manufacturing Company.....	10,000	5 00
Ideal Ice Cream Company.....	10,000	5 00
Ideal Tent & Summer House Company.....	50,000	5 00
Ignito Company of New England.....	150,000	10 00
I. H. Brown Moulding Company.....	10,000	5 00
I. H. Wiley Waxing Company.....	1,000,000	50 00
Illinois Cuban Land Company.....	75,000	10 00
Illinois & Montana Mining Company.....	1,000,000	50 00
Imperial Company.....	25,000	5 00
Imperial Plantation Company.....	3,000,000	100 00
Imperial Press Company.....	100,000	10 00
Imperial Rubber Company.....	250,000	25 00
Improved Fuel Brick Company.....	1,000,000	50 00
Improved Paper Machinery Company.....	10,000	5 00
Improved Welt Machine Company.....	500,000	25 00
Improvements Manufacturing Company.....	25,000	5 00
I. N. Brackett Company of Cornish.....	10,000	5 00
Incandescent Light Manipulator Company.....	200,000	10 00
Independent Box Machinery Company.....	10,000	5 00
Independent Ice Company.....	250,000	25 00
Independent Ice & Fuel Company of Hull.....	40,000	5 00
Independent Milk Company.....	10,000	5 00
Independent Pharmaceutical Company.....	300,000	25 00
Independent Rendering Association.....	50,000	5 00
Independent Shoe Machinery Company.....	200,000	10 00
Index Independent Consolidation Mining.....	2,500,000	100 00
Indiana Western Coal & Oil Company.....	500,000	25 00
Indians Zinc Mining Company.....	1,000,000	50 00
Indian Orchard Flax Company.....	125,000	10 00
Indian Rest Association.....	5,000	5 00
Indian Spring Woolen Company.....	100,000	10 00
Indurated Fibre Company.....	100,000	10 00
Industrial Development Company.....	100,000	10 00
Ingraham Clothing Company.....	5,100	5 00
Insular Estates.....	10,000,000	275 00
Insurance Securities Company.....	3,750,000	125 00
Inter-City Umbrella Renting Company.....	5,000,000	150 00
Inter Colonial Graphite Company.....	125,000	10 00
International Aluminum Reduction Company.....	100,000	10 00
International Amusement Company.....	50,000	5 00

	Capital Stock.	Tax.
International Asbestos Mining Company.....	\$50,000	\$5 00
International Automatic Weighing Machine Company .....	1,000,000	50 00
International Belanger Spinning Ring Company....	5,000,000	150 00
Inter National Bureau of Information.....	100,000	10 00
International Buttonhole Sewing Machine Company	500,000	25 00
International Construction Company.....	250,000	25 00
International Contract Company.....	500,000	25 00
International Cutlery Company.....	700,000	50 00
International Electric Mining Company.....	500,000	25 00
International Electric Spinning Company.....	25,000	5 00
International Exhibition Company of America.....	1,200,000	75 00
International Exposition Company.....	1,500,000	75 00
International Finance Company.....	1,000,000	50 00
International Fuel Company.....	500,000	25 00
International Glue Company.....	300,000	25 00
International Goodyear Shoe Machinery Company..	1,000,000	50 00
International Hardware Manufacturing Company..	700,000	50 00
International Heel & Counter Company.....	10,000	5 00
International Ice & Refrigerator Company.....	1,000	5 00
International Importing & Manufacturing Company	500,000	25 00
International Improved Propeller Company.....	100,000	10 00
International Leather Company.....	10,000	5 00
International Mining & Development Company....	200,000	10 00
International Moffett Bearing Company.....	2,500,000	100 00
International Music Company.....	100,000	10 00
International Mutephone Company.....	300,000	25 00
International Ore Separating Company.....	1,000,000	50 00
International Planters Company.....	500,000	25 00
International Remedy Company.....	10,000	5 00
International Safety Solvent Company.....	500,000	25 00
International Sewage Disposal Company.....	1,000,000	50 00
International Telephone & Telegraph Company....	1,000,000	50 00
International Waste Utilization Company.....	1,000,000	50 00
International Winding Company.....	1,000,000	50 00
International Windmill Company.....	2,000,000	100 00
International Wood Company.....	125,000	10 00
Inter State Land & Cattle Company.....	500,000	25 00
Inter State Medical Association.....	10,000,000	275 00
Inter State Oil Corporation.....	350,000	25 00
Interstate Railroad Guide Company.....	25,000	5 00
Inter State Registry & Mercantile Company.....	10,000	5 00
Investors Security Company.....	10,000	5 00
Irondale Mining Company.....	300,000	25 00
Ishka Spring Water Company.....	100,000	10 00
Isle au Haut Company.....	150,000	10 00
Islesboro, Castine & Belfast Steamboat Company...	6,000	5 00
Islesboro Land & Improvement Company.....	130,000	10 00

	Capital Stock.	Tax.
Islesboro & Mt. Desert Steamboat Company.....	\$10,000	\$5 00
Isle of Springs Association.....	10,000	5 00
Italian Co-operative Association of America.....	9,800	5 00
Ivory Shoe Company.....	10,000	5 00
Jack Harvard Zinc Mining Company.....	55,000	10 00
Jackson Gas Burner & Supply Company.....	100,000	10 00
Jackson & Newton Company.....	75,000	10 00
J. A. Davis Company.....	10,000	5 00
Jamaica Printing Company.....	10,000	5 00
J. A. Merrill & Company.....	40,000	5 00
James & Abbot Company.....	200,000	10 00
James Bailey Company.....	60,000	10 00
James Ellis Company.....	50,000	5 00
James H. Prince Paint Company.....	50,000	5 00
James Means Company.....	1,000	5 00
James Robinson Fish Company.....	5,000	5 00
James S. Conant Company.....	10,000	5 00
Jaques-Bush Manufacturing Company.....	25,000	5 00
J. A. Roarty Company.....	10,000	5 00
Jaspar Prospecting Company.....	5,000	5 00
Jayne Cream Company.....	10,000	5 00
Jaynes & Chapin Company.....	5,000	5 00
Jaynes Drug Company.....	500,000	25 00
Jaynes Manufacturing Company.....	5,000	5 00
Jay Wood Turning Company.....	50,000	5 00
J. B. Blood Company.....	250,000	25 00
J. B. Brown & Sons.....	1,300,000	75 00
J. B. Fellows & Company.....	10,000	5 00
J. B. Judkins & Sons Company.....	100,000	10 00
J. C. Pearson Company.....	1,000,000	50 00
J. C. Rhodes & Company. Incorporated.....	600,000	50 00
J. C. Ditwilers' Sons Company.....	100,000	10 00
J. E. Bishop Office.....	50,000	5 00
J. E. Davis Company.....	10,000	5 00
J. E. Fickett Company.....	10,000	5 00
J. Edward Low Company.....	25,000	5 00
Jefferson Manufacturing Company.....	500,000	25 00
Jefferson, Taylor & Walkup Company.....	25,000	5 00
J. E. Gardner Company.....	1,000,000	50 00
J. E. Goold & Company.....	150,000	10 00
Jenkins & Bogert Manufacturing Company.....	200,000	10 00
Jenkins Shoe Company.....	150,000	10 00
Jewellers Building Company.....	51,000	10 00
Jewell Storage Battery Company.....	1,000,000	50 00
Jewett Piano Manufacturing Company.....	100,000	10 00
J. F. Augley & Company.....	10,000	5 00
J. F. Carter Company.....	30,000	5 00

	Capital Stock.	Tax.
J. F. Jameson Company.....	\$10,000	\$5 00
J. F. Parkhurst & Son Company.....	85,000	10 00
J. F. Woodman & Company.....	9,000	5 00
J. G. Deering & Son.....	150,000	10 00
J. F. & G. Clothes Pin Company.....	250,000	25 00
J. H. Ames Company.....	10,000	5 00
J. H. Dalton Company.....	50,000	5 00
J. H. Hamlen & Son.....	450,000	25 00
J. H. Hamlen & Son Company.....	150,000	10 00
J. H. Long Machine Company.....	10,000	5 00
J. H. McKeeman Company.....	25,000	5 00
J. H. Sears Company.....	100,000	10 00
J. H. Stetson Company.....	25,000	5 00
J. J. Ruddick Manufacturing Company.....	5,000	5 00
J. L. Lougee Company.....	30,000	5 00
J. L. Watchie Company.....	10,000	5 00
J. M. Arnold Shoe Company.....	75,000	10 00
J. & M. Manufacturing Company.....	1,000,000	50 00
J. N. Wood Company.....	40,000	5 00
Job Wilbur Company.....	25,000	5 00
John A. Dunn Company.....	250,000	25 00
John A. Frye Shoe Company.....	300,000	25 00
John A. Hamblin Company.....	100,000	10 00
John A. Hayes Foundry Company.....	6,000	5 00
John A. Taylor Company.....	1,200	5 00
John Bird Company.....	100,000	10 00
John Cassidy Company.....	25,000	5 00
John C. Trott Company.....	150,000	10 00
John H. Lakin Company.....	100,000	10 00
John H. North Company.....	60,000	10 00
John H. Pray & Sons Company.....	700,000	50 00
John L. Grogan Wood & Iron Finishing Company..	250,000	25 00
John L. Grogan Wood & Iron Finishing Company..	250,000	25 00
John M. Ames Company.....	10,000	5 00
John Morrison Company.....	150,000	10 00
John S. Clary Lumber Company.....	25,000	5 00
John T. Connor Corporation.....	500,000	25 00
John Wales Wire Company.....	250,000	25 00
John Watson Company.....	75,000	10 00
John W. Dickinson Company.....	50,000	5 00
John W. Perkins Company.....	90,000	10 00
Johnson Auto-Speed Device Vehicle Company.....	500,000	25 00
Johnson Brothers.....	60,000	10 00
Johnson Brothers Shoe Manufacturing Company...	50,000	5 00
Johnsonburg Vitriified Brick Company.....	100,000	10 00
Johnson Chemical & Drug Company.....	100,000	10 00
Johnson Goodwin Company.....	100,000	10 00
Johnson Seed Potato Company.....	25,000	5 00

	Capital Stock.	Tax.
Johnson Slot Machine Company.....	\$25,000	\$5 00
Johnson Typewriter Company.....	3,000,000	100 00
Johnston-Bailey Company.....	50,000	5 00
Johnston Calking & Sole Stitching Machine Co....	100,000	10 00
Joliet Dry Goods Company.....	100,000	10 00
Jona Bigelow Company.....	10,000	5 00
Jonesboro Lumber Company.....	75,000	10 00
Jones Brothers Company.....	250,000	25 00
Jones Real Estate Company.....	50,000	5 00
Jones Taylor Company.....	350,000	25 00
Jordan Lumber Company.....	100,000	10 00
Joseph A. Hurd Tie & Lumber Company.....	100,000	10 00
Joseph F. Paul Company.....	50,000	5 00
Joseph Middleby Company, Jr. Incorporated.....	200,000	10 00
Joseph Van Ness Publishing Company.....	50,000	5 00
Journal for Investor's Company.....	20,000	5 00
Journal of Medicine & Science Company.....	2,000	5 00
Journal Publishing Company of Bangor, Maine....	10,000	5 00
Joyce Brothers & Company.....	100,000	10 00
Joyce Water Proofing Company.....	10,000	5 00
J. P. Eustis Manufacturing Company.....	40,000	5 00
J. Reed Whipple Hotel Company.....	1,000,000	50 00
J. R. Libby Company.....	100,000	10 00
J. Smith Brockway Company.....	50,000	5 00
J. S. Jackson & Son. Incorporated.....	50,000	5 00
J. S. Moore Manufacturing Company.....	150,000	10 00
J. T. White Company.....	10,000	5 00
Judson L. Thompson Manufacturing Company.....	350,000	25 00
Julian D. Este Company.....	100,000	10 00
Julien Owen Manufacturing Company.....	10,000	5 00
Jumbo Gold Mining Company.....	200,000	10 00
Juneau City Water & Power Company.....	125,000	10 00
J. V. Hale Company.....	50,000	5 00
J. W. Benner Company.....	10,000	5 00
J. W. Brackett Company.....	10,000	5 00
J. W. Bunker Scientific Hernia Pad Company....	500,000	25 00
J. W. Chamberlain Company.....	10,000	5 00
J. W. Penney & Sons Company.....	100,000	10 00
J. W. Steere & Son Organ Company.....	30,000	5 00
J. W. Tallmadge Manufacturing Company.....	200,000	10 00
Kahama Medical Company.....	50,000	5 00
Kakas Brothers.....	50,000	5 00
Kansas City Choctaw Company.....	240,000	25 00
Karl Digestible Rusk Company.....	200,000	10 00
Katahdin Pulp & Paper Company.....	200,000	10 00
Katahdin Steam Laundry Company.....	3,000	5 00
Kazar Mining Company.....	500,000	25 00



	Capital Stock.	Tax.
K. & C. Manufacturing Company.....	\$100,000	\$10 00
K. & C. Oil Company.....	50,000	5 00
Kebo Valley Club.....	75,000	10 00
Kelly-How-Thompson Company.....	300,000	25 00
Kelley Spear Company.....	100,000	10 00
Kelton-Bruce Manufacturing Company.....	100,000	10 00
Kern Paper Company.....	250,000	25 00
Kemp Slugging Machine Company.....	500,000	25 00
Kendall Metallic Cushion Tire Company.....	1,000,000	50 00
Kendall & Whitney.....	100,000	10 00
Kennebec Ensor Remedy Company.....	25,000	5 00
Kennebec Fibre Company.....	150,000	10 00
Kennebec Green Houses.....	10,000	5 00
Kennebec Real Estate Company.....	10,000	5 00
Kennebec Spinning Mills.....	75,000	10 00
Kennebec Steam Iron Works.....	10,000	5 00
Kennebec Steam Towage Company.....	12,000	5 00
Kennebunk Electric Light Company.....	100,000	10 00
Kennebunk Manufacturing Company.....	25,000	5 00
Kennebunkport Light & Power Company.....	10,000	5 00
Kent Clothing Company.....	10,000	5 00
Kenton Coal & Oil Company.....	500,000	25 00
Kentucky Lead Mining Company.....	1,000,000	50 00
Keokee Oil Company.....	50,000	5 00
Kershner Piano Company.....	100,000	10 00
Kezar Falls Woolen Manufacturing Company.....	30,000	5 00
Keystone Crude Oil Company.....	800,000	50 00
Kiesel Fire Brick Works.....	10,000	5 00
Kilton Electric Company.....	10,000	5 00
Kimball Brothers Company.....	50,000	5 00
Kimberley Range & Heater Company.....	100,000	10 00
Kineo Company.....	50,000	5 00
Kineo & North East Carry Telegraph & Telephone,	6,000	5 00
King Dental Company.....	10,000	5 00
King & Dexter Company.....	50,000	5 00
Kingfield Land Company.....	50,000	5 00
King Manufacturing Company.....	25,000	5 00
King Mining Company.....	25,000	5 00
King-Reynolds Dental Company.....	10,000	5 00
Kiosk Quick Lunch Company.....	25,000	5 00
Kittridge Provision Company.....	10,000	5 00
Kleena Company.....	35,000	5 00
Klimax Leveller Company.....	5,000	5 00
Knapp & Sanborn Company.....	10,000	5 00
Knowlton & McLeary Company.....	10,000	5 00
Knowlton Packing Company.....	50,000	5 00
Knox Clothing Manufacturing Company.....	10,000	5 00
Knox Cooperage Company.....	10,000	5 00

	Capital Stock.	Tax.
Knox & Montville Telephone Company.....	\$10,000	\$5 00
Kohinoor Zinc Company.....	250,000	25 00
Kozy Camera Company.....	50,000	5 00
Kraus Leather Company.....	10,000	5 00
Kreator Shoe Company.....	150,000	10 00
Kukunsook Club.....	9,000	5 00
Krom Concentrating Manufacturing Company.....	500,000	25 00
Kutico Company.....	50,000	5 00
Kennebec Light & Heat Company.....	150,000	10 00
Kennebec Water Power Company.....	400,000	25 00
Kennebago Improvement Company.....	15,000	5 00
Kingfield Water Company.....	50,000	5 00
Kibbie Dam Company.....	1,000	5 00
La Cuela Plantation Company.....	350,000	25 00
Lady Belle Gold Mining Company.....	100,000	10 00
Lafayette Hotel Company.....	10,000	5 00
Laguna Chica Plantation Company.....	300,000	25 00
Laguna Company.....	3,000,000	100 00
La Herradura Planting Company.....	100,000	10 00
La Joie Manufacturing Company.....	150,000	10 00
Laird-Prior Company.....	50,000	5 00
Lake Auburn Ice Company.....	100,000	10 00
Lakeside Pineapple Company.....	25,000	5 00
Lakeside Worsted Mills.....	25,000	5 00
Lake Superior Contracting & Dredging Company..	1,000,000	50 00
La Leonesa Mining Company.....	250,000	25 00
Lally Patent Column Company.....	100,000	10 00
Lambda Chapter House Company.....	6,000	5 00
Lamb Eye Shield Company.....	60,000	10 00
Lamesa Plantation Company.....	350,000	25 00
Laminar Fibre Company.....	300,000	25 00
Lamoille Asbestos Company.....	750,000	50 00
Lamoine Grange Co-operative Association.....	3,000	5 00
Lamson Studio, Incorporated.....	10,000	5 00
Landers Publishing Company.....	5,000	5 00
Lane & Libby.....	30,000	5 00
Lanes List.....	50,000	5 00
Langdon Manufacturing Company.....	500,000	25 00
Lapidescant Company.....	100,000	10 00
Lapointe Machine Tool Company.....	50,000	5 00
Larrabee Roscoe Company.....	10,000	5 00
Las Haciendas de Santa Clara Company.....	1,000,000	50 00
Lashaway Carriage & Wheel Company.....	150,000	10 00
Lasters Toe Cap Company.....	600,000	50 00
Laurel Securities Company.....	48,000	5 00
Lawrence Brothers Company.....	10,000	5 00
Lawrence Company.....	100,000	10 00

	Capital Stock.	Tax.
Lawrence Credit Company.....	\$10,000	\$5 00
Lawrence Knitting Company.....	10,000	5 06
Lawrence Lumber Company.....	100,000	10 00
Lawrence, Newhall & Page.....	450,000	25 00
Lawrence Pulling Over Machine Company.....	300,000	25 00
Lawrence Stock Exchange.....	5,000	5 00
Lawrence Water Company.....	200,000	10 00
Lawry, Tinker & Campbell Company.....	10,000	5 00
Lawyers Incorporation & Transfer Company.....	10,000	5 00
L. B. Griffin Fruit Company.....	10,000	5 00
L. C. Page & Company.....	100,000	10 00
L. Damons' Sons Company.....	160,000	10 00
L. D. Gurney Company.....	10,000	5 00
Leach Manufacturing Company.....	50,000	5 00
Leadite Company of America.....	500,000	25 00
Leatherbee Tie & Lumber Company.....	100,000	10 00
Leavitt Furniture & Supply Company.....	10,000	5 00
Leatheroid Manufacturing Company.....	250,000	25 00
Lebanon Valley Portland Cement Company.....	600,000	50 00
Lee Brothers Company.....	100,000	10 00
Lee-Thompson Company.....	100,000	10 00
Leggat Brothers.....	150,000	10 00
Legget-Wilcox Company.....	50,000	5 00
Leen Automatic Parceling Device Mfg. Company..	10,000	5 00
Leighton & Frey Souvenir View Company.....	50,000	5 00
Lenox Sprayer & Chemical Company.....	50,000	5 00
Leominster Comb Company.....	100,000	10 00
Leonard E. Thayer Company.....	30,000	5 00
Leonard Shoe Company.....	50,000	5 00
Letete Gold & Copper Mining Company.....	500,000	25 00
Lever Brothers Company.....	1,500,000	75 00
Lever Suspension Brake Company.....	1,000,000	50 00
Lewis A. Crossett. Incorporated.....	300,000	25 00
Lewis Flanders & Company.....	100,000	10 00
Lewis Hall Clothing Company of Lewiston.....	10,000	5 00
Lewis H. Dodge Company.....	10,000	5 00
Lewis Lumber Company.....	50,000	5 00
Lewis Wharf Company.....	9,000	5 00
Lewiston & Auburn Electric Light Company.....	60,000	10 00
Lewiston & Auburn Telephone Company.....	250,000	25 00
Lewiston Co-operative Society. No. 1.....	10,000	5 00
Lewiston Daily Sun.....	10,000	5 00
Lewiston Handle Company.....	10,000	5 00
Lewiston Journal Company.....	100,000	10 00
Lewys Island Electric Company.....	5,000	5 00
Lexington Hill Gold Mining Company.....	3,000,000	100 00
Libby Company.....	200,000	10 00
Libbey & Dingley Company.....	600,000	50 00

	Capital Stock.	Tax.
Libby Dry Plate Company.....	\$5,000	\$5 00
Libby & Smith.....	10,000	5 00
Liberty Cigar & Tobacco Company of New England,	500,000	25 00
Liberty Bell Gold Mine Securities Company.....	500,000	25 00
Liberty Pure Food Company.....	1,000,000	50 00
Library Press.....	10,000	5 00
Ligonia Grain Company.....	10,000	5 00
Lillian Mining Company.....	1,000,000	50 00
Limerick Mills.....	30,000	5 00
Lincoln Chemical Company.....	200,000	10 00
Lincoln Rubber Company.....	50,000	5 00
Lincoln Securities Company.....	10,000	5 00
Lincolnton Beach & Islesboro Realty.....	300,000	25 00
Lindsey Canana Center Mines Company.....	10,000,000	275 00
Ling Gold Mining Company.....	100,000	10 00
Linen Manufacturing Company.....	500,000	25 00
Linn Woolen Company.....	225,000	25 00
Lisbon Acetylene Gas Company.....	5,000	5 00
Lisbon Falls Co-operative Association.....	2,500	5 00
Lisbon Falls Fibre Company.....	250,000	25 00
Litchfield Company.....	50,000	5 00
Litchfield Cushion Heel Company.....	100,000	10 00
Little Androskoggin Water Power Company.....	340,000	25 00
Little Blue School of Farmington.....	10,000	5 00
Littlefield & Plumer Corporation.....	150,000	10 00
Livermore Falls Clothing Company.....	10,000	5 00
Livingston Manufacturing Company.....	50,000	5 00
L. J. Richards Company.....	10,000	5 00
L. K. Morse Shoe Company.....	10,000	5 00
L. N. Godfrey Company.....	200,000	10 00
Locke Cafe Company.....	25,000	5 00
Locke Regulator Company.....	250,000	25 00
Lock Sen Low Company.....	10,000	5 00
Loco Express Company.....	10,000	5 00
Lockwood Greene & Company.....	150,000	10 00
Loen Hardware Company.....	10,000	5 00
Loiselle Bread & Milk Company.....	60,000	10 00
Loki Burner Company.....	75,000	10 00
Lombard Fire Proofing Company.....	50,000	5 00
Londonderry Lithia Spring Water Company.....	150,000	10 00
Long Brothers Hotel Company.....	250,000	25 00
Long Island Coal Supply Company.....	50,000	5 00
Long Island Express Company.....	100,000	10 00
Long Island Parlor Car & Sleeping Coach Company,	100,000	10 00
Long Island Syndicate.....	10,000	5 00
Longwood Real Estate Company.....	10,000	5 00
Loom Specialty Company.....	150,000	10 00
Loop-Lock Machine Company.....	500,000	25 00

	Capital Stock.	Tax.
Loray Mills.....	\$1,250,000	\$75 00
Lord Brothers Company.....	50,000	5 00
Lord Brothers Manufacturing Company.....	50,000	5 00
Lord & Nagle Company.....	100,000	10 00
Loring, Short & Harmon.....	100,000	10 00
Los Angeles Company.....	15,000	5 00
Los Posos Mining Company.....	100,000	10 00
Lothrop Publishing Company.....	125,000	10 00
Lougee & Mason Company.....	10,000	5 00
Louisburg Talc Company.....	500,000	25 00
Louis Daudelin Company.....	100,000	10 00
Lowdon Steam Regulator Company.....	25,000	5 00
Lowell Buckle Company.....	100,000	10 00
Lowell Emergency Hospital. Incorporated.....	10,000	5 00
Lowell Fruit Company.....	10,000	5 00
Lowell, Lawrence & Worcester Express.....	10,000	5 00
Lowell Packing & Provision Company.....	25,000	5 00
Lowney Chocolate Company.....	500,000	25 00
Low Tile Company.....	50,000	5 00
L. Pickert Fish Company.....	150,000	10 00
L. S. Paint Company.....	15,000	5 00
L. T. Boothby & Son Company.....	25,000	5 00
Lubec Lead & Zinc Company.....	500,000	25 00
Lubec Sardine Company.....	100,000	10 00
Lubec Wharf Company.....	10,000	5 00
Lufkin Consolidated Button Hole Machine Co....	500,000	25 00
Lumber Mineral Company.....	60,000	10 00
Lumber Securities Company.....	100,000	10 00
Lundin Turkish Bath Company.....	75,000	10 00
L. W. Cleveland Company.....	10,000	5 00
L. W. Pond Machine & Foundry Company.....	200,000	10 00
Lydia E. Pinkham Medicine Company.....	11,200	5 00
Lyman H. Nelson Company.....	25,000	5 00
Lyman W. Smith Company.....	100,000	10 00
Lynn Steamboat Company.....	30,000	5 00
Lynn Steamship Company.....	50,000	5 00
Lynx Creek Placers Company. Limited.....	500,000	25 00
Lyons Counter Company.....	50,000	5 00
Lake Heron Dam Company.....	13,000	5 00
Lamoine Beach Water Company.....	5,000	5 00
Lewiston Bleachery & Dye Works.....	300,000	25 00
Lewiston Gas Light Company.....	200,000	10 00
Lockwood Company.....	1,800,000	75 00
Long Pond Water Company.....	100,000	10 00
Long Pond Improvement Company.....	50,000	5 00
Little Churchill Stream Dam Company.....	10,000	5 00
Livermore Falls Water Company.....	100,000	10 00
Livermore Falls Light & Power Company.....	100,000	10 00

	Capital Stock.	Tax.
Lewiston Machine Company.....	\$100,000	\$10 00
Lubec Water & Electric Light Company.....	100,000	10 00
M. Abbott Frazar Company.....	10,000	5 00
McDonald Manufacturing Company.....	25,000	5 00
McDonald Steamboat Company.....	25,000	5 00
McDonald Stone Planing Machine Company.....	10,000	5 00
McIntosh Mining Company.....	1,000,000	50 00
McKay & Copeland Lasting Machine Company.....	100,000	10 00
McKay Shoe Machinery Company.....	5,000,000	150 00
McLean Manufacturing Company.....	200,000	10 00
McLoon & Stover Lime Company.....	100,000	10 00
McTanfmany Ballot Company.....	500,000	25 00
Machias Electric Light Company.....	9,900	5 00
Machias Lumber Company.....	400,000	25 00
Machiasport Packing Company.....	100,000	10 00
Machinery Leasehold Company.....	10,000	5 00
Mackintosh Manufacturing Company.....	50,000	5 00
Mackenzie Young Company.....	10,000	5 00
Madam Gookin Company.....	10,000	5 00
Madden Curtis Shoe Company.....	20,000	5 00
Maddocks Packing Company.....	35,000	5 00
Madison Hall Association.....	9,950	5 00
Madison Woolen Company.....	50,000	5 00
Mad River Asbestos & Talc Company.....	500,000	25 00
Mad River Mining Company.....	500,000	25 00
Magmul Mirror Company.....	10,000	5 00
Magnetic Shoe Company.....	150,000	10 00
Magneto Ear Phone Company.....	100,000	10 00
Mail Publishing Company.....	10,000	5 00
Maine Alpaca Company.....	215,000	25 00
Maine Auxiliary Fire Alarm Company.....	50,000	5 00
Maine Coast Club.....	375,000	25 00
Maine Coast Granite Company.....	250,000	25 00
Maine Company.....	100,000	10 00
Maine Compress Company.....	51,000	10 00
Maine Condensed Milk Company.....	245,000	25 00
Maine Construction Company.....	10,000	5 00
Maine Corporation Company.....	10,000	5 00
Maine Creamery Company.....	100,000	10 00
Maine Drug Company.....	200,000	10 00
Maine Electric Company.....	10,000	5 00
Maine Electric Company.....	10,000	5 00
Maine Electric Gas Company.....	100,000	10 00
Maine Elevator Company.....	200,000	10 00
Maine Farmer Publishing Company.....	40,000	5 00
Maine Feldspar Company.....	25,000	5 00
Maine Fire Alarm Company.....	10,000	5 00

	Capital Stock.	Tax.
Maine Furniture Company.....	\$100,000	\$10 00
Maine Incorporation Company.....	25,000	5 00
Maine Investment Company. Limited.....	10,000	5 00
Maine Investment Company.....	100,000	10 00
Maine Merchants Association.....	10,000	5 00
Maine Navigation Company.....	500,000	25 00
Maine & New Hampshire Granite Company.....	400,000	25 00
Maine Outings Company.....	10,000	5 00
Maine Publishing Company.....	10,000	5 00
Maine Pulp & Paper Company.....	100,000	10 00
Maine Radiator Company.....	10,000	5 00
Maine Real Estate Company.....	10,000	5 00
Maine Red Granite Company.....	50,000	5 00
Maine Registration & Trust Company.....	10,000	5 00
Maine Slate Company of Monson.....	200,000	10 00
Main & Small Company.....	10,000	5 00
Maine State Outing Company.....	75,000	10 00
Maine Thymoleum Company.....	50,000	5 00
Maine Timberland Company.....	200,000	10 00
Maine Trading Stamp Company.....	100,000	10 00
Maine Typewriter Exchange & General Trading Company .....	2,500	5 00
Maine Wrinkle Company.....	10,000	5 00
Mallison Power Company.....	100,000	10 00
Maltena Food Company.....	500,000	25 00
Malvern Hotel & Land Improvement Company....	300,000	25 00
Manawa Mining Company.....	300,000	25 00
Manchester Real Estate & Manufacturing Company,	260,000	25 00
Mangus Land & Mining Company.....	50,000	5 00
Mangus Press.....	5,000	5 00
Manhattan Coal, Lumber & Development Company,	500,000	25 00
Manhattan Manufacturing Company.....	50,000	5 00
Manhattan Securities Company.....	3,000,000	100 00
Manicaragua Tobacco Company.....	200,000	10 00
Manset Coal Company.....	10,000	5 00
Mansfield Bed Spring Company.....	10,000	5 00
Mansfield Braiding Company.....	175,000	10 00
Mansfield Furnace & Coal Company.....	10,000	5 00
Manufacturers Co-operative Dye Company.....	20,000	5 00
Manufacturers Storage & Warehouse Company....	150,000	10 00
Manufacturing Real Estate Company.....	50,000	5 00
Maple Hill Coal Company.....	50,000	5 00
Marine Hardware Company.....	100,000	10 00
Marine Hardware & Equipment Company.....	200,000	10 00
Marine Supplies Company.....	100,000	10 00
Marion City Water Company.....	115,000	10 00
Marking Pen Company.....	100,000	10 00
Markland Mining Company. Limited.....	1,000,000	50 00

	Capital Stock.	Tax.
Marks Printing House.....	\$10,000	\$5 00
Marlboro Wringer Company.....	10,000	5 00
Marlborough Automobile & Carriage Company.....	100,000	10 00
Marquette Electric Company.....	100,000	10 00
Marrett Lumber Company.....	50,000	5 00
Marshall-Landers Company.....	50,000	5 00
Marsh Publishing Company.....	50,000	5 00
Marston Construction Company.....	100,000	10 00
Marston Lobster Pound Company.....	10,000	5 00
Marston Worsted Mills Company.....	100,000	10 00
Martin Cash Carrier Company.....	130,400	10 00
Maryland Thymoleum Company.....	50,000	5 00
Mason & Hamlin Company.....	600,000	50 00
Mason Manufacturing Company.....	10,000	5 00
Mason Regulator Company.....	150,000	10 00
Masonic Block Association.....	4,000	5 00
Masonic Building Association of Biddeford.....	50,000	5 00
Masonic Building Association of Farmington.....	15,000	5 00
Masonic Trustees of Fairfield, Maine.....	10,000	5 00
Massachusetts Chemical Company.....	100,000	10 00
Massachusetts Co-operative Association.....	1,000	5 00
Massachusetts Corundum Wheel Company.....	40,000	5 00
Massachusetts Engraving Company.....	10,000	5 00
Massachusetts Frog Company.....	5,000	5 00
Massachusetts Glove Company.....	9,000	5 00
Massachusetts Graphite Company.....	500,000	25 00
Massachusetts Hide Corporation.....	100,000	10 00
Massachusetts & Maine Steamship Company.....	500,000	25 00
Massachusetts Pneumatic Tube Company.....	500,000	25 00
Massachusetts Real Estate Company.....	2,000,000	75 00
Massachusetts Stable Company.....	40,000	5 00
Massachusetts Street Railway & Park Association..	1,000,000	50 00
Massachusetts Thymoleum Company.....	50,000	5 00
Massachusetts Vending Company.....	300,000	25 00
Massachusetts Wringer Company.....	50,000	5 00
Massven Mining & Milling Company.....	250,000	25 00
Mathews Brothers Company.....	50,000	5 00
Mathews Slate Company.....	1,000,000	50 00
Matson Brothers Company.....	10,000	5 00
Mattawamkeag Lumber Company.....	50,000	5 00
Matthews G. Norton Company.....	300,000	25 00
Mayfield Slate Company.....	200,000	10 00
Mayo & Son.....	100,000	10 00
Mayo Woolen Company.....	100,000	10 00
M. B. Faxon Company.....	9,000	5 00
McCausland Company.....	10 000	5 00
Mechanical Accountant Company.....	100,000	10 00
Mechanical Boiler Cleaner Company.....	300,000	25 00



	Capital Stock.	Tax.
Mechanical Goods Manufacturing Company.....	\$25,000	\$5 00
Mechanical Specialty Company.....	250,000	25 00
Mechanic Falls Manufacturing Company.....	15,000	5 00
Mechanics Electric Company.....	100,000	10 00
Mechanics Foundry & Manufacturing Company....	500,000	25 00
Mechanics Investment Company.....	100,000	10 00
Medford Citizen Company.....	10,000	5 00
Medford Ice Company.....	10,000	5 00
Medford Publishing Company.....	10,000	5 00
Medomak Ice Company.....	20,000	5 00
Medomak River Transportation Company.....	10,000	5 00
Megantic Fish & Game Corporation.....	25,000	5 00
Megquier & Jones Company.....	50,000	5 00
Meisterschaft Publishing Company.....	100,000	10 00
M. E. Kanaly Company.....	50,000	5 00
Mellins Food Company of North America.....	300,000	25 00
Melrose Oil Company.....	200,000	10 00
Menns Van Horn Motor Company.....	200,000	10 00
Menzel Malt Company.....	10,000	5 00
Mercantile Banking & Saving Company.....	1,000,000	50 00
Merchants Blue Seal Coupon Company.....	50,000	5 00
Merchants Building Company.....	60,000	10 00
Merchants Co-operative Stamp Company.....	10,000	5 00
Merchants Marine Railway Company.....	10,000	5 00
Merchants & Manufacturer's Exhibition Association .....	10,000	5 00
Merchants Oil & Asphalt Company.....	200,000	10 00
Merchants Transport Line.....	1,000,000	50 00
Mergenthaler Horton Basket Machine Company....	10,000,000	275 00
Merrick Sewing Machine Company.....	150,000	10 00
Merrill & Baker.....	500,000	25 00
Merrill-Brownville Slate Company.....	240,000	25 00
Merrill-Lovell Company.....	10,000	5 00
Merrill Piano Manufacturing Company.....	100,000	10 00
Merrill, Runnels & Mayo Company.....	30,000	5 00
Merrill Thread Company.....	50,000	5 00
Merrimack Woolen Company.....	250,000	25 00
Messalonskee Clothing Company.....	25,000	5 00
Messenger Printing & Publishing Company.....	15,000	5 00
Messenger-Hall Manufacturing Company.....	100,000	10 00
Metallic Heel & Counter Company.....	350,000	25 00
Metals Company.....	50,000	5 00
Methuen Rubber Company.....	20,000	5 00
Metropolitan Art Company.....	100,000	10 00
Metropolitan Banking Company.....	10,000	5 00
Metropolitan Contracting Company.....	10,000	5 00
Metropolitan Copper Company.....	10,000,000	275 00

	Capital Stock.	Tax.
Metropolitan Granite Company.....	\$25,000	\$5 00
Metropolitan Hotel Supply Company.....	100,000	10 00
Metropolitan Hygeia Ice Company.....	250,000	25 00
Metropolitan Ice Company.....	25,000	5 00
Metropolitan Rubber Company.....	250,000	25 00
Metropolitan Street Car Transportation Company..	75,000	10 00
Metropolitan Thymoleum Company.....	100,000	10 00
Melto Company.....	100,000	10 00
Meyer Jonasson & Company of Boston.....	225,000	25 00
Mexican Development & Equipment Company.....	600,000	50 00
Mexican Gulf Commercial Company.....	3,000,000	100 00
Mexican Mines Company.....	2,000,000	75 00
Mexican Sugar Corporation.....	1,000,000	50 00
M. G. Shaw Lumber Company.....	200,000	10 00
M. H. Gulesian Company.....	150,000	10 00
Maine & Erie Oil Company.....	150,000	10 00
Micmac Mining Company.....	150,000	10 00
Middlesex Fells Springs Company.....	50,000	5 00
Middlesex Paper Company.....	300,000	25 00
Middlesex Security Company.....	100,000	10 00
Midland Bond Company.....	100,000	10 00
Middleton Paper Company.....	200,000	10 00
Mid-State Coal Company.....	5,000	5 00
Milbridge Packing Company.....	100,000	10 00
Milburn Company.....	16,000	5 00
Miles Pneumatic Tube Company.....	100,000	10 00
Miley Company.....	100,000	10 00
Millan & Heath Manufacturing Company.....	50,000	5 00
Milford Granite Company.....	60,000	10 00
Milford Silk Mills.....	300,000	25 00
Miller Tying Machine Company.....	200,000	10 00
Miller & Webster Clothing Company.....	10,000	5 00
Milliken-Tomlinson Company.....	400,000	10 00
Millinocket Light Company.....	20,000	5 00
Millinocket Water Company.....	60,000	10 00
Mills Sewing Machine Company.....	150,000	10 00
Milo Electric Light & Power Company.....	10,000	5 00
Milton Leather Board Company.....	1,100,000	75 00
Milwaukee Manufacturing Company.....	1,000,000	50 00
Milwaukee-Texas Oil & Asphaltum Company.....	1,000,000	50 00
Mina Grande Mining Company.....	2,000,000	75 00
Miner's Fruit Nectar Company.....	50,000	5 00
Mines Company of America.....	2,000,000	75 00
Mine Securities Corporation.....	2,500,000	100 00
Mining Bureau Publishing Company.....	10,000	5 00
Minneapolis Mortgage Redemption Company.....	112,000	10 00
Minnehaha Copper-Gold Mining Company.....	500,000	25 00
Minot Packing Company.....	25,000	5 00

	Capital Stock.	Tax.
Minot's Island Company.....	\$10,000	\$5 00
Miners Bay Coal Company.....	500,000	25 00
Missouri Zinc Fields Company.....	1,600,000	75 00
M. J. Powers Company.....	100,000	10 00
Mocking Bird Lead Company.....	500,000	25 00
Model Menu Maker Company.....	100,000	10 00
Modern Women Company, Incorporated.....	300,000	25 00
Moffett Marine Bearing Company.....	2,500,000	100 00
Mohawk Valley Steel & Wire Company.....	60,000,000	1,525 00
Monitor Manufacturing Company.....	500,000	25 00
Monson Burmah Slate Company.....	100,000	10 00
Monson Consolidated Slate Company.....	100,000	10 00
Montague Drug Company.....	3,000	5 00
Montana Development Company.....	200,000	10 00
Montezuma Mining Company.....	500,000	25 00
Montezuma Rubber Plantation Company.....	61,170	10 00
Montoursville Prospecting Company.....	50,000	5 00
Monument National Canadien Francais de Holyoke, Mass. ....	50,000	5 00
Moorhouse & Dunn Company.....	20,000	5 00
Moorland Company.....	100,000	10 00
Moore Leather Machine Company.....	600,000	50 00
Moosehead Case & Power Company.....	50,000	5 00
Moosehead Clothing Company.....	10,000	5 00
Moosehead Lake Hotel Company.....	16,000	5 00
Moosehead Lake Sanitorium Company.....	50,000	5 00
Moosehead Trading & Transportation Company....	25,000	5 00
Moosehead Woolen Company.....	50,000	5 00
Morell Liquor Cure of Rockland Maine.....	10,000	5 00
Morey Furniture Company.....	25,000	5 00
Morgan Company.....	300,000	25 00
Morley Button Manufacturing Company.....	250,000	25 00
Morley Button Sewing Machine Company.....	750,000	50 00
Morrill-Atwood Ice Company.....	100,000	10 00
Morrell & Prince Shoe Company.....	10,000	5 00
Morrill's Coal & Wood Company.....	10,000	5 00
Morrison Medical Company.....	50,000	5 00
Morse & Company.....	324,000	25 00
Morse Island Company.....	2,000	5 00
Morse-Oliver Building Company.....	100,000	10 00
Morse-Stewart Company.....	50,000	5 00
Morse's Yellow Dock Syrup Company.....	150,000	10 00
Moses Mining & Development Company.....	6,000,000	175 00
Mossberg Wrench Company.....	100,000	10 00
Mothers Birthday Club of America.....	50,000	5 00
Motor Cycle Manufacturing Company.....	250,000	25 00
Moulton, Thompson & Moulton.....	10,000	5 00
Mountain Park Company.....	10,000	5 00

	Capital Stock.	Tax.
Mount Auburn Spring Bottling Company.....	\$10,000	\$5 00
Mt. Battie Association.....	100,000	10 00
Mt. Battie Manufacturing Company.....	500,000	25 00
Mt. Battie Spring Water Company.....	150,000	10 00
Mount Glines Gold & Silver Mining Company.....	300,000	25 00
Mt. Desert Block Company.....	10,000	5 00
Mount Desert Nurseries.....	50,000	5 00
Mt. Desert Reading Room.....	50,000	5 00
Mount Desert Spring Water Company.....	100,000	10 00
Mt. Desert Yacht Racing Association.....	10,000	5 00
Mt. Holly Mining Company.....	100,000	10 00
Mt. Mica Building Association.....	6,000	5 00
Mt. Mica Tin & Mica Company.....	500,000	25 00
Mt. Pleasant Hotel Company.....	10,000	5 00
Mount Pleasant Quarry Company.....	60,000	10 00
Mt. Waldo Granite Works.....	150,000	10 00
Mt. Zircon Spring Company.....	300,000	25 00
Mousam Manufacturing Company.....	30,000	5 00
Mowry & Payson.....	25,000	5 00
Moxie Nerve Food Company of New England....	500,000	25 00
Mrs. M. J. Bradford Company.....	100,000	10 00
Muco-Lubricans Company.....	10,000	5 00
Mullin Leather Company.....	60,000	10 00
Multipathic Medical Company. Limited.....	500,000	25 00
Munder Electrical Company.....	50,000	5 00
Municipal Signal Company.....	300,000	25 00
Municipal Water Works Company.....	200,000	10 00
Munjoy Land Company.....	100,000	10 00
Munroe-Thompson Ore Reduction Company.....	1,000,000	50 00
Munson Rotary Snow Plow Company.....	500,000	25 00
Murdock & Freeman Company.....	150,000	10 00
Murray Development Company.....	200,000	10 00
Murray and Emery Company.....	10,000	5 00
Muscongus Lumber Company.....	10,000	5 00
Music Hall Association.....	2,000	5 00
Musso Duplex Typewriting Wireless Telegraph....	1,000,000	50 00
Mutual Coal Company.....	10,000	5 00
Mutual Emergency Company.....	100,000	10 00
Mutual Investment Company.....	200,000	10 00
Mutual Mail Order Company.....	1,000,000	50 00
Mutual Paper Bag Machine Company.....	300,000	25 00
Mutual Rubber Production Company No. 1.....	1,440,000	75 00
Myers Life Boat Company.....	500,000	25 00
Machias Water Company.....	50,000	5 00
Madison Water Company.....	30,000	5 00
Madunkedunk Dam & Improvement Company.....	10,000	5 00
Magalloway Dam & Improvement Company.....	9,000	5 00
Maine Water Company.....	1,000,000	50 00

	Capital Stock.	Tax.
Mechanic Falls Water & Electric Light & Power Co	\$75,000	\$10 00
Mechanic Falls Water Company.....	50,000	5 00
Mexico Bridge Company.....	25,000	5 00
Mousam Water Company.....	150,000	10 00
Milbridge Water Company.....	50,000	5 00
Misery Stream Dam Company.....	5,000	5 00
Nantasket Steeplechase Company.....	200,000	10 00
N. A. & S. H. Burpee Furniture Company.....	50,000	5 00
Nashoba Company.....	200,000	10 00
Nashua Cooperative Association No. 1.....	10,000	5 00
Nashua Leather Company.....	75,000	10 00
Nashua Machine Company.....	100,000	10 00
Nathaniel Tufts Meter Company.....	100,000	10 00
Natick Underwear Company.....	30,000	5 00
National Angora Goat Raising Company.....	500,000	25 00
National Automobile Company.....	500,000	25 00
National Bread Company.....	100,000	10 00
National Bread Company of New England.....	500,000	25 00
National Bung Manufacturing Company.....	500,000	25 00
National Calf Skin Company.....	400,000	25 00
National Carpet Beater Company.....	500,000	25 00
National Cash Discount Company.....	200,000	10 00
National Chemical Company.....	500,000	25 00
National Cloth Cutter Company.....	200,000	10 00
National Coal, Lumber & Development Company...	350,000	25 00
National Combustion Company.....	100,000	10 00
National Construction Company.....	200,000	10 00
National Electric Company.....	1,500,000	75 00
National Fast Color Eyelet Company.....	40,000	5 00
National Fibre Board Company.....	1,000,000	50 00
National Fire Works Company.....	20,000	5 00
National Fuel Equipment Company.....	1,000,000	50 00
National Hydro-Carbon Gas Company.....	500,000	25 00
National Law Book Company.....	500,000	25 00
National Machine & Tool Company.....	50,000	5 00
National Magnetic Mineral Separating Company...	250,000	25 00
National Mail Box Company.....	50,000	5 00
National Mercantile Company.....	250,000	25 00
National Mexican Mining Company.....	1,000,000	50 00
National Mining Company.....	500,000	25 00
National Mining & Development Company.....	500,000	25 00
National Non Refillable Bottle Company.....	300,000	25 00
National Oil Heating Company.....	300,000	25 00
National Power Controller Company.....	100,000	10 00
National Press Bureau.....	10,000	5 00
National Pure Food Company.....	100,000	10 00
National Service Company.....	500,000	25 00

	Capital Stock.	Tax.
National Shank Company.....	\$200,000	\$10 00
National Ship Copper Plating Company.....	5,000,000	150 00
National Shoe Company.....	40,000	5 00
National Shoe & Leather Exchange.....	100,000	10 00
National Shoe Makers.....	100,000	10 00
National Smelting Company.....	1,500,000	75 00
National Steel Wire Company.....	5,000,000	150 00
National Tag Company.....	10,000	5 00
National Tile Company.....	30,000	5 00
National Tool & Novelty Company.....	10,000	5 00
National Automobile & Motor Company.....	350,000	25 00
National Vending Machine Company.....	500,000	25 00
National Waist & Skirt Company.....	50,000	5 00
National Wier Company.....	10,000	5 00
Natura Company.....	100,000	10 00
Natural Dry Condensed Milk Company.....	1,000,000	50 00
Nauhaught Tonic Company.....	500,000	25 00
Navahoe Gold Mining Company.....	2,000,000	75 00
Navigators Safety Company.....	100,000	10 00
N. B. Thayer & Company, Incorporated.....	50,000	5 00
Nekonegan Paper Company.....	250,000	25 00
Nelson-Canwell Manufacturing Company.....	100,000	10 00
Nemo Heater Company.....	1,000,000	50 00
N. E. Redlon Company.....	50,000	5 00
Nesmith Roarty Shoe Company.....	50,000	5 00
Nesmith Shoe Company.....	50,000	5 00
Nevada Consolidated Copper & Gold Mining & Milling Company.....	1,000,000	50 00
Nevada Nickel & Copper Company.....	250,000	25 00
Never Break Shoestring Company.....	500,000	25 00
Never Slip Wire Stretcher & Novelty Company....	10,000	5 00
Newark Mining & Milling Company.....	500,000	25 00
New Bedford Teaming Company.....	50,000	5 00
Newburg Mining Company.....	2,000,000	75 00
Newburyport Condensed Milk Company.....	30,000	5 00
Newburyport Counter Company.....	10,000	5 00
Newburyport Fair Association.....	10,000	5 00
Newburyport, Lowell & Boston Palace Coach Co	100,000	10 00
New Century Roll Screen Company.....	100,000	10 00
New Century Washing Machine Company.....	100,000	10 00
New Dorchester Cigar Manufacturing Company...	10,000	5 00
New Eastern Weekly Publishing Company.....	6,000	5 00
New England Adamant Company.....	150,000	10 00
New England Angora Agricultural & Manufacturing Company .....	500,000	25 00
New England Association.....	100,000	10 00
New England Athletic Company.....	100,000	10 00
New England Audit Company.....	50,000	5 00

	Capital Stock.	Tax.
New England Automatic Weighing Machine Co...	\$1,000,000	\$50 00
New England Board & Paper Company.....	200,000	10 00
New England Box Company.....	200,000	10 00
New England Briquette Coal Company.....	1,500,000	75 00
New England Builders Material Association. In- corporated .....	10,000	5 00
New England Building Company.....	10,000	5 00
New England Cabinet Cigar Company.....	250,000	25 00
New England Coaling Oil Company.....	500,000	25 00
New England Asbestos Company.....	1,500,000	75 00
New England Chocolate Company.....	10,000	5 00
New England Collection Agency.....	10,000	5 00
New England Commerce Company.....	10,000	5 00
New England Company.....	100,000	10 00
New England Confectionery Company.....	1,000,000	50 00
New England Construction Company.....	10,000	5 00
New England Coupling & Supply Company.....	100,000	10 00
New England Creamery.....	500,000	25 00
New England Dressed Meat & Wool Company.....	800,000	50 00
New England Druggist Publishing Company.....	50,000	5 00
New England Dyestuff Company.....	25,000	5 00
New England Electric & Supply Corporation.....	10,000	5 00
New England Electric Traders Association.....	2,000	5 00
New England Elevator Company.....	400,000	25 00
New England Engineering Company.....	250,000	25 00
New England Exploration Company.....	2,000,000	75 00
New England Express Company.....	20,000	5 00
New England Fireproofing Company.....	100,000	10 00
New England Fish Company.....	1,000,000	50 00
New England Gold Mining Company.....	500,000	25 00
New England Hammock Chair Company.....	10,000	5 00
New England Land Company.....	100,000	10 00
New England Land Improvement Company.....	200,000	10 00
New England Last Company.....	20,000	5 00
New England Lobster Company.....	10,000	5 00
New England Lodging Hotel Company.....	100,000	10 00
New England Medical Protective Company.....	50,000	5 00
New England Mica Company.....	50,000	5 00
New England Milk Company.....	10,000	5 00
New England Mining Company.....	500,000	25 00
New England & Montana Mining Company.....	2,000,000	75 00
New England Mutoscope Company.....	250,000	25 00
New England Phonograph Company.....	2,000,000	75 00
New England Piano Company.....	1,500,000	75 00
New England Pipe & Cement Company.....	10,000	5 00
New England Pottery Company.....	50,000	5 00
New England Protected Third Rail Company.....	250,000	25 00
New England Provision Company.....	10,000	5 00

	Capital Stock.	Tax.
New England Publication Syndicate.....	\$50,000	\$5 00
New England Quartz Company.....	150,000	10 00
New England Quotation Company.....	50,000	5 00
New England Real Estate Company.....	9,000	5 00
New England Real Estate & Title Company.....	10,000	5 00
New England Realty Investment Company.....	9,000	5 00
New England Retail Grocers Publishing Company..	50,000	5 00
New England Sanitarium Company.....	100,000	10 00
New England Screw Company.....	25,000	5 00
New England Securities Company.....	10,000	5 00
New England Shelled Nut Company.....	25,000	5 00
New England & Southern Transportation Company	250,000	25 00
New England Sparklets Company.....	100,000	10 00
New England Spring Bed Company.....	25,000	5 00
New England Stamp Company.....	50,000	5 00
New England Static Carbonating Company.....	200,000	10 00
New England Steel Company.....	1,000,000	50 00
New England Stockyards.....	200,000	10 00
New England Street Car Transportation Company	100,000	10 00
New England Sulphite Digester Company.....	500,000	25 00
New England Supply Company.....	50,000	5 00
New England Talc Company.....	500,000	25 00
New England Tent Club Company.....	100,000	10 00
New England Thymoleum Company.....	100,000	10 00
New England Tobacco Company.....	750,000	50 00
New England Transportation & Steamship Company	500,000	25 00
New England Vaporette Company.....	20,000	5 00
New England Waist Company.....	10,000	5 00
New England Wool Growers Association.....	10,000	5 00
New Era Medical Company.....	10,000	5 00
New Hampshire Construction Company.....	10,000	5 00
Newman the Shoeman.....	50,000	5 00
New Meadows Association. Incorporated.....	50,000	5 00
New Meadows Inn Company.....	8,000	5 00
New Meadows Land & Improvement Company....	50,000	5 00
New Meadows & Small Point Steamboat Company	25,000	5 00
New Meadows Steamboat Company.....	50,000	5 00
New Mexico Gold Ore Treating Company.....	3,000,000	100 00
New Mexico Separator Company.....	500,000	25 00
New Orleans Bagasse Pulp & Paper Company.....	2,000,000	75 00
New Portland & Farmington Telephone Company..	5,000	5 00
New Portland & Kingfield Telephone Company....	1,000	5 00
Newport Light & Power Company.....	10,000	5 00
Newport Woolen Company.....	50,000	5 00
Newport Water Company.....	20,000	5 00
New Process Coating Company.....	100,000	10 00
New Process Reduction Company.....	2,500,000	100 00
New Process Steel & Wire Company.....	250,000	25 00



	Capital Stock.	Tax.
New Ross Manganese Company. Limited.....	\$100,000	\$10 00
New Sharon & Norridgewock Telephone Company	10,000	5 00
News Publishing Company.....	50,000	5 00
New Sweden Starch Company.....	15,000	5 00
Newton Builders Finish Company.....	10,000	5 00
Newton Company.....	10,000	5 00
Newton Crane Gas Engine Company.....	200,000	10 00
Newton Journal Publishing Company.....	20,000	5 00
Newton-Wingate Packing Company.....	10,000	5 00
New York & Boston Railway Sanding Machine Co	350,000	25 00
New York Coal Company.....	2,000,000	75 00
New York Exploration Company.....	1,000,000	50 00
New York Manila Hemp Company.....	5,000,000	150 00
New York & Portland Realty Company.....	100,000	10 00
New York Specialty Company.....	10,000	5 00
New York Specialty Company.....	50,000	5 00
New York & Thunder Mountain Gold Mines Co	1,000,000	50 00
New York Thymoleum Company.....	100,000	10 00
Niben Club Construction Company.....	18,000	5 00
Nichols, Monroe & Company.....	10,000	5 00
Nickerson & Buchanan Company.....	10,000	5 00
Nickerson Hat Company.....	10,000	5 00
Nitro-Alkaline Fibre Company.....	500,000	25 00
N. Lombard Improved Governor Company.....	300,000	25 00
Noera Flannel & Woolen Mills.....	75,000	10 00
Nolin Manufacturing Company.....	10,000	5 00
Nome & Sinook Company.....	500,000	25 00
Nonantum Gluten Company.....	10,000	5 00
Non Corrosive Metal Company.....	100,000	10 00
Norcross Separator & Improved Churn Company of New England.....	200,000	10 00
Norfolk Dairy Company.....	10,000	5 00
Norcross Transportation Company.....	10,000	5 00
Norfolk Lumber Company.....	10,000	5 00
Norfolk Paper Company.....	50,000	5 00
Norfolk Rubber Company.....	100,000	10 00
Norridgewock & Fairfield Telephone Company.....	1,000	5 00
North American Coal Company.....	50,000	5 00
North American Coal & Coke Company.....	2,000,000	75 00
North American Scale Company.....	500,000	25 00
North American Steel Casting Manufacturing Co	250,000	25 00
North American Talc Company.....	3,000,000	100 00
North American Watch Company.....	300,000	25 00
North Anson Improvement & Water Power Co	10,000	5 00
North Carolina Mica Company.....	7,500	5 00
North Berwick Agricultural Association.....	8,000	5 00
North Berwick Building Association.....	20,000	5 00
Northeastern Coal & Coke Company.....	2,500,000	100 00

	Capital Stock.	Tax.
Northeastern Telephone Company.....	\$600,000	\$50 00
North East Harbor Land Company.....	7,800	5 00
Northern Belle Gold Mining Company.....	50,000	5 00
Northern Fish & Produce Company.....	500,000	25 00
Northern Maine Packing Company.....	15,000	5 00
North Fork Mining & Development Company.....	100,000	10 00
North Georgia Town Company.....	50,000	5 00
North Lubec Manufacturing & Canning Company..	100,000	10 00
North Packing & Provision Company.....	2,000,000	75 00
Northport Mountain Spring Company.....	8,000	5 00
North River Lumber Company.....	100,000	10 00
North River Shell Fish & Canning Company.....	300,000	25 00
Northrup Loom Company.....	1,000,000	50 00
North Shore Express Company.....	150,000	10 00
North Shore Industrial Company.....	200,000	10 00
North Shore Publishing Company.....	25,000	5 00
North Shore Steam Packet Company.....	125,000	10 00
North Turner Cheese Company.....	3,000	5 00
North Wayne Tool Company.....	25,000	5 00
Northwestern Coal & Development Company.....	200,000	10 00
Northwestern Elevator & Mill Company.....	250,000	25 00
Northwestern Mining & Lumber Company.....	1,000,000	50 00
Northwestern Realty Company.....	400,000	25 00
Northwestern Timberland Company.....	200,000	10 00
North West Light & Power Company.....	225,000	25 00
Norton, Chapman Company.....	100,000	10 00
Norton, Hall & Webster.....	10,000	5 00
Norton Iron Works.....	50,000	5 00
Nor-Vendo Company.....	200,000	10 00
Norway Building Association.....	15,000	5 00
Norway Local Telephone Company.....	1,500	5 00
Norway Medicine Company.....	100,000	10 00
Norwood Ice & Coal Company.....	30,000	5 00
Norwood Machine Company.....	200,000	10 00
Novia Scotia & Mexican Mining Company.....	2,400,000	100 00
Novelty Plaster Works.....	10,000	5 00
Nowell Mining & Milling Company.....	1,000,000	50 00
Noyes Brothers. Incorporated.....	250,000	25 00
Noyes & Nutter Manufacturing Company.....	50,000	5 00
Nex-Sol Light Company.....	500,000	25 00
Noyes, Platt & Company.....	40,000	5 00
Nu-Broom Company.....	50,000	5 00
Nutmeg Zinc Mines Company.....	200,000	10 00
Nutone Company.....	100,000	10 00
Nutriola Company.....	150,000	10 00
North Branch Dam Company.....	5,000	5 00
North East Harbor Water Company.....	21,000	5 00
Norway Water Company.....	60,000	10 00

	Capital Stock.	Tax.
Oak Grove Artificial Ice Company.....	\$15,000	\$5 00
Oak Hill Granite Company.....	50,000	5 00
Oakland Electric Company.....	200,000	10 00
Oakland Machine Company of Oakland.....	50,000	5 00
Oakland Manufacturing Company.....	25,000	5 00
Oakland Woolen Company.....	100,000	10 00
Oak Leather Process Company.....	100,000	10 00
O. A. Miller Treeing Machine Company.....	500,000	25 00
Observer Publishing Company.....	5,000	5 00
Occidental Mining Company.....	100,000	10 00
Ocean View Land Company.....	6,500	5 00
Ocklawaha & St. Johns Navigation Company.....	100,000	10 00
Odd Fellows Building Association.....	30,000	5 00
Odd Fellows Building Association. Limited.....	15,000	5 00
Odd Fellows Building Association of Rumford Falls, Maine .....	5,000	5 00
Odd Fellows Hall Company of Deering.....	15,000	5 00
Odell Manufacturing Company.....	500,000	25 00
O. Douglass Improved Boston Butter Culture Co Office, Bank & Library Company.....	10,000	5 00
O. F. Knowlton Company.....	10,000	5 00
Ohio Cereal Company.....	260,000	25 00
Ohio & Indiana Oil Company.....	1,000,000	50 00
Ohio Railway & Light Company.....	100,000	10 00
Ohio Standard Oil Company.....	1,000,000	50 00
Oil Saving Manufacturing Company.....	50,000	5 00
Oil & Vegetable Remedy Company.....	25,000	5 00
O. J. Poitras Company.....	10,000	5 00
Olalla Copper Mining & Smelting Company.....	8,000,000	225 00
Old Baldwin Gold Mining & Tunnel Company.....	2,500,000	100 00
Old Colony Contracting Company.....	200,000	10 00
Old Colony Sand & Stone Company.....	100,000	10 00
Old Colony Trap Rock Company.....	100,000	10 00
Old Corner Book Store. Incorporated.....	66,000	10 00
Old Orchard Electric Light Company.....	100,000	10 00
Old Orchard Lumber Company.....	10,000	5 00
Old Orchard Ocean Pier Company.....	100,000	10 00
Old Orchard Water Company.....	175,000	10 00
Old Provincial Mining Company.....	300,000	25 00
Old Spanish Mines Mining Company.....	1,500,000	75 00
Old Town Canoe Company.....	10,000	5 00
Oldtown Electric Company.....	40,000	5 00
Old Town Woolen Company.....	150,000	10 00
Olney Manufacturing Company.....	400,000	25 00
O. L. Small Medical Company.....	50,000	5 00
Olympia Bath Company.....	60,000	10 00
Omaha Water Company.....	4,250,000	150 00
Onarga Flush Door Company.....	100,000	10 00

	Capital Stock.	Tax.
Omega Steel Company.....	\$3,000,000	\$100 00
One Hundred Associates Oil Company.....	500,000	25 00
Ontario Mining & Smelting Company.....	300,000	25 00
Ophir Gold Mining Company.....	50,000	5 00
Opinion Publishing Company.....	9,500	5 00
Oregon & Southeastern Railroad Company.....	1,000,000	50 00
Oren Hooper Sons.....	200,000	10 00
Oriental Remedies Company.....	150,000	10 00
Orient Importing Company.....	250,000	25 00
Orient Manufacturing Company.....	100,000	10 00
Orient Mineral Water Company.....	50,000	5 00
Orleans Lumber Company.....	10,000	5 00
Oronogo Zinc & Lead Company.....	175,000	10 00
Orono Pulp & Paper Company.....	250,000	25 00
Osborn Benzine Soap Company.....	50,000	5 00
Osborne Blind Adjuster Company.....	100,000	10 00
Oscar Holway Company.....	125,000	10 00
Oscuro Copper Company.....	250,000	25 00
Osmo Chemic System of Medicine.....	100,000	10 00
Osseo Mining Company.....	500,000	25 00
Ossipee Valley Canning Company.....	10,000	5 00
O. Sullivan Rubber Company.....	50,000	5 00
Otis Clapp & Son. Incorporated.....	80,000	10 00
Otis S. Neale Company.....	75,000	10 00
Ottawa Park Company.....	10,000	5 00
Ounegan Woolen Company.....	115,000	10 00
Otray Smelting Company.....	650,000	50 00
Outer Heron Island Company.....	25,000	5 00
Out Put Coal Company.....	50,000	5 00
Owen, Moore & Company.....	150,000	10 00
Oxford Building Association.....	5,000	5 00
Oxford Club.....	4,500	5 00
Oxford County Telephone & Telegraph Company...	25,000	5 00
Oxford Granite & Construction Company.....	150,000	10 00
Oxford Hotel Corporation.....	50,000	5 00
Oxford Light Company.....	50,000	5 00
Oxford Mica Mining Company.....	50,000	5 00
Oxford Paper Company.....	2,000,000	75 00
Ozark Zinc Company.....	50,000	5 00
Ozonatical Apparatus Company.....	50,000	5 00
Ossipee Valley Agricultural Association.....	2,000	5 00
Pacific Coal & Transportation Company.....	1,000,000	50 00
Pacific Coast Iron & Steel Company.....	5,000,000	150 00
Pacific Development Company.....	50,000	5 00
Pacific Gold Mining Company.....	1,000,000	50 00
Pacific Guano Company.....	1,000	5 00
Pacific Oil Company.....	500,000	25 00

	Capital Stock.	Tax.
Pacific Park Company.....	\$100,000	\$5 00
Pacific Steel & Wire Company.....	500,000	25 00
Pacific Sugar Planting & Refining Company.....	50,000	5 00
Pacific Transportation Company.....	500,000	25 00
Packard & Brooks Company.....	100,000	10 00
Pagani Advertising Agency.....	25,000	5 00
Page Car Company.....	250,000	25 00
Page & Cleaves Carriage Company.....	10,000	5 00
Pain Pyrotechnic Company.....	300,000	25 00
Palisades Gold Mining Company.....	500,000	25 00
P. A. Field Shoe Company.....	100,000	10 00
Palmer Company.....	10,000	5 00
Palmer Shoe Company.....	50,000	5 00
Palmer Wagon Company.....	25,000	5 00
Palomitas Mining & Development Company.....	3,000,000	100 00
Pamola Grange Store Company.....	10,000	5 00
Paradise Spring Company.....	10,000	5 00
Paragon Noiseless School Slate Company.....	60,000	10 00
Paragon Water Wheel Company.....	500,000	25 00
Paris Flouring Company.....	150,000	10 00
Paris Grange Building Association.....	1,100	5 00
Paris & Greenwood Telegraph & Telephone Co	5,000	5 00
Paris Manufacturing Company.....	100,000	10 00
Paris Hill Water Company.....	10,000	5 00
Park City Metals Company.....	50,000	5 00
Parker Brothers.....	200,000	10 00
Parker & Peaks Company.....	175,000	10 00
Parker & Thomes Company.....	50,000	5 00
Park Square Automobile Station.....	25,000	5 00
Parmenter Fender & Wheel Guard Company.....	100,000	10 00
Parral Mining & Milling Company.....	499,990	25 00
Parry, Macomber Company.....	20,000	5 00
Pasaconaway Hotel Company.....	10,000	5 00
Patnaude & Pomerleau Company.....	10,000	5 00
Patrick Gillon & Company.....	100,000	10 00
Patrons Cooperative Corporation No. 1 of Maine..	100,000	10 00
Patten Water Company.....	4,000	5 00
Patterson Engine Controller Company.....	25,000	5 00
Patuca Fruit Company.....	20,000	5 00
Paul Hunt Construction Company.....	20,000	5 00
Paul Manufacturing Company.....	50,000	5 00'
Paul Steam System Company.....	1,000,000	50 00
Payette River Mining & Milling Company.....	350,000	25 00
Pawtucket Mordant Company.....	15,000	5 00
Peabody Company.....	100,000	10 00
Peabody, Williams Company.....	12,000	5 00
Parmenter-Berryman Company.....	50,000	5 00
Peaks Manufacturing Company.....	5,000	5 00

	Capital Stock.	Tax.
Pearl Square Auger Manufacturing Company.....	\$100,000	\$10 00
Pearson Jack Company.....	50,000	5 00
Pearson Tobacco Company.....	3,000	5 00
Pease Publishing Company.....	10,000	5 00
Peat Fuel Company of America.....	1,000,000	50 00
Pejepscot Paper Company.....	1,000,000	50 00
Pelican Mining & Milling Corporation.....	500,000	25 00
Pemaquid Harbor Hotel Company.....	10,000	5 00
Pemaquid Land Company.....	10,000	5 00
Pemigewasset Park Company.....	10,000	5 00
Pendleton Shipbuilding & Navigation Company....	1,000,000	50 00
Peneryle Gas, Oil & Development Company.....	1,000,000	50 00
Pemigewasset Power Company.....	100,000	10 00
Penobscot Bay Land Company.....	50,000	5 00
Penobscot Canning & Dairying Company.....	9,800	5 00
Penobscot Chemical Fibre Company.....	300,000	25 00
Penobscot Leather Company.....	50,000	5 00
Penobscot Lumber Company.....	50,000	5 00
Penobscot Machinery Company.....	10,000	5 00
Penobscot Woolen Company.....	100,000	10 00
People's Coal Company.....	100,000	10 00
People's Co-operative Coal Company.....	10,000	5 00
People's Drug Company.....	100,000	10 00
People's Express Company.....	10,000	5 00
People's Heating Company.....	200,000	10 00
People's Telephone Company of New England....	5,000,000	150 00
People's Telephone & Telegraph Company.....	500,000	25 00
Pepper Company.....	75,000	10 00
Pepperell Manufacturing Company.....	2,556,000	100 00
Pequossette Manufacturing Company.....	10,000	5 00
Pere Marquette Cement Company.....	1,500,000	75 00
Perfection Labeling Machine Company.....	100,000	10 00
Perham, Stickney Company.....	1,000,000	50 00
Perkins & Danforth Spool Wood Company.....	25,000	5 00
Perkins Machine Company of Maine.....	50,000	5 00
Perkins, Newhall Company.....	10,000	5 00
Perkins Zinc Company.....	50,000	5 00
Perry-Lee Company.....	50,000	5 00
Perry & Searle Company.....	25,000	5 00
Perry & Whitney Company.....	50,000	5 00
Perry Ventilator Company.....	500,000	25 00
Peter Ross Company.....	100,000	10 00
Peterson-Skelton Company.....	50,000	5 00
Peters Packing Company.....	125,000	10 00
Pettengill-Andrews Company.....	200,000	10 00
Phelps Motor Vehicle Company.....	300,000	25 00
Phelps-Vogler Company.....	200,000	10 00
Phenix Nerve Beverage Company.....	100,000	10 00

	Capital Stock.	Tax.
Philadelphia Excelsior Company.....	\$5,000	\$5 00
Philadelphia & New England Coal Company.....	500,000	25 00
Phillipine Shoe Company.....	200,000	10 00
Phillips Electric Light & Power Company.....	10,000	5 00
Phillips & Goodwin Company.....	500,000	25 00
Phillips Hardware Company.....	10,000	5 00
Phillips Woolen Company.....	10,000	5 00
P. H. & J. M. Brown Company.....	120,000	10 00
Phoenix Gold Mining Company.....	1,500,000	75 00
Phoenix Lighting Company.....	1,000,000	50 00
Phoenix Manufacturing Company.....	50,000	5 00
Phoenix Oil & Fuel Company.....	1,000,000	50 00
Phoenix Sewing Machine Company.....	300,000	25 00
Phonoharp Company.....	50,000	5 00
Photo Era Publishing Company.....	50,000	5 00
P. H. Vose Company.....	10,000	5 00
Physicians Prescription & Supply Company.....	200,000	10 00
Piedmont Chemical Company.....	100,000	10 00
Pike Manufacturing Company.....	50,000	5 00
Pilot Publishing Company.....	100,000	10 00
Pilot Mining Company.....	500,000	25 00
Pine Lake Water Company.....	50,000	5 00
Pine Mountain Mica & Asbestos Company.....	1,000,000	50 00
Pine Needle Company.....	10,000	5 00
Pine Spring Water Company.....	100,000	10 00
Pine State Shoe Company.....	10,000	5 00
Pine Tree Creamery Company.....	5,000	5 00
Piney Woods Company.....	10,000	5 00
Pinkham Manufacturing Company.....	150,000	10 00
Pinyon Ridge Mining Company.....	600,000	50 00
Piscataqua Navigation Company.....	100,000	10 00
Piscataquis Woolen Company.....	120,000	10 00
Pittsburg Label Company.....	250,000	25 00
Pittsfield Electric Light & Power Company.....	50,000	5 00
Pittsfield Grand Army Hall Company.....	1,000	5 00
Pittsfield Union Hall Company.....	20,000	5 00
Planters Compress Company.....	10,000,000	275 00
Planters Manufacturing Company.....	100,000	10 00
Player Manufacturing Company.....	500,000	25 00
Pliable Polishing Machine Company.....	500,000	25 00
Plumas Gold Mining Company.....	200,000	10 00
Pneumatic Elevator Guard Company.....	150,000	10 00
Pneumatic Elevator Safety Company.....	250,000	25 00
Pneumatic Scale Corporation.....	1,200,000	75 00
Poland Dairy Company.....	6,000	5 00
Poland Packing & Manufacturing Company.....	10,000	5 00
Poland Paper Company.....	500,000	25 00
Pool Skiving Company.....	10,000	5 00

	Capital Stock.	Tax.
Poor's Fountain Brush Company.....	\$100,000	\$10 00
Pops Specialty Company.....	10,000	5 00
Portable Roller Skid Company.....	100,000	10 00
Portage Lake Mill Company.....	40,000	5 00
Port Clyde Development Company.....	500,000	25 00
Playano Manufacturing Company.....	8,000	5 00
Port Clyde Marine Railway Company.....	20,000	5 00
Porter Humane Bridle Company.....	100,000	10 00
Porter, Parsons Company.....	10,000	5 00
Porter Sash Lock Company.....	10,000	5 00
Portland Amusement Company.....	10,000	5 00
Portland Antimony Company.....	200,000	10 00
Portland Automatic Scale Works.....	10,000	5 00
Portland Base Ball & Athletic Association.....	3,000	5 00
Portland & Boothbay Steamboat Company.....	15,600	5 00
Portland & Chemical & Phosphate Company.....	500,000	25 00
Portland Company.....	450,000	25 00
Portland Cooperage Company.....	30,000	5 00
Portland Co-operative Express Company.....	100,000	10 00
Portland Creamery.....	50,000	5 00
Portland Door, Sash & Blind Company.....	9,500	5 00
Portland Dow Mining Company.....	100,000	10 00
Portland Elevator Company.....	50,000	5 00
Portland Fruit Company.....	10,000	5 00
Portland Improvement Company.....	10,000	5 00
Portland Iron & Steel Company.....	200,000	10 00
Portland Lumber Company.....	200,000	10 00
Portland Manufacturing Company.....	10,000	5 00
Portland, Mt. Desert & Machias Steamboat Co....	125,000	10 00
Portland Paper Box Company.....	10,000	5 00
Portland Rubber Company.....	30,000	5 00
Portland Sand & Gravel Company.....	10,000	5 00
Portland Sand Sprinkler Company.....	10,000	5 00
Portland Shipbuilding Company.....	10,000	5 00
Portland Star Match Company.....	64,000	10 00
Portland Stove Foundry Company.....	75,000	10 00
Portland Street Sprinkling Company.....	50,000	5 00
Portland Warehouse & Transfer Company.....	30,000	5 00
Portland Wharf & Land Company.....	10,000	5 00
Porto Rico Development Company.....	300,000	25 00
Portsmouth Harbor Land & Hotel Company.....	500,000	25 00
Portsmouth & Portland Express Company.....	10,000	5 00
Postal Specialty Company.....	100,000	10 00
Pot & Kettle.....	10,000	5 00
Potlatch Lumber Company.....	3,000,000	100 00
Poultry & Farm Supply Company.....	1,000	5 00
Power Eyeletting Machine Company.....	50,000	5 00
Powers Company.....	10,000	5 00



	Capital Stock.	Tax.
Powers Manufacturing Company.....	\$30,000	\$5 00
Prang Educational Company.....	300,000	25 00
Preble Hotel Company.....	100,000	10 00
Preferred Stock Cigar Company.....	500,000	25 00
Premier Oil Company.....	500,000	25 00
Fredergast Electric Typewriter Company.....	200,000	10 00
Preston's Pharmacy. Incorporated.....	30,000	5 00
Presque Isle Electric Light Company.....	10,000	5 00
Press Publishing Company.....	50,000	5 00
Prince, Collins Company.....	100,000	10 00
Prince, Collins & Marston Company.....	250,000	25 00
Prince's Mining Company.....	70,000	10 00
Princeton Hotel Company.....	50,000	5 00
Priscilla Manufacturing Company.....	10,000	5 00
Proctor & Bowie Company.....	50,000	5 00
Progressive Chemical Company.....	300,000	25 00
Project & Dale Farm Company.....	10,000	5 00
Protective Tread Company.....	150,000	10 00
Prouty Manufacturing Company.....	100,000	10 00
Providence Colorado Mining Exploration & Development Company.....	300,000	25 00
Providence Drysalts Company.....	15,000	5 00
Providence Emergency Hospital.....	10,000	5 00
Providence Furniture Bazaar.....	10,000	5 00
Providence Nevada Mining Exploration & Development Company.....	500,000	25 00
Providence Sitka Mining Company.....	300,000	25 00
Providence Starch Company.....	100,000	10 00
Providence Storage & Investment Company.....	200,000	10 00
Providence Wholesale Grocery Company.....	10,000	5 00
Prussian Oil Medicine Company.....	500,000	25 00
Psi Upsilon Chapter House Association.....	10,000	5 00
Public Contracting Company.....	100,000	10 00
Public Stock Exchange.....	90,000	10 00
Public Works Company.....	600,000	50 00
Publicity Bureau.....	10,000	5 00
Puerto Rico Planters Company.....	50,000	5 00
Puffer Manufacturing Company.....	150,000	10 00
Pulmonine Company.....	25,000	5 00
Purchasers Commission Company.....	125,000	10 00
Purinton Brothers Company.....	100,000	10 00
Purington & Pratt Manufacturing Company.....	20,000	5 00
Purington Brick Company. Incorporated.....	5,000	5 00
Puritan Company.....	10,000	5 00
Puritan Land Company.....	100,000	10 00
Puritan Manufacturing Company.....	150,000	10 00
Puritan Mining Company.....	500,000	25 00

	Capital Stock.	Tax.
Puritan Mining and Manufacturing Company.....	\$1,000,000	\$50 00
Puritan Motor Car Company.....	135,000	10 00
Puritan Navigation Company.....	200,000	10 00
Puritan Oil Company.....	500,000	25 00
Puritan Oil & Development Company.....	500,000	25 00
Puritan Press Company.....	75,000	10 00
Puritan Shoe Company.....	5,000	5 00
Purity Soap Company.....	500,000	25 00
Purple Bell Publishing Company.....	5,000	5 00
Putnam & Ball Company.....	100,000	10 00
Putnam Manufacturing & Drug Company.....	200,000	10 00
Putnam's Express.....	10,000	5 00
Pyramid Copper Company.....	500,000	25 00
Pythian Hall Company.....	4,000	5 00
Pownal Spring Hotel Company.....	200,000	10 00
Penobscot Boom Corporation.....	90,000	10 00
Peoples Ferry Company.....	20,000	5 00
Phillips Water Company.....	30,000	5 00
Pleasant River Dam Company.....	10,000	5 00
Portland & Cape Elizabeth Ferry Company.....	10,000	5 00
Portland Gas Light Company.....	400,000	25 00
Portland Lighting & Power Company.....	400,000	25 00
Portland Pier Proprietors.....	100,000	10 00
Portland Publishing Company.....	75,000	10 00
Prouts' Neck Water Company.....	25,000	5 00
Penobscot River Dam Improvement Company.....	10,000	5 00
Portland Union Railway Station Company.....	5,000	5 00
Pleasant River Improvement Company.....	3,000	5 00
Pistol Stream Dam Company.....	2,500	5 00
Q. A. Towns Extracting Company.....	1,000	5 00
Q. & C. Company.....	300,000	25 00
Q. & C. Pneumatic Tube Company.....	50,000	5 00
Queen City Star Polishing Company.....	50,000	5 00
Queensbury Mills.....	100,000	10 00
Quinn Refrigerator Company.....	100,000	10 00
R. A. Howe & Brother Company.....	10,000	5 00
Railway Cab Signal & Equipment Company.....	1,000,000	50 00
Railway Hotel Steamship Advertising Company....	25,000	5 00
Ralph P. Hoagland Drug Company.....	250,000	25 00
Ralph S. Bradner Company.....	25,000	5 00
Randall-Adams Company.....	40,000	5 00
Rampart Mining Company.....	1,000,000	50 00
Randall & McAllister.....	75,000	10 00
Randall Synthetical Coal Company.....	200,000	10 00
Rand Avery Supply Company.....	250,000	25 00
Rangeley Cottage Company.....	10,000	5 00

	Capital Stock.	Tax.
Rangeley Lakes Hotel Company.....	\$100,000	\$10 00
Rangeley Lake Steamboat Company.....	10,000	5 00
Rangeley Mercantile Company.....	10,000	5 00
Rangeley Steam Mill Company.....	10,000	5 00
Ranger & Ayer Manufacturing Company.....	10,000	5 00
Rapid Stream Lumber Company.....	10,000	5 00
Rawson Manufacturing Company.....	50,000	5 00
Ray Automatic Machine Company.....	200,000	10 00
Ray Mining Company.....	300,000	25 00
Raymond Syndicate.....	50,000	5 00
Raymond & Whitcomb Company.....	100,000	10 00
R. B. Dunning & Company.....	40,000	5 00
R. B. Grover Shoe Company.....	500,000	25 00
R. C. Clifford Company.....	10,000	5 00
R. C. Payson Company.....	50,000	5 00
Readfield Telegraph & Telephone Company.....	10,000	5 00
Read Nichols Company.....	10,000	5 00
Reads Legal & Mercantile Agency.....	15,000	5 00
Real Estate Company.....	10,000	5 00
Realty Company.....	683,000	50 00
Realty Finance Company.....	3,000,000	100 00
Real Estate Mortgage Company.....	100,000	10 00
Recorder Publishing Company.....	5,000	5 00
Record Foundry & Machine Company.....	50,000	5 00
Record Publishing Company.....	10,000	5 00
Red Beach Plaster Company.....	30,000	5 00
Red Cross Chemical Company.....	300,000	25 00
Red Cross Sanitary Company.....	50,000	5 00
Red Gold Mining Company.....	800,000	50 00
Red, White & Blue Mining Company.....	1,000,000	50 00
Reece Button Hole Machine Company.....	1,000,000	50 00
Reece Folding Machine Company.....	1,000,000	50 00
Refrigerating Car & Ventilator Company.....	3,000,000	100 00
Regenerated Cold Air Company.....	500,000	25 00
Registration & Transfer Company.....	10,000	5 00
Reliable Clothing Company.....	10,000	5 00
Relief Mining Company.....	300,000	25 00
Republican Journal Publishing Company.....	12,000	5 00
Republic Publishing Company.....	10,000	5 00
Resilia Shoe Company.....	300,000	25 00
Revelator Company.....	1,000,000	50 00
Revere Cycle Track Association.....	10,000	5 00
Revere Steeplechase & Amusement Company.....	100,000	10 00
Review Company. Limited.....	3,000	5 00
Reward Consolidated Mining Company.....	1,000,000	50 00
Rex Burner Company.....	10,000	5 00
R. Herndon Company.....	100,000	10 00
R. H. Hinckley Company.....	10,000	5 00

	Capital Stock.	Tax.
Rhode Island Brush Company.....	\$65,000	\$10 00
Rhode Island & California Oil Company.....	2,000,000	75 00
Rhode Island Co-operative Coal Company.....	1,000,000	50 00
Rhode Island Electrical Works.....	175,000	10 00
Rhode Island Power Company.....	300,000	25 00
Rhode Island Thymoleum Company.....	50,000	5 00
Rhodes Brothers Company.....	100,000	10 00
Rice Amusement Company.....	500,000	25 00
Rice Gear Company.....	250,000	25 00
Rice Manufacturing Company.....	10,000	5 00
Richard Megson Company.....	200,000	10 00
Richards Publishing Company. Limited.....	300,000	25 00
Richard Smart Carpet Cleaning Company.....	7,500	5 00
Richards Real Estate Company.....	10,000	5 00
Richardson-Oliver Company.....	10,000	5 00
Richardson Shoe Machinery Company.....	60,000	10 00
Richardson & Spaulding Shoe Company.....	10,000	5 00
Rich Lumber Company.....	10,000	5 00
Richmond Water Works.....	42,000	5 00
Ricker, Foss & Despins Company.....	10,000	5 00
Ricker Hotel Company.....	200,000	10 00
Ridge Hill Farms Dairy Company.....	20,000	5 00
Ridgeway Register Company.....	200,000	10 00
Rines Company of Bangor.....	30,000	5 00
Ringset Company.....	200,000	10 00
Rio Grande Mining Company.....	500,000	25 00
Rio Nechi Gold Mining Company.....	100,000	10 00
R. I. Sherman Manufacturing Company.....	250,000	25 00
Rising Sun Street Lighting Company.....	100,000	10 00
River & Harbor Transportation Company.....	25,000	5 00
Riverside Japannery.....	50,000	5 00
Riverside Laundry Company.....	10,000	5 00
Riverside Woolen Company.....	40,000	5 00
Riverton Oil Company.....	300,000	25 00
Riverview Worsted Mills.....	200,000	10 00
R. M. Lewsen & Company.....	50,000	5 00
R. Marriner Floyd Watch & Clock Company.....	500,000	25 00
R. M. Keating Motor Company.....	500,000	25 00
Roadhouse Manufacturing Company.....	500,000	25 00
Roanoke Lumber Company.....	10,000	5 00
Robbinston Packing Company.....	10,000	5 00
Robbinston-St. Croix Wharf Company.....	1,000	5 00
Robert F. Somers Company.....	10,000	5 00
Robert McClintock Catering Company.....	50,000	5 00
Robert Robertson Company.....	50,000	5 00
Robey-French Company.....	150,000	10 00
Robin Paper Company.....	100,000	10 00
Robinson Blake Company.....	75,000	10 00

	Capital Stock.	Tax.
Robinson Clay Product Company.....	\$2,000,000	\$75 00
Robinson Company.....	10,000	5 00
Robinson Consolidated Mining & Smelting Co....	1,500,000	75 00
Robinson Mills.....	100,000	10 00
Rochester Water Company.....	100,000	10 00
Rock Creek Gold Mining Company.....	100,000	10 00
Rock Harbor Oyster Company.....	10,000	5 00
Rockland Blue Hill & Ellsworth Steamboat Co....	25,000	5 00
Rockland Building Syndicate.....	200,000	10 00
Rockland Construction Company.....	10,000	5 00
Rockland Hardware Company.....	10,000	5 00
Rockland Publishing Company.....	6,000	5 00
Rockland Realty Company.....	150,000	10 00
Rockland-Rockport Lime Company.....	2,000,000	75 00
Rockland Webbing Company.....	10,000	5 00
Rockland Gold Mining Company.....	500,000	25 00
Roes & Frisbie Company.....	7,000	5 00
Rogers Bread Company.....	10,000	5 00
Rogers Pharmacy Company.....	5,000	5 00
Rogers & Sullivan Company.....	25,000	5 00
Rogers & Thacker Automobile Company.....	150,000	10 00
Romoc Remedy Company.....	1,000,000	50 00
Roof Garden & Amusement Company.....	10,000	5 00
Ropes Drug Company.....	10,000	5 00
Roscoe S. Davis Company.....	50,000	5 00
Rose Leaf Balm Company.....	55,000	10 00
Ross Heal Company.....	50,000	5 00
Ross Ice Company.....	3,000	5 00
Rotary Motor Vehicle Company.....	400,000	25 00
Round Pond Oil & Guano Company.....	25,000	5 00
Round Pond Packing Company.....	10,000	5 00
Rowell Potter Safety Stop Company.....	1,500,000	75 00
Roxbury Birch Beer Company.....	25,000	5 00
Roxbury Storage Warehouse Company.....	40,000	5 00
Royal Cereal Company.....	150,000	10 00
Royal Gem Mills Company.....	1,000,000	50 00
Royal Milling & Manufacturing Company.....	500,000	25 00
Royal Mining Company.....	500,000	25 00
Royal Motor Works.....	10,000	5 00
Royal Oak Mining Company.....	1,000,000	50 00
Royal Petroleum Company.....	500,000	25 00
Royal Remedies Company.....	500,000	25 00
Royalton Woolen Company.....	200,000	10 00
Royal Worcester Extract Company.....	10,000	5 00
R. S. Bradbury Company.....	10,000	5 00
R. S. Grover Shoe Company.....	500,000	25 00
R. S. McClintock Restaurant Company.....	10,000	5 00
R. S. Webb Company.....	25,000	5 00

	Capital Stock.	Tax.
Rubber Tipped Arrow Company.....	\$50,000	\$5 00
Rufus Deering Company.....	100,000	10 00
Rugby Pharmaceutical Company.....	5,000	5 00
Rumford Falls Boom Company.....	50,000	5 00
Rumford Falls Light & Water Company.....	100,000	10 00
Rumford Falls Paper Company.....	500,000	25 00
Rumford Falls Power Company.....	500,000	25 00
Rumford Falls Publishing Company.....	10,000	5 00
Rumford Falls Realty Company.....	500,000	25 00
Rumford Falls Woolen Company.....	50,000	5 00
Rumford Land Company.....	10,000	5 00
Rumford Lumber Company.....	500,000	25 00
Runskool Metal Company.....	100,000	10 00
* Russell Brothers & Estes Company.....	80,000	10 00
Russell Car & Snow Plow Company.....	250,000	25 00
Russell Company.....	1,000,000	50 00
Russell Counter Company.....	25,000	5 00
R. W. Lord Company.....	100,000	10 00
R. W. Willey Company.....	50,000	5 00
R. Y. Russell & Company.....	50,000	5 00
Richardson Wharf Company.....	80,000	10 00
Rockport Ice Company.....	50,000	5 00
Russell Stream Dam Company.....	3,000	5 00
Saco & Biddeford Telegraph & Telephone Company,	5,000	5 00
Sabattus Co-operative Association.....	10,000	5 00
Saco & Biddeford Creamery.....	9,500	5 00
Saco Furniture Company.....	10,000	5 00
Saco Grain & Milling Company.....	10,000	5 00
Saco, Pettee Club.....	1,000	5 00
Saco River Lumber Company.....	100,000	10 00
Saco River Tow Boat Company.....	10,000	5 00
Saco Valley Canning Company.....	10,000	5 00
S. A. Felton & Son Company.....	2,500	5 00
Saco Valley Creamery.....	30,000	5 00
Safety Electric Switch Company.....	100,000	10 00
Safety Gas Shut Off Company.....	500,000	25 00
Safety Rail Joint Company.....	500,000	25 00
Safety Self Heating Iron Company.....	10,000	5 00
Safety Shaft Tip Company.....	50,000	5 00
Safety Steam Automobile Company.....	1,500,000	75 00
Sagadahoc Light & Power Company.....	200,000	10 00
Sage's Trunk Depot.....	50,000	5 00
Saguenay Lumber Company.....	150,000	10 00
St. Andrews Hotel Company.....	10,000	5 00
St. Bernard Chemical Company.....	10,000	5 00
St. Croix Land & Water Power Company.....	500,000	25 00
St. Johns Lumber Company.....	500,000	25 00

	Capital Stock.	Tax.
Salem Heel Company.....	\$10,000	\$5 00
Salem News Publishing Company.....	300,000	25 00
Salem Rubber Cement & Shoe Finding Company...	10,000	5 00
Salina Water Works Company.....	100,000	10 00
Salmon Brook Leather Company.....	75,000	10 00
Salmon Gold Mining Company.....	1,000,000	50 00
Salutaris Springs & Resort Company.....	400,000	25 00
S. A. Maxfield Assocation.....	200,000	10 00
Samoset Island Assocation.....	10,000	5 00
San Blas Mining Company.....	250,000	25 00
Sanborn Shoe Shop Company.....	10,000	5 00
San Diego Fruit Company.....	1,500,000	75 00
San Diego Land Company.....	600,000	50 00
San Rafael El Grande Mining Company.....	3,500,000	125 00
Sandy River Lumber Company.....	10,000	5 00
Sanford Carriage Company.....	10,000	5 00
Sanford Coal Company.....	10,000	5 00
Sanford Co-operative Association.....	10,000	5 00
Sanford Construction Company.....	10,000	5 00
Sanford Creamery Association.....	2,000	5 00
Sanford Improvement Company.....	13,000	5 00
Sanford Light & Water Company.....	6,000	5 00
Sanford Mills.....	750,000	50 00
Sanford Orland Kissimee & Southern Railway & Steamboat Company.....	800,000	50 00
Sanford Power Company.....	100,000	10 00
Sangerville Improvement Company.....	15,000	5 00
Sangerville Water Company.....	10,000	5 00
Sanitary Road Machine of America.....	500,000	25 00
Santa Maria Mining Company.....	500,000	25 00
Santa Rita Mining Company.....	1,500,000	75 00
Santa Teresa Quicksilver Company.....	500,000	25 00
Santiago Mining Company.....	1,000,000	50 00
San Toy Mining Company.....	2,500,000	100 00
S. A. Nye Manufacturing Company.....	50,000	5 00
Sargent Dennison Company.....	50,000	5 00
Sargent Ham Company.....	150,000	10 00
Sargent Lumber Company.....	100,000	10 00
Sassaquin Cranberry Company.....	30,000	5 00
Satin Gloss Polish Company.....	100,000	10 00
Satin Gloss Stove Polish Company.....	10,000	5 00
S. A. True Company.....	50,000	5 00
Satley Stacker Company.....	250,000	25 00
Satucket Zinc Company.....	300,000	25 00
Savoy Hotel Company.....	50,000	5 00
S. A. White Company.....	75,000	10 00
Sawyer Boot & Shoe Company.....	75,000	10 00
Sawyer Company.....	50,000	5 00

	Capital Stock.	Tax.
Sawyer Crystal Blue Company.....	\$170,000	\$10 00
Sawyer Dental Company.....	10,000	5 00
Sawyer Publishing Company.....	300,000	25 00
Sawyer Spindle Company of Maine.....	1,200,000	75 00
Sawyer Tool Company.....	50,000	5 00
St. Croix Gas Light Company.....	2,400	5 00
St. Croix Shoe Company.....	100,000	10 00
St. John Valley Tel. Company.....	2,000	5 00
Scammon Manufacturing Company.....	10,000	5 00
Scarboro Company.....	500,000	25 00
S. C. Dyer Lumber Company.....	50,000	5 00
Selchit Combustion Company of New England.....	1,000,000	50 00
Schlotterbeck & Foss Company.....	125,000	10 00
Scotland-Missouri Mining Company.....	500,000	25 00
Scott Shoe Machinery Company.....	100,000	10 00
Scott & Paine Company.....	40,000	5 00
Scott & Sons Company.....	50,000	5 00
S. D. Grossman Company.....	50,000	5 00
Seaboard Coal Handling Company.....	50,000	5 00
Schlegel & Fottler Company.....	100,000	10 00
Seagrave Lumber Company.....	10,000	5 00
Sears & Brown Dental Manufacturing Company....	25,000	5 00
Searsmont Building Company.....	5,000	5 00
Searsport Coal Company.....	8,000	5 00
S. E. & H. L. Shepherd Company.....	100,000	10 00
Sea Side Park Amusement Company.....	10,000	5 00
Sebago Lake Box & Lumber Company.....	50,000	5 00
Sebec Lumber Company.....	3,000	5 00
Security Bonding & Realty Company.....	10,000	5 00
Security Mining Company.....	500,000	25 00
Seguinkedunk Building Company.....	5,000	5 00
Seguin Land Cottage Company.....	50,000	5 00
S. E. King Company.....	30,000	5 00
Self Adjusting Weather Strip Company.....	100,000	10 00
Self Centering Ring Spinner Company.....	300,000	25 00
Self Closing Paper Bag Company.....	500,000	25 00
Selian-Howard Company.....	10,000	5 00
Seward Gold Mining Company.....	50,000	5 00
Sellers Tent & Awning Company.....	20,000	5 00
Semit Chemical Company.....	50,000	5 00
Seventh Maine Building Association.....	1,500	5 00
Sevigne Bread Wrapper Company. Co-operative..	1,000,000	50 00
Sewall Steel Heddle Company.....	200,000	10 00
S. T. Hunt Grocery Company.....	10,000	5 00
S. H. & A. R. Doten.....	50,000	5 00
Sharon Atla Hotel Company.....	150,000	10 00
Shaw Business College.....	10,000	5 00
Shaw-Goding Shoe Company.....	100,000	10 00



	Capital Stock.	Tax.
Shawmut Baking Company.....	\$30,000	\$5 00
Shawmut Consolidated Gold Mining Company.....	300,000	25 00
Shawmut Development Company.....	500,000	25 00
Shawmut Investment Company.....	10,000	5 00
Shawmut Lead Company.....	300,000	25 00
Shawmut Machinery Company.....	100,000	10 00
Shawmut & Nevada Mining Company.....	750,000	50 00
Shaw-Ridlon Land Company.....	100,000	10 00
Shaw Oil Company.....	50,000	5 00
Sheepscot Island Company.....	10,000	5 00
Shawmut Furniture Furniture Company.....	50,000	5 00
Shelbyville Water & Light Company.....	225,000	25 00
Sheldon & Company.....	25,000	5 00
Shenandoah Gold Mining Company.....	300,000	25 00
Shepard, Farmer Company.....	75,000	10 00
Shepard & Morse Lumber Company.....	700,000	50 00
Shepherds Bulletin Corporation.....	100,000	10 00
Sherard Development Company.....	20,000	5 00
Sherman Gaslight & Fuel Company.....	200,000	10 00
Sherwin-Burrill Soap Company.....	50,000	5 00
Shippers Refrigerating Car Company.....	250,000	25 00
Ship Pond Company.....	60,000	10 00
Ship & Seamen's Safety Company.....	100,000	10 00
S. H. Mayo Furniture Company.....	40,000	5 00
Shoe Manufacturers Syndicate.....	100,000	10 00
S. Homer Woodbridge. Incorporated.....	25,000	5 00
Shooting & Fishing Publishing Company.....	30,000	5 00
Shore Acres Land Company.....	50,000	5 00
Siloxicon Company.....	1,000,000	50 00
Silver Lake Mining Company.....	500,000	25 00
Silver Run Coal Company.....	125,000	10 00
Simeon L. & George H. Rogers Company.....	200,000	10 00
Simmons Meadow King Scythe Rifle Corporation..	10,000	5 00
Sinaloa Gold Mining Company.....	600,000	50 00
Sinaloa Sugar Company.....	1,200,000	75 00
Single Tube Transmission Company.....	150,000	10 00
Sirius American Gas Machine Company.....	500,000	25 00
Skillins Company.....	10,000	5 00
Skinner & Cole Organ Company.....	50,000	5 00
Skoda Discovery Company.....	50,000	5 00
Skowhegan Electric Light Company.....	50,000	5 00
Skowhegan Jersey Creamery Company.....	3,000	5 00
Skowhegan Pulp Company.....	150,000	10 00
Skowhegan Water Power Company.....	100,000	10 00
Slater & Morrill. Incorporated.....	75,000	10 00
S. L. Crosby Company.....	10,000	5 00
Small Brothers Company.....	10,000	5 00
Small Point Real Estate Association.....	60,000	10 00

	Capital Stock.	Tax.
Smiley Drug Company.....	\$10,000	\$5 00
Smith & Abbott Company.....	10,000	5 00
Smith-Baker Commission Company.....	100,000	10 00
Smith & Cheney Company.....	100,000	10 00
Smith McFarland Company.....	30,000	5 00
Smith Paper Machinery Company.....	100,000	10 00
Smith Planing Mill Company.....	25,000	5 00
Smith Publishing Company.....	100,000	10 00
Smith & Rumery.....	10,000	5 00
Smith Hotel Company.....	10,000	5 00
Smith Single Belt Reversible Counter Shaft Co.....	100,000	10 00
Smith & Thayer Company.....	37,500	5 00
Smith & Warren Company.....	10,000	5 00
S. M. Spencer Manufacturing Company.....	25,000	5 00
Smuggler Gold Mining Company.....	1,000,000	50 00
Snow Flake Canning Company.....	25,000	5 00
Snow & Nealley Company.....	30,000	5 00
Snow's Falls Manufacturing Company.....	60,000	10 00
S. O. & C. Corporation.....	740,000	50 00
Social Seven Supply Company.....	100,000	10 00
Solon Creamery Company.....	10,000	5 00
Solon Steam Mill Company.....	40,000	5 00
Somerset County Creamery Company.....	10,000	5 00
Somerset Fire Brick & Tile Company.....	500,000	25 00
Somerset Gold Mining Company.....	100,000	10 00
Somerset & Kennebec Company.....	800,000	50 00
Somerset Novelty Manufacturing Company.....	45,000	5 00
Somerset Telephone Company.....	2,000	5 00
Sorrento Building & Improvement Company.....	40,000	5 00
Samoar Carbonating Company.....	10,000	5 00
Soucy Bicycle Company.....	800,000	50 00
Southard Manufacturing Company.....	10,000	5 00
South American Company.....	500,000	25 00
South Atlantic & Gulf Coast Company.....	18,000,000	475 00
South Bay Transportation Company.....	10,000	5 00
South Bristol Lobster Company.....	10,000	5 00
South Florida Pine Apple Company.....	300,000	10 00
South Gardiner Lumber Company.....	30,000	5 00
South Gouldsboro Wharf Company.....	10,000	5 00
South Peacock Mining Company.....	500,000	25 00
South River Company.....	200,000	10 00
South Side Plantation Company.....	100,000	10 00
Southern Coast Lumber Company.....	250,000	25 00
Southern Cold Storage & Refrigerating Company..	250,000	25 00
Southern Land Company.....	1,000,000	50 00
Southern Grain & Mill Company.....	100,000	10 00
Southern Massachusetts Fire Alarm Company.....	50,000	5 00
Southern Mica Manufacturing Company.....	100,000	10 00

	Capital Stock.	Tax.
Southern Nevada Mining & Milling Company.....	\$400,000	\$25 00
Southern Realty Company.....	400,000	25 00
Southern Textile Company of Maine.....	100,000	10 00
Southern Wheel & Lumber Company.....	150,000	10 00
Southwestern Improvement Company.....	10,000	5 00
Southwestern Manufacturing Company.....	150,000	10 00
Sparrell Print.....	200,000	10 00
Spaulding-Perkins Company.....	50,000	5 00
Spaulding & Tewksbury Company.....	50,000	5 00
Specialty Manufacturing Company.....	100,000	10 00
Specific Exhalant Company.....	10,000	5 00
Spencer Auto Vehicle Company.....	500,000	25 00
Spencer Elevator Safety Guard Company.....	1,000,000	50 00
Spencer Oil & Gas Company.....	200,000	10 00
Spencer Manufacturing Company.....	100,000	10 00
Sprague & Hathaway Company.....	100,000	10 00
Sprague Car Appliance Company.....	500,000	25 00
Springer Lumber Company.....	30,000	5 00
Springfield Beaumont Oil Company.....	300,000	25 00
Springfield Electrical Manufacturing Company.....	10,000	5 00
Springfield Emergency Hospital.....	10,000	5 00
Springfield Engine Stop Company.....	100,000	10 00
Springfield Public Market Company.....	100,000	10 00
Spring Lake Fish & Game Association.....	3,000	5 00
Springvale Shoe Shop Company.....	28,000	5 00
Spring Water Carbonating Company.....	62,500	10 00
Squire Company.....	30,000	5 00
Squirrel Island Hotel Association.....	20,000	5 00
S. Rosenburg Company.....	25,000	5 00
S. S. Andrews Company.....	9,900	5 00
S. S. S. Building Association.....	5,000	5 00
Stafford Ring Company.....	250,000	10 00
Standard Acetylene Motor Company.....	350,000	25 00
Standard Adverting & Distributing Company.....	50,000	5 00
Standard Box Company.....	9,000	5 00
Standard Braiding Company.....	500,000	25 00
Standard Buffing Machine Company.....	600,000	50 00
Standard Burner & Heating Company.....	250,000	25 00
Standard Chemical Company.....	25,000	5 00
Standard Cloth Board Company.....	500,000	25 00
Standard Coal Company.....	20,000	5 00
Standard Construction Company.....	10,000	5 00
Standard Crayon Company.....	500,000	25 00
Standard Disc Plow Company.....	125,000	10 00
Standard Dry Plate Company of Lewiston.....	20,000	5 00
Standard Fire-Escape & Manufacturing Company..	350,000	25 00
Standard Light Company.....	500,000	25 00
Standard Light Company of Maine.....	50,000	5 00

	Capital Stock.	Tax.
Standard Manufacturing Company.....	\$300,000	\$25 00
Standard Manufacturing Company.....	50,000	5 00
Standard Marine Composition Company.....	500,000	25 00
Standard Mining & Land Company.....	1,000,000	50 00
Standard Package Company.....	300,000	25 00
Standard Packing Manufacturing Company.....	100,000	10 00
Standard Power Company.....	5,000,000	150 00
Standard Printing Company.....	10,000	5 00
Standard Railway Rail Company.....	1,000,000	50 00
Standard Sardine Company.....	5,000,000	150 00
Standard Spoke & Nipple Company.....	1,200,000	75 00
Standard Thermometer & Electric Company.....	200,000	10 00
Standard Veneer Company.....	10,000	5 00
Standard Wire Mattress Wire Company.....	50,000	5 00
Stanley B. Smith Coal & Dock Company.....	600,000	50 00
Stanley Dry Plate Company.....	1,000	5 00
Stanley Manufacturing Company.....	500,000	25 00
Stanley Motor Carriage Company.....	10,000	5 00
Staples Brothers Company.....	10,000	5 00
Star Clothing Company.....	9,000	5 00
Stark Supply Company.....	25,000	5 00
Star Match Safe Company.....	200,000	10 00
Star Refining Company.....	75,000	10 00
State Publishing Association.....	50,000	5 00
Static Carbonating Company.....	1,000,000	50 00
Steadman Hawkes Company.....	50,000	5 00
Steam Heater Horn Company.....	100,000	10 00
Steel Cable Engineering Company.....	100,000	10 00
Steel Concrete Construction Company.....	1,000,000	50 00
Steel Cushioned Hub Company.....	300,000	25 00
Sterling Glove Company.....	25,000	5 00
Sterling Securities Company.....	750,000	50 00
Sterling Thread Company.....	50,000	5 00
Stevens Air Brake Company.....	1,000	5 00
Stevens Antique Company.....	100,000	10 00
Stevens Copper Company.....	2,000,000	75 00
Stevens Electric Company.....	50,000	5 00
Stevens Lumber Company.....	100,000	10 00
Stevens Type & Press Company.....	8,000	5 00
Stevens & Willis Company.....	45,000	5 00
Stewart Gold Mining Company.....	1,000,000	50 00
Stickney & Babcock Coal Company.....	30,000	5 00
Stickney Machine Company.....	100,000	10 00
Stockbridge Machine Company.....	10,000	5 00
Stoneham Shoe Company.....	100,000	10 00
Stone Telegraph & Telephone Company.....	10,000,000	275 00
Slotts City Zinc Mines Company.....	50,000	5 00
Stoughton Lumber Company.....	25,000	5 00

	Capital Stock.	Tax.
Strangman Manufacturing Company.....	\$25,000	\$5 00
Stratton Manufacturing Company.....	50,000	5 00
Straw Mica Company.....	50,000	5 00
Stray Oil Company.....	50,000	5 00
Strong & Garfield Company.....	150,000	10 00
S. T. Stilkey & Son Company.....	10,000	5 00
Stewart Howland Company.....	100,000	10 00
Stuart Piano Company.....	125,000	10 00
Sturtevant Coal Company.....	50,000	5 00
Sturtevant Mill Company.....	300,000	25 00
Submarine Diving Boat Company.....	50,000	5 00
Submarine Signal Company.....	1,000,000	50 00
Sub Target Gun Company.....	500,000	25 00
Suburban Automobile Company.....	75,000	10 00
Suburban Realty Company.....	10,000	5 00
Subway Sparham Roofing Company.....	100,000	10 00
Sudbury Manufacturing Company.....	10,000	5 00
Suffolk Engraving & Electrotyping Company.....	100,000	10 00
Suffolk Stock Exchange.....	10,000	5 00
Springfield Mountain Mica Company.....	250,000	25 00
Sullivan Falls Tow Boat Company.....	5,000	5 00
Sulpho Naphthol Company.....	100,000	10 00
Sultan Manufacturing Company.....	25,000	5 00
Summer Amusement Company.....	30,000	5 00
Summit Thread Company.....	250,000	25 00
Sumner & Paris Telegraph & Telephone Company.	1,500	5 00
Sunset Packing Company.....	10,000	5 00
Sunshine Publishing Company.....	10,000	5 00
Superior Automatic Tel. Company.....	5,000,000	150 00
Surgeons & Physicians Supply Company of America	500,000	25 00
Surinan Hydraulic Company.....	10,000,000	275 00
Sutton Mills.....	300,000	25 00
Swampscot Manufacturing Company.....	150,000	10 00
Swan Electric Company.....	100,000	10 00
Swan & Libby Company.....	25,000	5 00
Swanton Jameson Company.....	25,000	5 00
Sweett Car Wheel & Foundry Company.....	250,000	25 00
Sweetser-Bennett Company.....	10,000	5 00
Sweetwater Water Company.....	1,200,000	75 00
Swift & Company.....	4,000,000	125 00
Swift Live Stock Transportation Company.....	200,000	10 00
Swift Refrigerator Transportation Company.....	2,000,000	75 00
Swimming Club.....	100,000	10 00
Swithen Brothers Granite Company.....	10,000	5 00
S. W. Thaxter Company.....	20,000	5 00
S. W. Tilton & Company. Incorporated.....	50,000	5 00
Sykes Clothing Company.....	10,000	5 00
Symonds & Poor Carbonater Company.....	4,000	5 00

	Capital Stock.	Tax.
Southworth Brothers.....	\$60,000	\$10 00
Saco Boom, Proprietors of.....	10,000	5 00
Sebago Improvement Company.....	20,000	5 00
Sebasticook Power Company.....	100,000	10 00
Seboomook Dam Company.....	6,000	5 00
Small Point Water Company.....	2,000	5 00
South Branch Improvement Company.....	5,000	5 00
Stillwater Log Driving Company.....	10,000	5 00
Seal Harbor & Shore Front Water Supply Company	30,000	5 00
Seal Harbor Water Supply Company.....	30,000	5 00
South West Harbor Water Company.....	50,000	5 00
Southwest Harbor Bridge & Dam Company.....	4,000	5 00
South Berwick Water Company.....	50,000	5 00
Sanford Light & Power Company.....	50,000	5 00
Taber Prang Art Company.....	550,000	50 00
Tackless Shoe Machinery Company.....	1,000,000	50 00
Taco Bay Commercial Company.....	500,000	25 00
Talbot, Brooks & Ayer.....	50,000	5 00
Talbot Drug & Supply Company.....	10,000	5 00
Talking Machine Supply Company.....	50,000	5 00
Tampico Harbor Company.....	500,000	25 00
Taunton Ice Company.....	125,000	10 00
Taunton Rivet Company.....	25,000	5 00
T. B. Davis Arms Company.....	50,000	5 00
T. C. Entwistle Company.....	100,000	10 00
T. D. Baker Company.....	30,000	5 00
Tibbetts & Penley Company.....	10,000	5 00
Tegtmeyer Lead & Zinc Company.....	500,000	25 00
Tehautepec Commercial Company.....	250,000	25 00
Telephone Automatic Receiver Holder Company...	10,000	5 00
Telephonic Tube Company.....	100,000	10 00
Temple Heights Spiritual Corporation.....	9,000	5 00
Textile Machinery Company.....	25,000	5 00
T. F. Homsted Company.....	10,000	5 00
T. F. McGann & Sons Company.....	10,000	5 00
T. G. Hunt Company.....	10,000	5 00
Thayer Door Check & Spring Company.....	40,000	5 00
Thayer Heater Company.....	50,000	5 00
T. H. Buckley Lunch Wagon Manufacturing & Catering Company.....	100,000	10 00
Theatre Corporation of Portland.....	150,000	10 00
Theodore Land Company.....	25,000	5 00
Theodore Metcalf Company.....	100,000	10 00
Theodore W. Foster & Brother Company.....	300,000	25 00
Thermograde Valve Company.....	100,000	10 00
Theta Chapter House Association.....	10,000	5 00
Theta Delta Chi Chapter House Corporation.....	10,000	5 00

	Capital Stock.	Tax.
T. H. Gravestock Saddlery & Harness.....	\$25,000	\$5 00
T. H. Lane Company.....	50,000	5 00
Thomas Laughlin Company.....	125,000	10 00
Thomas P. Beals Company.....	100,000	10 00
Thomas O. Callahan & Company.....	500,000	25 00
Thomas Straham Company.....	150,000	10 00
Thomas W. Burr Printing & Advertising Company	10,000	5 00
Thomas W. Lawson Company.....	300,000	25 00
Thomaston Face & Ornamental Brick Company....	250,000	25 00
Thomson Electric Welding Company.....	192,040	10 00
Thompson Hall Company.....	50,000	5 00
Thompson & Odell Music Company.....	10,000	5 00
Thomson-Houston International Electric Company	1,000,000	50 00
Thomson Studded Harness Manufacturing Company	1,000,000	50 00
Thomson International Electric Welding.....	600,000	50 00
Thorndyke Turning Company.....	25,000	5 00
Thorndyke Mountain Consolidated Mines Company	10,000	5 00
Ticonderoga Mining & Milling Company.....	200,000	10 00
Tide Water Coal Company.....	1,000,000	50 00
Tilson Brook Cranberry Company.....	60,000	10 00
Tilton Optical Company.....	117,000	10 00
Tilyou Company.....	1,000,000	50 00
Timberland Company.....	30,000	5 00
Times Company.....	10,000	5 00
Times Corporation.....	100,000	10 00
Times Printing Company.....	50,000	5 00
Times Publishing Association.....	50,000	5 00
Tintic Company.....	3,000,000	100 00
Tirrell's Pharmacy Company.....	5,000	5 00
Titus & Buckley Company.....	100,000	10 00
T. J. Stewart Company.....	10,000	5 00
T. L. Merrill Company.....	10,000	5 00
T. M. Chapman's Sons Company.....	50,000	5 00
Tolman-Bradford Furniture Company.....	10,000	5 00
Toloso Coffee & Rubber Company of Mexico.....	1,000,000	50 00
Tongue-Lock Sewing Machine Company.....	1,000,000	50 00
Tonapah Tunnel Mining Company.....	1,000,000	50 00
Tool Steel Casting Company.....	100,000	10 00
Torrey Roller Bushing Company.....	80,000	10 00
Torrington Company.....	3,000,000	100 00
Touraine Gold Mining & Milling Company.....	150,000	10 00
Tozier Valve Manufacturing Company.....	10,000	5 00
Tracadie Lumber Company.....	50,000	5 00
Transfer Searchlight Company.....	1,000,000	50 00
Treasure Mining & Milling Company.....	40,000	5 00
Treen-Sawyer Shoe Machinery Company.....	10,000	5 00
Tremont Development Company.....	50,000	5 00
Tremont Mills Company.....	10,000	5 00

	Capital Stock.	Tax.
Tremont Theatre Amusement Company.....	\$50,000	\$5 00
Tribune Print.....	10,000	5 00
Trimountain Construction Company.....	200,000	10 00
Trimount Manufacturing Company.....	200,000	10 00
Trinity Leather Company.....	200,000	10 00
Tripp Fruit Wrapping Machine Company.....	750,000	50 00
Tripp Giant Leveller Company.....	160,000	10 00
Tri-State Telephone & Telegraph Company.....	6,000,000	175 00
Triumph Manufacturing Company.....	250,000	25 00
Tropical Fruit Company.....	5,000	5 00
Tropical Land Company.....	300,000	25 00
Troy-Manhattan Copper Company.....	3,000,000	100 00
Tropical Securities Company.....	400,000	25 00
Tropic Fruit & Produce Company.....	750,000	50 00
T. R. Savage Company.....	250,000	25 00
Trull Hospital.....	25,000	5 00
Tucker Asbestos Company.....	500,000	25 00
Tucker & Company, Incorporated.....	600,000	50 00
Tucker Lumber Company.....	100,000	10 00
Tucker Printing Company.....	25,000	5 00
Tucuti Gold Mining Company.....	100,000	10 00
Tunnell Mining Company.....	200,000	10 00
Turf Publishing Company.....	16,000	5 00
Turner Center Dairying Association.....	500,000	25 00
Turner Creamery.....	10,000	5 00
Turner Specialty Company.....	50,000	5 00
Turner Tanning Machinery Company.....	500,000	25 00
T. W. Fogg Lumber Company.....	40,000	5 00
Twin Lakes Lumber Company.....	100,000	10 00
Twin Tube Engineering Company.....	20,000	5 00
Twitchell-Champlin Company.....	300,000	25 00
Two Hundred Associates Oil Company.....	50,000	5 00
Two Republics Development Company.....	250,000	25 00
Tybo Mining Reduction Company.....	750,000	50 00
Tympalin Company.....	50,000	5 00
Thomson-Phelps Buttonhole & Machine Company	500,000	25 00
Telos Canal Company.....	10,000	5 00
Twin Village Water Company.....	50,000	5 00
Ticonic Footbridge Company.....	20,000	5 00
Ubero Plantation Company.....	1,000,050	75 00
Uintah Copper Summit Company.....	100,000	10 00
Umbagog Paper Company.....	500,000	25 00
Underwood Spring.....	100,000	10 00
Underwriters Security Company.....	2,500,000	100 00
Uni Signal Company.....	150,000	10 00
Union Block Company.....	60,000	10 00
Union Brass Works Company.....	100,000	10 00



	Capital Stock.	Tax.
Union Carpet Lining Company.....	\$250,000	\$25 00
Union Coal Company.....	10,000	5 00
Union Co-operative Soap Company.....	10,000	5 00
Union Credit Company.....	10,000	5 00
Union Development Company.....	2,000,000	75 00
Union Electric Manufacturing Company.....	200,000	10 00
Union Express Company.....	10,000	5 00
Union Fence Company.....	1,000,000	50 00
Union Grapple Company of Norway.....	8,000	5 00
Union Ice Company.....	30,000	5 00
Union Iron Works.....	150,000	10 00
Union Land Company.....	50,000	5 00
Union Land & Lumber Company.....	100,000	10 00
Union Lime Company.....	10,000	5 00
Union Manufacturing Company.....	200,000	10 00
Union Market Company.....	5,000	5 00
Union Metal Corner Company.....	100,000	10 00
Union Metallic Plant Company.....	100,000	10 00
Union Mills.....	560,000	50 00
Union Paper Box Machinery Company.....	500,000	25 00
Union Paving Company.....	250,000	25 00
Union Phosphate Company.....	1,000,000	50 00
Union Real Estate Company.....	50,000	5 00
Union Realty Company.....	200,000	10 00
Union Sales Company.....	300,000	25 00
Union Sardine Company.....	30,000	5 00
Union Shank Company.....	200,000	10 00
Union Shoe Manufacturing Company.....	30,000	5 00
Union Soda Water Company.....	5,000	5 00
Union Stables.....	35,000	5 00
Union Stop & Signal Company.....	50,000	5 00
Union Telephone Company.....	500,000	25 00
Union Trading Company.....	200,000	10 00
Union Water Power Company.....	400,000	25 00
Union Trading Company.....	10,000	5 00
Unique Transportation Company.....	250,000	25 00
United Amber Oil Company.....	150,000	10 00
United Awl & Needle Company.....	200,000	10 00
United Barrel & Manufacturing Company.....	250,000	25 00
United Die Company.....	500,000	25 00
United Electric Securities Company.....	1,500,000	75 00
United Exploration Company.....	3,000,000	100 00
United Fast Color Eyelet Company.....	1,500,000	75 00
United Felt & Rubber Company.....	750,000	50 00
United Gas & Electric Corporation.....	1,000,000	50 00
United Metals Purchasing Company.....	250,000	25 00
United Metile Company.....	1,000,000	50 00

	Capital Stock.	Tax.
United Mineral Company.....	\$500,000	\$25 00
United Mill & Lumber Company.....	500,000	25 00
United Motor Company.....	500,000	25 00
United Paving Company.....	300,000	25 00
United Securities Company.....	100,000	10 00
United Shoe Machinery Company.....	3,000,000	100 00
United Shoe Machinery Company of Mexico.....	10,000	5 00
United Shoe Machinery Company of South America	5,000	5 00
United Shoe Stock Company.....	25,000	5 00
United Supply Company.....	50,000	5 00
United Supply and Machinery Company.....	100,000	10 00
United Tea Planters of America.....	500,000	25 00
United Xpedite Finishing Company.....	1,000,000	50 00
United States Advertising Company.....	10,000	5 00
United States Appraisal Company.....	115,000	10 00
United States Asbestos Company.....	500,000	25 00
United States Atmospheric Oxygen Company.....	500,000	25 00
United States Automatic Box Machine Company...	750,000	50 00
United States Bankers Corporation.....	6,000,000	175 00
United States Brake Shoe Company.....	200,000	10 00
United States Bulletin Company.....	100,000	10 00
United States & Canada Coal & Iron Company.....	500,000	25 00
United States Carbonating Draught Arm Company,	100,000	10 00
United States Car Moving Device Company.....	30,000	5 00
United States Car & Vehicle Company.....	1,000,000	50 00
United States Chemical Company.....	350,000	25 00
United States Coal & Oil Company.....	6,250,000	200 00
United States Dairy Manufacturing & Machine Co.,	500,000	25 00
United States Development Company.....	500,000	25 00
United States Electric Pump Company.....	250,000	25 00
United States Electric Signal Company.....	100,000	10 00
United States Electro Pneumatic Corporation.....	500,000	25 00
United States Envelope Company.....	5,000,000	150 00
United States Fastener Company.....	500,000	25 00
United States Fire & Police Telegraph Company...	200,000	10 00
United States Garbage Reduction Company.....	1,250,000	75 00
United States Gutta Percha Paint Company.....	100,000	10 00
United States Heyde-Brand Coal Company.....	1,200,000	75 00
United States Hog Hoisting Machine Company....	10,000	5 00
United States Land & Cotton Company of Cuba...	100,000	10 00
United States Light & Traction Company.....	100,000	10 00
United States Manufacturing Company.....	2,000,000	75 00
United States Mineral Company.....	1,000,000	50 00
United States Mining Company.....	10,000	5 00
United States Motor Carriage Company.....	100,000	10 00
United States & Nicaragua Company.....	1,000,000	50 00
United States Oil Company.....	6,250,000	200 00
United States Mining Company.....	12,500,000	350 00

	Capital Stock.	Tax.
United States Peg Wood Shank & Leather Bond Company .....	\$250,000	\$25 00
United States Refrigerating Company.....	3,000,000	100 00
United States Safety Tag Company.....	300,000	25 00
United States Repairing & Construction Company,	500,000	25 00
United States Security Mail Box Company.....	1,000,000	50 00
United States Shaking Grate Company.....	300,000	25 00
United States Shoe Company.....	100,000	10 00
United States Smelting Company.....	1,000,000	50 00
United States Smelting & Gas Company.....	500,000	25 00
United States Soap Corporation.....	1,000,000	50 00
United States Standard Scale Company.....	500,000	25 00
United States Steamship Company.....	5,000,000	150 00
United States Talc Corporation.....	1,000,000	50 00
United States Vending Corporation.....	200,000	25 00
United States Whip Company.....	2,200,000	100 00
U. S. Automobile Company.....	250,000	25 00
U. S. & B. C. Mines Ino. Company.....	400,000	25 00
U. S. Copper Mining Company.....	1,000,000	50 00
U. S. Flag & Decorating Company.....	10,000	5 00
U. S. Heat, Light & Power Company.....	1,000,000	50 00
Unity Lake Land & Improvement Company.....	40,000	5 00
Unity Telephone Company.....	10,000	5 00
Universal Car Seal Company.....	1,000,000	50 00
Universal Home Treatment Company.....	150,000	10 00
Universal Motor Company.....	10,000	5 00
Universal Pneumatic Transmission Company.....	500,000	25 00
Universal Remedy Company.....	200,000	10 00
Universal Tucker Company.....	10,000	5 00
Universal Voting Machine Company.....	500,000	25 00
Universal Winding Company.....	1,000,000	50 00
Universal Automobile & Boiler Company.....	100,000	10 00
University Shoe Polish Company.....	500,000	25 00
Upham Brothers Company.....	150,000	10 00
Uronon Fire Resisting Company.....	1,000,000	50 00
Utah Apex Mining Company.....	2,500,000	100 00
Utah Magnetic Separating Company.....	500,000	25 00
Utopia Kid Company.....	20,000	5 00
United Verde Extension Mining Company.....	3,000,000	100 00
Union Boom Company.....	10,000	5 00
Union Gas & Electric Company.....	50,000	5 00
Van Amringe Granite Company.....	20,000	5 00
Van Buren Furniture Company.....	2,000	5 00
Van Buren Lumber Company.....	500,000	25 00
Van Buren Mercantile Company.....	30,000	5 00
Vanceboro Manufacturing Company.....	100,000	10 00
Vegetarian Dining Rooms.....	10,000	5 00

	Capital Stock.	Tax
Vending Machine Company.....	\$100,000	\$10 00
Vendome Hotel Company.....	150,000	10 00
Ventura Copper Company.....	500,000	25 00
Ventura Oil Company.....	500,000	25 00
Veta Rica Mining Company.....	1,000,000	50 00
Vickery & Hill Publishing Company.....	1,000,000	50 00
Vickery Realty Company.....	50,000	5 00
Victor Chemical Company.....	10,000	5 00
Victor H. J. Belle Isle Company.....	50,000	5 00
Victor Manufacturing Company.....	300,000	25 00
Victor Metals Company.....	500,000	25 00
Victor Petroleum Company.....	500,000	25 00
Victor Acetylene Company.....	200,000	10 00
Victoria Manufacturing Company.....	50,000	5 00
Victoria Self Lacing Company.....	100,000	10 00
Vinalhaven Fish Company.....	100,000	10 00
Vinalhaven Glue Company.....	10,000	5 00
Vinalhaven Net Factory Building Company.....	5,000	5 00
Vinalhaven & Rockland Steamboat Company.....	25,000	5 00
V. K. & A. H. Jones Company.....	150,000	10 00
Vivi Company.....	10,000	5 00
Vose & Sons Piano Company.....	300,000	25 00
Van Buren Water Company.....	50,000	5 00
Ventura Oil Company.....	100,000	10 00
Waban Mining & Milling Company.....	100,000	10 00
Wachusett Thread Company.....	50,000	5 00
Wachusett Water Company.....	200,000	10 00
Wait & Bond. Incorporated.....	500,000	25 00
Waldoboro Granite Company.....	9,600	5 00
Waldo Company.....	50,000	5 00
Waldo County Lime Company.....	1,000	5 00
Waldo & Penobscot Telephone Company.....	10,000	5 00
Wales & Hamblen Company.....	10,000	5 00
Walker Corset Company.....	100,000	10 00
Walker-Ellis-Becker Company.....	100,000	10 00
Walker Mills.....	50,000	5 00
Wallingford Mica & Mining Company.....	500,000	25 00
Walrus Fibre Manufacturing Company.....	50,000	5 00
Walter Baker Sanitarium Company.....	15,000	5 00
Walter Corey Company.....	50,000	5 00
Walter F. Willis Company.....	50,000	5 00
Walter H. Moore Lumber & Woodworking Co....	30,000	5 00
Walter J. Bates Company.....	200,000	10 00
Walter Scott Company.....	12,000	5 00
Waltham Autocar Company.....	150,000	10 00
Waltham Automobile Company.....	50,000	5 00
Waltham Manufacturing Company.....	900,000	50 00

	Capital Stock.	Tax.
W. A. Murtfeldt Company.....	\$40,000	\$5 00
W. A. Purbeck Company.....	5,000	5 00
Wardwell, Emery Company.....	100,000	10 00
Warner Medical Company.....	10,000	5 00
Warnock Manufacturing Company.....	25,000	5 00
Warren Building Association.....	20,000	5 00
Warren C. Evans Macnine Company.....	50,000	5 00
Warren Piano Company.....	250,000	25 00
Warsaw Water Company.....	90,000	10 00
Washburn Garment Supporter Company.....	50,000	5 00
Washburn Hardware Company.....	5,000	5 00
Washburn Wire Company.....	3,750,000	125 00
Washington Clothing Company of Cherryfield, Me.,	10,000	5 00
Washington Manufacturing Company of Cherryfield,	10,000	5 00
Washington Press.....	10,000	5 00
Washington Securities Company.....	1,000,000	50 00
Wassookeag Woolen Company.....	40,000	5 00
Waterhouse, Clement Company.....	14,000	5 00
Waterproof Linen Collar Company.....	50,000	5 00
Waterville Baseball Association.....	10,000	5 00
Waterville Co-operative Association.....	10,000	5 00
Waterville Granite Company.....	10,000	5 00
Waterville Mineral Spring Company.....	60,000	10 00
Waverly Manufacturing Company.....	50,000	5 00
Waverly Mining & Process Company.....	200,000	10 00
Waverly Publishing Company.....	10,000	5 00
Waverly Woolen Company.....	160,000	10 00
W. A. Wilde Company.....	50,000	5 00
Waterproof Paint Company.....	30,000	5 00
Wayland Rawhide Splitting Company.....	100,000	10 00
W. B. Thompson Company.....	100,000	10 00
W. C. Loftus Company.....	100,000	10 00
Weber Skirt Binding Company.....	50,000	5 00
Webster Gold & Copper Mining Company.....	300,000	25 00
Webster Oil & Gasoline Company.....	60,000	10 00
Webster Paper Company.....	100,000	10 00
Webster & Ring Manufacturing Company.....	80,000	10 00
Webster Shoe Machine Company.....	100,000	10 00
Webster Woolen Company.....	100,000	10 00
Worden Car Fender Company.....	100,000	10 00
Weekly Bulletin Publishing Company.....	25,000	5 00
Weeks & Hatch Transfer Company.....	10,000	5 00
Weirs Music Hall Association.....	5,000	5 00
Welch & Company. Incorporated.....	50,000	5 00
Welch Land Company.....	50,000	5 00
Welchville Lumber Company.....	10,000	5 00
Weld Bobbin & Spool Company.....	10,000	5 00
Weld Manufacturing Company.....	50,000	5 00

	Capital Stock.	Tax.
Wellman Sole Cutting Machine Company.....	\$200,000	\$10 00
Wentworth Piano Company.....	50,000	5 00
Wentworth Supply Company.....	10,000	5 00
West Baldwin Grange No. 374.....	5,000	5 00
Westbrook Hatnmock Company.....	10,000	5 00
Westbrook Telephone Company.....	10,000	5 00
West Cove Grain Company.....	20,000	5 00
West End Land Company.....	100,000	10 00
West End Thread Company.....	30,000	5 00
West India Company.....	1,000,000	50 00
West Indian Development Company.....	200,000	10 00
West Point Mining Company.....	100,000	10 00
West Quincy Dark Granite Company.....	10,000	5 00
West Side Sumatra Tobacco Company.....	500,000	25 00
West Side Sumatra Tobacco Growing Company....	500,000	25 00
West Silver Company.....	100,000	10 00
West Virginia & Southern Paper Company.....	300,000	25 00
Western Mining & Development Company.....	250,000	25 00
Westfield Braid Company.....	50,000	5 00
Westfield Marble & Sandstone Company.....	200,000	10 00
Westminister Pulp & Paper Company.....	200,000	10 00
Westminister Real Estate Company.....	200,000	10 00
Weston Manufacturing Company.....	10,000	5 00
Weston Rattan Company.....	50,000	5 00
W. F. Keyes Company.....	10,000	5 00
W. F. Smith Company.....	500,000	25 00
W. F. Whitney Company.....	99,900	10 00
W. G. Sargent Company.....	50,000	5 00
Wharff Eaton Company. Incorporated.....	50,000	5 00
W. H. Blake Steam Pump Company.....	200,000	10 00
Wheeler Gold Mining Company.....	250,000	25 00
Wheeler, Jones Company.....	100,000	10 00
W. H. Gannett, Publisher.....	150,000	10 00
W. H. Glover Company.....	100,000	10 00
Whipple Co-operative Company.....	10,000	5 00
Whitaker Brothers Church Furniture Company.....	50,000	5 00
Whitaker Publishing Company.....	25,000	5 00
Whitcomb, Carter Company.....	50,000	5 00
White Diamond Mica Company.....	50,000	5 00
White Dunham Shoe Company.....	100,000	10 00
Whitefield Farm Company.....	10,000	5 00
Whitefield Union Hall Association.....	2,000	5 00
White Gas Appliance Company.....	10,000	5 00
White Hart Manufacturing Company.....	10,000	5 00
White Lake Mining & Milling Company.....	2,000,000	75 00
White Mountain Park Association.....	10,000	5 00
White Mountain Sanitarium Company.....	60,000	10 00
White Oak Hill Spring & Hotel Company.....	150,000	10 00

	Capital Stock.	Tax.
White, Pevey & Dexter Company.....	\$300,000	\$25 00
White River Lumber & Mineral Company.....	350,000	25 00
White Rock Copper Mining Company.....	1,000,000	50 00
White Rock Oil Company.....	200,000	10 00
Whitman & Adams Company.....	20,000	5 00
Whitman Grocery Company.....	50,000	5 00
Whitman Sawyer Stable Company.....	30,000	5 00
Whitmore Coal Company.....	20,000	5 00
Whitney Electrical Instrument Company.....	200,000	10 00
Whitney Motor Wagon Company.....	300,000	25 00
Whittemore Furniture Company.....	20,000	5 00
W. H. Linton Company.....	25,000	5 00
W. H. McElwain Company.....	300,000	25 00
W. H. Parsons & Company.....	1,000,000	50 00
Wide West Mining Company.....	250,000	25 00
Wilbur-Womble Mining Company.....	1,000,000	50 00
Wilde-Leverage Power Company of Massachusetts,	500,000	25 00
Wildman Gold Mining Company.....	30,000	5 00
Willamette Pulp & Paper Company.....	2,000,000	75 00
Willey-Wilson Company.....	100,000	10 00
William A. Ingham Company.....	25,000	5 00
William A. Lowe Company.....	10,000	5 00
William Carter Company.....	300,000	25 00
Wm. E. Daniels Company.....	20,000	5 00
Wm. Emery Company.....	10,000	5 00
William Firth Company.....	250,000	25 00
William T. Studley Company.....	10,000	5 00
William Haaker Company.....	100,000	10 00
Wm. H. Gray Lumber Company.....	25,000	5 00
Wm. H. Place Manufacturing Company.....	75,000	10 00
Wm. H. Richardson Company.....	40,000	5 00
Wm. H. Scott Company.....	5,000	5 00
Wm. L. Blake Company.....	82,500	10 00
Wm. N. Prince Company.....	50,000	5 00
William R. Eaton Company.....	15,000	5 00
William Spear Company.....	30,000	5 00
William W. Roberts Company.....	10,000	5 00
Williams Dead Lock Company.....	1,000,000	50 00
Williams Electric Manufacturing Company.....	500,000	25 00
Williams Manufacturing Company.....	35,000	5 00
Williamsport Paint Works Company.....	1,000	5 00
Williams Typewriter Company for Europe.....	1,000,000	50 00
Willis A. Cates Company.....	25,000	5 00
Willis Company.....	25,000	5 00
Willis A. Lowe Company.....	100,000	10 00
Wilson Mill Company.....	10,000	5 00
Wilson Trolley Catcher Company.....	25,000	5 00
Wilton Water Power Company.....	5,000	5 00

	Capital Stock.	Tax.
Wilton Woolen Company.....	\$150,000	\$10 00
Winchester, Smith Coal Company.....	50,000	5 00
Window Swinging Company of New England.....	10,000	5 00
Winfield Water Company.....	100,000	10 00
Wing & Engel Company.....	15,000	5 00
Winkley Engineering Company.....	200,000	10 00
Winsor & Jerauld Manufacturing Company.....	50,000	5 00
Winter Harbor Associates. Incorporated.....	500,000	25 00
Winter Harbor & Bar Harbor Steamboat Company,	10,000	5 00
Winter Harbor Company.....	200,000	10 00
Winter Harbor Gas & Light Company.....	10,000	5 00
Winter Harbor Transportation Company.....	25,000	5 00
Winterport Creamery Company.....	5,000	5 00
Winterport Hall Corporation.....	3,000	5 00
Winthrop Chemical Company.....	500,000	25 00
Winthrop Construction Company.....	10,000	5 00
Winthrop Steamboat Company.....	100,000	10 00
Wiscasset Grain Company.....	10,000	5 00
Wisdom Publishing Company.....	100,000	10 00
W. I. White Building Company.....	10,000	5 00
W. J. C. Milliken Company.....	10,000	5 00
W. L. Douglas Shoe Company.....	2,000,000	75 00
W. L. Morrison Company.....	20,000	5 00
W. L. Tuck Company.....	10,000	5 00
W. M. Ladd Publishing Company.....	100,000	10 00
W. M. Lord Company.....	10,000	5 00
Wolcott Heights Corporation.....	10,000	5 00
Wolverine & Buckeye Oil Company.....	150,000	10 00
Wolverine Petroleum Company.....	500,000	25 00
Womans Publishing Company.....	10,000	5 00
Wonder Washer & Wringer Company.....	100,000	10 00
Wood & Bishop Company.....	120,000	10 00
Wood Piano Company.....	100,000	10 00
Wood, Robinson Company.....	30,000	5 00
Wood & Small Welting Company.....	100,000	10 00
Woodbury Chemical Company.....	30,000	5 00
Woodbury Paint Company.....	150,000	10 00
Woodbury & Leighton Company.....	500,000	25 00
Woodbury & Sawyer Company.....	5,000	5 00
Woodbury Shoe Company.....	50,000	5 00
Woodman, Cook Company.....	25,000	5 00
Woolrich & Company.....	10,000	5 00
Woonsocket Publishing Company.....	25,000	5 00
Worcester Automobile Station No. 1.....	10,000	5 00
Worcester Co-operative Coal Company.....	10,000	5 00
Worcester Emergency Hospital.....	10,000	5 00
Worcester Emery Wheel Company.....	50,000	5 00
Worcester Furniture Company.....	10,000	5 00



	Capital Stock.	Tax.
Worcester Iron & Metal Company.....	\$100,000	\$10 00
Worcester Manufacturing Company.....	150,000	10 00
Worcester Surprise Spring Bed Company.....	50,000	5 00
Worthy Hotel Company.....	50,000	5 00
W. O. Tuttle Extract Company.....	40,000	5 00
W. P. B. Brooks & Company.....	35,000	5 00
W. P. McDonald Company.....	10,000	5 00
W. P. Fletcher Box Company.....	50,000	5 00
W. P. Stewart Company.....	20,000	5 00
Wright, Cutter Company.....	25,000	5 00
W. R. Lynn Shoe Company.....	10,000	5 00
W. R. Parker Clothing Company.....	10,000	5 00
W. R. Usher & Son Shoe Company.....	100,000	10 00
W. S. Dutton Company.....	150,000	10 00
W. S. Keene Leather Company.....	200,000	10 00
W. S. Quimby Company.....	100,000	10 00
W. S. Rundle Company.....	10,000	5 00
W. S. Shuler Spring Company.....	100,000	10 00
W. T. Barker & Company.....	250,000	25 00
W. T. C. Macallen & Company.....	300,000	25 00
W. T. Kilborn Company.....	25,000	5 00
Wulf Home Steam Laundry Company.....	15,000	5 00
W. Warren Thread Works.....	200,000	10 00
W. W. Cobb Shoe Stock Company.....	10,000	5 00
W. W. Cross & Company. Incorporated.....	200,000	10 00
W. W. Handy Botanic & Drug Company.....	7,000	5 00
W. W. Reid Manufacturing Company.....	75,000	10 00
W. W. Small Company.....	25,000	5 00
Wyman Lunch Company.....	200,000	10 00
Waldoboro Water & Electric Light and Power Co.,	50,000	5 00
Webb's River Improvement Company.....	5,000	5 00
Winterport Ferry Company.....	10,000	5 00
White Mountain Telephone Company of Maine....	6,300	5 00
Wiscasset Bridge Proprietors.....	25,000	5 00
Wiscasset Water Company.....	50,000	5 00
Wilson Stream Dam Company.....	10,000	5 00
West Branch Driving & Reservoir Dam Company..	300,000	25 00
Winn Water & Power Company.....	50,000	5 00
Wilton Water Company.....	25,000	5 00
Xntric Valve Company.....	200,000	10 00
Ximena Home Building Company.....	50,000	5 00
Xpedite Machine Company.....	500,000	25 00
Xzalia Corporation.....	300,000	25 00
Yarmouth Island Land Company.....	10,000	5 00
Yarmouth Manufacturing Company.....	20,000	5 00
Yarmouth Telephone Company.....	10,000	5 00

	Capital Stock.	Tax.
Yellow Aster Mining & Milling Company.....	\$300,000	\$25 00
Yellow Mountain Mines Company.....	1,000,000	50 00
York-Alaskan Zinc Company.....	1,000,000	50 00
York Beach Sewer Company.....	2,000	5 00
York & Boothby Company.....	25,000	5 00
York Chemical Manufacturing Company.....	10,000	5 00
York Cliffs Improvement Company.....	300,000	25 00
York Corporation, Trust & Law Company.....	50,000	5 00
York Harbor Brick Company.....	40,000	5 00
York Land & Livestock Company.....	600,000	50 00
York Printing Company.....	10,000	5 00
York Ridge Oil Company.....	750,000	50 00
Yorkshire Creamery Company.....	50,000	5 00
Yorkshire Land & Cattle Company.....	100,000	10 00
York Water Company.....	100,000	10 00
Young Machine Company.....	250,000	25 00
Youngstown Construction Company.....	10,000	5 00
Your Outfitters.....	10,000	5 00
Yuma Water & Light Company.....	100,000	10 00
Yampo Smelting Company.....	100,000	10 00
York Light & Heat Company.....	300,000	25 00
York Manufacturing Company.....	900,000	50 00
York Shore Water Company.....	100,000	10 00
Zenith Oil Company.....	500,000	25 00
Zopher Company.....	10,000	5 00
Total tax .....		<u>\$84,640 00</u>

SUPPLEMENTAL ASSESSMENT ON CORPORATIONS FOR  
1901, GIVING AUTHORIZED CAPITAL STOCK AND TAX  
OPPOSITE THEIR NAMES.

	Capital Stock.	Tax.
Alpha Manufacturing Company.....	\$100,000	\$10 00
Bemis Mills.....	100,000	10 00
Continental Storage Warehouse Company.....	50,000	5 00
Campbell Manufacturing Company.....	100,000	10 00
Dexter Co-operative Store.....	8,000	5 00
Guilford Manufacturing Company.....	50,000	5 00
J. & E. A. Wyman Company.....	58,000	10 00
Maincaragua Tobacco Company.....	200,000	10 00
Maine Registration Company.....	10,000	5 00
Minneapolis Mortgage Redemption Company.....	112,000	10 00
Maine News Company.....	10,000	5 00
Penobscot Boom Corporation.....	90,000	10 00
Sorrento Building & Improvement Company.....	10,000	5 00
Schlight Combustion Company.....	1,000,000	50 00
Tiffany Jewelry Company.....	160,000	10 00
Total .....		<u>\$160 00</u>

SUPPLEMENTAL ASSESSMENT ON CORPORATIONS FOR  
1902, GIVING AUTHORIZED CAPITAL STOCK AND TAX  
OPPOSITE THEIR NAMES.

	Capital Stock.	Tax.
American Cigar Machine Company.....	\$1,000,000	\$50 00
American Water Supply Company.....	100,000	10 00
A. W. Eustis Company.....	10,000	5 00
Aroostook Produce Company.....	10,000	5 00
American Otophone Company.....	500,000	25 00
Androscoggin & Kennebec Telephone Company....	10,000	5 00
Androscoggin Mills.....	1,000,000	50 00
Avon Manufacturing Company.....	100,000	10 00
A. F. Crockett Company.....	75,000	10 00
American Cotton Bale Company.....	1,000,000	50 00
Aroostook Campmeeting Association.....	10,000	5 00
Aroostook Valley Building Association.....	12,000	5 00
Bangor Sanitary & Trucking Company.....	5,000	5 00
Boothbay Marine Railway Company.....	10,000	5 00
Brooks Hardware Company.....	40,000	5 00
Boothbay Harbor, Light, Heat & Power Company,	10,000	5 00
Boston Dye House Company.....	10,000	5 00
Bennett Brothers Company.....	10,000	5 00
Bemis Mills.....	100,000	10 00
Boston Cast Steel Casting Company.....	15,000	5 00
Boston Newfoundland Steamship Company.....	1,000,000	50 00
Bodwell Granite Company.....	500,000	25 00
Bates Manufacturing Company.....	1,200,000	75 00
Carter Brothers Company.....	100,000	10 00
Citizens Union Association.....	9,000	5 00
Cuban Development & Produce Company.....	100,000	10 00
C. A. Waldron Company.....	8,000	5 00
C. Withington & Sons.....	10,000	5 00
Corinna Telegraph & Telephone.....	10,000	5 00
Central Optical Company.....	50,000	5 00
Cushley Soule Company.....	30,000	5 00
C. H. McKenzie Company.....	50,000	5 00
Camden Masonic Temple Association.....	50,000	5 00
Capital Case Company.....	10,000	5 00
Celery Cracker Medicine Company.....	50,000	10 00
Chas. S. Chase Company.....	10,000	5 00

	Capital Stock.	Tax.
Cabot Manufacturing Company.....	\$798,500	\$50 00
C. O. Barrows Company.....	10,000	5 00
Continental Mills.....	1,500,000	75 00
Cowan Woolen Company.....	75,000	10 00
Continental Storage Warehouse Company.....	50,000	5 00
Central Hall Company.....	5,350	5 00
Camden Woolen Company.....	150,000	10 00
Central Real Estate Company.....	2,000,000	75 00
Damariscotta Mills Water Power Company.....	55,000	10 00
Dinsmore Manufacturing Company.....	20,000	5 00
Diamond Packing Company.....	10,000	5 00
Dirigo Gas Light & Heating Company.....	10,000	5 00
Debsconeag Fish & Game Club.....	10,000	5 00
Dr. King Company.....	10,000	5 00
Elias Hersey Roofing Company.....	10,000	5 00
Enterprise Crude Oil Company.....	1,000,000	50 00
Everett Herald Company.....	10,000	5 00
Eastern Amusement Company.....	10,000	5 00
Eastport Lighting Company.....	50,000	5 00
Forest Hall Association.....	1,200	5 00
Financial Information Company.....	100,000	10 00
Framingham Creamery Company.....	10,000	5 00
Frank Gibbs Company.....	20,000	5 00
Franklin Company.....	1,000,000	50 00
Granstein & Company.....	96,000	10 00
Great Phone Telephone Company.....	3,000	5 00
G. F. Newbegin Company.....	10,000	5 00
Gordon & Stahl Lumber Company.....	75,000	10 00
Gifford & Company, Incorporated.....	50,000	5 00
Greendale Coal Mining Company.....	150,000	10 00
Geo. O. Goodwin Company.....	50,000	5 00
Giant Oxie Company.....	250,000	25 00
Great Pond & Bog Dam Company.....	5,000	5 00
Green & Barnard Shoe Company.....	7,500	5 00
Guilford Manufacturing Company.....	50,000	5 00
G. F. & I. J. Mansfield Packing Company.....	10,000	5 00
H. E. Davis Shoe Company.....	43,000	5 00
Hancock Leather Company.....	50,000	5 00
H. F. Webb Company.....	50,000	5 00
Highland Co-operative Ice Company.....	150,000	10 00
Horse Shoe Bend Gold Mining Company.....	1,500,000	75 00
Harrison Building Company.....	300,000	25 00
Haskell Silk Company.....	150,000	10 00
Hill Manufacturing Company.....	1,000,000	50 00

	Capital Stock.	Tax.
Imperial Packing & Preserving Company.....	\$50,000	\$5 00
Ishka Springs Water Company.....	100,000	10 00
Journal of Medicine and Science Company.....	2,000	5 00
J. B. Smith Chair Company.....	10,000	5 00
J. F. Parkhurst & Son Company.....	85,000	10 00
John H. Lakin Company.....	100,000	10 00
Johnson Brothers Shoe Manufacturing Company...	50,000	5 00
Kennebec Steam Iron Works.....	6,050	5 00
Kennebec Ensor Remedy Company.....	25,000	5 00
Kebo Valley Club.....	75,000	10 00
L. D. Gurney Company.....	10,000	5 00
Libby Dry Plate Company.....	5,000	5 00
Lake Heron Dam Company.....	13,000	5 00
Lewiston Bleachery & Dye Works.....	300,000	25 00
Lewiston Gas Light Company.....	200,000	10 00
Little Androscoggin Water Power Company.....	340,000	25 00
Lewiston Machine Company.....	100,000	10 00
Music Hall Association.....	2,000	5 00
M. B. Faxon Company.....	9,000	5 00
Mechanic Falls Water & Electric Light & Power Company .....	75,000	10 00
Mexican Mines Company.....	2,000,000	75 00
Medomak River Transportation Company.....	10,000	5 00
Maine Registration & Trust Company.....	10,000	5 00
Manicaraque Tobacco Company.....	250,000	10 00
Moosehead Woolen Company.....	50,000	5 00
Merchants and Manufacturers Exhibition Ass'n...	10,000	5 00
Minneapolis Mortgage Redemption Company.....	112,500	10 00
North Berwick Company.....	80,000	10 00
North Turner Cheese Company.....	3,000	5 00
Northern Maine Packing Company.....	15,000	5 00
New England Creamery Company.....	500,000	25 00
National Angora Goat Raising Company.....	500,000	25 00
National Waist & Skirt Company.....	50,000	5 00
North Turner Bridge Company.....	1,224	5 00
National Weir Company.....	10,000	5 00
New York Specialty Company.....	10,000	5 00
North Anson Water Power Improvement Company,	10,000	5 00
Oxford Light Company.....	50,000	5 00
Oxford Hotel Company.....	50,000	5 00
Out Put Coal Company.....	50,000	5 00
Old Town Electric Company.....	40,000	5 00
Ossipee Valley Union Agricultural Association.....	2,000	5 00

	Capital Stock.	Tax.
Pneumatic Elevator Safety Company.....	\$250,000	\$25 00
Petus Packing Company.....	125,000	10 00
Peoples Telegraph & Telephone Company.....	500,000	25 00
Pemaquid Harbor Hotel Company.....	10,000	5 00
Pine Spring Water Company.....	100,000	10 00
Pacific Park Company.....	10,000	5 00
Pearl Square Auger Company.....	100,000	10 00
Portland Star Match Corporation.....	64,000	10 00
Portland Lumber Company.....	200,000	10 00
Pemaquid Land Company.....	10,000	5 00
Portland Gas Light Company.....	400,000	25 00
Providence & Sitka Mining Company.....	300,000	25 00
Pythian Building Association.....	10,000	5 00
Ross Heel Company.....	50,000	5 00
Ralph S. Bradine Company.....	25,000	5 00
Resilia Shoe Company.....	300,000	25 00
Royal River Manufacturing Company.....	30,000	5 00
Richardson & Spaulding Shoe Company.....	10,000	5 00
Reliable Clothing Company.....	4,000	5 00
Spaulding Perkins Company.....	50,000	5 00
St. Croix Shoe Company.....	100,000	10 00
Saco River Telegraph & Telephone Company.....	10,000	5 00
South Peacock Mining Company.....	500,000	25 00
S. S. Andrews & Company.....	9,900	5 00
S. T. Stilkey & Son Company.....	10,000	5 00
Springvale Shoe Shop Company.....	13,000	5 00
Saco River Lumber Company.....	100,000	10 00
Saco Boom, Proprietors of.....	10,000	5 00
Smith, McFarlans Company.....	30,000	5 00
Sorento Building & Improvement Company.....	10,000	5 00
South Paris Light, Heat & Power Company.....	10,000	5 00
T. F. McGaun & Son, Company.....	10,000	5 00
T. F. Homestead Company.....	10,000	5 00
T. B. Davis Arms Company.....	50,000	5 00
Thomas W. Burr Printing & Advertising Company,	10,000	5 00
Theta Delta Chi Chapter House Association.....	10,000	5 00
Union Grapple Company.....	8,000	5 00
Union Telephone Company.....	10,000	5 00
U. S. Motor Carriage Company.....	100,000	10 00
Universal Teacher Company.....	10,000	5 00
Union Co-operative Soap Company.....	10,000	5 00
Unity Telephone Company.....	10,000	5 00
Unity Lake Land & Improvement Company.....	40,000	5 00
United States Smelting & Gas Company.....	500,000	25 00
Vinalhaven & Rockland Steamboat Company.....	25,000	5 00

	Capital Stock.	Tax.
Wood Robinson Company.....	\$30,000	\$5 00
Weston Manufacturing Company.....	4,800	5 00
Wassookeag Woolen Company.....	40,000	5 00
Weeden Car Tender Company.....	100,000	10 00
W. F. Smith Company.....	500,000	25 00
Waldo & Penobscot Telephone Company.....	10,000	5 00
Walker Mills.....	50,000	5 00
W. M. Lord Company.....	10,000	5 00
Womans Publishing Company.....	10,000	5 00
W. H. Linton Company.....	25,000	5 00
Whitney Motor Wagon Company.....	300,000	25 00
Whitefield Union Hall Association.....	2,000	5 00
Wm. H. Place Manufacturing Company.....	75 000	10 00
Total .....		\$2,130 00
Total assessment for the year 1903.....		\$84,640 00
Supplemental assessment for the year 1902.....		2,130 00
Supplemental assessment for the year 1901.....		160 00
Grand Total .....		\$86,930 00



Table showing the total number of each class of live stock for the years 1890-1903, inclusive, with the total value as returned to this Board for each year.

	Horses.	Three-year-old Colts.	Two-year-old Colts.	One-year-old Colts.	Cows.	Oxen.	Three-year-olds.	Two-year-olds.	One-year-olds.	Sheep.	Swine.	Total Value.
1890	102,141	7,470	9,221	9,627	142,032	33,444	32,995	47,156	50,078	350,392	37,509	\$15,366,857
1891	111,602	9,118	10,047	10,691	147,716	26,801	29,285	39,366	43,675	352,907	39,433	15,514,346
1892	117,332	9,600	8,645	9,125	138,904	26,609	26,204	40,687	44,821	370,602	33,445	15,747,468
1893	120,851	9,549	10,917	9,253	142,649	19,281	25,401	40,472	48,347	356,182	33,561	15,223,360
1894	125,184	9,225	10,469	7,228	141,262	17,334	25,528	36,162	31,619	324,550	37,634	14,020,398
1895	128,151	8,660	8,333	4,748	142,967	14,801	24,104	28,748	34,378	314,432	44,517	13,342,595
1896	132,334	7,293	5,985	3,657	146,044	15,473	20,034	30,247	42,424	276,386	48,831	12,896,105
1897	132,480	4,902	4,263	3,132	141,522	10,323	20,480	38,230	43,594	227,178	42,710	11,819,317
1898	132,502	3,466	3,500	2,469	137,444	8,898	26,642	40,621	42,254	238,319	37,951	11,832,904
1899	131,093	2,781	2,671	2,003	143,833	9,444	28,830	39,745	55,454	256,577	37,089	12,316,049
1900	128,666	2,059	2,254	2,357	144,331	7,897	27,289	50,151	60,998	248,140	35,821	12,347,347
1901	125,216	1,825	2,672	3,325	144,084	7,012	31,721	51,106	236,495	34,820	34,820	12,260,792
1902	122,545	2,135	3,563	3,583	149,870	8,611	35,413	46,463	51,639	234,972	39,072	13,085,210
1903	123,307	2,673	3,885	3,848	160,051	10,538	31,196	43,834	54,647	228,237	42,537	13,778,794



APPENDIX.

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**Laws Relating to Taxation.**

*Chapters 8, 9 and 10, of the  
Revised Statutes.*

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**1903.**



## CHAPTER 8.

### THE BOARD OF STATE ASSESSORS AND THE ASSESSMENT OF EXCISE TAXES. BOARD OF STATE ASSESSORS.

SEC. 1. A board of state assessors, consisting of three members, not more than two of whom shall be taken from the same political party, shall be chosen by the legislature by joint ballot of the senators and representatives in convention, for the term of six years, excepting in case of elections made to fill vacancies, and the terms of office of said members shall be so arranged that an election of one member shall take place biennially. The member having the shortest time to serve shall be chairman of the board. In case of the death, resignation, refusal, or inability to serve of any one or more of said board, the governor, with the 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.

Board of  
state as-  
sessors.  
1891, c. 103, §§ 1, 2.

See Const. of  
Me., Art. ix,  
§ 1.

—vacancies.  
1891, c. 103, § 4.

SEC. 2. Any two of said board shall have authority to transact all business appertaining to their office, but all three must be duly notified of every meeting for the transaction of business. The board shall hold a meeting at the state capitol on the first Tuesday of each month.

Quorum.

—all must be  
notified of  
meetings.  
1891, c. 103, § 4.

SEC. 3. The board of state assessors may 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 asses-

Powers,  
1891, c. 103, § 3.

sors shall have power to administer all oaths required by this section and the ten following sections.

Shall equalize state tax and fix valuation of towns.

1891, c. 103, §§ 6, 8.

See c. 2, § 76.

Shall hold sessions in every county of the state.  
1891, c. 103, § 9.  
1893, c. 167.

—travelling expenses shall be allowed.

—notice.

—town assessors required to attend meetings and answer questions.

—penalty if town assessors fail to attend meetings.

SEC. 4. The board of 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 township; and to apportion the state taxes among the several towns of the state. They shall assess all taxes upon corporate franchises.

SEC. 5. They shall visit officially every county in the state at least once in two years, and shall there hold sessions at 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. They shall receive for such official visits, in addition to their salaries, the amount actually paid by them for travelling expenses, said expenses to be allowed by the governor and council on properly itemized accounts. They 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. Each board of town assessors or some member or members of each 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 the property in their towns as the board of state assessors may put to them. Said meeting shall be under the general direction of the board of state assessors and governed by such rules of order as said board shall make and announce. Any town whose assessors shall fail to attend said meetings, without excuse satisfactory to the board of state assessors, shall be liable to pay the reasonable expenses of the board or of any person appointed by

it, 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 chapter.

SEC. 6. If the assessors of any town, or one of them, shall fail to appear before said board of equalization or to transmit to them the lists hereinbefore named within ten days after the mailing or publication of notice or notices to them, to so appear or transmit said lists, the said board may in its discretion report the valuation of the estates and property and lists of polls liable to taxation in the town so in default, as it shall deem just and equitable.

If assessors of any town fail to furnish information, board may report such valuation as it may deem just.  
1891, c. 103, § 14.

SEC. 7. The assessors of each town shall, on or before the first day of August, annually, make and return on blank lists which shall be seasonably furnished by the board of 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 board of state assessors shall make and subscribe an oath or affirmation, which shall be printed on said lists, as follows:

Assessors of towns shall annually, under oath, make return to board.  
1891, c. 103, §§ 16, 5.  
1893, c. 291, § 2.

“We, the assessors of the \_\_\_\_\_ of \_\_\_\_\_, do swear, (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, (this we do under the pains and penalty of perjury.)”

—form of oath.

SEC. 8. The board of 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.

Equalize assessment list of each town.  
1891, c. 103, § 13.

SEC. 9. The land agent shall prepare and deliver to the board of state assessors, full and accurate lists of all townships or parts of townships or lots or par-

Land agent shall furnish board, with full lists of all wild lands.

1891, c. 103, § 15.  
1893, c. 291, § 1.

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

—when soil and growth are owned by different persons, how valued.  
1895, c. 132.

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

—owners of less than 500 acres, exempted.

cels of wild lands in this state sold and not included in the tax lists, whether conveyed or not, and shall lay before said board 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 board. On or before the first day of August, biennially after the year eighteen hundred and ninety-four, the county commissioners of any county, in which are any wild lands as heretofore described in this section, shall return to said board 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. 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 board of state assessors shall value the soil and such growth separately for purposes of taxation. 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 severally, 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 owner of wild lands herein



named who, after notice in writing so to do, shall fail to furnish all the information hereinbefore required within sixty days from the time he receives such notice, shall be liable to pay the reasonable expenses of the board of state assessors or of any person or persons, not exceeding two, appointed by said board, incurred in making examination of said wild lands. The amount of said expenses shall be determined by said board, and an action of debt to recover the same shall lie in the name of the treasurer of state.

SEC. 10. The members of the board of state assessors shall be held to a constant attendance upon the duties of their office; shall be vigilant and prompt in the correction and equalization of valuations and in the investigation of charges of concealed property liable to assessment.

Shall be vigilant and prompt in discharge of duties.  
1891, c. 103, § 12.

SEC. 11. A statement of the amount of the assessed valuation for each town, township and lot or parcel of land not included in any township, after adjustment as provided by section eight, 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 file with the secretary of state, biennially, a state valuation as fixed by the board.  
1891, c. 103, § 11.

SEC. 12. 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 treasurer of state 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.

Assessors may, upon knowledge of clerical error, make abatement of taxes.  
1893, c. 201, § 1.

SEC. 13. Whenever it appears to the board of state assessors, that any parcel of property in the state has been doubly taxed in any year, and it appears by the

May abate tax, when property has been doubly taxed.  
1893, c. 201, § 2.

records in the office of the treasurer of state that a moiety of such tax as been paid, the board may abate the balance remaining unpaid, and said tax or taxes shall be canceled upon the treasurer's books.

Assessors shall examine the method of taxation in other states. 1901, c. 260.

—incorporate result in report.

—recommend changes, etc.

Assessors shall be provided with rooms, etc. 1891, c. 103, § 10. 1893, c. 263.

—clerk hire.

Assessors shall enumerate the poultry in the state, and estimate value of eggs produced. 1897, c. 265.

—return shall be published.

Report annually to governor and council. 1891, c. 103, § 7.

SEC. 14. The board of state assessors shall investigate and examine into the system and method of taxation of other states, and also make careful and constant inquiry into the practical operation and effect of the laws of this state, in comparison with the laws of other states, with the view of ascertaining wherein the tax laws of this state are defective, inefficient, inoperative or inequitable. They shall biennially incorporate the result of their investigation and inquiry in their report made prior to each legislative session, and recommend therein such modifications, changes and additions in the tax laws of this state as may seem advisable or necessary to secure a more just and equitable system of taxation.

SEC. 15. They shall be provided with suitable rooms in the state house, and shall be furnished by the secretary of state with necessary books, blanks, stationery, notices and summonses, and may employ assistance as they shall deem necessary at an expense not exceeding one thousand dollars a year.

SEC. 16. Assessors of taxes when taking the inventory required to be taken on the first day of April of each fifth year after the year eighteen hundred and ninety-eight, shall enumerate the number of all kinds of poultry and forthwith return the same to the board of 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. The board of state assessors shall tabulate said returns and publish them in detail, as they now publish returns of live stock.

SEC. 17. The board of 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.

TAXATION OF CORPORATE FRANCHISES.

SEC. 18. Every corporation incorporated under the laws of the state, except such as are excepted by section twenty-six of chapter forty-seven, 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 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 a year for each one million dollars, or any part thereof, in excess of one million dollars.

Taxation and rate.  
1901, c. 229, § 3.

SEC. 19. The board of state assessors shall, on or before the first day of July, annually, assess the tax provided by the preceding section upon the authorized capital stock of each of said corporations and shall certify 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.  
1901, c. 229, § 4.

SEC. 20. Such tax shall be a debt due from such corporation to the state, for which an action of debt 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.

Tax shall be a debt due from corporation.  
1901, c. 229, § 5.

In case of neglect or refusal to pay, charter liable to forfeiture. 1901, c. 229, § 6.

Proceedings when any company shall have been in arrears six months. 1901, c. 229, § 7.

SEC. 21. If any corporation liable to taxation under section eighteen shall for one year neglect or refuse to pay to the state any tax or penalty assessed against it hereunder, its charter shall be liable to forfeiture as hereinafter provided.

SEC. 22. The treasurer of state, whenever any tax due under the four preceding sections from any company shall have remained in arrears for a period of six months after the same shall have become payable, shall 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.

#### TAXATION OF RAILROAD COMPANIES.

Annual returns of railroad companies. R. S., c. 6, § 40. 66 Me., 491. 73 Me., 530. 74 Me., 332.

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

Corporations or persons operating railroads, shall pay annual excise tax. R. S., c. 6, § 41. 1887, c. 75. 66 Me., 492, 514. 74 Me., 332. 78 Me., 93. 97 Me., 269.

SEC. 23. 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.

SEC. 24. 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 of chapter nine, 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 five following sections and under section thirty-one, to the several cities and towns in which, on the first day of April in each year, is held railroad stock of either such operating or operated roads exempted from other taxation, an amount equal to one per cent on the value of such stock on that day, as determined by the board of state assessors; *provided, however*, that the total amount thus apportioned on account of any railroad, shall not exceed the sum received by the state as tax on account of such railroad; and *provided further*, that there shall not be apportioned on account of any railroad and its several parts, if any, operated by lease or otherwise, a greater part of the whole tax received from such railroad and its several parts, than the proportion which the amount of capital stock of such railroad and its several parts owned in this state, bears to the whole amount of the capital stock of said railroad and its several parts.

SEC. 25. 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 with-

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

—proviso.

—proviso.

Amount of tax on railroad how ascertained.  
R. S., c. 6, § 42.  
1901, c. 145.  
See c. 51, § 49.  
142 U. S. 217.  
97 Me., 269.

—proviso.

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

out the state, or is operated as a part of a line or system extending beyond the state, the tax shall be equal to the same proportion of the gross receipts in the state, as herein provided, and its amount shall be determined as follows: the gross transportation receipts of such railroad, line or system, as the case may be, over its whole extent, within and without the state, shall be divided by the total number of miles operated to obtain the average gross receipts per mile, and the gross receipts in the state shall be taken to be the average gross receipts per mile, multiplied by the number of miles operated within the state.

Tax, how fixed; notice to companies. R. S., c. 6, § 43. 1891, c. 103, § 6.

SEC. 26. The board of state assessors, 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, payable in July and October. R. S., c. 6, § 44. See § 68. —tax to be a lien and take precedence.

SEC. 27. 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. Said tax shall be a lien on the railroad operated, and take precedence of all other liens and incumbrances.

Aggrieved parties may apply for abatement. R. S., c. 6, § 45. 1891, c. 103, § 6.

SEC. 28. Any corporation, person or association aggrieved by the action of the board of state assessors 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 board of state assessors may thereupon abate such excess, and the amount so abated shall be deducted from any tax due and unpaid, upon the railroad upon which the excessive tax was assessed; or, if there is no such unpaid tax, the governor shall draw his warrant for the abatement, to be paid from any money in the treasury not otherwise appropriated.

Further returns may be required by railroad commissioners. R. S., c. 6, § 46.

SEC. 29. 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 com-

missioners 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 board of state assessors 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 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.

—railroad commissioners shall have access to books of railroad companies.

—penalty for refusing to make returns, or for making false ones. See c. 51, § 49.

SEC. 30. Every railroad company operating any railroad in the state shall pay to the treasurer of state a tax, in addition to all other taxes provided by law, which shall be such a sum as shall be its proportional part of the amount of the salary, and salary of clerks, and expenses of the board of railroad commissioners as provided in section forty-eight of chapter fifty-one, to be determined by the board of state assessors on or before April first of each year, according to the gross transportation receipts of any such railroad company in this state, as returned to the railroad commissioners for the year ending June thirtieth preceding the levying of such tax. The board of state assessors shall report the same to the treasurer of state, who shall forthwith give notice thereof, to every railroad company operating any railroad in this state, and said tax shall be payable on the first day of July next after the levy is made.

Additional tax for salaries and expenses of railroad commissioners.  
1889, c. 313, § 4.  
1891, c. 6, § 2.  
1901, c. 254, § 3.

SEC. 31. Street railroad corporations and associations are subject to the eight preceding sections and to section four of chapter nine, except that the annual excise tax shall be ascertained as follows: When the gross average receipts per mile do not exceed one

Taxation of street railroad corporations.  
R. S., c. 6, § 47.  
1901, c. 156.

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.

Owners of palace cars required to pay an annual excise tax. 1901, c. 174, § 1. See § 68.

SEC. 32. 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 annually on the first day of September, pay to the treasurer of state for the use of the state an annual excise tax for the privilege of exercising its franchises in the state, equal to four per cent of its or his gross receipts from business done wholly in the state for the year ending June thirtieth next preceding.

Returns to state assessors. 1901, c. 174, §§ 2, 3. See § 68.

SEC. 33. 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 oath to the board of state assessors, stating the amount of such gross receipts; 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 state, who shall thereupon notify said corporations or persons; said tax shall be paid into the state treasury on or before the first day of September following, and, is in place of all local taxation upon the cars and equipment of said corporations or persons used in carrying on business in the state.

—tax in place of local taxation.

Penalty for neglecting to make return. 1901, c. 174, § 4.

SEC. 34. Any corporation or person neglecting to make returns according to the preceding section forfeits twenty-five dollars for every day's neglect, to be recovered by action of debt in the name of the state.

#### TAXATION OF TELEGRAPH AND TELEPHONE COMPANIES.

Corporations or persons operating telephone or telegraph lines shall make annual returns to

SEC. 35. 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.

SEC. 36. 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 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 forty-one, 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.

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 owner or owners of an interest in any telegraph or telephone lines operated by any association or person not a corporation and taxed under this section, an amount equal to one per cent on the value of such stock on that day as determined by the board of state assessors, if a corporation; and if not a

secretary of state.  
1901, c. 201, § 1.  
See § 68.

—contents of returns.

State taxation of telephone and telegraph companies.  
1901, c. 201, § 2.  
See § 68.  
73 Me., 525.

—amount of tax that shall be apportioned to cities and towns where stock is held.

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 ascertained.  
1901, c. 201, § 3.

SEC. 37. The amount of such annual excise tax shall be ascertained as follows: when the gross receipts from 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; 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 such 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.

Tax shall be determined and reported to treasurer of state.  
1901, c. 201, § 4.

SEC. 38. The board of state assessors on or before the first day of May annually 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, association or person upon which the tax is levied.

SEC. 39. Said tax shall be paid to the treasurer on or before the first day of September annually. 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. 1901, c. 201, § 5. See § 68.

—tax shall be a lien on property of companies.

SEC. 40. The board of state 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 board of state assessors, or to 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 knows to be false, shall forfeit not less than one thousand, nor 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. 1901, c. 201, § 6.

—penalty for refusing to make returns.

SEC. 41. The excise tax collected under the six preceding sections 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 corporation, 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 busi-

Tax shall be in lieu of all taxes. 1901, c. 201, § 7.

ness, shall be deducted by the board of state assessors from the tax laid hereunder. The assessment of taxes on such real estate shall be legal, whether assessed as resident or non-resident property.

#### TAXATION OF EXPRESS COMPANIES.

Companies and persons doing express business shall apply annually for license and shall pay tax.  
R. S., c. 6, § 55.  
1901, c. 147.  
See § 68.

—penalty  
1899, c. 109, § 1.

Shall make annual return to board of state assessors.  
R. S., c. 6, § 56.  
1899, c. 109, § 2.  
See § 68.

—assessors shall assess the tax.

State tax is in place of local taxation.  
R. S., c. 6, § 57.  
1895, c. 49, § 2.

SEC. 42. 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 any such corporation, company or person, neglecting to make application for a license as aforesaid, forfeits fifty dollars, to be recovered by action of debt in the name of the state; 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 proportional 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. 43. 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 board of state assessors, stating the amount of said receipts for all express matter carried within the state as specified in the preceding section; whereupon, the board of 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.

SEC. 44. The taxes 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 board of state assessors from the tax hereinbefore provided.

SEC. 45. Any corporation, company or person, neglecting to make returns according to section forty-three, 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.  
R. S., c. 6, § 58.  
1895, c. 49, § 3.

#### TAXATION OF INSURANCE COMPANIES.

SEC. 46. 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 a year 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 shall be determined by the insurance commissioner, and his certificate thereof to the treasurer of state shall be final.

Life insurance companies, shall be taxed.—on real estate.  
1885, c. 329, § 1.  
79 Me., 231.

—premiums.

—surplus.

SEC. 47. Every such company shall include 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 the previous December, showing in detail the amount of all premiums whether in cash or notes absolutely payable, received by said company from residents of this state

Shall return to insurance commissioner statement of premiums liable to taxation.  
1885, c. 329, §§ 2, 3.  
See c. 49, § 73.

—§§ 50, 51 made applicable.

Foreign insurance companies shall pay tax on premiums.  
R. S., c. 6, § 59.  
1835, c. 284, § 14.  
1893, c. 161, § 2.  
1897, c. 274.

Amount of tax, how determined.  
R. S., c. 6, § 60.  
1897, c. 274.

—how computed.

Such companies shall make returns.  
R. S., c. 6, § 61.  
1897, c. 274.  
See c. 49, § 78.

during the year preceding the assessment, and all dividends paid to policy-holders in this state on account of said premiums as required by blanks furnished by the commissioner. The tax provided by the preceding section shall be assessed and paid as provided in section fifty, and said section and section fifty-one shall be applicable thereto.

SEC. 48. Every insurance company or association which does business or collects premiums or assessments in the state, not incorporated or associated under its laws, including surety companies and companies engaged in the business of credit insurance or title insurance, 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 interest therein, at the rate of one and one-half per cent a year.

SEC. 49. 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 cancelled, the amount of all premiums paid to companies authorized to transact business in this state for reinsurance of risks in the state, and the tax shall be computed on the amount thus actually received by said companies or their agents as aforesaid.

SEC. 50. 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 commissioner, 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 the 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 affected; the amounts of the policies and the premiums on the same.

Said tax shall be assessed by the board of state assessors, upon the certificate of the insurance commissioner, to be seasonably furnished therefor, and certified to the treasurer of state, on or before the first day of April and the same shall be paid on or before the first day of May following. The treasurer shall notify the several companies of the assessment and unless the same is paid as aforesaid, the commissioner shall suspend the right of the company to do any further business in the state until the tax is paid.

SEC. 51. If any insurance company or association refuses or neglects to make the return required by the preceding section, the board of state assessors shall make such assessment on such company or association as they deem 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 ninety-six of chapter forty-nine.

SEC. 52. 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 board of state assessors may assess such tax; and if it is not paid as provided in section fifty the insurance commissioner shall suspend the right of said company to do business in this state.

#### TAXATION OF SAVINGS BANKS.

SEC. 53. Every savings bank and institution for savings 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

—tax, how to be assessed.

—notice to companies.

—suspension for non-payment.

Neglecting to make return, how to be assessed.  
R. S., c. 6, § 62.

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

—penalty.

Ratio of tax on certain foreign insurance companies.  
R. S., c. 6, § 63.

—return and assessment of tax.

—right to do business suspended in certain cases.

Savings banks shall make semi-annual statement of assets, loans, investments and deposits.  
1895, c. 130, § 1.  
1903, c. 9, § 1.  
66 Me., 243.  
68 Me., 517, 519.

—bank examiner shall fix market values and return to state assessors.

State assessors shall determine values of the several franchises.  
1895, c. 130, § 2.  
1903, c. 9, § 2.  
See § 68.

—rule for determining.

—rate of taxation.

—when tax shall be assessed.

—when paid.  
1895, c. 130, § 3.  
See c. 15, § 122.

ending on 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. Said returns shall be made to the bank examiner on or before the first Saturdays of May and November and within thirty days thereafter, he shall fix and determine the market values of the investments aforesaid and transmit the same with such values so determined, to the board of state assessors for the assessment required by the following section.

SEC. 54. The board of state assessors shall thereupon determine the values of the several franchises of the said banks and institutions according to the following rule; from the average amount of deposits, reserve fund and undivided profits so returned by each bank or institution there shall in each case be deducted an amount equal to the value so determined 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 or institution, and also an amount equal to two-fifths of the value so determined 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 this state, securities of this state, public or private, bonds issued by corporations located and doing business in this state or guaranteed by such corporations, *provided*, the corporations issuing such bonds be operated by and physically connected with such guaranteeing corporations, and also an amount equal to two-fifths of the cash on hand and cash deposited within the state. Upon the value of each of said franchises so ascertained the board of state assessors shall assess an annual tax of five-eighths of one per cent; one-half of said tax shall be assessed on or before the fifteenth day of June, and one-half on or before the fifteenth day of December. The board of state assessors shall thereupon certify said assessments to the treasurer of state, who shall forthwith notify the several banks and



institutions interested. All taxes so assessed shall be paid semi-annually within ten days after the fifteenth days of June and December.

SEC. 55. 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.  
R. S., c. 6, § 66.

SEC. 56. 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 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 purpose of taxation, bank stock so pledged or transferred shall be deemed the property of the persons so pledging or transferring it.

Return of bank stock pledged as collateral, shall be made to assessors of municipalities where owners reside.  
R. S., c. 6, § 67.

#### TAXATION OF LOAN AND BUILDING ASSOCIATIONS.

SEC. 57. Every loan and building association doing business in this state shall semi-annually on the last secular days 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 ending on each of said days, exclusive of withdrawals, fines, interest and premiums. Said return shall be made to the treasurer of state on or before the second Mondays of May and November, and for wilfully 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.

Required to make semi-annual returns.  
1893, c. 274, § 1.  
1897, c. 319, § 6.

—when.

—penalty for making false returns.

—rate of taxation.

SEC. 58. One-half of said tax shall be assessed on the amount so returned for the six months ending on

Taxes, how assessed.  
1893, c. 274, § 2.

the last secular day in April and the other half on the amount so returned for the six months ending on the last secular day in October; and such tax shall be paid semi-annually, within ten days after the first Mondays in June and December.

Capital dues  
exempt from  
taxation.  
1893, c. 274, § 3.

SEC. 59. 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.

#### TAXATION OF FOREIGN BANKING ASSOCIATIONS AND CORPORATIONS.

Foreign bank-  
ing corpora-  
tions doing  
business in  
this state, re-  
quired to pay  
a tax.  
1899, c. 123, § 1.  
1901, c. 165.

SEC. 60. Every banking association or corporation, not incorporated under the laws of this state or of the United States, that maintains a branch or agency in this state for the transaction of a banking business, shall pay to the treasurer of state a tax of three-quarters of one per cent a year on the amount of such business done in this state. One-half of said tax shall be paid on the amount of such business for the six months ending on the last Saturday of April, and the other half on the amount for the six months ending on the last Saturday of October, or for such portion of such periods as said association or corporation may transact business in this state. The amount of such business done in this state shall be ascertained by first computing the daily average for each month of the period of all the moneys outstanding upon loans and investments and of all other moneys received, used or employed in connection with such business, and by then dividing the aggregate of such monthly averages by the number of months covered by said return; and the quotient resulting shall be deemed the amount of such business. The amount of such tax so ascertained shall be paid to the treasurer of state semi-annually within ten days after the first Mondays in June and December.

—rate.

—amount of  
business, how  
ascertained.

—when pay-  
able.

Shall report  
to bank  
examiner,  
amount of  
business  
transacted,

SEC. 61. Such association or corporation and the manager or agent of such branch or agency, shall cause a written report to be made to the bank

examiner on or before the last Saturdays of May and November of each year, verified by the oath of such manager or agent, giving the amount of such business transacted in this state under the rule given in the preceding section, and stating the amount of state tax which such branch or agency is liable to pay, and setting forth in detail the daily average for each month preceding the last Saturdays of April and October; and also giving such further or additional information as to the business of such foreign banking association or corporation done in this state as may be required by the bank examiner.

etc.  
1899, c. 123, § 2.

SEC. 62. Every such banking association or corporation and its managers, agents and employees, shall cause to be kept at all times in the office where such business is transacted in this state, a full and accurate account of the moneys used or employed in such business and of the deposits therein, and such account together with the books, papers and records relating to the business done in this state, shall be subject to the inspection and examination of the bank examiner, or of any clerk designated by him, during business hours of any day on which business may legally be transacted.

Shall keep account of money used and deposits made.  
1899, c. 123, § 3.

SEC. 63. Except as hereinbefore provided, no banking association, unless incorporated under the laws of this state or of the United States, shall maintain any branch or agency in this state for the transaction of banking business. Any officer, agent or employee of such association or corporation doing business in this state contrary to the provisions of the three preceding sections, shall be subject to a penalty of not less than one hundred, nor more than five hundred dollars for each offense, to be recovered by indictment to the use of the state.

Penalty for violation.  
1899, c. 123, § 4.

#### TAXATION OF TRUST AND BANKING COMPANIES.

SEC. 64. Every trust and banking company incorporated under the laws of this state, shall, semi-annually on the last Saturdays of April and October, make a return signed and sworn to by its treasurer, of

Trust and banking companies shall semi-annually return to state assessors the amount of

certain de-  
posits.  
1901, c. 286, § 1.  
1903, c. 175, § 1.

—penalty  
for false  
returns.

—valuation of  
bonds, etc.

Assessment  
of tax.  
1903, c. 175, § 2.

—when tax  
shall be  
assessed.

Assessment  
when no  
return.  
1903, c. 175, § 3.

the average amount of its time deposits and its deposits bearing interest at the rate of three per cent or more per annum for the six months preceding each of said days, together with a statement in detail of 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. For wilfully making a false return, the corporation treasurer forfeits not less than five hundred, nor more than five thousand dollars, Said return shall be made to the bank examiner, on or before the first Saturdays of May and November, and within thirty days thereafter, he shall fix and determine the market values of the United States bonds, and the shares of corporation stocks returned as afore-said, and transmit said returns with such values so determined to the board of state assessors for the assessment required by the following section.

SEC. 65. The board of state assessors shall thereupon deduct from the average amount of the time and interest bearing deposits so returned, an amount equal to the value so determined of United States bonds, the shares of corporation stocks such as are by law of this state free from taxation to stockholders, and upon the balance so found, assess an annual tax of one-half of one per cent; one-half of said tax shall be assessed on or before the fifteenth day of June on the balance of said deposits so ascertained for the six months ending on and including the last Saturday of April, and one-half on or before the fifteenth day of December on the balance of said deposits so ascertained for the six months ending on and including the last Saturday of October. The board of state assessors shall thereupon certify said assessment to the treasurer of state, who shall forthwith notify the several trust and banking companies interested, and all taxes so assessed shall be paid semi-annually within ten days after the fifteenth days of June and December.

SEC. 66. If any trust company fails to make the returns required by section sixty-four the board of state assessors shall make an assessment of state tax

upon such company as they think just, with such evidence as they may obtain, and such assessment shall be final.

SEC. 67. All deposits designated in section sixty-four are exempt from municipal taxation to the company or the depositor.

Exemption from municipal taxation.  
1903, c. 175, § 4.

SEC. 68. If any corporation, company or person, fails to make the returns required by sections thirty-three, thirty-five and forty-three, the board of state assessors 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, association or person fails to pay the taxes required or imposed by sections twenty-four, thirty-two, thirty-six, forty-two and fifty-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 at the rate of ten per cent a year. In addition to other remedies for the collection of state taxes upon any corporation, such taxes with interest at the rate of ten per cent a year may be recovered by an action of debt, in the name of the state.

Proceedings, in case of failure to make returns and pay tax.  
R. S., c. 6, § 68.  
1901, c. 174, § 5.

—state taxes may be collected of any corporation by action of debt or case. See c. 83, § 15. 86 Me., 495. 68 Me., 517, 519.

#### TAXATION OF COLLATERAL INHERITANCES.

SEC. 69. All property within the jurisdiction of this state, and any interest therein, whether belonging to inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by the intestate laws of this state, or by deed, grant, sale or gift made or intended to take effect in possession or enjoyment after the death of the grantor, to any person in trust or otherwise, other than to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, the lineal descendant of any adopted child, the wife or widow of a son or the husband of the daughter of a decedent, or any educational, charitable, religious or benevolent institution in this state, shall be liable to a tax of four per cent

Property subject to collateral inheritance tax.  
1893, c. 146, § 1.  
1895, c. 96, § 1.  
1901, c. 225.  
1903, c. 156.  
86 Me., 495.  
88 Me., 587.

of its value, above the sum of five hundred dollars, for the use of the state, and all administrators, executors and trustees, and any such grantee under a conveyance made during the grantor's life shall be 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.  
1893, c. 146, § 2.  
1895, c. 96, § 3.

—shall be lien on property until paid.

Excess of reasonable compensation to executors for services

when residuary legatees, shall be taxed.  
1893, c. 146, § 3.

When taxes shall be paid.  
1893, c. 146, § 4.  
1895, c. 96, § 4.

SEC. 70. 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, religious 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.

SEC. 71. 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 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 the amount of such reasonable compensation.

SEC. 72. All taxes imposed by section sixty-nine shall be payable to the treasurer of state by the executors, administrators or trustees within thirty days from the date of the decrees determining the amount thereof; and if the same are not so paid, interest at the

rate of nine per cent a year shall be charged them and collected from the time said tax became due.

SEC. 73. After failure to pay such tax, as provided in the preceding section, such an administrator, executor or trustee is liable to the state on his administration bond for such tax and interest, and an 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 such tax, such administrator, executor or trustee shall be liable to the state on his administration bond for all damages occasioned thereby.

Failure to pay tax renders administrator liable. 1895, c. 96, § 9.

—an action of debt, may be maintained for tax.

SEC. 74. 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 section seventy-two 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. 1893, c. 146, § 5. 1895, c. 96, § 5.

SEC. 75. 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. 1893, c. 146, § 6.

SEC. 76. 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

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

portionment.  
1893, c. 146, § 7.

Sale of real estate to pay tax.  
1893, c. 146, § 8.  
See c. 73, § 1.

No final settlement of accounts shall be allowed, until all taxes have been paid.  
1893, c. 146, § 16.  
1895, c. 96, § 8.

Inventory or copy thereof of any estate subject to tax, shall be furnished state assessors.  
1893, c. 146, § 9.

Whenever any real estate passes to another person and subject to tax, state assessors shall be informed.  
1893, c. 146, § 10.

Whenever any property shall be refunded by legatee, tax shall be paid back.  
1893, c. 146, § 11.

requires 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.

SEC. 77. 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.

SEC. 78. 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 section sixty-nine, 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. 79. A copy of the inventory of every estate, any part of which may be subject to a tax under the provisions of section sixty-nine, or if the same can be conveniently separated, then a copy of such part of such inventory with the appraisal thereof, shall be sent by mail by the register or the judge of the court of probate in which such inventory is filed, to the board of 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.

SEC. 80. 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 board of 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.

SEC. 81. 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.

SEC. 82. 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 board of state assessors and all persons interested in the succession to said property, or the board of 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 such tax is to be paid, and upon the state. And the fees of the appraisers shall be fixed by the judge of probate and paid by the executor, administrator or trustee. In case of an annuity or life estate the value thereof shall be determined by the so called actuaries' combined experience tables and five per cent compound interest.

How value of property shall be fixed.  
1893, c. 146, § 12.  
1895, c. 96, § 6.  
86 Me., 507.

—fees for appraisal, how paid.

SEC. 83. 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 chapter, 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. 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

Court of probate shall have jurisdiction to determine all questions relating to tax.  
1893, c. 146, § 13.  
1895, c. 124.  
86 Me., 507.

—notice and hearing.

—appeals.

county attorney of the county where the hearing is had shall be sufficient. When appeals are taken by the state, service shall be made upon the executor, administrator or trustee.

Fees of judges and registers of probate. 1893, c. 146, § 15.

SEC. 84. The fees of judges or registers of probate for the duties required of them by the fifteen preceding sections shall be, for each order, appointment, decree, judgment, or approval of appraisal or 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.

How words shall be construed. 1893, c. 146, § 17. See c. 1, § 6. ¶ x, xiv.

SEC. 85. 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.

# CHAPTER 9.

## THE ASSESSMENT OF TAXES.

### GENERAL PROVISIONS RESPECTING TAXATION.

SEC. 1. A poll tax shall be assessed upon every male inhabitant of the state above the age of twenty-one years whether a citizen of the United States or an alien, in the manner provided by law, unless he is exempted therefrom by this chapter, which said poll tax shall not exceed three dollars and shall not be less than one dollar.

Poll tax.  
R. S., c. 6, § 1.  
1899, c. 57.  
See § 38.

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

Real and personal estate taxable.  
R. S., c. 6, § 2.

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 land, 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. There shall be a lien to secure the payment of all taxes legally assessed on real estate as defined in this section, which shall take precedence of all other claims on said real estate and interests, and shall continue in force until said taxes are paid.

Real estate, what it includes.  
R. S., c. 6, § 3.  
See c. 1, § 6, ¶ x.

—lien.  
R. S., c. 6, § 193.  
1895, c. 70, § 1.  
See c. 10, §§ 28,  
73, 93, 95.

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

R. R. buildings, etc., subject to municipal tax as non-resident land.  
R. S., c. 6, § 4.  
60 Me., 198.

the cities and towns in which the same are situated, as other property is taxed therein, and shall be regarded as non-resident land.

Personal estate, taxable.  
R. S., c. 6, § 5.  
See § 29; c. 8,  
§§ 23, 68.  
36 Me., 259.  
54 Me., 542.  
56 Me., 288.  
68 Me., 33.

SEC. 5. Personal estate for the purposes of taxation, includes all goods, chattels, moneys and effects, wheresoever they are; all vessels, at home or abroad; all obligations for money or other property; money at interest, and debts due the persons to be taxed more than they are owing; all public stocks and securities; all shares in moneyed and other corporations within or without the state, except as otherwise provided by law; all annuities payable to the person to be taxed, when the capital of such annuity is not taxed in this state; and all other property, included in the last preceding state valuation for the purposes of taxation.

Exemptions.  
R. S., c. 6, § 6.  
U. S. and Me.  
property.  
1903, c. 46.

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

I. The property of the United States and of this state, and the property of any public municipal corporation of this state, appropriated to public uses.

Literary and benevolent institutions.  
See articles of separation, condition 7.  
61 Me., 586.  
65 Me., 92.  
73 Me., 433, 441.  
86 Me., 76, 78, 246.

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 or persons for whose benefit they are applied; but 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 of Bachelor of Science, and having real estate liable to

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

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*, that the aggregate amount so reimbursed to any college in any one year shall not exceed fifteen hundred dollars; and *provided, further*, that this claim for such reimbursement shall not apply to real estate bought by any such college after April twelve, eighteen hundred and eighty-nine.

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 fifty 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 or 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 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

state.  
1889, c. 274.

—proviso.

Furniture, apparel, tools, etc.

Meeting-houses, tombs and parsonages.  
R. S., c. 6, § 6.  
1897, c. 287.  
65 Me., 94.  
86 Me., 78.

Young animals.

Produce.  
63 Me., 16.

Indians and wards.  
Polls of aged, infirm, and soldiers and sailors.  
1895, c. 64.  
92 Me., 443.

Aqueducts, and fixtures, conditionally.  
See c. 56, § 8.  
—but not the stock, reservoir, grounds or property.

82 Me., 194.  
90 Me., 181.

Planted forest may be exempted for twenty years.

—provisos.

Mines, for ten years.

—but not lands and surface improvements.

Poll tax, where assessed.  
R. S., c. 6, § 8.

Real estate, where taxed.  
R. S., c. 6, § 9.  
See § 20.

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 hereinabove enumerated.

X. 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.

XI. Mines of gold, silver or of the baser metals, when opened and in process of development, are exempt from taxation for ten years from the time of such opening. But this exemption does not affect the taxation of the lands or the surface improvements of the same, at the same rate of valuation as similar lands and buildings in the vicinity.

SEC. 7. The poll tax shall be assessed on each taxable person in the place where he is an inhabitant on the first day of each April. No person shall be considered an inhabitant of a place on account of residing there as a student in a literary seminary.

SEC. 8. Taxes on real estate shall be assessed in the town where the estate lies, to the owner or person in possession thereof on the first day of each April. In cases of mortgaged real estate, the mortgagor, for taxation, shall be deemed the owner, until the mortgagee takes possession, after which the mortgagee shall be deemed the owner.

SEC. 9. Whenever the owner of real estate notifies the assessors that any part of the wood, bark and timber standing thereon has been sold by contract in writing, and exhibits to them proper evidence, they shall assess such wood, bark and timber to the purchaser.

Standing wood, bark and timber, may be taxed to purchaser. R. S., c. 6, § 10.

SEC. 10. 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 eighteen of chapter ten.

Lien, how enforced. R. S., c. 6, § 11.

SEC. 11. When a tenant paying rent for real estate is taxed therefor, he may retain out of his rent half of the taxes paid by him; and when a landlord is assessed for such real estate, he may recover half of the taxes paid by him and his rent in the same action against the tenant, unless there is an agreement to the contrary.

Landlord and tenant to pay equally. R. S., c. 6, § 12.

SEC. 12. All personal property within or without the state, except in cases enumerated in the following section, shall be assessed to the owner in the town where he is an inhabitant on the first day of each April.

Personal estate, taxable where owner resides. R. S., c. 6, § 13.

SEC. 13. The excepted cases referred to in the preceding section are the following:

Exceptions. R. S., c. 6, § 14.

I. All personal property employed in trade, in the erection of buildings or vessels, or in the mechanic arts, shall be taxed in the town where so employed on the first day of each April; *provided*, that the owner, his servant, sub-contractor or agent, so employing it, occupies any store, shop, mill, wharf, landing place or ship yard therein for the purpose of such employment.

Personal property, used in trade, ship-building or mechanic arts.

II. Personal property which, on the first day of each April is within the state, and owned by persons residing out of the state, or by persons unknown; except vessels built, in process of construction, or undergoing repairs, and hides and the leather, the product thereof, when it appears that the hides were sent into the state to be tanned, and to be carried out of the state when tanned; shall be taxed to the person having the same in possession, or to the person owning or occupying

Personal property owned out of the state.

—exceptions.

—lien, in favor of persons paying tax.

—lien on the property taxed.

—remedy for paying more than proportion of tax.

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

Machinery and real estate of corporations.  
37 Me., 446.  
60 Me., 199.  
78 Me., 97.  
88 Me., 180.

Mules, horses, cattle, sheep and swine, where and to whom to be taxed.  
33 Me., 445.

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 twelve, eighteen and nineteen of chapter ten. 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 day of each April, furnish to the assessors of the town where they are carrying on said business, a full account, on oath, of all hides and leather on hand received by them from without the state, and all hides and leather on hand from beasts slaughtered in the state, which last named hides and leather shall be taxed in the town where they were tanned.

III. Machinery employed in any branch of manufacture, goods manufactured or unmanufactured, and real estate belonging to any corporation, except when otherwise expressly provided, shall be assessed to such corporations 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 assessed value of such machinery, goods and real estate, shall be deducted from the value of such shares.

IV. All mules, horses, neat cattle, sheep and swine shall be taxed in the town where they are kept on the first day of each April, to the owner, or person who has them in possession at that time. All such animals, which are in any other town, than that in which the owner or possessor resides, for pasturing or any other temporary purpose on said first day of April, shall be taxed to such owner or possessor in the town where he



resides; and all such animals, which are out of the state, or in any unincorporated place in the state on said first day of April, but owned by, or in charge and possession of any person residing in any town, shall be taxed to such owner or possessor in the town where he resides. If a town line so divides a farm that the dwelling-house is in one town, and the barn or out-buildings 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.

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

Personal property of minors and wards.

VI. Personal property held in trust by an executor, administrator or trustee, the income of which is to be paid to any other person, shall be assessed to such executor, administrator or trustee, in the place where the person to whom the income is payable as aforesaid, is an inhabitant. But if the person to whom the income is payable as aforesaid, resides out of the state, such personal property shall be assessed to such executor, administrator or trustee, in the place where he resides.

Personal property held in trust.  
1889, c. 176.  
80 Me., 510.  
91 Me., 606.

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.

Funds entrusted to corporations.  
79 Me., 233.

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

Undistributed personal property, in hands of executors or administrators.  
76 Me., 550.  
78 Me., 282.  
90 Me., 493.

his death did not reside in the state, such property shall be assessed in the town in which such executors or administrators live.

Of religious societies.  
66 Me., 94.

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

Property taxed elsewhere.

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

Stock of toll bridges, how, where and to whom taxed.  
R. S., c. 6, § 15.

SEC. 14. 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.

Clerks failing to make returns, property deemed corporate.  
R. S., c. 6, § 18.

SEC. 15. When the clerk of a corporation holding property liable to be taxed, fails to comply with section twenty-four of chapter forty-seven, whether the corporation was chartered before or since the separation of Maine from Massachusetts, such property for the purposes of taxation, shall be deemed corporate property, liable to be taxed to the corporation, although its stock has been divided into shares and distributed among any number of stockholders.

Such property, how taxable.  
R. S., c. 6, § 19.  
88 Me., 179.

SEC. 16. 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.  
R. S., c. 6, § 20.

SEC. 17. 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.  
R. S., c. 6, § 21.

SEC. 18. When an insurance or other incorporated company is required by law to invest its capital stock or any part thereof in the stock of a bank, or other

corporation in the state, for the security of the public, such investments shall not be liable to taxation except to the stockholders of the company so investing as making a part of the value of their shares in the capital stock of said company.

SEC. 19. 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.

Stock of insurance companies, when exempt from taxation.  
R. S., c. 6, § 22.

SEC. 20. 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 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.

Mortgaged personal property.  
R. S., c. 6, § 23.  
See § 8.

—loan secured by deed is taxable to grantee.  
74 Me., 83.

SEC. 21. The undivided real estate of a deceased person may be assessed to his heirs or devisees without designating any of them by name, until they give notice to the assessors of the division of the estate, and the names of the several heirs or devisees; and until such notice is given, each heir or devisee shall be liable for the whole of such tax, and may recover of the other heirs or devisees their portions thereof when paid by him; and in an action for that purpose, the undivided shares of such heirs or devisees in the estate, upon which such tax has been paid, may be attached on mesne process, or taken on execution issued on a judgment recovered in an action therefor. Or such real estate may be assessed to the executor or administrator of the deceased, and such assessment shall be collected of him the same as taxes assessed against him in his private capacity, and it shall be a charge against the estate and shall be allowed by the

Real estate of deceased, how taxed.  
R. S., c. 6, § 24.  
69 Me., 31.  
76 Me., 551.  
87 Me., 359.  
96 Me., 168.

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 interests in the estate to the best of his knowledge, the estate shall no longer be assessed to him.

Personal estate of partners, how to be taxed.  
R. S., c. 6, § 25.  
59 Me., 289.

SEC. 22. 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 thirteen, 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 therefor in such other town; and in such cases they shall be jointly and severally liable for such tax.

—exception.

Lands may be assessed to owners or tenants.  
R. S., c. 6, § 26.

SEC. 23. 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.

—part owners may be taxed and pay, separately.

Assessments may be continued until notice of transfer.  
R. S., c. 6, § 27.  
95 Me., 166.

SEC. 24. 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.

—tenant in common may be considered owner.

SEC. 25. The buildings, lands and other property of manufacturing, mining and smelting corporations, made personal by their charters, and not exempt from taxation, and all stock used in factories, shall be taxed to the corporation, or to the persons having possession of their property or stock, in the town or place where the corporations are established, or the stock is manufactured; and there shall be a lien for one year on such property and stock for payment of such tax, and it may be sold for payment thereof, as in other cases; and shares of the capital stock of such corporations shall not be taxed to their owners.

Property of manufacturing, mining and smelting corporations, how and where taxed.  
R. S., c. 6, § 28.

—lien for collection.

—shares.

SEC. 26. 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 one year on such property for the payment of 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.

Buildings, land, etc., of corporations organized for dealing in real estate, shall be taxed where situated.  
1893, c. 289.

—shall be lien on property.

SEC. 27. 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 a 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 a ton a 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 a ton, gross tonnage.

New vessels shall be taxed at the rate of twenty dollars a ton.  
1895, c. 86, § 1.

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

SEC. 28. Vessels when rebuilt shall be taxed on the same valuation as vessels of one-half the age of such rebuilt vessels. 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

How rebuilt vessels shall be taxed.  
1895, c. 86, §§ 2, 3, 4.

—when regarded as rebuilt.

—how taxed,  
when repaired.

entirely new. Vessels if repaired to the extent of twenty-five per cent of the cost 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.

Real estate of  
banks, where  
to be taxed.  
R. S., c. 6, § 29.  
1893, c. 293.

SEC. 29. All real property in the state owned by any bank incorporated by this state, or by any national bank or banking association, or by any 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 taxed in the place where the property is situated, to said bank, banking association or corporation, for state, county and municipal taxes, according to its value, like other real estate; but the stock of such banks, banking associations and other corporations 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 money capital in the hands of citizens. This section does not apply to building and loan associations.

—bank stock,  
where taxed.  
54 Me., 542,  
55 Me., 457.  
56 Me., 275, 313.  
See § 13, ¶ 3;

Taxation of  
bank and  
other stock  
owned out of  
the state.  
R. S., c. 6, § 30.  
1891, c. 130, § 1.

SEC. 30. Stock of any bank or other corporation, except a manufacturing corporation, or corporation mentioned in section twenty-six, held by persons out of the state, or unknown, which has not been certified according to section twenty-four of chapter forty-seven, 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 unless exempt 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.

—town has  
lien on stock  
for taxes.

SEC. 31. The cashier or other officer of each bank or other corporation, except a manufacturing corporation or corporation mentioned in section twenty-six, 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 and certified copy of so much of said record as they require. If any cashier or other officer neglects or refuses to perform the duties required by this 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.

Cashiers are required to exhibit books.  
R. S., c. 6, § 31.  
1891, c. 130, § 2.

SEC. 32. When returns of stock in banks and national banking associations and other corporations are made according to the preceding section, or section twenty-four of chapter forty-seven, 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 return shall be made to the assessors of the town where the bank is located, and shall be subject to section thirty of this chapter.

Shares to be taxed in the town where bank is located, when residence of holder is unknown or is out of the state.  
R. S., c. 6, § 32.

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 or corporation mentioned in section twenty-six, 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

Collectors of taxes shall give notice.  
R. S., c. 6, § 33.  
1897, c. 252.

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

—powers of  
collectors ex-  
tended.  
See c. 10, §§ 26,  
32, 33.

Actions may  
be maintained  
by treasurers  
of towns and  
cities.  
R. S., c. 6, § 34.

Supplemen-  
tary assess-  
ments may  
be made, to  
correct mis-  
takes.  
R. S., c. 6, § 35.  
See c. 4, § 10;  
c. 10, § 31.  
34 Me., 268.  
61 Me., 547.  
65 Me., 25.  
87 Me., 359.  
90 Me., 491.  
94 Me., 354.

cost thereon are paid. The cashier or treasurer 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 twenty-four and twenty-five of chapter ten. For the purpose of collecting taxes on bank or other stock, collectors may act in any town.

SEC. 34. Any town treasurer, or his successor in office may maintain an action on the case against any bank, or other corporation, 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, provided the notice prescribed in the preceding section has been given; but judgment shall not be rendered in such action for a larger sum in damages than the dividend thus paid, and all such taxes and charges may be recovered in one suit, if said treasurer so elects.

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



SEC. 36. When a state tax is ordered by the legislature, the treasurer of state shall forthwith send his warrants directed to assessors of each town or other place, requiring them to assess upon the polls and estates of each, its proportion of such state tax for the current year; and shall in like manner send like warrants for the state tax for the succeeding year, forthwith upon the expiration of one year from the time such tax is so ordered. The tax for each year shall be separately ordered and apportioned; and the amount of such proportion shall be stated in the warrants.

Treasurer of state shall issue warrants for state tax.  
R. S., c. 6, § 36.  
See c. 10, § 94.  
90 Me., 243.

—tax for each year shall be separately ordered.

SEC. 37. The treasurer, in his warrant, shall require said assessors to make a fair list of their assessments, setting forth in distinct columns against each person's name, how much he is assessed for a pole, 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 trustee; 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 constable 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 time as the legislature, in the act 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.

Requirements of treasurer's warrant.  
R. S., c. 6, § 37.  
1891, c. 136, § 3.  
See c. 10, § 94.

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 in accordance with section one of this chapter, such part of the whole sum to be raised as they deem expedient; and the residue of such taxes

Rules, for assessment of taxes.  
R. S., c. 6, § 38.  
See c. 10, § 94.  
55 Me., 451.

shall be assessed on the estates according to their value.

PERSONAL LIABILITY OF ASSESSORS.

Assessors are responsible for personal faithfulness only.  
R. S., c. 6, § 39.

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 corporation for whose benefit the tax was assessed, and the assessors shall be responsible only for their own personal faithfulness and integrity.

ASSESSMENT OF TAXES ON LANDS IN PLACES NOT INCORPORATED.

Lands in places not incorporated, may be taxed by the state.  
R. S., c. 6, § 69.  
1895, c. 56.

SEC. 40. 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 board of 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.

—lists shall be made by state assessors.

SEC. 41. 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.

Lands in places not incorporated, subject to county taxes.  
R. S., c. 6, § 70.  
1885, c. 353.  
86 Me., 515.

SEC. 42. 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

Lists of assessments shall be certified and advertised annually.

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 the date of such assessment.

R. S., c. 6, § 71.  
86 Me., 515.  
95 Me., 418.

—such lands  
are held for  
the payment  
of taxes.

SEC. 43. 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 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. But this section and the five following sections do not apply to taxes upon organized plantations taxed by the state as wild lands.

Lands shall be  
forfeited in  
one year, if  
taxes are not  
paid.  
R. S., c. 6, § 72.  
1895, c. 65, § 9.  
See c. 10, §§ 88, 94.

SEC. 44. Lands thus forfeited shall, annually in September, be sold by the treasurer of state at public auction to the highest bidder; but never at a price less than the full amount due thereon for such unpaid state and county taxes, interest and cost of advertising. Notice of the sale shall be given by publishing a list of the lands to be sold with the amount of such unpaid taxes, interest and costs on each parcel, and the time and place of sale, in the state paper, and in some newspaper, if any, printed in the county in which the lands lie, three weeks successively, within three months before the time of sale.

Treasurer of  
state shall sell  
forfeited  
lands.  
R. S., c. 6, § 73.  
See c. 10, § 78.

—notice.  
60 Me., 270.  
68 Me., 317.  
86 Me., 515.  
95 Me., 418.

Surplus shall be paid to owners.  
R. S., c. 6, § 74.  
95 Me., 418.

Owner may pay tax before sale, or he may redeem from the purchaser within one year.  
R. S., c. 6, § 75.  
See c. 10, § 78.  
77 Me., 83.  
95 Me., 418.

Copy of record of treasurer's doings, is made evidence.  
R. S., c. 6, § 76.

—costs.

—county taxes shall be paid over to county treasurer.

SEC. 45. 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.

SEC. 46. 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 or district 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. 47. The printer's bills for advertising such lands shall be divided in each case by the number of townships and tracts advertised, and each shall be charged with its proportion thereof. All amounts of county taxes and interest so received by the treasurer of state, shall be credited by him to the counties to which they belong, and paid to the treasurers thereof. The treasurer of state shall record his doings in every such sale; and a certified copy of such record shall be prima facie evidence, in any court, of the facts therein set forth. He shall give a deed to the purchaser conveying all the interest of the state in the land sold.

SEC. 48. 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.  
R. S., c. 6, § 77.

TAXES ON TIMBER AND GRASS ON RESERVED LANDS.

SEC. 49. The timber and grass on the reserved lands shall be held to the state for the payment of such state and county taxes as may be lawfully assessed against them after April twenty-six, eighteen hundred and ninety-seven, with interest thereon at the rate of twenty per cent a year, 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 taxes.  
1897, c. 316, § 1.

—interest.

SEC. 50. 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.  
1897, c. 316, § 2.

SEC. 51. 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 his interest in such reserved lands by tendering to the treasurer of state, 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 a year from the date of the land sale, and one dollar for release.

Each interest by acreage shall be forfeited at annual September sale, if tax is not paid.  
1897, c. 316, § 3.

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

SEC. 52. If any fractional part or interest represented by acreage in such reserved lands shall not be

If land is not redeemed in one year, it shall remain forfeited to the state.  
1897, c. 316, § 4.

redeemed as provided in the preceding section, 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.  
1897, c. 316, § 5.

SEC. 53. All timber and grass forfeited under the provisions of the preceding section, shall be held in trust by the state for the benefit of the townships in which such reserve lands lie, and shall be under the control of the land agent, as provided in the case of reserved lands in organized plantations.

Land agent shall make division of lots partially forfeited.  
1897, c. 316, § 6.

SEC. 54. The land agent shall 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 shall set off and hold the forfeited portions for the benefit of townships in which they lie, as provided in the preceding section.

Taxes due from interests forfeited, shall be deducted from money payable to the township, from stumpage.  
1897, c. 316, § 7.

SEC. 55. After such timber and grass shall be wholly forfeited to the state, the treasurer of state shall 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.

#### ASSESSMENT OF TAXES FOR BUILDING AND REPAIR OF ROADS IN UNINCORPORATED PLACES.

Assessment on lands for opening roads in unincorporated places.  
R. S., c. 6, § 78.

SEC. 56. When a road is laid over lands under section forty-three, of chapter twenty-three, 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

—lien created.  
See c. 23,  
§§ 42-47.

—when assessment oppressive proceedings.

such owners, they shall assess an equitable sum on the county and the balance only on such land. Any person aggrieved by an assessment may appeal to the supreme judicial court at the term thereof first held after such assessment; and the presiding judge at that term shall, on hearing the case, determine what part of said assessment shall be paid by the owners of the tract or township, and what part, if any, by the county, and there shall be no appeal from such decision. They shall, at the same time, fix the time for making and opening such road, not exceeding two years from the date of the assessment, and appoint an agent or agents, not members of their board, to superintend the same, who shall give bond to the treasurer of the county, with sureties approved by them, to expend the money faithfully, and to render account thereof on demand; and they shall publish a list of the townships and tracts of land so assessed, with the sum assessed on each, and the time in which the road is to be made and opened, in the state paper, and in some paper, if any, printed in the county where the lands lie, three weeks successively, the last publication to be within three months from the date of the assessment.

SEC. 57. 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.

SEC. 58. 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

—appeal to S.  
J. Court.

—proceedings.

—agent to be  
appointed to  
superintend  
building of  
roads.

Owners may  
discharge  
their assess-  
ments by  
building roads.  
R. S., c. 6, § 79.

Commissioners  
annually to in-  
spect county  
roads in un-  
incorporated  
places.  
R. S., c. 6, § 80.

—to make es-  
timate of re-  
pairs.  
63 Me., 568.

—to cause expenditures within one year.  
87 Me., 503.

—when burdensome, part assessed on county.

—an agent to be appointed to superintend the repair of roads.

—lists to be published.

Land owners may discharge their assessment by repairing road.  
R. S., c. 6, § 81.

Proceedings if owner fails to discharge his assessments.  
R. S., c. 6, § 82.  
1887, c. 80.  
See c. 10, § 94.  
27 Me., 294.  
30 Me., 352.  
33 Me., 458.  
69 Me., 349.  
74 Me., 55.

to known divisions and separate ownerships, 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 fifty-six; and they shall publish a list of the townships and tracts of land so assessed, with the sums so assessed on each, and the roads on which it is to be expended, in the state paper, and in some paper, if any, printed in the county where the lands lie, three weeks successively, the last publication to be within three months from the date of the assessment.

SEC. 59. If by the fifteenth day of June following, the owners of such lands repair such roads to the acceptance of the commissioners, after an actual examination by one or more of their board, the assessment shall be thereby discharged; otherwise it shall be enforced as hereinafter provided, and the agents shall proceed immediately to repair such roads.

SEC. 60. 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 fifty-seven or fails within two months after the fifteenth day of each June, to pay his assessment 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 successively, the last publication to be at least thirty days before



the time of sale. No bid shall be received at such sale 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 sums 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 sale, on exhibiting to the treasurer satisfactory evidence of his title. In addition to the foregoing method for the collection of highway taxes, 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 taxes had been duly demanded by said treasurer before the suit was commenced.

SEC. 61. 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.

Prima facie  
proof of title  
by purchase at  
such sale.  
R. S., c. 6, § 83.  
1903, c. 33.  
27 Me., 293.  
See c. 10, § 37.

County commissioners may repair county roads and bridges in unincorporated places in case of sudden injury.

—agent to give bond.  
R. S., c. 6, § 84.  
1903, c. 12.

—assessment for repairs, how made.

—assessments to be itemized.

Purchasers acquire state's title only, and have no claim on the state.  
R. S., c. 6, § 85.  
34 Me., 269.  
See c. 10, §§ 31, 82, 87.

Part owner may redeem his share.  
R. S., c. 6, § 86.

SEC. 62. County commissioners, in case of sudden injury to county roads and bridges in unincorporated townships and tracts of land in their counties, or where said roads and bridges are rendered impassable by snow, may cause them to be repaired or made passable 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 fifty-six, if required, the whole expense whereof shall be added to their next assessment on said lands for repairs, authorized by section fifty-eight, 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 fifty-nine, but shall be enforced as is provided in section sixty.

SEC. 63. 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, of the state, or of the county, to the lands sold, subject to the conditions of sale, and no more.

SEC. 64. 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 a year, commencing at the expiration of one year from the date of the assessments, except when otherwise provided.

## STATE TAX SALES.

SEC. 65. When the state has taxed wild land, and the treasurer of state has conveyed 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 show 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 record of the treasurer of state 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 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 this state, 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. Such payment shall give such grantee or person claiming as aforesaid, his heirs or assigns, a right of entry and seizin in the whole, or such part, in common and undivided, of the whole tract as the deed states, or as the number of acres in the deed is to the number of acres assessed.

Limitation of action to recover wild land sold and deeded for non-payment of taxes. 1895, c. 162, § 1.

SEC. 66. If any such former owner, or person claiming under him, during said period of twenty years, or any portion thereof, is a minor, 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, not-

Action may be commenced within ten years, if former owner has been under disability. 1895, c. 162, § 2.  
—removal of same.

withstanding 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.

§§ 65, 66, not applicable to certain cases. 1895, c. 162, § 4.

SEC. 67. The two preceding sections shall not apply to actions between co-tenants, nor to actions pending in court on April twenty-seven, eighteen hundred ninety-five, nor to those commenced before January one, nineteen hundred.

#### ASSESSMENT OF TAXES IN INCORPORATED PLACES.

Treasurer of state to send warrants for assessment on towns of state tax. R. S., c. 6, § 87. 1903, c. 54, § 2.

SEC. 68. 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 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 make annual estimates for county taxes. R. S., c. 6, § 88.

SEC. 69. 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 transmitted to secretary of state. R. S., c. 6, § 89. See c. 12, § 13.

SEC. 70. 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. 71. 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.  
R. S., c. 6, § 90.  
1895, c. 131.

SEC. 72. 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.  
R. S., c. 6, § 91.

SEC. 73. Before making an assessment, the assessors shall give reasonable notice in writing to the inhabitants, by posting notifications in some public place in the town, or shall notify them, in such other way as the town at its annual meeting directs, to make and bring in to them true and perfect lists of their polls and all their estates real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year.

Assessors to give notice to bring in lists of taxable property.  
R. S., c. 6, § 92.

SEC. 74. If any resident owner 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.  
R. S., c. 6, § 93.

SEC. 75. 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 and value of his property liable to be taxed in the

Persons may be required to swear to lists.  
R. S., c. 6, § 94.

—refusal bars  
appeal.

state, and a refusal or neglect to answer such inquiries and subscribe the same, bars an appeal to the county commissioners, but such list and answers shall not be conclusive upon the assessors.

Abatements  
may be made  
within two  
years.  
R. S., c. 6, § 95.

SEC. 76. 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.

Assessors  
shall give  
notice of de-  
cision.  
1895, c. 122, § 6.

SEC. 77. They 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.

Appeal to  
county com-  
missioners.  
R. S., c. 6, § 96.

SEC. 78. 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 re-imbursed 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 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.

SEC. 79. 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 as-  
sessors, to S.  
J. Court.  
1895, c. 122, § 1.

SEC. 80. 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

When appeal  
shall be en-  
tered and de-  
termined.  
1895, c. 122, § 2.

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.

SEC. 81. 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 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 thirty-two, chapter seventy-eight, 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. 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.

If appellant has complied with the law, may be granted abatement. 1895, c. 122, § 3.

—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.

—if taxes have been paid, for which applicant is taxed, judgment shall be rendered against city or town.

When appeal shall be tried. 1895, c. 122, § 4.

—exceptions may be taken by either party.

Commissioner may be appointed to hear parties. 1895, c. 122, § 5.

—fees.

Assessments. how made.

—lists, to whom committed. R. S., c. 6, § 97.

State and county taxes to be added. R. S., c. 6, § 98.

Overlay not to exceed five per cent. R. S., c. 6, § 99.

Record of assessment and invoice, to be deposited in assessors office. R. S., c. 6, § 100.

SEC. 82. 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 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. 83. 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 reports 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. 84. 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 is 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.

SEC. 85. 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.

SEC. 86. 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. 87. They shall make a record of their assessment and of the invoice and valuation from which it was made; and before the taxes are committed to the officer for collection, they shall deposit it, or a copy of it, in the assessors' office, if any, otherwise



with the town clerk, there to remain; and any place, where the assessors usually meet to transact business and keep their papers or books, shall be considered their office,

SEC. 88. 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.

SEC. 89. 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. Towns having four thousand or more inhabitants may vote to pay their selectmen a compensation, not exceeding five dollars a day, for time actually spent in the service of the town.

SEC. 90. 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.

SEC. 91. In such case, and when the selectmen and assessors chosen by a town do not accept the trust, the county commissioners may appoint three or more suitable persons in the county, to be assessors of taxes, and such assessors, being duly sworn, shall assess upon the polls and estates in the town their due proportion of state and county taxes and said penalty, and not exceeding one dollar and fifty cents a day each, for their own reasonable charges for time and expense in said service; and shall issue a warrant under their hands for collecting the same, and transmit a certifi-

Certificate to be sent to county treasurer.  
R. S., c. 6, § 101.  
See c. 10, § 94.

—and to treasurer of state.  
—who shall issue warrant.

Selectmen to be assessors in certain events.  
R. S., c. 6, § 102.

—compensation.  
1903, c. 110.

Penalty for neglect to choose.  
R. S., c. 6, § 103.

When no assessors, county commissioners may appoint.  
R. S., c. 6, § 104.

—proceedings thereon.

cate 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.  
R. S., c. 6, § 106.

SEC. 92. 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.  
R. S., c. 6, § 106.

SEC. 93. If assessors of a town refuse or neglect to assess any state tax apportioned on it, and required by the warrant of the treasurer of state 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.  
R. S., c. 6, § 107.

SEC. 94. 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.  
R. S., c. 6, § 108.

SEC. 95. 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 sheriff to collect.  
R. S., c. 6, § 109.

SEC. 96. If the inhabitants of a town of which a state tax is required, neglect for five months, after having received the warrant of the treasurer of state 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 treasurer of state, and return the warrant unsatisfied.

SEC. 97. 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 conditions provided in the preceding section.

For like neglect, county treasurer to issue warrant.  
R. S., c. 6, § 110.

SEC. 98. 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 ninety-six.

Warrants to be issued to collect of inhabitants, if not collected of assessors.  
R. S., c. 6, § 111.  
1891, c. 136, § 4.  
See c. 10, § 71.

SEC. 99. Any assessor, chosen and notified to take the oath of office, unreasonably refusing to be 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.

Penalty on assessors for refusing to be sworn.—vacancy, how filled.  
R. S., c. 6, § 112.  
See § 106;  
c. 4, § 26.

#### ASSESSMENT OF TAXES IN PLANTATIONS.

SEC. 100. 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

Plantations taxed, invested with power of towns for such purpose.  
R. S., c. 6, § 113.  
See c. 10, § 17;

c. 4, §§ 121, 122.  
65 Me., 346.

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.

R. S., c. 6, § 114.  
See c. 10, § 59.

SEC. 101. 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.

R. S., c. 6, § 115.  
See c. 4, §§ 17, 120.

SEC. 102. 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 incorporated, county commissioners may cause it to be organized as a plantation.

R. S., c. 6, § 116.  
See c. 4, § 115.

SEC. 103. 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 four, sections one hundred and fourteen and one hundred and fifteen, for the organization of plantations ascertained to contain two hundred inhabitants. If the inhabitant to whom the warrant is directed, fails to perform the duties required of him, he forfeits the sums due for state and county taxes, to be recovered by the treasurer to whom the tax is payable.

Assessors to make list of polls, etc.

R. S., c. 6, § 117.

SEC. 104. 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.

Laws applicable.

R. S., c. 6, § 118.

SEC. 105. All laws applicable to organized plantations apply to plantations organized under section one hundred and three.

Neglect to be sworn.

R. S., c. 6, § 119.  
See § 99;  
c. 4, §§ 26, 120.

SEC. 106. 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.

# CHAPTER 10.

## THE COLLECTOR OF TAXES.

### COLLECTION OF TAXES IN INCORPORATED PLACES.

SEC. 1. Towns, at their annual meetings, may determine when the lists named in section eighty-four of chapter nine 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. R. S., c. 6, § 120.

SEC. 2. 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.

Rate. R. S., c. 6, § 121. 77 Me., 431. 82 Me., 194.

SEC. 3. All state taxes hereafter assessed shall be collected by the collectors or constables of the several towns and paid by them to the treasurers of their respective towns as other taxes are paid. Said treasurers shall pay such taxes to the treasurer of state.

How state taxes shall be collected. 1891, c. 136, § 1.

SEC. 4. On or before the first day of September in each year, the treasurer of state shall issue his warrant to the treasurer of each town therein requiring him to transmit and pay said town's proportion of the state tax for the year nineteen hundred and \_\_\_\_\_, to \_\_\_\_\_, the treasurer of state, or to his successor in office, on or before the time at which they are required to pay such tax.

Warrants to town treasurers shall be issued on or before first day of September annually. 1891, c. 136, § 6.

SEC. 5. 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

Warrants shall be issued to sheriff to collect taxes of delinquent towns. 1891, c. 136, § 7.

See §§ 41, 48.

provided for satisfying warrants against deficient collectors prescribed by this chapter.

How county taxes, shall be collected. 1891, c. 136, § 2.

SEC. 6. All county taxes hereafter assessed shall be collected by the collectors or constables of the several towns and paid by them to the treasurer of their respective towns as other taxes are paid. Said treasurers shall pay such taxes to the county treasurers of their respective counties.

Warrants shall be issued by county treasurer, for collection of county taxes. 1891, c. 136, § 8.

SEC. 7. On or before the first day of September of each year, the county treasurer shall issue his warrants to the treasurers of the several towns in his county, requiring them to transmit and pay their town's proportion of the county tax for the year nineteen hundred and \_\_\_\_\_, to \_\_\_\_\_, county treasurer, or his successor in office, on or before the time fixed by law for said payment. And if said town treasurer fails to pay such county tax for forty days after the time fixed therefor, said county treasurer shall issue his warrant directed to the sheriff of the county, requiring him to levy it, by distress and sale, on real and personal property of any of the inhabitants of the town. And the sheriff or his deputy shall execute such warrants, observing all the provisions mentioned in section ninety-six of chapter nine.

—if tax is not paid within forty days, warrant shall be issued to sheriff to collect it.

SEC. 8. 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. R. S., c. 6, § 122. 1891, c. 136, § 5.  
 3 Me., 301.  
 4 Me., 75.  
 20 Me., 202.  
 40 Me., 528.  
 41 Me., 538.  
 55 Me., 503.  
 57 Me., 61.  
 61 Me., 552.  
 65 Me., 24.  
 68 Me., 161.  
 71 Me., 182.  
 73 Me., 126, 181.  
 74 Me., 410.  
 79 Me., 189.

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 proportion therein set down, of the sum total of such list, it being said town's proportion of the state tax for the year 19\_\_\_\_; 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 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 over-plus arising by such sale, if any, beyond the sum assessed and the necessary charges of taking and keeping the distress, you shall immediately restore to the owner; and for want for twelve days, of goods and chattels, whereon to make distress, except implements, tools and articles of furniture exempt from attachment for debt, you shall take the body of such person so refusing or neglecting, and him commit to the jail of the county, there to remain until he pays the same, or such part thereof, as is not abated by the assessors for the time being, or the county commissioners for said county.

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

Assessors.

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

Form of certificate for assessment.

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

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

Assessors.

—informality shall not invalidate warrant.

No error or informality in the warrant so far as it relates to the description of the officer to whom any tax is to be paid by the collector shall render the same invalid, or relieve the collector from the duty of complying with the provisions of the statute in that behalf, or from liability on account of failure so to do.

Warrant for county and town taxes.  
R. S., c. 6, § 123.

SEC. 9. The warrant for collection of county or town taxes, shall be made by the assessors in the same tenor, with proper changes.

New warrant issued in case of loss.  
R. S., c. 6, § 124.  
79 Me., 188.

SEC. 10. 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.

Compensation of collectors.  
R. S., c. 6, § 125.

SEC. 11. When towns choose collectors, they may agree what sum shall be allowed for performance of their duties.

Fees and travel of collector.  
R. S., c. 6, § 126.

SEC. 12. In case of distress or commitment for non-payment of taxes, the officer shall have the same fees which sheriffs have for levying executions, except that travel, in case of distress, shall be computed only from the dwelling-house of the officer to the place where it is made.

Collector to receive a warrant.  
R. S., c. 6, § 127.

SEC. 13. Every collector or constable, required to collect taxes, shall receive a warrant from the selectmen or assessors of the kind hereinbefore mentioned, and shall faithfully obey its directions.

To give approved bond.  
R. S., c. 6, § 123.  
See §§ 23, 36, 38,  
56, 58; c. 4, § 15.

SEC. 14. 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.

Bond of collector of taxes shall be recorded.  
1903, c. 174.

SEC. 15. Such bond shall, after its approval and acceptance, be recorded by the clerk, in the town or plantation records, and such record shall be prima facie evidence of the contents of such bond, but a failure to so record shall be no defense in any action upon such bond.



SEC. 16. When a tax is paid to a collector or constable, he shall give a receipt therefor on demand; and if he neglects or refuses so to do, he forfeits five dollars to the aggrieved party, to be recovered in an action of debt.

Constables, etc., to give receipts on demand.

—penalty.  
R. S., c. 6, § 129.

SEC. 17. All plantations, required to pay any portion of the public taxes, have all the powers of towns so far as relates to the choice of constables and collectors and the requiring bonds from them.

Plantations may choose collectors.

R. S., c. 6, § 131.  
See c. 9, § 100.

SEC. 18. If a person refuses to pay any part of the tax assessed against him in accordance with this chapter, the person whose duty it is to collect the same, may distrain him by any of his goods and chattels not exempt, for the whole or any part of his tax, and may keep such distress for four days at the expense of the owner, and if he does not pay his tax within that time, the distress shall be openly sold at vendue by the officer for its payment. Notice of such sale shall be posted in some public place in the town, at least forty-eight hours before the expiration of said four days.

Collectors to distrain if taxes are not paid.

R. S., c. 6, § 132.  
See c. 9, § 10.

SEC. 19. The officer, after deducting the tax and expense of the sale, shall restore the balance to the former owner, with a written account of the sale and charges.

—notice of sale.

Overplus.  
R. S., c. 6, § 133.

SEC. 20. If a person so assessed, for twelve days after demand, refuses or neglects to pay his tax and to show the constable or collector sufficient goods and chattels to pay it, such officer may arrest and commit him to jail, until he pays it, or is discharged by law.

After twelve days' notice, may imprison.

R. S., c. 6, § 134.

SEC. 21. If the assessors think that there are just grounds to fear that any person so assessed may abscond before the end of said twelve days, the constable or collector may demand immediate payment, and on refusal, he may commit him as aforesaid.

May before, if about to abscond.

R. S., c. 6, § 135.  
See § 68.

SEC. 22. 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

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

R. S., c. 6, § 136.  
See § 68.

default of payment he may distrain for it, or take the course provided in section twenty.

Former collectors to complete collections.  
R. S., c. 6, § 137.

SEC. 23. When new constables or collectors are chosen and sworn before the former officers have perfected their collections, the latter shall complete the same, as if others had not been chosen and sworn.

Collectors may distrain shares in a corporation.  
R. S., c. 6, § 158.

SEC. 24. For non-payment of taxes, the collector or constable may distrain the shares owned by the delinquent in the stock of any corporation; and the same proceedings shall be had as when like property is seized and sold on execution.

Duties of officers of the corporation.  
R. S., c. 6, § 139.

SEC. 25. The proper officer of such corporation, on request of such constable or collector, shall give him a certificate of the shares or interest owned by the delinquent therein, and issue to the purchaser certificates of such shares according to the by-laws of the corporation.

Collectors may collect in any part of state, of persons removed.  
R. S., c. 6, § 140.  
See §§ 20, 32, 33;  
c. 9, § 33.

SEC. 26. When a person taxed in a town in which he was living at the time of assessment, removes therefrom before paying his tax, such constable or collector may demand it of him in any part of the state, and, if he refuses to pay, may distrain him by his goods, and for want thereof may commit him to the jail of the county where he is found, to remain until his tax is paid; and he shall have the same power to distrain property and arrest the body in any part of the state, as in the place where the tax is assessed.

Collector or adm'r may sue for taxes.

SEC. 27. Any collector of taxes, or his executor or administrator, may, after demand for payment, sue in his own name for any tax, in an action of debt, and no 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 demand is not requisite, but the plaintiff shall recover no costs unless payment was demanded before suit.

—town magistrate may try case.  
R. S., c. 6, § 141.  
1885, c. 359, § 2.

—no costs for plaintiff unless demand is made before suit.  
See §§ 28, 32, 65, 95.  
Lien for taxes enforced by action of debt.

SEC. 28. The lien on real estate created by section three of chapter nine may be enforced in the following

manner, *provided, however*, that in the inventory and valuation upon which the assessment is made, there shall be a description of the real estate taxed, sufficiently accurate to identify it. Any officer to whom a tax has been committed for collection, except a collector appointed under section ninety, may, after the expiration of eight months from the date of commitment to him of said tax, give to the person against whom said tax is assessed, or leave at his last and usual place of abode, if then a resident of the town where said real estate lies, a notice in writing signed by said officer, stating the amount of such tax, describing the real estate on which the tax is assessed, and demanding the payment of such tax within ten days after service of such notice. After the expiration of said ten days, in case of a resident, and in all cases within one year after the date of commitment to him of said tax, such officer may bring an action of debt for the collection of said tax, in his own name, in the county where the land lies, against the person against whom said tax is assessed. Such action shall be begun by writ of attachment commanding the officer serving it to specially attach the real estate upon which the lien is claimed, which shall be served as other writs of attachment to enforce liens on real estate. The declaration in such action shall contain a statement of such tax, a description of the real estate contained in said notice, and an allegation that a lien is claimed on said real estate to secure the payment of the tax. If no service is made upon the defendant, or if it shall appear that other persons are interested in such real estate, the court shall order such further notice of said action as appears proper, and shall allow such other persons to become parties thereto. If it shall appear upon trial of said action that such tax was legally assessed on said real estate, and is unpaid, and that there is an existing lien on said real estate for the payment of such tax, judgment shall be rendered for such tax, interest and costs of suit against the defendants and against the real estate attached, and execution issued thereon to be enforced by sale of such real

1893, c. 314.  
See §§ 27, 32, 65,  
93, 95.  
89 Me., 337, 384.

—notice to  
taxpayer.

—action of  
debt.

—declaration.

—judgment.

estate in the manner provided for a sale on execution of real estate attached on original writs. *Provided, however,* that when the officer sells the 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 of sale; and he shall convey by his deed to the purchaser such part so sold to him, subject to redemption according to law, and the deed shall be construed to convey the right of entry and seizin in such part in common and undivided of such property assessed. In all actions brought in the supreme judicial and superior courts under the provisions of this section or of sections ninety-three or ninety-five, full costs shall be recovered notwithstanding the amount of the judgment be twenty dollars or less. 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 a year. This section shall not affect any other provision of law for the enforcement and collection of taxes upon real estate.

—full costs shall be recovered in all actions.  
1897, c. 215.

—real estate may be redeemed within one year.

—other provisions not affected.  
1893, c. 314, § 2.

Court may permit amendment of record or deed, when errors or defects appear therein.  
1895, c. 70, § 12.

SEC. 29. At the trial of any action for the collection of taxes, or of any action at law or in equity involving the validity of any sale of real estate for non-payment of taxes, if it shall appear that the tax in question was lawfully assessed, the court may permit the collector or other officer 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.

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

SEC. 30. In all suits to collect a tax on real estate, if it appears that at the date of the list on which such tax was made, the record title to the real estate listed was in the defendant, he shall not deny his title there-

to; *provided, however*, if any owner of real estate who has conveyed the same, shall forthwith file a copy of the description as given in his deed, with the date thereof and the name and residence of his grantee, in the registry of deeds where such deed should be recorded, he shall be free from any liability under this section.

deny his title.  
—proviso.  
1889, c. 296.

SEC. 31. 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 rased 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.

—persons paying illegal tax may recover of town.  
R. S., c. 6, § 142.

SEC. 32. 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.

Collections of non-residents of improved lands.  
R. S., c. 6, § 143.  
25 Me., 362.  
47 Me., 172.  
74 Me., 284.

SEC. 33. 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 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.

Collection of taxes on personal property of non-residents.  
R. S., c. 6, § 144.

SEC. 34. 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,

Collectors may demand aid.

—penalty for refusing.

R. S., c. 6, § 115.

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 to exhibit account of collections.

R. S., c. 6, § 146.

SEC. 35. Every collector of taxes shall once in two months at least exhibit to the municipal officers, or where there are none, to the assessors of his town, a just and true account of all moneys received on taxes committed to him, and produce the treasurer's receipts for money by him paid; and for neglect, he forfeits to the town two and a half per cent on the sums committed to him to collect.

—penalty for neglect.

68 Me., 163.

84 Me., 432.

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

R. S., c. 6, § 147.

See §§ 38, 56, 58;

c. 4, §§ 15, 28.

57 Me., 62.

62 Me., 461.

82 Me., 45.

SEC. 36. 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 warrant to make payment to such treasurer; or when the time has elapsed, and the treasurer has issued his warrant of distress; in either case, said officers or committee, may call a meeting of such town or parish, to appoint a committee to settle with him for the money that he has received on his tax bills, to demand and receive of him such bills, and to discharge him therefrom; said meeting may elect another constable or collector, and the assessors shall make a new warrant and deliver it to him with said bills, to collect the sums due thereon, and he shall have the same power in their collection as the original collector.

—new warrant to new collector.

Penalty for refusing to deliver tax bills.

R. S., c. 6, § 148.

57 Me., 62.

SEC. 37. If such collector or constable refuses to deliver the bills of assessment, and to pay all moneys in his hands collected by him, when duly demanded, he forfeits two hundred dollars to the town or parish, as the case may be, and is liable to pay what remains due on said bills of assessment.

Collector becoming incapable.

R. S., c. 6, § 149.

See § 36; c. 4, § 15.

SEC. 38. When a constable or collector of taxes dies, becomes insane, has a guardian, or by bodily infirmities is incapable of performing the duties of his office before completing the collection, the municipal

officers may demand and receive the tax bills of any person in possession thereof, and deliver them to the new collector.

SEC. 39. The warrant to be issued by the assessors for the completion of the collection of taxes under the provisions of sections thirty-six and thirty-eight shall be in substance as follows:

Warrant for completion of collection of taxes.  
1893, c. 273.

ss. A. B., constable or collector of the town of \_\_\_\_\_ within the county of \_\_\_\_\_ :

In the name of the State of Maine, you are hereby required to levy and collect of each 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 to \_\_\_\_\_ dollars and \_\_\_\_\_ cents, 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 to \_\_\_\_\_ treasurer 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 the \_\_\_\_\_ day of \_\_\_\_\_ next. And if any person refuses or neglects to pay the sum which he is assessed in said list, you will distrain his goods or chattels, to the value thereof. And in making such distress, and for want of goods and chattels, whereon to make distress, except such as are exempt by the provisions of section eight of chapter ten of the revised statutes, you will in all matters proceed as prescribed in section eight of chapter ten of the revised statutes as fully as if the same 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 nineteen and \_\_\_\_\_ Assessors.

SEC. 40. 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

Sums by him overpaid, to be restored.  
R. S., c. 6, § 150.

sum to the guardian of such insane, or to such disqualified constable or collector.

Treasurer of state may issue his warrant against delinquent collectors.  
R. S., c. 6, § 151.  
19 Me., 374.  
69 Me., 453.  
74 Me., 410.  
82 Me., 45.

SEC. 41. The treasurer of state shall issue a warrant of distress, signed by him, against any constable or collector to whom a tax has been committed for collection, who is negligent in paying into the public treasury the money required within the time limited by law; and shall direct it to the sheriff of the county in which such negligent officer lives, or to his deputy, returnable in sixty days from its date, to cause the sum due to be levied, with interest from the day fixed for payment, and fifty cents for the warrant, by distress and sale of such deficient officer's real or personal estate, returning any overplus that there may be, and for want thereof, to commit him to jail until he pays it; and the sheriff shall obey such warrant. Warrants not satisfied may be renewed for the amount unpaid, and shall be of like validity and executed in like manner.

—unsatisfied warrants may be renewed.

Shall issue execution.  
R. S., c. 6, § 152.  
82 Me., 45.

SEC. 42. When the time for collecting a state tax has expired, and it is unpaid, the treasurer of state shall, at the request of the municipal officers of any town, issue his execution against the collector thereof.

County treasurer to issue his warrant against a delinquent collector.  
R. S., c. 6, § 153.

SEC. 43. If a collector of any town fails to pay the county tax for forty days after the time fixed therefor, the county treasurer shall issue his warrant against him in due form of law, returnable in three months from its date, directed to the sheriff or his deputy, requiring him to collect the tax, with six per cent interest thereon from the time it was payable, fifty cents for the warrant, and his own legal fees.

Town to pay, when its collector fails.  
R. S., c. 6, § 154.  
69 Me., 458.

SEC. 44. If a deficient constable or collector has no estate which can be distrained, and his person cannot be found within three months after a warrant of distress issues from the treasurer of state, or, if being committed to jail, he does not within three months satisfy it, his town shall, within three months more, pay to the state the sums due from him.

Assessors to make a new assessment.

SEC. 45. The assessors having written notice from such treasurer of the failure of their constable or col-



lector, 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 treasurer of state 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.

SEC. 46. Such deficient collector or constable shall at all times be answerable to such inhabitants for all sums which they have been obliged to pay by means of his deficiency, and for all consequent damages.

SEC. 47. If a collector or a constable of a town or parish dies without settling his account 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.

SEC. 48. 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.

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

R. S., c. 6, § 155.  
69 Me., 458.

—otherwise,  
warrant to issue against them.

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

Collector responsible to town for all damages.  
R. S., c. 6, § 156.

When collector dies, administrator to settle within two months; failing to do so, chargeable with amount.  
R. S., c. 6, § 157.

Treasurer to issue his warrant against delinquent collectors.  
R. S., c. 6, § 158.

—form of warrant.  
17 Me., 447.  
19 Me., 374.  
33 Me., 483.  
64 Me., 190.

73 Me., 181.  
74 Me., 411.  
82 Me., 45.

## GREETING.

Whereas C. D., of ——— aforesaid, (addition) on the ——— day of ———, 19—, 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 ———, 19—, 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 nineteen hundred and ———.

—————, Treasurer of ———.

Sheriff's duty,  
respecting  
such war-  
rants.  
R. S., c. 6, § 159.  
1891, c. 136, § 9.

SEC. 49. 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 return 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 there-

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

—treasurer,  
may issue  
alias warrant.

SEC. 50. 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,  
when sheriff  
is delinquent.  
R. S., c. 6, § 160.

SEC. 51. Any officer selling personal property, distrained under a warrant from such treasurers against a sheriff, constable or collector, or against the inhabitants of a town, shall proceed as in the sale of such property on execution.

Property dis-  
trained, to be  
sold as on ex-  
ecution.  
R. S., c. 6, § 161.  
1891, c. 136, § 10.

SEC. 52. When a warrant of distress from such treasurers is levied on the real estate of a deficient constable, collector, sheriff or deputy sheriff, or against the inhabitants of a town, for the purpose of sale, fourteen days' notice of the sale, and time and place shall be given, by posting advertisements in two or more public places in the town or place where the estate lies, and in two adjoining towns.

How notice of  
sale of real  
estate, shall  
be given.  
R. S., c. 6, § 162.  
1891, c. 136, § 11.

SEC. 53. At that time and place, the officer having such warrant shall sell, at public vendue, so much of such estate, in common and undivided with the residue, if any, as is necessary to satisfy the sum named in the warrant, with all legal charges; and execute to the purchaser a sufficient deed thereof; which shall be as effectual as if executed by the deficient owner.

Proceedings  
at sale.  
R. S., c. 6, § 163.

—deed made  
to convey  
title.

SEC. 54. 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

Warrant not  
satisfied, col-  
lector to be  
arrested on an  
alias.  
R. S., c. 6, § 164.

—has privileges of common debtor.

Assessors may demand copy of assessments of collector, and adjust amount.  
R. S., c. 6, § 165.  
62 Me., 461.

Towns may choose another collector.  
R. S., c. 6, § 166.

When a person claims to have paid tax, proceedings.  
R. S., c. 6, § 167.  
57 Me., 62.

Sheriff to collect, when no collector is chosen.  
R. S., c. 6, § 168.

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

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.

SEC. 55. 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 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. 56. 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.

SEC. 57. 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.

SEC. 58. When a town neglects to choose and the selectmen to appoint 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.

SEC. 59. When plantations neglect to choose constables or collectors, or 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.

SEC. 60. 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 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.

SEC. 61. 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 fifty-four.

SEC. 62. 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. 63. 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.

R. S., c. 6, § 169.  
See c. 4, § 121;  
c. 9, § 101.

Sheriff how  
to proceed to  
collect.  
R. S., c. 6, § 170.

—his fees.

Proceedings,  
when body is  
taken.  
R. S., c. 6, § 171.  
71 Me., 406.  
77 Me., 24.  
—rights and  
privileges of  
party  
arrested.

When dis-  
charged from  
arrest, town  
liable for  
state and  
county taxes.  
R. S., c. 6, § 172.

Collector lia-  
ble for tax,  
unless he com-  
mits within a  
year.  
R. S., c. 6, § 173.

Fees for commitment.  
R. S., c. 6, § 174.

SEC. 64. For commitments for non-payment of taxes, the officer shall have the same fees as for levying executions, but his travel shall be computed only from his dwelling-house to the place of commitment.

Municipal officers may direct suit for taxes.  
R. S., c. 6, § 175.  
1885, c. 350.

SEC. 65. In addition to other provisions for the collection of taxes legally assessed, the mayor and treasurer of any city, the selectmen of any town, and the assessors of any plantation to which a tax is due, may in writing direct an action of debt to be commenced in the name of such city or of the inhabitants of such town or plantation, against the party liable; but no such defendant is liable for any costs of suit, unless it appears by the declaration and by proof, that payment of said tax had been duly demanded before suit.

--proviso.  
See §§ 27, 28, 32, 95.

#### SPECIAL PROVISIONS.

Abatement for voluntary payment of taxes.  
R. S., c. 6, § 177.

SEC. 66. 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.

--notice shall be posted.

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

Collector or treasurer who is collector, may issue warrant to sheriff to collect taxes.  
R. S., c. 6, § 182.  
1893, c. 155.  
96 Me., 269.

SEC. 67. The collector of taxes of any town or 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 not paying his taxes within three months after the date of the original commitment 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.

--when returnable.

SEC. 68. When such collector or 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 named in the preceding section.

May distrain before tax is due, to prevent loss.  
R. S., c. 6, § 182.  
See §§ 21, 22.

SEC. 69. 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 or treasurer, stating the amount of tax due, and that it must be paid within ten days from the time of leaving such summons, with twenty cents for the officer for leaving the same; and if not so paid, the officer shall serve such warrant the same as collectors of taxes may do, and shall receive the same fees as for levying executions in personal actions.

Ten days' notice before distraining.

SEC. 70. 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.

--powers and fees of officer, same as collectors'.  
R. S., c. 6, § 184.  
96 Me., 270.

Affidavit of person posting notices of land sales, evidence.  
R. S., c. 6, § 185.

SEC. 71. 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 sections eighty-eight, ninety-six, ninety-seven or ninety-eight of chapter nine, or in sections five, seven or forty-five of this chapter, 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 result of the sale under such levy.

Owners of estate taken for default of others, may recover its value.  
R. S., c. 6, § 186.

--value not determined by sale.

SEC. 72. 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

Warrants returnable in three months, and may be renewed.  
--sheriff may execute alias warrant.  
R. S., c. 6, § 187.  
53 Me., 284.

executing such alias or pluries warrant, as if it were the original.

SALES OF LAND FOR TAXES IN INCORPORATED PLACES.

Sale of real estate for taxes.  
R. S., c. 6, § 193.  
1895, c. 70, § 1.  
See § 28; c. 9, § 3.  
30 Me., 326.

—notice, in case of residents, how given.  
32 Me., 69.  
35 Me., 554.  
58 Me., 532, 533.  
73 Me., 382.  
84 Me., 190, 377.  
89 Me., 337.  
95 Me., 124.

—in case of non-residents.  
1 Me., 307.  
12 Me., 378.  
26 Me., 231.  
30 Me., 229.  
32 Me., 69.  
63 Me., 351.  
70 Me., 279.  
74 Me., 284.

SEC. 73. If any tax assessed on real estate, or on equitable interests assessed under section three of chapter nine, 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 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 section, 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 section, 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 lodged with clerk.

—and recorded.

—clerk to furnish attested copy of record.

—what irregularities will not vitiate sale. See § 87.

—collector liable for certain irregularities.

SEC. 74. 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. 1895, c. 70, § 2. 1897, c. 240, § 1.

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 the preceding section.) 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, 19\_\_\_\_, 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 \_\_\_\_\_.

Owners or occupant to have written notice of time and place of sale.  
 R. S., c. 6, § 194.  
 1895, c. 70, § 3.  
 1897, c. 240, § 2.  
 73 Me., 382.  
 84 Me., 190.

SEC. 75. After the land is so advertised, and at least ten days before the day of sale, the collector shall notify the owner, if resident, or the occupant thereof, if any, of the time and place of sale by delivering to him in person, or leaving at his last and usual place of abode, a written notice signed by him, stating the time and place of sale, and the amount of taxes due. In case of non-resident owners of real estate, such notice shall be sent by mail to the last and usual address, if known to the collector, at least ten days before the day of sale. If such tax is paid before the time of sale, the amount to be paid for such advertisement and notice shall not exceed one dollar, in addition to the sum paid the printer, if any.

Proceedings at sale.  
 R. S., c. 6, § 195.  
 1895, c. 70, § 4.  
 1897, c. 240, § 3.  
 1899, c. 97, § 2.

SEC. 76. 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 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.

—costs now  
divided.  
See § 78.

—may adjourn.

SEC. 77. 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 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 and all sums paid for internal revenue stamps annexed to such deed. If the deed of land of a non-

Collector to  
lodge with  
treasurer, cer-  
tificate of sale  
and deed.  
R. S. c. v., § 196.  
1895, c. 70, § 5.  
1899, c. 76.  
84 Me., 190.

—deeds shall  
not be deliv-  
ered.

—real estate  
may be re-  
deemed.

See § 78.  
96 Me., 500.

—proceedings,  
if redeemed.

—if not re-  
deemed, gran-  
tee shall re-  
ceive deed.

Stamps af-  
fixed to deed,  
deemed a part  
of the costs.  
1899, c. 97, § 2.

All taxes paid  
by person  
purchasing es-  
tate at the  
sale, shall be  
paid back by  
owner re-  
deeming  
same.  
1895, c. 70, § 6.

—when non-  
resident may  
redeem land.

Collector to  
make return  
of sale to  
town clerk,  
who is to re-  
cord.  
R. S., c. 6, § 197.  
1895, c. 70, § 7.  
1897, c. 240, § 4.  
See § 87.  
84 Me., 190.  
95 Me., 124, 126.

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.

SEC. 78. All sums paid by any collector of taxes, or treasurer, for internal revenue stamps to be affixed to any deed of real estate, or interest therein, sold for non-payment of a tax, shall be deemed a part of the costs and charges for making such sale.

SEC. 79. 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. 80. 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:

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, 19\_\_\_\_, at nine o'clock, A. M., being the time and place of sale, I proceeded to sell, according to the tenor of the advertisement, the estates upon which the taxes so assessed remained unpaid; and in the schedules following is set forth each parcel of the estate so offered for sale, the amount of taxes, and the name of the purchaser; and I have made and executed deeds of the several parcels to the several persons entitled thereto, and placed them on file in the town treasurer's office, to be disposed of as the law requires.

—form of collector's return.

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           , 19   .

C. D. Collector of taxes of the town of           .

Resident proprietors may redeem within two years.  
R. S., c. 6, § 198.  
1895, c. 70, § 8.  
See § 78.  
84 Me., 190.

SEC. 81. 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 cost, including the sum allowed for the deeds and stamps, 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 of said treasurer. And in default of payment by either, the town or plantation shall pay the same with costs and interest as aforesaid.

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

—town liable therefor.

Deed to be delivered to purchaser, if not redeemed.  
R. S., c. 6, § 199.

—penalty, if treasurer refuses to deliver deed.

SEC. 82. 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 pay-

ment by the principal; and on the failure of both, the town is liable.

SEC. 83. Any non-resident owner of real estate sold under section seventy-six, 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.

When non-resident may commence suit.  
1895, c. 70, § 9.  
See § 31; c. 9, § 72.  
58 Me., 391, 395.  
68 Me., 357.

—when claim shall be barred.

SEC. 84. 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.

Treasurer's receipt is evidence of redemption.  
R. S., c. 6, § 202.

#### ADDITIONAL PROVISIONS.

SEC. 85. 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.  
R. S., c. 6, § 203.  
61 Me., 551.  
95 Me., 166.

SEC. 86. 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.  
R. S., c. 6, § 204.

SEC. 87. 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,

Validity of sale of real estate for taxes.

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

—when other party may have judgment.  
R. S., c. 6, § 205.  
1897, c. 268.

See § 73.

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 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, the town clerk's record, or if lost or destroyed, said clerk's attested copy of such record, as provided in section eighty, shall be prima facie evidence of all facts therein set forth.

#### COLLECTION OF TAXES ON ORGANIZED PLANTATIONS TAXED AS WILD LANDS.

Warrants for state taxes sent to county commissioners.  
1895, c. 65, § 1.  
1897, c. 306, § 1.

SEC. 88. Warrants for state taxes on organized plantations taxed by the state as wild lands, shall be sent by the treasurer of state to the county commissioners of the county in which such plantations are, in the month of April in each year.

Amount added to assessment for county taxes, and assessed on property.  
1895, c. 65, § 2.  
1897, c. 306, § 2.

SEC. 89. 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 co. com'rs copy of tax list and valuation.

Appointment of collector, and commitment of taxes.

SEC. 90. In July of each year they shall commit the same with a warrant in the usual form to some inhabitant of the plantation, or in their discretion to



any other person, appointing him collector and directing him to collect and transmit the same to the county treasurer by December first, next after the date of commitment. The county treasurer shall forthwith transmit to the treasurer of state the amount of state taxes received by him.

1895, c. 65, § 3.  
1897, c. 306, § 3.

SEC. 91. 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.  
1895, c. 65, § 4.

SEC. 92. 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 with commissioners by the 10th day of Dec.  
1895, c. 65, § 5.  
1897, c. 306, § 4.

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

SEC. 93. The lien on real estate created by section three of chapter nine for the payment of taxes assessed under the five preceding sections may be enforced at any time within one year from the time when said collection lists are returned to said commissioners, in the following manner: The county commissioners may order the county attorney to bring an action of debt in the name of the county, in the supreme judicial court in the county where the land lies, to collect such unpaid taxes with interest, against the person to whom the property was assessed, and the proceedings in such actions shall be the same as provided in section twenty-eight of this chapter, except that the preliminary notice and demand for payment of said tax as provided in said section shall not be required.

Action to enforce lien for taxes.  
1895, c. 65, §§ 6, 7.

SEC. 94. Proceedings under the six preceding sections for the assessment and collection of taxes on organized plantations taxed by the state as wild lands,

Ch. 9, §§ 36, 37, 38,  
86, 88 applicable.  
1895, c. 65, § 9.

—Ch. 9, § 60.  
applicable.  
1899, c. 131, § 2.

shall be in accordance with sections thirty-six, thirty-seven, thirty-eight, eighty-six and eighty-eight of chapter nine, so far as said sections are applicable; section sixty of chapter nine shall apply to such plantations.

#### ACTIONS BY TREASURER OF STATE.

Treasurer of  
state may bring  
action to re-  
cover taxes.  
1897, c. 250.  
See §§ 27, 28, 65.

SEC. 95. The treasurer of state may bring an action of debt in his own name to enforce the lien on real estate created by section three of chapter nine, to secure the payment of state and county taxes assessed under sections forty and forty-one of chapter nine upon lands not liable to be assessed in any town for which warrants are not issued under section eighty-eight of this chapter. Such action shall be begun after the expiration of eight months and within one year after the last publication of the advertisement named in section forty-two of chapter nine. The proceedings shall be in accordance with section twenty-eight of this chapter, except that the preliminary notice and demand for payment of said tax as provided in said section shall not be required.

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