

# MAINE STATE LEGISLATURE

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116 PUBLIC DOCUMENTS

OF THE

STATE OF MAINE

BEING THE

REPORTS

OF THE VARIOUS

PUBLIC OFFICERS AND  
DEPARTMENTS

FOR THE YEAR 1917

TWENTY-SEVENTH ANNUAL REPORT

OF THE

# BOARD OF STATE ASSESSORS

OF THE

State of Maine

1917



WATERVILLE  
SENTINEL PUBLISHING COMPANY  
1918



BOARD OF STATE ASSESSORS.

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C. S. STETSON .....Greene  
J. J. DEARBORN.....Hampden Highlands  
W. F. DRESSER .....South Portland

SECRETARY.

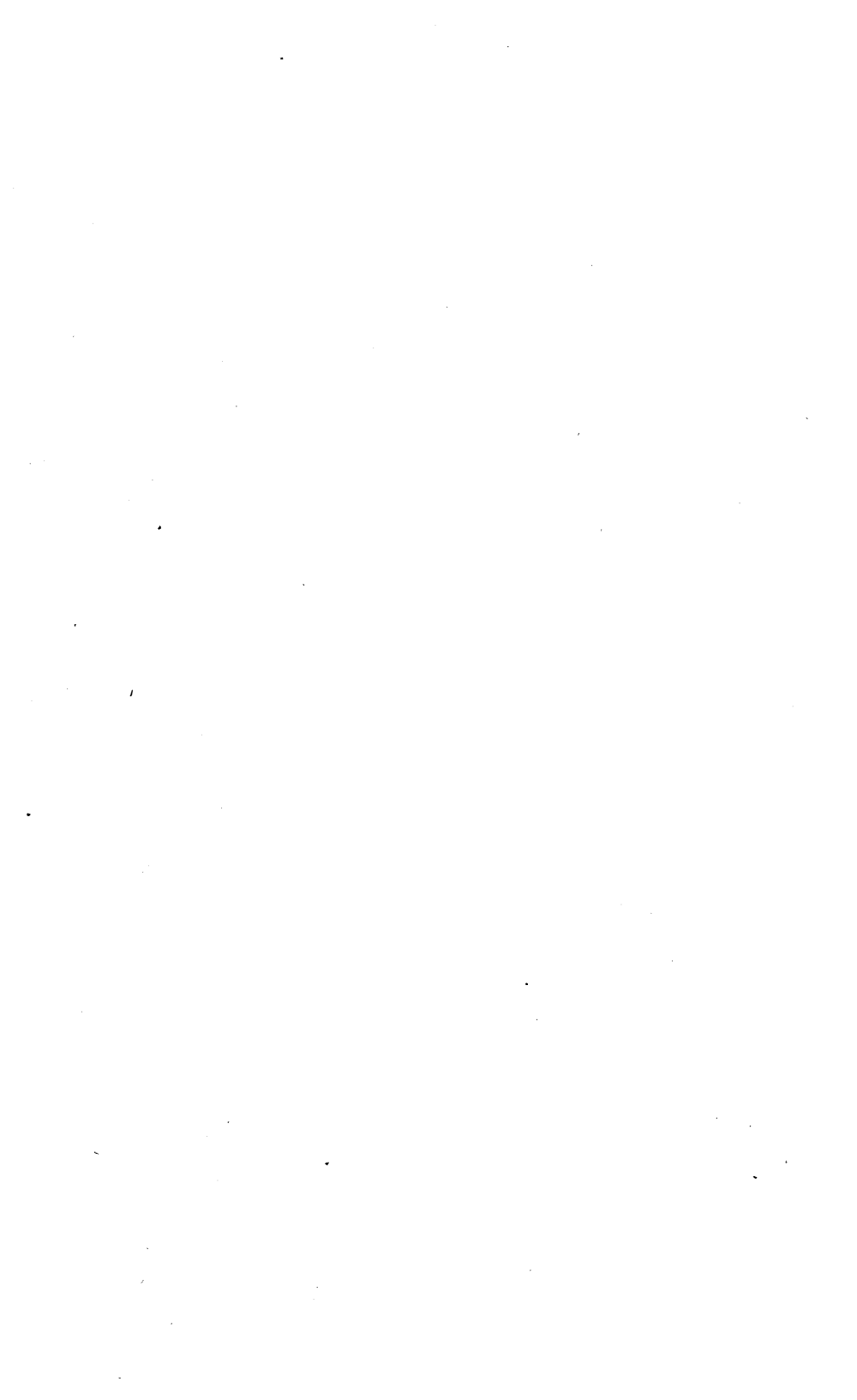
F. H. STERLING .....Augusta

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STATE ASSESSORS—1891-1917.

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Benjamin F. Chadbourne .... Biddeford .....1891-1893  
Frank Gilman ..... Bangor .....1891-1892  
Otis Hayford ..... Canton .....1891-1909  
Hall C. Burleigh ..... Vassalboro .....1892-1895  
George Pottle ..... Lewiston .....1893-1911  
William C. Marshall ..... Belfast .....1895-1901  
F. Marion Simpson ..... Bangor .....1901-1907  
W. J. Thompson ..... South China .....1907-1913  
E. M. Johnston ..... Brownville .....1909-1915  
O. Gardner ..... Rockland .....1911-1911  
B. G. McIntire ..... Waterford .....1911-1917  
J. J. Dearborn ..... HampdenHighlands 1913  
W. F. Dresser ..... South Portland ....1915  
C. S. Stetson ..... Greene .....1917



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# REPORT.

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STATE ASSESSORS' OFFICE,

AUGUSTA, MAINE, December 1, 1917.

*To His Excellency, Carl E. Milliken, Governor, and the  
Honorable Executive Council:*

GENTLEMEN:

In accordance with the statutes of the State, we herewith submit for your consideration the Twenty-Seventh Annual Report of the Board of State Assessors, including summaries of statistics returned to us by all municipal boards of assessors throughout the State, as made by them on April first, 1917, and lists of all corporations on which taxes have been assessed during the present year.

The total valuation of the cities, towns and plantations on April first, 1917, as made and returned by the local boards of assessors is \$472,384,389, representing an increase of \$15,817,321 as compared with similar returns made on April first, 1917.

The following comparison is given of the counties in 1916 and 1917, exclusive of the unorganized townships:

Counties.	1916.	1917.	Increase
Androscoggin .....	\$41,043,644	\$42,305,720	\$1,262,076
Aroostook .....	28,725,013	30,721,210	1,996,197
Cumberland .....	111,025,165	115,415,215	4,390,050
Franklin .....	11,373,524	11,846,562	473,038
Hancock .....	20,910,349	21,393,850	483,501
Kennebec .....	37,623,381	38,555,556	932,175
Knox .....	16,136,259	16,262,488	126,229
Lincoln .....	9,494,446	9,681,063	186,617
Oxford .....	19,785,720	20,471,796	686,076

Penobscot .....	51,876,823	53,971,155	2,094,332
Piscataquis .....	9,015,934	9,294,526	278,592
Sagadahoc .....	11,530,191	12,013,774	483,583
Somerset .....	19,429,306	19,998,503	569,197
Waldo .....	11,318,300	11,524,894	206,594
Washington .....	15,222,608	15,716,502	493,894
York .....	42,056,405	43,211,575	1,155,170
	<hr/>	<hr/>	<hr/>
	\$456,567,068	\$472,384,389	\$15,817,321

## VALUATION OF TWENTY CITIES.

Cities.	1916.	1917.	Increase
Auburn .....	\$11,302,569	\$11,752,285	\$449,716
Augusta .....	8,604,353	8,915,454	311,101
Bangor .....	25,026,987	25,409,678	382,691
Bath .....	6,591,352	7,148,528	557,176
Belfast .....	3,197,927	3,206,025	8,098
Biddeford .....	9,130,760	9,218,600	87,840
Brewer .....	2,703,840	3,215,480	511,640
Calais .....	2,843,885	2,822,603	*21,282
Eastport .....	1,843,250	1,886,411	43,161
Ellsworth .....	2,238,873	2,326,843	87,970
Gardiner .....	3,720,833	3,755,514	34,681
Hallowell .....	1,751,330	1,787,263	35,933
Lewiston .....	19,427,803	19,843,988	416,185
Old Town .....	3,618,125	3,689,710	71,585
Portland .....	73,864,863	76,927,499	3,062,636
Rockland .....	5,853,873	5,831,562	*22,311
Saco .....	4,874,541	4,950,718	76,177
South Portland .....	5,035,680	5,327,785	292,105
Waterville .....	8,219,530	8,452,355	232,825
Westbrook .....	5,826,130	6,270,075	443,945
	<hr/>	<hr/>	<hr/>
	\$205,676,504	\$212,738,376	\$7,105,465
*Decrease .....			43,593
			<hr/>
Net increase .....			\$7,061,872

The increase in the cities represents approximately 45 % of the total gain in the valuation of the state.

Value of taxable live stock, 1917 . . . .	\$17,251,610	
Value of exempt live stock, 1917 . . . .	2,515,378	
	<hr/>	\$19,766,988
Value of taxable live stock, 1916 . . . .	\$16,497,159	
Value of exempt live stock, 1916 . . . .	1,977,444	
	<hr/>	18,474,603
		<hr/>
Increase . . . . .		\$1,292,385
Number of cows, 1917 . . . . .		141,135
Number of cows, 1916 . . . . .		137,656
		<hr/>
Increase . . . . .		3,479
Number of oxen, 1917 . . . . .		5,809
Number of oxen, 1916 . . . . .		5,891
		<hr/>
Decrease . . . . .		82
Number of three-year-olds, 1917 . . . . .		24,141
Number of three-year-olds, 1916 . . . . .		23,828
		<hr/>
Increase . . . . .		313
Number of two-year-olds, 1917 . . . . .		41,033
Number of two-year-olds, 1916 . . . . .		36,684
		<hr/>
Increase . . . . .		4,349
Number of year-olds, 1917 . . . . .		50,361
Number of year-olds, 1916 . . . . .		49,435
		<hr/>
Increase . . . . .		926
Total number of cattle of all kinds, 1917 . . . . .		262,479
Total number of cattle of all kinds, 1916 . . . . .		253,494
		<hr/>
Increase . . . . .		8,985



## DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS.

Value of land, 1917 .....	\$148,907,078	
Value of land, 1916 .....	147,798,628	
		<hr/>
Increase .....	1,108,450	
Value of buildings, 1917 .....	\$219,004,248	
Value of buildings, 1916 .....	210,834,470	
		<hr/>
Increase .....	\$8,169,778	
Number of polls, taxed, 1917 .....	208,933	
Number of polls not taxed, 1917 .....	12,324	221,257
		<hr/>
Number of polls taxed, 1916 .....	208,474	
Number of polls not taxed, 1916 .....	12,553	221,027
		<hr/>
Increase .....		230

Amount of taxes assessed on polls, 1917, \$565,091. Average amount assessed on each poll, \$2.70. Amount of taxes assessed on property, in the different cities, towns and plantations for state, county and local purposes in 1917, \$12,622,560. Average rate of taxation on each \$1,000 is \$26.72.

## CORPORATION TAXES.

	1916.	1917.
Railroads .....	\$903,801.39	\$1,029,797.12
Street Railroads .....	58,708.49	65,972.39
Telephone Companies .....	114,369.80	127,505.90
Telegraph Companies .....	7,955.89	10,742.42
Express Companies .....	26,797.75	30,624.82
Palace Car Companies .....	1,863.26	3,095.26
General Franchise Taxes .....	229,030.00	231,380.00
Savings Banks .....	459,789.84	402,810.46
Trust Companies .....	161,156.16	167,642.10
Insurance Companies .....	170,620.58	184,158.52
Loan & Building Associations .....	770.12	920.88
	<hr/>	<hr/>
	\$2,134,863.27	\$2,254,649.87

Meetings have been held in each county for the purpose of meeting local assessors. At these meetings, an effort was made to ascertain as nearly as possible the exact conditions in every city and town in the state. As far as possible all formalities were eliminated. The prevailing idea being to get in close touch with local assessors for the purpose of getting the information that we must have before we can intelligently place a value upon property for purposes of taxation. We felt that we should have definite and as nearly as possible accurate information to serve as a basis in such valuation. To this end, we sent to all boards of assessors in advance of our visits, a list of questions covering the information required, and with the request that the matter be given careful study and investigation and that they be at the meeting in their county with the blanks properly filled or with the data from which we could fill them. The result of this venture was emphatically satisfactory. We found the assessors in nearly all instances willing and ready to co-operate with us in this endeavor to get the information desired. By this method we have collected a mass of material that will aid us in our work and that can be left as a permanent record for future use.

So far as possible we have also made a personal canvass of cities and towns for the purpose of getting close personal knowledge of property conditions and values. We have found property owners and managers almost universally willing to show us property and to give us all the information we have called for. We have explained to them as well as to assessors the necessity for co-operate endeavor all along the line for an equalization of property values, emphasizing and trying to make it plain that usually we get more from money paid into the state and local treasuries than from the same amount of money paid out for any other purpose. That the money necessary to keep state, county and municipal machinery moving must come from the people owning property in the state, county and town, and instead of trying to shift the public burden upon the other fellow, every property owner should willingly contribute his share in proportion to the amount of property he has and assessed at a just and fair valuation.

We have tried to make it very clear and plain that it is the duty of all property owners, as well as assessors, to see that all property is recorded for purposes of taxation and we have tried to make it just as clear that where any town tries to dodge the issue by under-valuing property or by having it escape the assessors entirely, the board of state assessors will add to the valuation of that town for purposes of state taxation.

In this connection we think it is not out of place to quote a part of the decision of Justice A. R. Savage in "The Penobscot Chemical Fibre Company vs. the Inhabitants of the Town of Bradley."

"It is therefore incumbent upon every citizen to bear his full proportion of the expenses of government, according to the value of his estate. It is the duty of assessors to so apportion the burdens of taxation. And in an ideal state of existence they are so apportioned. A decent regard for the rights of citizens, as well as the constitutional provision, require that assessors shall use their best judgment so to apportion them. If one citizen pays less than he ought, the others pay more than they ought, and the constitutional provision is violated. Some are thereby made to bear unjust as well as illegal burdens."

And hoping that this report may be read by local assessors in Maine and to emphasize the attitude of this Board, we will further quote from the 1912 report of the New Hampshire State Tax Commission: "A person with sufficient money to buy a place, who supports his judgment by purchasing it, is fully as likely to form a correct estimate of its value as anybody, and the assessors should hesitate to revise his judgment except upon very substantial evidence of error, which evidence can hardly be found in guesses and mere neighborhood gossip."

We have always known the amount demanded of us in taxes, yet we have not always been well informed as to the return received for payment made. We have had opinions on the equity of the apportionment of this burden among the people, and have sometimes been wanting in the details that would give these opinions influence.

The whole matter of valuation, assessment, collection and the purposes to which the sum raised shall be apportioned is of vital and personal interest to all, and we believe the people as

a whole are ready to accept any solution of this perplexing problem, to the end that all property, real and personal, tangible and intangible, shall bear its just share of taxation. And with this end in view this Board has worked out and adopted a systematic method of ascertaining just what the conditions are in the various municipalities, where the irregularities in valuation exist and how much property is entirely escaping the assessors. This system is perhaps crude and incomplete at present, yet if followed up year by year and amended as the needs become apparent, the ultimate result must be far reaching and satisfactory.

Following out the provisions of this system it is safe to say that we have found in the past six months many million dollars worth of untaxed property and from close observation and study of conditions we are led to conclude that there are many million more to be found.

This Board has ordered or requested a general revaluation in forty-five towns, and in forty-two others the local assessors admit that a revaluation is necessary. We have also asked the assessors in nearly all towns to ascertain as nearly as possible how much growing wood and timber there is in each town and report to us at the meetings next year.

Many special trips have been made to examine property and to collect data for use in a revision of the valuation in 1918. Without going into the matter in detail it is safe to say that the results justify many times over the expense incurred. One illustration may perhaps not be out of place here. On an island a short distance from the coast, which had hitherto been supposed to be practically uninhabited and upon which it was not known that there was property of any value, we found a considerable settlement of people owning farms, summer cottages and other property, a settlement of sufficient importance to require the establishment of a school and post-office.

The last Legislature reduced the amount previously allowed for exploring wild lands from \$20,000 to \$10,000 for two years, and to the extent that this amount will allow, we have and probably shall follow out the same plan in this work as has been employed in previous years. So far as we are able to judge at this time, this work has been carried on satisfactorily. Six-



teen full townships of wild land, containing 376,310 acres, and approximately 40,000 acres in organized towns and plantations, making a total of 416,310 acres, have been explored during 1917.

In connection with our work in collecting information and data relative to all kinds of property in the state, this Board expects to make a special study of our water powers, storage basins and forest areas.

The water powers of Maine are a great heritage. They have made and to a greater degree in the future than in the past will make Maine a great industrial center. Conservative men, in advertising the resources and attractions of Maine, place the forest area at 15,000,000 acres and the value of the water powers at \$150,000,000.

There is no question in which we are all more vitally interested than in the conservation and further development of our water powers. No unjust burden should be laid upon any individual or corporation and neither should we be unduly influenced by the argument that certain industries and developments are entitled to especial consideration from the fact that they are developing the state and giving employment to large numbers of people. We take it for granted that money so invested is invested with the hope and reasonably clear assurance of an adequate return. We have already devoted as much time as possible in examination of and gathering data relating to the above kind of property.

In every county in the state there is under-valued property or property that is entirely escaping the assessor, and the problem confronting the assessors, both local and state, is to find it and to so equalize values that all property not exempt by statute shall bear its just share of the public burden. We have felt that one preliminary step toward this end is for the Board of State Assessors and local assessors to come in closer touch with each other, for the purpose of considering conditions which obtain in different localities and a discussion of the problems confronting both.

The State Assessors approach their part of the work fully realizing the magnitude of the task confronting them. They frankly ask for information and help. Their time is to be de-

voted to this work and, aided by such ability and judgment as they possess and such information as they can gather, their purpose is, so far as in their power, to see that the provision of the Constitution relative to taxation is complied with.

Summarized expenditures of the Board of State Assessors for the year 1917, under resolve, chapter 114, Acts and Resolves of 1917, appropriating money for the purpose of obtaining information in regard to wild lands for the purposes of taxation.

Appropriation for 1917 .....		\$5,000.00
Paid H. M. Kenniston, time and cash paid in exploring wild lands and making report on same .....	\$1,149.65	
Paid C. S. Humphreys .....	14.80	
Paid O. E. Libby, time and cash paid in exploring wild lands and making report on same .....	1,207.01	
Paid R. E. Mullaney, time and cash paid in exploring wild lands and making report on same .....	239.47	
Paid W. M. Viles, time and cash paid in exploring wild lands and making report on same .....	1,525.69	5,115.81
Amount of appropriation overdrawn .....		\$115.81

In view of a council order requesting departments, owing to unusual conditions, to abridge their reports as much as possible, there has been eliminated from this report all tabulated returns from local assessors. A complete and tabulated list of these returns is on file in this office and accessible to all interested parties.

(Signed) C. S. STETSON,  
J. J. DEARBORN,  
W. F. DRESSER,

Board of State Assessors.

ABSTRACT OF THE REPORT OF THE DELEGATES TO  
THE ELEVENTH CONFERENCE ON TAXATION  
AND FIRST COUNCIL OF THE STATES ON FED-  
ERAL AND STATE TAXATION, HELD AT AT-  
LANTA, GEORGIA, NOV. 12-16, 1917.

The delegates in attendance from the State of Maine at the Eleventh Annual Conference on Taxation, held under the auspices of the National Tax Association at Atlanta, Ga., Nov. 13-16, 1917 and to the First Council of the States on Federal and State Taxation, held prior to and in connection with the afore-said conference, submitted their report to the Governor and Council, under date of November 22, 1917. The following is an abstract of that report.

The Council of States on Federal and State Taxation originated in the steadily growing conviction in the minds of tax authorities throughout the country that something should be done to correct the existing inharmony arising from the overlapping tax jurisdictions of the Federal Government and the States, and from the conflicting tax systems of the various states themselves. It was called to meet in connection with the annual conference on taxation held under the auspices of the National Tax Association, arrangements being made by a committee of thirteen members, seven of whom were governors of states, the committee being appointed by the Governor of California, that state having by legislative resolution suggested the council. Forty-four of the states were represented by appointees officially commissioned by the states, in most cases the same delegates being accredited to the council and to the tax conference. The Council held two sessions, one prior to the Tax Conference on the 12th, and one subsequent to the Conference, on the 16th; listened to addresses by Professor Thomas W. Page of Virginia on "The Relation of Federal to State Taxation," by Professor Fred R. Fairchild of Yale University on "Why the States must Take the Initiative in Working out Adjustment of Tax Jurisdiction," and addresses along similar

lines by Professor Carl C. Plehn of the University of California and Edward A. Dickson of the California Board of Control. An organization was perfected, a general committee of eleven constituted, of which the Governor of Maine is a Vice-Chairman, and the Council adjourned, with the understanding that the general committee will arrange for a more elaborate meeting of the Council in connection with the Annual Tax Conference to be held in 1918 under the auspices of the National Tax Association.

The National Conference on Taxation, held three sessions daily, from November 13 to 15 inclusive, and a business meeting on the 16th, and as in all previous cases, gave a valuable opportunity for the interchange of experiences on taxation among the taxation officials of the country, and for a discussion of the progress in tax matters during the year. The registration disclosed that forty-two states were officially represented, with 166 delegates in attendance, and many visitors.

The sessions of November 13th were devoted to speeches of welcome, the annual address of the President of the National Tax Association, Hon. S. T. Howe, Chairman of the Kansas State Tax Commission, and discussion of the peculiar problems of Georgia and some of its neighboring Southern States.

On November 14th there was a round table discussion of administrative problems of taxation, each speaker being limited to five minutes. Points brought out were: that the prevention of useless expenditure of money raised by taxation is as important as the raising of the revenue; education of the public in tax matters is necessary; periodical conferences between state and local tax officials are very desirable; more attention should be given to income, inheritance, business and professional taxes, relieving real estate from some of its present heavy tax burden. The afternoon session on this day was principally devoted to a discussion of state income taxes, with papers by Henry H. Bond of the State Tax Commissioner's office in Massachusetts, and L. W. Donley, assessment commissioner of Winnipeg, Manitoba. In the evening there was a patriotic address by Rev. M. A. Jones of Atlanta, and a valuable address by Professor Charles J. Bullock, the incoming President of the

National Tax Association, on "War Finance," pointing out the merits and defects of the present Federal Revenue System and the War Tax in particular.

On November 15th among interesting papers were the following: The Farmers' Movement in North Dakota and its Connection with Taxation Reform, by F. E. Packard of the North Dakota State Tax Commission; The Recent Reformation in the Tax System of Kentucky, under the Amended Constitution, by H. H. Huffaker, of the State Tax Commission; Taxation of Business, by Professor T. S. Adams, of Yale University; The Recent Supreme Court Decisions on Franchise Taxation, by W. L. Tarbet, Attorney for the Ill. Cent. R. R., and E. F. Trabue, Esq., of Louisville, Ky.; The Taxation of Machinery and Fixtures, by J. F. Zoller, Tax Attorney for the General Electric Co.; The Franchise Tax, by Carl H. Mote of the Public Service Commission of Indiana; Taxation of Corporation Capital Stock, by George Vaughan, Special Attorney for the State of Arkansas in Tax Cases. The evening session of the 15th was devoted to another round table discussion, centering particularly around the question of how to bring about reassessments of property without a political upheaval, the discussion being participated in by representatives of a large number of states.

Prior to the business session on November 16th, there were papers on: The Operation of the General Property Tax in Austin, Tex., by Prof. E. T. Miller of the University of Texas; The Operation of the Single Tax in Western Canada, by Prof. R. M. Haig, Special Advisor to the Provincial Government of Saskatchewan; and the Annual Review of Legislative and Constitutional Changes, by C. C. Williamson of the Municipal Reference Library, N. Y., which to many of the delegates was the most interesting single feature of the conference.

No resolutions except resolutions of thanks were adopted by the Conference, but committees of the Association were continued in office to report at a later conference on such problems as: A Model Tax System; Federal Inheritance Tax; and Public Expenditures.

The Maine delegates feel that it is highly desirable that this State should continue to be represented at these tax con-

ferences, since in the course of the last ten years, many tax reforms throughout the country have been accomplished, largely as a result of the impetus given by these conferences, in all of which, with two exceptions, Maine has been represented. It is a gratification to discover that Maine has already accomplished many forward steps which other states are still seeking to take, but even in our own state there are defects in system to which the State may well give thought, availing itself of the counsel offered at the annual tax conferences.

C. S. STETSON,  
GEORGE POTTLE,  
W. B. CATLIN,  
CLEMENT F. ROBINSON,

Delegates in Attendance.

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Summaries of Valuation Returns by Counties as Made by  
the Assessors for the Year 1917.

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## RECAPITULATION BY COUNTIES OF RETURNS OF VALUATION FOR 1917.

COUNTIES.	NUMBER OF POLLS.		Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total amount of values.	Total value of land.	Total value of buildings.
	Taxed.	Not taxed.							
Androscoggin .....	16,567	1,092	\$30,443,391	\$4,877,523	\$6,377,122	\$607,684	\$42,305,720	\$12,173,372	\$23,147,542
Aroostook .....	19,324	720	20,087,142	4,097,251	5,977,584	559,233	30,721,210	13,907,900	10,276,493
Cumberland .....	33,392	1,061	64,243,636	21,312,595	28,099,114	1,759,870	115,415,215	31,798,018	53,758,213
Franklin .....	5,709	453	5,826,232	3,391,194	2,170,640	458,496	11,846,562	4,202,364	5,015,062
Hancock .....	9,748	794	9,705,359	8,561,469	2,593,243	533,779	21,393,850	8,838,109	9,428,719
Kennebec .....	17,465	871	24,534,019	5,500,346	7,754,619	766,572	38,555,556	12,248,470	17,785,895
Knox .....	8,039	677	9,585,697	3,283,859	3,043,471	349,461	16,262,488	4,913,565	7,955,991
Lincoln .....	4,892	534	5,121,014	2,464,468	1,716,120	379,461	9,681,063	2,902,127	4,683,355
Oxford .....	10,965	902	10,678,569	4,946,168	3,308,327	1,538,732	20,471,796	7,921,814	7,702,923
Penobscot .....	25,458	165	30,676,454	10,801,349	10,325,410	2,167,942	53,971,155	15,251,762	26,226,041
Piscataquis .....	5,738	397	4,831,213	2,438,056	1,467,862	557,395	9,294,526	3,136,036	4,133,233
Sagadahoc .....	5,475	170	7,461,454	1,474,544	2,911,235	166,541	12,013,774	3,402,507	5,533,491
Somerset .....	10,844	736	11,726,364	3,841,426	3,904,198	526,515	19,998,503	6,968,303	8,599,487
Waldo .....	6,182	800	6,687,821	2,345,551	2,305,516	186,006	11,524,894	3,518,241	5,515,131
Washington .....	10,852	669	7,850,648	3,815,218	3,247,551	803,085	15,716,502	4,477,401	7,188,465
York .....	18,283	1,283	26,073,421	9,227,875	6,948,756	961,523	43,211,575	13,247,089	22,054,207
	208,933	12,324	\$275,532,434	\$92,378,892	\$92,150,768	\$12,322,295	\$472,384,389	\$148,907,078	\$219,004,248



Recapitulation by counties of money at interest, town debt, amount of taxes assessed on property, amount of taxes assessed on polls, stock in trade, bank stock, trust companies stock, other companies stock, railroad property, street railroad property, water companies property, electric light and power companies property, gas companies property, companies not otherwise enumerated, machinery not taxed as real estate, finished products in mills, materials in stock, shipping, small boats and wharf property.

COUNTIES.	Money at interest.	Town debt.	Amount of taxes assessed on property.	Amount of taxes assessed on polls.	Stock in trade.	Railroad and street railroad company stock.	Railroad bonds and other bonds.	Bank stock.	Trust company stock.	Other company stock.	Railroad property.	Street railroad property.
Androsocoggin...	\$164,800	\$1,367,543	\$1,037,504	\$40,072	\$2,702,783	-	\$200	\$551,905	\$58,975	\$20,303	\$272,450	\$113,700
Aroostook.....	39,200	509,169	1,059,265	52,628	1,566,163	\$3,800	-	290,925	320,605	28,240	384,010	11,900
Cumberland....	7,998,530	2,335,736	2,669,113	78,049	10,908,927	52,900	521,601	1,240,252	1,049,603	16,900	3,424,510	642,565
Franklin.....	162,850	87,967	301,826	16,558	371,019	-	-	131,245	48,920	6,750	67,750	-
Hancock.....	342,610	426,995	677,825	28,424	466,185	1,265	20,850	129,385	126,990	8,906	207,350	-
Kennebec.....	855,717	964,475	1,066,647	48,140	2,246,992	-	3,520	730,208	318,880	17,975	653,710	218,900
Knox.....	161,300	512,741	441,009	24,047	1,231,520	-	-	402,281	74,895	62,558	37,150	69,460
Lincoln.....	178,600	149,264	246,928	14,280	281,205	-	1,000	157,295	700	110,163	24,925	-
Oxford.....	75,295	2,110,107	534,141	30,589	757,555	80	800	100,295	105,790	45,600	120,675	2,500
Penobscot....	1,243,300	1,485,764	1,518,971	73,850	4,003,109	480	720	730,420	759,513	446,930	896,690	509,625
Piscataquis..	9,455	117,921	260,005	16,663	421,485	-	3,000	16,205	123,530	9,313	343,065	5,300
Sagadahoc....	795,853	294,194	311,626	16,305	540,195	63,786	40,700	462,637	132,075	9,400	101,200	16,400
Somerset.....	201,090	408,097	546,756	28,860	684,650	9,000	6,020	234,950	86,990	39,060	76,050	6,100
Waldo.....	180,890	103,026	307,879	18,049	433,570	-	17,500	159,720	45,075	22,530	36,235	-
Washington..	216,130	315,402	499,504	32,159	766,828	-	500	14,000	181,760	76,260	136,165	10,000
York.....	420,415	1,034,376	1,143,561	46,418	1,111,514	41,730	73,250	611,998	98,245	38,667	201,894	149,525
	\$13,046,035	\$10,393,777	\$12,622,560	\$565,091	\$28,493,730	\$173,541	\$703,161	\$6,131,481	\$3,427,046	\$893,355	\$6,983,829	\$1,751,975

## Recapitulation by counties of money at interest, etc.—Concluded.

COUNTIES.	Water company property.	Electric light and power company property.	Gas company property.	Companies not otherwise enumerated.	Portable mills.	Machinery not taxed as real estate.	Finished products in mills.	Material in stock.	Shipping.	Small boats.	Value of wharf property.
Androscoggin	\$299,900	\$778,600	\$300,000	\$389,750	\$4,050	\$132,690	\$463,275	\$779,669	-	\$7,170	-
Aroostook	65,550	33,120	4,000	23,475	1,275	19,760	29,000	-	-	2,475	-
Cumberland	123,675	2,557,898	455,200	952,170	5,500	1,166,120	141,009	391,612	\$468,499	116,560	\$3,125,300
Franklin	23,450	148,600	-	1,200	4,600	54,112	54,350	66,435	-	39,195	13,000
Hancock	172,605	521,830	2,675	85,994	1,550	152,293	7,570	2,510	66,119	210,355	139,688
Kennebec	246,175	485,225	24,000	188,825	8,500	595,620	206,500	82,325	2,500	87,875	40,000
Knox	149,094	41,460	27,600	655,901	725	35,750	6,000	79,700	149,908	124,034	292,525
Lincoln	23,600	70,175	500	43,200	16,200	9,430	-	1,600	11,553	191,071	79,950
Oxford	75,650	83,500	-	20,550	785,275	64,664	45,900	164,240	2,230	24,855	-
Penobscot	210,400	656,874	252,200	103,900	14,750	39,566	30,655	65,335	43,555	26,293	3,600
Piscataquis	8,070	116,800	-	54,300	1,200	11,045	33,580	85,800	500	21,220	-
Sagadahoc	-	89,000	-	-	6,800	58,700	-	-	133,279	34,665	31,450
Somerset	14,150	588,950	2,500	9,550	6,300	287,109	118,850	148,000	4,120	8,870	-
Waldo	77,400	113,200	-	78,400	7,500	90,425	1,875	25,700	6,107	40,460	137,700
Washington	84,175	74,100	40,000	39,919	525	273,656	42,220	183,241	54,621	206,272	280,875
York	389,016	1,276,898	2,000	618,332	25,350	144,551	789,150	829,600	853,839	30,720	21,715
	\$1,962,910	\$7,641,170	\$1,110,675	\$3,265,466	\$890,100	\$3,135,521	\$1,969,934	\$2,905,767	\$1,796,780	\$1,172,090	\$4,165,803

**Recapitulation by counties of logs and lumber, wood and bark, carriages, automobiles, musical instruments, furniture, value of other property, value of property exempted by vote, value of property exempted by assessors, value of town property, amount appropriated for schools, amount appropriated for highways and bridges, cotton mills colored and white, woolen mills, pulp mills, paper mills, pulp and paper mills, saw mills and other mills.**

COUNTIES.	Logs and lumber.	Wood and bark.	Carriages.	Automobiles.	Musical instru- ments.	Furniture	Value of other property.	Value of property exempted by vote.	Value of property exempted by assessors.	Value of town property.
Androscoggin.....	\$149,781	\$11,520	\$62,236	\$503,877	\$281,290	\$49,650	\$38,382	-	\$41,800	\$1,642,392
Aroostook.....	263,602	3,462	41,020	755,011	205,780	11,450	217,951	\$74,700	4,550	177,200
Cumberland.....	332,076	36,565	149,337	1,763,630	753,060	1,181,960	199,130	20,000	4,700	3,038,206
Franklin.....	304,334	92,171	14,585	217,170	102,390	29,875	12,039	-	700	23,115
Hancock.....	113,152	18,680	78,837	307,961	164,401	339,175	71,432	44,740	12,033	277,589
Kennebec.....	303,320	13,991	44,770	573,271	342,410	213,525	341,800	428,437	22,985	415,335
Knox.....	6,240	-	37,580	255,410	153,240	61,025	81,574	54,725	38,666	112,000
Lincoln.....	230,087	954	23,090	115,585	93,920	15,425	52,870	28,500	4,000	140,950
Oxford.....	622,749	10,461	21,555	455,970	171,705	8,250	40,878	34,250	1,775	129,776
Penobscot.....	683,331	316,127	42,189	960,599	489,120	365,450	242,340	130,400	28,795	2,448,917
Piscataquis.....	342,977	48,120	5,400	191,640	105,212	7,650	22,725	9,875	2,375	31,140
Sagadahoc.....	83,306	61,220	3,565	162,565	97,120	450	99,175	5,000	850	70,082
Somerset.....	551,349	29,425	10,385	333,584	153,855	15,800	97,557	146,600	10,490	245,176
Waldo.....	81,860	3,975	25,545	213,045	63,105	23,890	50,545	11,155	450	23,488
Washington.....	578,362	38,153	98,692	332,570	166,650	23,935	231,252	6,600	10,107	182,626
York.....	699,139	14,533	42,110	603,070	261,610	36,225	203,783	89,000	-	504,179
	<b>\$5,345,665</b>	<b>\$699,357</b>	<b>\$700,896</b>	<b>\$7,744,958</b>	<b>\$3,604,868</b>	<b>\$2,383,735</b>	<b>\$2,003,433</b>	<b>\$1,083,982</b>	<b>\$184,276</b>	<b>\$9,462,171</b>

## Recapitulation by counties of logs, lumber, etc.—Concluded.

COUNTIES.	Amount voted for schools.	Amount appropriated for highways and bridges.	COTTON MILLS.		WOOLEN MILLS.		Pulp mills.	Paper mills.	Pulp and paper mills.	Saw mills.	Other mills.
			Spin.	Value.	Sets.	Value.					
Androscoggin	\$118,251	\$183,671	\$388,690	\$5,533,350	64	\$921,400	\$250,000	\$315,875	\$265,000	\$21,300	\$1,687,700
Aroostook	221,387	221,223	-	-	2	10,000	15,000	-	-	518,910	156,250
Cumberland	513,327	381,644	126,400	1,046,900	22	148,775	842,230	1,798,500	-	71,325	1,693,674
Franklin	59,132	66,195	-	-	26	78,300	150,000	750,000	-	74,190	116,220
Hancock	100,311	165,219	-	-	2	1,000	-	-	-	52,450	21,697
Kennebec	180,843	195,511	154,830	1,516,720	67	383,656	40,000	234,600	1,432,600	201,990	217,430
Knox	59,151	61,884	-	-	36	283,750	-	-	-	25,035	26,100
Lincoln	37,091	49,577	-	-	-	-	-	-	-	19,250	33,960
Oxford	139,359	171,069	-	-	10	65,000	-	-	761,000	60,880	283,850
Penobscot	307,017	273,997	-	-	69	377,070	742,400	440,600	2,403,105	408,923	381,150
Piscataquis	61,551	52,435	-	-	45	373,930	-	-	-	73,325	210,100
Sagadahoc	75,767	55,384	-	-	-	-	-	-	672,000	9,100	84,000
Somerset	103,938	119,816	-	-	100	475,500	369,645	411,700	-	166,410	147,350
Waldo	52,175	59,582	-	-	-	-	-	-	-	29,735	42,300
Washington	99,973	77,253	-	-	1	600	425,000	425,000	-	274,050	304,530
York	171,753	162,312	274,356	4,239,490	43	997,675	75,800	-	-	103,165	615,550
	\$2,301,026	\$2,296,772	944,276	\$12,336,460	487	\$4,116,656	\$2,910,075	\$4,375,675	\$5,533,765	\$2,110,038	\$6,021,801

## ASSESSORS' RETURNS.

The following tables show by comparison the increase or decrease in valuation in the different cities and towns in the State, as returned by the different assessors in each municipality for the years 1914, 1915, 1916, 1917.

### ANDROSCOGGIN COUNTY.

TOWNS	Returns for 1914	Returns for 1915.	Returns for 1916.	Returns for 1917.	Rate of taxation for 1917
Auburn.....	\$10,565,372	\$11,026,007	\$11,302,569	\$11,752,285	.0235
Durham.....	430,745	420,387	414,175	441,810	.0235
East Livermore..	1,726,776	1,763,317	1,795,897	1,800,204	.03
Greene.....	419,403	406,329	400,278	412,325	.025
Leeds.....	356,935	353,811	348,231	349,369	.0325
Lewiston.....	18,561,741	18,907,701	19,427,803	19,843,988	.0245
Lisbon.....	2,773,205	2,853,675	2,869,835	3,104,755	.0225
Livermore.....	449,730	486,805	487,685	510,815	.028
Mechanic Falls..	840,054	830,443	822,841	821,471	.031
Minot.....	389,600	391,065	368,585	389,250	.028
Poland.....	950,307	965,114	977,510	1,004,403	.0235
Turner.....	1,043,325	1,068,430	1,012,480	1,037,590	.024
Wales.....	255,796	248,655	240,810	248,075	.0215
Webster.....	604,169	590,912	574,945	589,380	.025
Total.....	\$39,367,158	\$40,312,651	\$41,043,644	\$42,305,720	

## AROOSTOOK COUNTY.

TOWNS	Returns for 1914.	Returns for 1915.	Returns for 1916.	Returns for 1917.	Rate of taxation for 1917.
Amity	\$93,465	\$94,378	\$91,715	\$96,865	.042
Ashland	690,919	703,062	790,899	843,637	.04
Bancroft	64,205	64,787	70,340	74,117	.039
Benedicta	91,951	92,775	87,286	98,849	.042
Blaine	326,739	332,885	333,785	373,360	.038
Bridgewater	413,159	499,931	507,419	533,825	.031
Caribou	3,186,459	3,164,200	3,183,920	3,339,445	.036
Chaple Hill	150,905	152,042	161,522	168,872	.04
Chapman	123,726	126,640	126,552	135,905	.05
Connor	93,498	128,218	128,926	127,557	.034
Crystal	199,620	192,767	190,907	197,622	.05
Dyer Brook	176,818	181,026	182,394	184,020	.032
Eagle Lake	261,097	253,450	317,305	283,767	.031
Easton	640,510	636,590	642,890	847,897	.0305
Fort Fairfield	2,801,475	2,807,500	2,872,040	3,020,775	.033
Fort Kent	679,467	694,038	733,292	808,833	.028
Frenchville	182,510	184,266	185,620	218,276	.031
Grand Isle	160,376	159,436	158,010	167,790	.032
Haynesville	86,572	95,937	99,948	107,563	.033
Hersey	97,367	97,207	96,784	98,329	.032
Hodgdon	326,077	331,474	342,500	370,420	.032
Houlton	3,508,297	3,527,609	3,551,477	3,663,420	.0325
Island Falls	450,016	454,052	460,381	507,594	.035
Limestone	833,571	831,390	832,720	869,900	.04
Linneus	263,469	263,215	259,265	268,209	.031
Littleton	404,718	400,062	405,776	404,794	.03
Ludlow	123,176	119,566	113,423	119,464	.04
Madawaska	360,130	325,586	315,122	326,759	.03
Mapleton	425,176	436,228	451,681	489,376	.034
Mars Hill	825,143	854,550	872,775	877,395	.033
Masardis	204,376	207,380	217,296	234,687	.031
Merrill	139,391	141,147	140,345	140,154	.033
Monticello	436,924	443,306	442,046	466,676	.031
New Limerick	146,781	146,974	155,175	158,112	.036
New Sweden	279,366	291,179	292,100	313,960	.042
Oakfield	159,845	177,939	186,117	198,890	.043
Orient	86,314	86,041	86,571	89,696	.0403
Perham	238,661	293,367	298,502	354,035	.026
Portage Lake	200,709	220,911	216,807	227,273	.03
Presque Isle	2,621,120	2,688,925	2,856,605	3,053,155	.0365
Saint Agatha	157,812	166,865	161,249	169,500	.037
Sherman	447,990	445,245	437,520	460,385	.034
Smyrna	136,500	138,881	140,000	150,465	.044
Stockholm	157,299	155,289	155,215	150,827	.063
Van Buren	1,020,518	1,094,468	1,111,815	1,211,595	.0315
Wade	164,785	164,244	166,462	168,076	.039
Washburn	502,220	506,823	536,333	600,754	.043
Westfield	375,087	385,949	375,152	450,359	.022
Weston	104,293	106,489	110,756	111,489	.034
Woodland	340,728	348,756	345,804	400,560	.035
PLANTATIONS					
Allagash	105,377	106,069	106,286	109,087	.045
Cary	33,483	38,896	43,036	46,596	.045
Caswell	66,772	67,664	71,400	92,154	.0475
Cyr	73,786	73,389	72,141	184,078	.018
E	74,735	71,651	72,479	73,255	.0209
Garfield	72,123	72,014	84,743	85,759	.0224
Glenwood	54,184	53,093	64,530	63,522	.022
Hamlin	86,469	85,622	85,753	165,310	.019
Hammond	80,280	80,484	79,282	79,282	.025
Macwahoc	67,222	70,739	70,660	66,787	.04
Moro	67,300	68,565	65,006	66,171	.042
Nashville	49,406	49,999	54,618	54,577	.04
New Canada	56,065	67,273	66,665	99,010	.033
Oxbow	69,478	71,778	68,924	68,675	.0316
Reed	139,103	151,985	151,689	151,226	.06
Silver Ridge	39,952	40,004	39,300	39,963	.065
St. Francis	201,750	202,514	176,372	161,764	.0307
St. John	83,227	90,534	92,457	97,613	.029
Wallagrass	105,603	127,786	112,756	135,149	.05
Westmanland	94,256	95,540	96,735	98,895	.0305
Winterville	50,132	45,528	46,637	47,054	.0366
Total	\$27,682,033	\$28,146,172	\$28,725,013	\$30,721,210	

## STATE ASSESSORS' REPORT.

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## CUMBERLAND COUNTY.

TOWNS	Returns for 1914	Returns for 1915.	Returns for 1916.	Returns for 1917.	Rate of taxation for 1917
Baldwin.....	\$332,846	\$354,884	\$352,899	\$610,745	.019
Bridgton.....	1,647,185	1,702,304	1,723,286	1,780,214	.023
Brunswick.....	4,088,349	4,138,245	4,120,142	4,137,183	.023
Cape Elizabeth.....	1,760,720	1,836,954	1,892,165	2,015,665	.0206
Casco.....	303,693	304,688	310,985	332,015	.029
Cumberland.....	1,064,646	1,081,216	1,114,279	1,129,890	.021
Falmouth.....	1,716,745	1,739,815	1,675,865	1,710,630	.02
Freeport.....	1,450,650	1,464,536	1,457,929	1,478,694	.023
Gorham.....	2,281,986	2,346,412	2,475,807	2,375,107	.0187
Gray.....	523,364	538,436	519,992	534,447	.023
Harpeswell.....	993,034	1,002,534	1,008,559	1,012,049	.022
Harrison.....	556,604	568,383	580,575	576,417	.027
Naples.....	302,335	301,990	305,935	315,470	.03
New Gloucester.....	1,122,330	1,127,445	1,125,892	1,136,416	.0205
North Yarmouth.....	323,983	337,388	334,285	337,491	.024
Otisfield.....	268,741	274,720	274,775	288,965	.029
Portland.....	70,410,225	71,843,235	73,864,863	76,927,499	.0232
Pownal.....	283,784	281,860	298,761	295,770	.025
Raymond.....	266,925	270,329	281,087	289,263	.032
Scarboro.....	1,679,175	1,740,368	1,761,785	1,779,290	.0208
Sebago.....	287,750	300,225	317,515	315,140	.027
South Portland.....	4,664,355	4,693,652	5,035,680	5,327,785	.024
Standish.....	1,230,220	1,317,305	1,416,199	1,356,600	.02
Westbrook.....	5,457,145	5,604,555	5,826,130	6,270,075	.0255
Windham.....	1,312,872	1,412,837	1,430,595	1,574,527	.0217
Yarmouth.....	1,480,423	1,478,958	1,519,180	1,507,868	.0256
Total.....	\$105,860,085	\$108,063,274	\$111,025,165	\$115,415,215	

## FRANKLIN COUNTY.

Avon.....	\$195,984	\$199,687	\$194,707	\$199,330	.0285
Carthage.....	178,843	180,717	177,053	165,690	.035
Chester ville.....	307,700	289,325	337,305	347,275	.03
Eustis.....	376,720	370,960	367,391	381,083	.025
Farmington.....	2,005,270	1,996,540	1,996,705	2,166,465	.021
Freeman.....	130,335	125,291	120,191	124,609	.043
Industry.....	135,156	141,410	139,931	145,090	.032
Jay.....	2,033,825	2,026,355	2,003,633	2,023,729	.023
Kingfield.....	412,509	411,547	416,079	420,282	.029
Madrid.....	128,075	131,709	141,096	161,704	.03
New Sharon.....	405,880	406,940	400,030	410,775	.037
New Vineyard.....	206,541	210,337	211,592	222,540	.032
Phillips.....	677,305	699,354	684,167	704,202	.028
Rangley.....	1,188,430	1,201,844	1,198,870	1,272,275	.0205
Salem.....	76,071	79,045	81,086	86,335	.022
Strong.....	351,169	340,585	344,220	357,054	.033
Temple.....	156,100	157,742	160,021	166,333	.026
Weld.....	259,861	269,106	266,724	288,915	.031
Wilton.....	1,124,281	1,139,357	1,137,290	1,151,645	.0285
PLANTATIONS					
Coplin.....	93,060	86,769	89,662	125,783	.0206
Dallas.....	127,639	142,025	147,438	168,495	.025
Lang.....	81,994	159,349	163,787	173,092	.0173
Rangley.....	481,378	480,415	413,764	411,304	.0176
Sandy River.....	196,955	183,395	180,782	172,557	.037
Total.....	\$11,331,081	\$11,429,804	\$11,373,524	\$11,846,562	

## HANCOCK COUNTY.

Towns	Returns for 1914.	Returns for 1915.	Returns for 1916.	Returns for 1917.	Rate of taxation for 1917.
Amherst.....	\$82,016	\$82,055	\$80,777	\$76,077	.03
Aurora.....	53,887	54,250	56,507	58,720	.0285
Bluehill.....	744,425	764,705	775,085	787,420	.0255
Brooklin.....	248,645	255,880	274,995	303,905	.028
Brooksville.....	289,573	294,752	294,402	290,073	.041
Bucksport.....	888,788	907,014	880,221	868,622	.0365
Castine.....	562,835	574,577	575,980	577,217	.0268
Cranberry Isles.....	273,648	282,021	276,779	276,399	.0225
Dedham.....	122,867	125,287	130,226	136,662	.027
Deer Isle.....	430,073	436,782	439,198	440,346	.0282
Eastbrook.....	77,610	80,246	84,235	88,958	.033
Eden.....	6,624,420	6,639,220	6,696,790	6,788,266	.0358
Ellsworth.....	2,022,635	1,975,216	2,238,873	2,326,843	.0293
Franklin.....	349,254	352,332	343,185	350,579	.024
Gouldsborough.....	403,003	410,001	418,912	424,261	.026
Hancock.....	342,442	342,395	342,625	342,855	.0248
Lamoine.....	178,220	179,066	179,588	181,757	.0225
Mariaville.....	63,052	63,481	64,141	67,078	.033
Mount Desert.....	2,395,253	2,437,616	2,617,407	2,710,915	.03
Orland.....	297,485	314,679	314,829	312,750	.036
Otis.....	62,178	63,025	61,101	63,123	.03
Penobscot.....	269,070	270,858	266,937	266,765	.036
Sedgwick.....	245,010	261,336	269,163	270,706	.03
Sorrento.....	181,206	182,640	172,571	243,129	.026
Southwest Harbor.....	463,455	477,460	499,620	532,541	.0302
Stonington.....	584,591	569,637	571,210	598,581	.0336
Sullivan.....	386,924	385,251	387,241	379,928	.028
Surry.....	185,744	188,015	186,303	188,830	.031
Swan's Island.....	174,509	172,584	171,841	171,436	.041
Tremont.....	292,365	316,350	325,915	321,870	.04
Trenton.....	139,332	138,797	141,140	141,494	.036
Verona.....	82,333	87,370	82,817	95,656	.0195
Waltham.....	83,827	84,551	83,126	89,052	.02
Winter Harbor.....	478,818	482,343	490,266	494,462	.0267
PLANTATIONS.					
Long Island.....	32,304	30,889	29,685	30,625	.025
No. 21.....	43,980	43,444	43,300	43,734	.0265
No. 33.....	43,312	42,023	43,358	52,215	.0184
Total.....	\$20,199,119	\$20,368,148	\$20,910,349	\$21,393,850	



## STATE ASSESSORS' REPORT.

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## KENNEBEC COUNTY.

TOWNS	Returns for 1914	Returns for 1915.	Returns for 1916.	Returns for 1917.	Rate of taxation for 1917
Albion.....	\$381,337	\$390,566	\$386,025	\$393,450	.031
Augusta.....	8,499,748	8,386,068	8,604,353	8,915,454	.03
Belgrade.....	617,088	622,441	633,425	636,660	.026
Benton.....	574,705	588,098	571,132	574,157	.024
Chelsea.....	241,692	245,372	245,815	245,790	.024
China.....	626,955	627,975	628,295	632,830	.0265
Clinton.....	627,647	632,816	620,505	621,325	.028
Farmingdale.....	719,264	726,668	726,087	755,817	.0185
Fayette.....	234,376	239,824	230,317	240,755	.035
Gardiner.....	3,673,439	3,700,895	3,720,833	3,755,514	.024
Hallowell.....	1,705,723	1,741,165	1,751,330	1,787,263	.026
Litchfield.....	394,645	380,060	362,250	375,940	.031
Manchester.....	292,720	319,195	345,755	334,775	.0214
Monmouth.....	794,190	808,520	817,920	857,950	.024
Mount Vernon.....	348,785	351,700	340,105	365,470	.027
Oakland.....	1,093,190	1,094,035	1,122,080	1,131,270	.033
Pittston.....	435,054	443,409	455,893	449,574	.023
Randolph.....	321,322	327,977	339,655	359,205	.0265
Readfield.....	526,075	555,453	550,980	553,405	.027
Rome.....	197,065	209,315	215,600	222,130	.042
Sidney.....	434,127	451,259	444,853	444,271	.029
Vassalborough.....	1,170,184	1,183,763	1,186,928	1,264,111	.025
Vienna.....	145,989	147,460	146,860	149,485	.0285
Waterville.....	7,906,003	8,068,493	8,219,530	8,452,355	.03
Wayne.....	286,846	283,891	283,584	286,825	.026
West Gardiner.....	352,930	353,559	354,485	372,325	.023
Winsor.....	279,315	275,165	275,950	277,315	.029
Winslow.....	2,435,795	2,474,095	2,487,555	2,528,705	.026
Winthrop.....	1,481,190	1,507,015	1,521,940	1,546,100	.022
Unity Pl.....	23,635	24,111	24,341	24,970	.028
Total.....	\$36,821,034	\$37,160,363	\$37,623,381	\$38,555,556	

## KNOX COUNTY.

Appleton.....	\$259,392	\$256,223	\$252,730	\$260,775	.032
Camden.....	2,653,946	2,684,510	2,767,665	2,833,745	.023
Cushing.....	141,785	143,844	139,380	140,266	.027
Friendship.....	301,401	313,480	318,674	323,651	.0255
Hope.....	218,054	217,107	219,262	228,905	.024
Hurricane Isle.....	50,600	53,025	-	-	-
Isle au Haut.....	120,472	120,546	124,090	127,402	.0292
North Haven.....	423,967	423,551	450,900	464,225	.0245
Rockland.....	5,843,531	5,812,150	5,853,873	5,831,562	.028
Rockport.....	1,302,498	1,319,181	1,327,467	1,333,634	.0266
South Thomaston.....	449,943	458,333	461,660	464,525	.0265
St. George.....	529,471	538,177	533,894	534,718	.034
Thomaston.....	1,134,392	1,164,181	1,143,141	1,145,332	.0285
Union.....	551,998	568,247	554,625	553,365	.027
Vinalhaven.....	838,214	861,797	850,184	870,333	.0294
Warren.....	805,477	789,038	782,297	779,822	.0293
Washington.....	273,484	276,504	262,194	274,748	.03
Criehaven Pl.....	26,857	26,607	28,255	28,855	.0205
Matineus Isle Pl.....	54,448	61,795	65,968	66,625	.0115
Muscle Ridge Pl.....	22,180	-	-	-	-
Total.....	\$16,002,110	\$16,088,296	\$16,136,259	\$16,262,488	

## STATE ASSESSORS' REPORT.

## LINCOLN COUNTY.

Towns	Returns for 1914.	Returns for 1915.	Returns for 1916.	Returns for 1917.	Rate of taxation for 1917.
Alna	\$195,652	\$181,138	\$177,782	\$206,278	.025
Boothbay	722,362	736,538	765,844	776,578	.0276
Boothbay Harbor	1,306,342	1,347,984	1,368,363	1,403,650	.0265
Bremen	171,534	172,665	177,736	183,275	.026
Bristol	1,192,940	1,215,182	750,960	746,120	.024
Damariscotta	501,110	499,514	513,560	503,382	.0255
Dresden	360,675	361,149	361,955	372,378	.022
Edgecomb	218,744	215,778	220,389	213,438	.028
Jefferson	471,460	469,307	476,265	465,505	.027
Newcastle	705,955	699,949	708,785	696,685	.023
Nobleborough	306,371	320,051	311,540	329,255	.0224
Somerville	66,929	67,312	60,442	61,665	.042
South Bristol	-	-	443,707	483,348	.025
Southport	568,302	590,122	602,640	630,233	.021
Waldoboro	1,158,070	1,154,706	1,121,289	1,104,150	.029
Westport	245,563	233,812	199,775	186,280	.022
Whitefield	437,283	414,777	424,610	450,780	.0235
Wiscasset	648,870	695,871	714,040	766,610	.027
Monhegan Pl.	85,908	89,873	94,770	101,453	.02
Total	\$9,364,070	\$9,465,728	\$9,494,446	\$9,681,063	

## OXFORD COUNTY.

Albany	\$178,680	\$178,716	\$181,926	\$183,064	.039
Andover	328,603	333,451	370,445	392,110	.029
Bethel	997,464	1,020,365	1,055,345	1,060,700	.0235
Brownfield	336,895	335,905	332,708	347,825	.0285
Buckfield	511,466	521,714	495,970	503,272	.028
Byron	131,265	137,406	136,440	138,500	.026
Canton	326,390	318,820	327,525	331,050	.038
Denmark	432,038	432,110	430,670	437,365	.0205
Dixfield	542,035	554,125	580,555	625,035	.031
Fryeburg	957,491	956,738	975,823	966,166	.022
Gilead	136,802	151,256	176,177	192,687	.022
Graiton	157,715	157,858	157,360	158,058	.024
Greenwood	219,920	228,450	229,135	272,610	.031
Hanover	93,705	93,310	91,015	94,335	.02
Hartford	279,105	280,344	283,106	295,990	.0295
Hebron	275,532	292,474	287,073	283,739	.0305
Hiram	422,535	415,620	441,680	441,465	.027
Lovell	469,459	477,224	499,997	495,310	.021
Mason	77,986	78,807	76,880	77,975	.0182
Mexico	736,263	741,044	756,905	771,800	.035
Newry	289,560	286,671	271,422	265,257	.0224
Norway	1,398,622	1,446,934	1,443,971	1,496,559	.026
Oxford	561,444	554,923	560,527	576,756	.027
Paris	1,554,690	1,566,345	1,561,305	1,577,660	.0288
Peru	322,637	328,273	313,830	319,799	.03
Porter	251,386	252,860	259,023	262,677	.0295
Roxbury	176,125	172,690	168,210	168,415	.031
Rumford	4,185,960	4,744,395	4,820,740	5,076,860	.0235
Stoneham	115,152	112,186	112,275	122,552	.03
Stow	133,599	135,736	152,870	145,911	.027
Sumner	346,495	340,030	342,915	400,550	.0275
Sweden	168,363	164,580	170,755	171,470	.032
Upton	170,539	173,520	176,943	197,341	.025
Waterford	369,559	375,253	385,807	379,110	.0332
Woodstock	302,985	314,440	313,705	395,420	.03
PLANTATIONS					
Lincoln	414,516	416,012	412,417	412,832	.0148
Magalloway	319,358	354,142	352,440	351,156	.015
Milton	80,595	83,545	79,830	82,415	.022
Total	\$18,772,934	\$19,528,272	\$19,785,720	\$20,471,796	

STATE ASSESSORS' REPORT.

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PENOBSCOT COUNTY.

Towns	Returns for 1914	Returns for 1915.	Returns for 1916.	Returns for 1917.	Rate of taxation for 1917
Alton	\$93,368	\$93,186	\$95,391	\$105,852	.0337
Argyle	69,184	70,092	72,250	79,498	.036
Bangor	24,202,442	24,481,310	25,026,987	25,409,678	.027
Bradford	299,631	292,777	289,914	296,099	.037
Bradley	235,403	238,214	261,435	263,008	.026
Brewer	2,603,225	2,634,550	2,703,840	3,215,480	.0295
Burlington	175,639	168,257	162,307	168,826	.019
Carmel	335,365	349,851	354,320	369,530	.026
Carroll	156,018	158,648	150,608	152,276	.03
Charleston	314,894	317,239	335,708	336,030	.032
Chester	86,084	94,167	94,428	92,527	.042
Clifton	64,577	68,358	69,543	72,781	.032
Corinna	512,889	528,300	524,640	537,668	.0324
Cowinth	505,203	502,836	494,925	492,555	.0262
Dexter	1,631,719	1,642,221	1,672,615	1,841,127	.0275
Dixmont	251,062	258,034	249,251	252,830	.03
East Millinocket	729,560	798,473	821,006	889,401	.028
Eddington	197,006	197,689	200,337	217,061	.033
Edinburg	42,734	48,682	48,241	48,604	.034
Enfield	331,664	343,380	318,699	319,954	.039
Etna	141,480	143,592	144,739	151,309	.035
Exeter	321,372	327,685	307,987	319,895	.03
Garland	337,041	332,212	332,083	340,146	.03
Glenburn	172,181	175,866	180,184	181,374	.025
Greenbush	111,611	112,665	117,605	121,770	.041
Greenfield	54,919	54,919	59,431	62,028	.031
Hampden	704,853	680,359	667,061	697,644	.03
Hermon	476,705	473,630	480,110	470,056	.025
Holden	178,129	176,293	174,259	182,329	.031
Howland	285,082	281,486	281,100	307,120	.031
Hudson	144,134	150,624	153,252	158,343	.026
Kenduskeag	189,104	190,390	191,285	195,926	.025
Kingman	178,072	209,711	227,359	210,536	.026
Lagrange	324,028	319,821	331,171	341,722	.022
Lee	148,443	150,844	148,968	162,052	.043
Levant	251,732	253,256	249,737	263,734	.03
Lincoln	854,195	869,645	858,116	1,062,712	.025
Lowell	98,430	102,897	97,178	123,210	.037
Mattawamkeag	161,052	172,173	170,655	173,945	.037
Maxfield	42,901	44,144	45,935	50,639	.031
Medway	117,584	128,548	128,493	141,529	.042
Millford	700,838	707,052	763,596	767,576	.022
Millinocket	1,634,023	1,756,054	1,828,375	1,906,349	.033
Mount Chase	109,399	111,346	116,825	117,307	.04
Newburgh	259,533	254,552	258,740	264,135	.03
Newport	881,850	899,025	1,023,035	1,081,645	.027
Old Town	3,155,014	3,428,449	3,618,125	3,689,710	.03
Orono	1,379,170	1,526,072	1,607,604	1,628,893	.026
Orrington	461,160	479,270	506,250	547,650	.0245
Passadumkeag	111,783	121,242	127,424	144,281	.032
Patten	703,351	716,381	731,865	762,795	.0272
Plymouth	192,914	193,911	194,185	204,390	.0365
Prentiss	144,332	152,892	127,321	135,720	.0385
Springfield	176,239	179,869	182,263	191,645	.041
Stetson	199,125	195,350	192,505	195,235	.029
Veazie	395,145	399,935	410,475	410,545	.021
Winn	197,255	198,630	194,485	197,655	.04
Woodville	86,029	86,000	86,912	86,408	.038
<b>PLANTATIONS</b>					
Drew	180,250	195,765	168,715	177,015	.023
Grand Falls	69,462	70,600	69,978	70,478	.0162
Lakeville	118,704	119,726	121,147	150,064	.019
Sebouis	83,632	83,296	83,477	112,196	.015
Stacyville	138,770	136,583	135,516	156,268	.038
Webster	33,369	33,038	34,852	34,591	.034
Total	\$49,542,072	\$50,682,062	\$51,876,823	\$53,971,155	

## STATE ASSESSORS' REPORT.

## PISCATAQUIS COUNTY.

TOWNS	Returns for 1914.	Returns for 1915.	Returns for 1916.	Returns for 1917.	Rate of taxation for 1917.
Abbot.....	\$198,701	\$220,018	\$214,759	\$203,082	.037
Atkinson.....	187,742	192,069	190,705	187,665	.038
Blanchard.....	103,286	102,222	102,136	108,553	.0224
Bowerbank.....	102,382	103,321	102,300	85,543	.016
Brownville.....	599,912	628,652	628,345	636,774	.0332
Dover.....	1,108,702	1,121,999	1,116,825	1,162,835	.0246
Foxcroft.....	1,048,821	1,050,277	1,061,210	1,091,505	.025
Greenville.....	617,132	627,881	655,048	690,963	.03
Guilford.....	734,887	808,060	823,930	840,695	.0273
Medford.....	152,008	151,198	156,615	155,398	.027
Milo.....	1,351,102	1,377,541	1,399,169	1,470,945	.0265
Monson.....	342,660	343,925	345,100	348,895	.036
Orneville.....	126,111	131,528	127,130	122,860	.032
Parkman.....	246,390	249,300	254,615	259,045	.033
Sangerville.....	551,360	560,465	620,335	619,005	.029
Sebec.....	204,932	206,240	199,502	217,835	.028
Shirley.....	149,818	144,470	143,756	157,570	.031
Wellington.....	190,310	177,165	170,845	181,956	.038
Williamsburg.....	66,760	66,940	69,640	70,110	.028
Willimantic.....	144,151	142,373	137,676	133,966	.031
<b>PLANTATIONS</b>					
Barnard.....	59,329	57,809	75,255	95,489	.02
Elliottsville.....	88,940	90,453	99,000	113,944	.0152
Kingsbury.....	96,551	80,996	79,659	79,362	.042
Lake View.....	232,328	225,886	242,379	260,531	.0142
<b>Total.....</b>	<b>\$8,704,315</b>	<b>\$8,860,855</b>	<b>\$9,015,934</b>	<b>\$9,294,526</b>	

## SAGADAHOC COUNTY.

Arrowxic.....	\$58,992	\$58,057	\$71,375	\$85,492	.028
Bath.....	6,530,847	6,488,026	6,591,352	7,148,528	.026
Bowdoin.....	303,881	319,277	300,015	312,185	.0296
Bowdoinham.....	566,477	558,350	569,290	568,355	.028
Georgetown.....	325,470	342,220	347,180	353,050	.025
Perkins.....	33,439	33,412	33,765	30,665	.022
Phippsburg.....	432,940	431,387	434,239	439,436	.026
Richmond.....	1,055,714	1,064,894	1,152,179	1,061,086	.0275
Topsham.....	1,477,501	1,507,120	1,499,810	1,490,060	.022
West Bath.....	208,930	214,703	210,035	206,360	.028
Woolwich.....	357,977	348,197	320,951	318,557	.03
<b>Total.....</b>	<b>\$11,352,168</b>	<b>\$11,365,643</b>	<b>\$11,530,191</b>	<b>\$12,013,774</b>	

## SOMERSET COUNTY.

TOWNS	Returns for 1914.	Returns for 1915.	Returns for 1916.	Returns for 1917.	Rate of taxation for 1917.
Anson	\$770 758	\$798, 884	\$796, 495	\$800, 155	.04
Athens	350 416	348, 831	331, 750	371, 845	.028
Bingham	529 875	548, 680	568, 330	614, 900	.032
Cambridge	141 325	144, 929	136, 588	137, 648	.035
Canaan	320 250	321, 565	328, 280	335, 135	.028
Concord	115 639	115, 468	121, 620	144, 791	.027
Cornville	345 438	337, 406	323, 900	330, 165	.03
Detroit	156 381	156, 492	163, 671	162, 010	.024
Embsden	284 743	287, 701	260, 795	257, 613	.0315
Fairfield	1,968, 660	1,996, 080	1,997, 060	1,977, 520	.027
Harmony	351 338	344, 559	326, 775	320, 020	.038
Hartland	494 299	470, 724	493, 481	643, 743	.024
Madison	2, 126, 543	2, 148, 530	2, 189, 627	2, 186, 169	.0245
Mercer	175 650	176, 539	168, 100	169, 030	.031
Moscow	209 129	206, 083	209, 493	208, 141	.0315
New Portland	302 770	299, 460	301, 515	310, 885	.036
Norridgewock	737 060	741, 273	755, 240	781, 620	.032
Palmyra	372 361	374, 477	368, 323	374, 275	.028
Pittsfield	1,697 830	1,686, 940	1,692, 735	1,721, 610	.0245
Ripley	174 375	170, 405	166, 095	173, 925	.03
Skowhegan	3,932 740	4,094, 901	4,093, 155	4,147, 060	.025
Smithfield	176 864	182, 232	189, 711	192, 657	.029
Solon	436 690	431, 924	437, 770	449, 495	.037
St. Albans	419 210	428, 110	420, 200	429, 945	.0285
Starks	205 730	210, 065	202, 035	203, 415	.04
PLANTATIONS					
Bigelow	60 327	60, 217	58, 986	60, 370	.0245
Brighton	99 748	99, 876	98, 773	97, 644	.04
Caratunk	142 300	145, 820	142, 790	141, 930	.032
Dead River	102 164	109, 674	117, 275	163, 799	.02
Dennistown	143 779	144, 033	148, 062	145, 740	.0105
Flagstaff	79 562	88, 917	86, 580	103, 505	.0332
Highland	87 933	87, 648	89, 985	98, 260	.022
Jackman	313 746	363, 543	434, 893	439, 002	.0275
Lexington	75 254	75, 664	73, 448	75, 633	.033
Long Pond	184 058	174, 615	219, 425	214, 237	.0225
Mayfield	94 633	94, 267	93, 575	95, 255	.024
Moose River	177 194	401, 713	509, 876	589, 091	.0165
Pleasant Ridge	61 851	66, 701	71, 221	73, 755	.029
The Forks	98 582	111, 051	114, 328	115, 463	.0145
West Forks	129 933	134, 871	127, 345	141, 047	.017
Total	\$18,647, 138	\$19,180, 868	\$19,429, 306	\$19,998, 503	

## STATE ASSESSORS' REPORT.

## WALDO COUNTY.

Towns	Returns for 1914.	Returns for 1915.	Returns for 1916.	Returns for 1917.	Rate of taxation for 1917
Belfast.....	\$3,085,784	\$3,111,746	\$3,197,927	\$3,206,025	.0244
Belmont.....	111,399	110,156	110,647	112,982	.03
Brooks.....	313,445	325,323	331,258	336,788	.029
Burnham.....	250,066	253,381	254,185	262,315	.026
Frankfort.....	307,075	296,280	302,025	303,145	.04
Freedom.....	176,667	191,873	188,920	196,915	.034
Islesborough.....	1,027,274	1,064,247	1,027,454	1,090,712	.0205
Jackson.....	150,985	154,750	149,325	154,400	.031
Knox.....	192,384	193,373	188,032	196,075	.0277
Liberty.....	224,860	230,075	219,730	224,275	.03
Lincolnton.....	307,486	309,555	323,772	335,610	.03
Monroe.....	287,111	278,923	280,483	291,189	.029
Montville.....	329,591	325,895	309,955	317,390	.031
Morrill.....	131,735	132,613	134,813	137,443	.023
Northport.....	395,380	435,535	430,675	437,420	.0257
Palermo.....	215,775	215,619	208,425	217,630	.035
Prospect.....	170,250	171,917	171,220	175,686	.031
Searsmont.....	327,889	328,662	326,485	323,170	.0246
Searsport.....	800,113	903,533	901,433	907,815	.0227
Stockton Springs.....	471,204	475,198	477,604	490,476	.026
Swanville.....	154,238	151,265	147,845	148,710	.033
Thorndike.....	230,547	239,232	237,542	244,645	.03
Troy.....	272,310	274,570	272,700	277,150	.032
Unity.....	402,105	420,425	443,848	435,915	.028
Waldo.....	151,345	153,171	153,541	167,916	.027
Winterport.....	535,018	533,818	528,426	533,097	.031
Total.....	\$11,022,036	\$11,281,135	\$11,318,300	\$11,524,894	

## WASHINGTON COUNTY.

TOWNS	Returns for 1914.	Returns for 1915.	Returns for 1916.	Returns for 1917.	Rate of taxation for 1917
Addison.....	\$228,439	\$221,693	\$222,686	\$235,494	.038
Alexander.....	72,891	73,814	73,350	76,040	.042
Baileyville.....	1,532,143	1,600,000	1,700,000	1,726,170	.027
Baring.....	117,530	116,522	130,587	139,516	.029
Beddington.....	28,954	32,317	32,095	32,490	.038
Brookton.....	78,214	78,889	79,095	80,430	.03
Calais.....	2,718,818	2,701,225	2,843,885	2,822,603	.028
Centerville.....	65,719	70,747	67,123	69,753	.029
Charlotte.....	84,536	88,076	89,258	91,881	.0385
Cherryfield.....	446,871	452,418	455,113	462,087	.035
Columbia.....	149,733	154,065	154,885	158,620	.03
Columbia Falls.....	166,778	171,888	179,321	180,010	.0362
Cooper.....	56,324	56,276	56,119	57,935	.045
Crawford.....	70,466	67,908	67,553	70,542	.031
Cutler.....	121,697	118,761	123,189	126,769	.033
Danforth.....	479,485	474,786	483,892	520,693	.032
Deblois.....	24,567	26,149	23,828	23,988	.037
Dennysville.....	151,485	152,395	147,519	144,651	.032
East Machias.....	407,490	391,605	416,284	450,614	.0275
Eastport.....	1,773,825	1,857,450	1,843,250	1,886,411	.035
Edmunds.....	88,987	96,411	86,860	95,051	.045
Forest City.....	15,647	16,195	17,810	18,380	.028
Harrington.....	272,000	272,052	274,742	284,277	.0325
Jonesborough.....	125,052	119,835	125,444	131,338	.033
Jonesport.....	572,238	610,000	631,450	662,940	.029
Lubec.....	942,810	993,925	1,027,235	1,183,474	.0315
Machias.....	771,122	756,583	726,224	767,441	.036
Machiasport.....	199,900	202,621	211,678	214,555	.034
Marion.....	56,920	56,920	54,452	59,885	.047
Marshfield.....	56,760	56,207	55,967	55,930	.0317
Meddybemps.....	34,062	34,840	34,632	38,333	.046
Milbridge.....	413,410	417,637	428,092	435,840	.031
Northfield.....	49,017	50,292	57,055	58,809	.0386
Pembroke.....	317,036	315,622	321,268	324,264	.032
Perry.....	200,176	197,286	200,865	221,897	.027
Princeton.....	302,135	303,125	308,940	307,495	.0362
Robbinston.....	142,297	144,786	149,593	155,687	.029
Roque Bluffs.....	28,490	29,146	29,152	30,025	.037
Steuben.....	198,018	201,409	207,575	217,587	.043
Talmadge.....	65,110	67,121	68,553	68,313	.029
Topsfield.....	118,382	120,767	119,677	121,669	.031
Trescott.....	64,337	65,392	65,533	69,050	.047
Vanceboro.....	195,820	205,556	202,370	198,010	.038
Waite.....	56,480	58,520	54,999	54,814	.05
Wesley.....	61,803	65,350	66,691	68,372	.0496
Whiting.....	109,451	107,691	124,580	124,895	.028
Whitneyville.....	65,641	68,297	71,647	77,046	.03
PLANTATIONS					
Codyville.....	80,011	84,564	83,619	81,169	.0201
Grand Lake Stream.....	108,613	109,465	113,990	116,852	.036
No. 14.....	54,840	55,046	57,357	60,411	.0279
No. 21.....	37,112	37,088	55,526	55,996	.021
Total.....	\$14,579,642	\$14,826,733	\$15,222,608	\$15,716,502	

## YORK COUNTY.

Towns	Returns for 1914.	Returns for 1915.	Returns for 1916.	Returns for 1917.	Rate of taxation for 1917.
Acton.....	\$235,973	\$238,633	\$246,730	\$248,710	.0244
Alfred.....	381,624	451,117	475,275	474,100	.029
Berwick.....	1,008,936	1,003,324	1,028,070	1,035,665	.0305
Biddeford.....	9,010,236	9,066,905	9,130,760	9,218,600	.027
Buxton.....	1,133,186	1,135,056	1,150,293	1,183,113	.0234
Cornish.....	392,495	397,697	389,515	383,205	.028
Dayton.....	229,088	229,986	228,913	233,727	.0256
Eliot.....	1,410,463	1,411,069	1,423,987	1,404,147	.015
Hollis.....	967,257	996,186	999,247	1,016,222	.022
Kennebunk.....	2,580,623	2,593,422	2,607,079	2,596,985	.0262
Kennebunkport.....	1,781,440	1,827,170	1,500,440	1,530,010	.031
Kittery.....	1,047,302	1,070,061	1,089,594	1,095,221	.032
Lebanon.....	495,879	500,175	497,981	544,326	.032
Limerick.....	428,236	453,130	461,913	477,126	.02
Limington.....	406,053	398,990	397,319	416,417	.024
Lyman.....	396,624	396,428	435,210	437,060	.022
Newfield.....	216,145	217,667	217,478	224,666	.035
North Berwick.....	792,165	805,231	841,111	847,819	.029
No. Kennebunkport.....	-	-	343,540	348,035	.0215
Old Orchard.....	1,358,520	1,412,110	1,479,620	1,608,915	.0265
Parsonsfield.....	449,838	472,105	459,675	481,290	.027
Saco.....	4,515,999	4,580,689	4,874,541	4,950,718	.0258
Sanford.....	4,576,175	4,749,425	5,140,240	5,674,815	.0258
Shapleigh.....	273,588	261,240	258,552	274,834	.032
South Berwick.....	1,193,058	1,209,669	1,205,564	1,205,703	.027
Waterboro.....	461,358	488,600	529,750	551,080	.025
Wells.....	1,423,440	1,477,275	1,460,200	1,547,023	.025
York.....	3,116,462	3,108,755	3,183,808	3,202,023	.03
Total.....	\$40,282,163	\$40,952,115	\$42,056,405	\$43,211,575	



## RECAPITULATION.

COUNTIES	Returns for 1914.	Returns for 1915.	Returns for 1916.	Returns for 1917.
Androscoggin.....	\$39,367,158	\$40,312,651	\$41,043,644	\$42,305,720
Aroostook.....	27,682,033	28,146,172	28,725,013	30,721,210
Cumberland.....	105,860,085	108,063,274	111,025,165	115,415,215
Franklin.....	11,331,081	11,429,804	11,373,524	11,846,562
Hancock.....	20,199,119	20,368,148	20,910,349	21,393,850
Kennebec.....	36,821,034	37,160,363	37,623,381	38,555,556
Knox.....	16,002,110	16,088,296	16,136,259	16,262,488
Lincoln.....	9,364,070	9,465,728	9,494,446	9,681,063
Oxford.....	18,772,934	19,528,272	19,785,720	20,471,796
Penobscot.....	49,542,072	50,682,062	51,876,823	53,971,155
Piscataquis.....	8,704,315	8,860,858	9,015,934	9,294,526
Sagadahoc.....	11,352,168	11,365,643	11,530,191	12,013,774
Somerset.....	18,647,138	19,180,868	19,429,306	19,998,503
Waldo.....	11,022,036	11,281,135	11,318,300	11,524,894
Washington.....	14,579,642	14,826,733	15,222,608	15,716,502
York.....	40,282,163	40,952,115	42,056,405	43,211,575
Grand total.....	\$439,529,158	\$447,712,122	\$456,567,068	\$472,384,389

The following recapitulation by counties, gives the total number and total value of each class of taxable 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.		
	Number	Value.	Average value.	Number	Value.	Average value.	Number,	Value.	Average value.	Number.	Value.	Average value.
Androscoggin.....	5,578	\$590,805	\$105 92	47	\$4,595	\$97 77	64	\$5,120	\$80 00	94	\$5,220	\$55 53
Aroostook.....	21,103	2,144,313	101 61	694	60,570	87 28	988	61,662	62 41	1120	41,190	36 78
Cumberland.....	8,752	880,949	100 66	130	12,535	96 42	124	8,730	70 40	108	5,685	52 64
Franklin.....	4,631	496,792	107 28	224	20,800	92 86	213	16,540	77 65	286	14,925	52 19
Hancock.....	4,161	296,985	71 37	82	6,210	75 73	68	4,605	67 72	47	2,275	48 40
Kennebec.....	8,817	886,388	100 53	194	18,139	93 50	268	19,635	73 26	280	14,985	53 52
Knox.....	3,022	257,160	85 10	53	4,905	92 55	63	5,045	80 08	73	3,755	51 44
Lincoln.....	3,259	315,425	96 79	70	6,995	99 93	81	6,070	74 94	67	3,380	50 45
Oxford.....	7,150	693,225	96 95	174	17,640	101 38	225	17,040	75 73	235	12,086	51 43
Penobscot.....	13,177	1,234,408	91 40	394	33,087	83 98	450	28,121	62 49	528	23,220	43 97
Piscataquis.....	3,588	368,553	102 72	88	7,640	86 82	116	8,000	68 97	123	6,193	50 35
Sagadahoc.....	1,960	178,580	91 11	31	2,720	87 74	36	2,765	76 81	36	1,725	47 92
Somerset.....	8,630	846,850	98 12	299	27,010	90 33	422	29,055	68 85	444	19,655	44 27
Waldo.....	5,892	560,652	95 15	216	20,087	93 00	167	12,085	72 37	185	8,935	48 30
Washington.....	4,698	360,229	76 68	109	8,310	76 24	138	7,830	56 74	139	5,140	36 98
York.....	7,388	557,063	75 40	80	5,000	62 50	64	3,501	54 70	33	1,330	40 30
	111,806	\$10,638,377	\$95 15	2,885	\$256,243	\$88 82	3,487	\$235,804	\$67 62	3,798	\$169,699	\$44 68

Recapitulation of live stock as per returns of 1917—Continued.

COUNTIES.	Cows.			OXEN.			THREE-YEAR-OLDS.			Total.
	Number.	Value.	Average value.	Number.	value.	Average value.	Number.	Value.	Average value.	
Androscoggin.....	8,653	\$330,633	\$38 21	264	\$18,596	\$70 44	1,356	\$47,281	\$34 87	\$1,002,250
Aroostook.....	14,904	380,295	25 52	306	11,100	36 27	1,864	37,966	20 37	2,737,098
Cumberland.....	11,322	389,148	34 37	363	28,405	78 25	1,231	39,761	32 30	1,365,213
Franklin.....	7,022	263,787	37 57	487	41,020	84 23	1,714	63,232	36 89	917,096
Hancock.....	5,162	156,181	30 26	288	17,550	61 94	526	12,990	24 70	496,796
Kennebec.....	12,928	479,882	37 12	455	34,656	76 17	2,286	77,805	34 04	1,531,492
Knox.....	4,352	148,010	34 01	323	24,765	76 67	712	25,552	35 80	469,192
Lincoln.....	4,788	185,533	38 75	662	53,820	81 30	533	33,610	40 35	604,833
Oxford.....	11,726	436,820	37 25	729	58,425	80 14	2,928	107,676	36 77	1,342,912
Penobscot.....	17,247	590,436	34 23	302	19,428	64 33	3,179	90,920	28 60	1,989,620
Piscataquis.....	4,240	139,537	32 91	56	3,402	60 75	1,118	31,875	28 51	565,200
Sagadahoc.....	2,727	88,185	32 34	95	6,150	64 74	408	12,160	29 80	292,285
Somerset.....	11,114	375,496	33 79	346	25,480	73 64	2,621	80,173	30 59	1,403,719
Waldo.....	8,715	312,044	35 81	284	20,235	71 25	1,997	64,167	32 13	998,205
Washington.....	6,016	159,401	26 50	108	5,215	48 29	435	8,794	20 22	554,919
York.....	10,219	331,772	32 47	741	51,579	69 61	933	30,535	32 73	980,780
	141,135	\$4,767,160	\$33 78	5,809	\$419,828	\$72 27	24,141	\$764,499	\$31 67	\$17,251,610

The following recapitulation by counties, gives the total number and total value of each class of exempt live stock, as returned by local assessors from every municipality in the State.

COUNTIES.	TWO-YEAR-OLDS.		YEARLINGS.		SHEEP.		SWINE.		Total.
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	
Androscoggin.....	2,011	\$47,530	2,253	\$35,612	1,613	\$10,515	2,010	\$29,681	\$123,338
Aroostook ..	4,798	72,258	7,627	62,108	15,694	51,248	10,654	73,331	258,945
Cumberland.....	2,779	60,833	3,255	51,393	1,693	7,815	2,347	32,052	152,093
Franklin .....	2,504	64,691	2,820	45,131	9,524	45,905	1,838	27,128	182,855
Hancock .....	1,235	22,408	1,775	20,065	4,926	15,934	1,079	10,339	68,746
Kennebec .....	4,036	94,796	4,400	63,652	6,343	37,585	3,388	51,144	252,177
Knox.....	956	22,436	1,036	16,358	3,006	10,267	655	9,007	58,068
Lincoln.....	1,526	40,535	1,618	26,911	2,441	10,733	832	9,828	88,010
Oxford.....	4,010	103,289	4,870	76,698	5,216	28,420	2,607	36,827	245,234
Penobscot .....	4,610	92,276	5,865	74,843	14,732	72,099	5,069	62,582	301,800
Piscataquis .....	1,470	31,236	1,607	20,825	6,072	23,026	1,835	21,755	101,892
Sagadahoc.....	635	12,110	823	11,605	2,912	11,759	392	5,214	40,688
Somerset.....	3,875	84,586	4,419	58,418	14,708	68,676	3,350	45,076	256,756
Waldo.....	2,617	105,118	2,915	38,733	5,630	28,695	2,084	24,470	197,021
Washington .....	1,375	20,675	2,441	20,966	4,100	15,110	1,329	11,745	68,496
York.....	2,596	54,705	2,637	37,783	1,389	6,321	1,766	20,445	119,259
	41,033	\$929,535	50,361	\$666,111	99,999	\$449,108	41,235	\$470,624	\$2,515,378

## VALUE OF TAXABLE LIVE STOCK.

The following table shows the recapitulation, by counties, of the value of taxable live stock, as returned by the different assessors, for the years 1914, 1915 1916, 1917.

COUNTIES.	1914.	1915.	1916.	1917.
Androscoggin.....	\$1,111,621	\$1,098,811	\$993,963	\$1,002,250
Aroostook.....	2,616,942	2,660,224	2,471,313	2,737,098
Cumberland.....	1,424,399	1,441,858	1,363,279	1,365,213
Franklin.....	959,556	966,894	851,418	917,096
Hancock.....	535,615	533,543	485,929	496,796
Kennebec.....	1,616,413	1,621,294	1,432,213	1,531,492
Knox.....	509,941	523,787	453,428	469,192
Lincoln.....	590,788	615,879	546,018	604,833
Oxford.....	1,471,214	1,496,522	1,324,732	1,342,912
Penobscot.....	2,102,983	2,121,842	1,923,245	1,989,620
Piscataquis.....	596,978	613,836	538,047	565,200
Sagadahoc.....	305,854	314,769	284,270	292,285
Somerset.....	1,577,819	1,593,654	1,401,456	1,403,719
Waldo.....	1,019,011	1,030,621	944,981	998,205
Washington.....	551,839	558,012	533,248	554,919
York.....	970,717	1,041,073	949,619	980,780
Total.....	\$17,961,690	\$18,232,619	\$16,497,159	\$17,251,610

**Taxes assessed upon the railroads doing business in the State of Maine for the year 1917.**

NAME OF RAILROAD.	Total miles.	Miles in Maine.	Total transportation receipts.	Transportation receipts per mile.	Transportation receipts in Maine.	Rate.	Excise tax.
Bangor and Aroostook Railroad Company.....		631.79	\$3,688,673 93	\$5,838 44	\$3,688,673 93	.03½	\$119,881 90
Boston and Maine Railroad.....	2,251 69	159.47	50,351,289 63	22,317 14	3,558,914 31	.05½	195,740 29
Bridgton and Saco River Railroad Company.....		21.23	60,257 73	2,838 32	60,257 73	.01½	903 87
Canadian Pacific Railway Company.....	12,993 60	233.70	117,648,656 82	9,054 35	2,116,001 59	.05½	111,090 08
Georges Valley Railroad Company.....		8.50	11,946 36	1,405 45	11,946 36	.00½	59 73
Grand Trunk Railway Company of Canada.....	4,776 47	89.44	54,363,526 16	11,381 52	1,017,963 15	.05½	55,988 02
Kennebec Central Railroad Company.....		5	12,240 27	2,448 05	12,240 27	.01½	153 00
Lime Rock Railroad Company.....		6.36	79,125 59	12,441 13	79,125 59	.03	2,373 77
Maine Central Railroad Company.....	1,221 15	1,022.04	11,721,320 94	9,598 59	9,810,142 92	.05½	539,557 86
Monson Railroad Company.....		8.16	15,062 27	1,845 86	15,062 27	.00½	112 97
Portland Terminal Company.....		31.61	62,554 24	1,978 93	62,554 24	.01	625 54
Sandy River and Rangeley Lakes Railroad.....		103.35	196,967 55	1,905 83	196,967 55	.01	1,969 68
Wiscasset, Waterville & Farmington Railway Co.....		43.50	64,704 72	1,487 46	64,704 72	.00½	323 52
York Harbor and Beach Railroad Company.....		11.51	45,195 11	3,926 59	45,195 11	.02½	1,016 89
					\$20,739,749 74		\$1,029,797 12

Taxes assessed upon the street railroads doing business in the State of Maine for the year 1917.

NAME OF STREET RAILROAD.	Total miles	Miles Maine.	Total transportation receipts.	Transportation receipts per mile.	Transportation receipts in Maine.	Rate.	Excise tax.
Androscoggin Electric Company.....		34.92	\$144,194 56	\$4,129 28	\$144,194 56	.011	\$1,802 43
Aroostook Valley Railroad Company.....		31.99	95,015 02	2,970 14	95,015 02	.004	712 61
Atlantic Shore Line Railway.....	90 40	87.62	337,105 66	3,727 93	326,641 22	.01	3,266 41
Bangor Railway and Electric Company.....		57.11	348,948 18	6,110 10	348,948 18	.014	6,106 59
Benton and Fairfield Railway Company.....		4.12	13,046 62	3,166 65	13,046 62	.01	130 47
Biddeford and Saco Railroad Company.....		7.611	69,685 43	9,155 88	69,685 43	.024	1,742 14
Cadlais Street Railway.....	7.	4.	38,056 40	5,436 62	21,746 48	.014	326 20
Cumberland County Power and Light Company.....		83.63	1,100,367 03	13,157 56	1,100,367 03	.034	38,512 85
Fairfield and Shawmut Railway.....		3.10	6,179 74	1,993 46	6,179 74	.004	30 90
Lewiston, Augusta & Waterville Street Railway.....		152.90	742,895 07	4,858 69	742,895 07	.014	9,286 19
Oxford Electric Company.....		2.13	9,141 86	4,291 95	9,141 86	.011	114 27
Rockland, South Thomaston & St. George Railway.....		5.717	7,904 66	1,382 65	7,904 66	.004	39 52
Rockland, Thomaston & Camden Street Railway.....		21.47	115,529 61	5,380 97	115,529 61	.014	1,732 94
Somerset Traction Company.....		12.20	22,630 51	1,854 95	22,630 51	.004	113 15
Waterville, Fairfield & Oakland Railway.....		11.21	91,365 20	8,150 33	91,365 20	.024	2,055 72
					\$3,115,291 19		\$65,972 39

## Taxes Assessed on Insurance Companies for the Year 1917.

## MAINE MUTUAL FIRE COMPANIES.

NAME OF COMPANY.	Location.	Tax.
Aroostook County Patrons Mutual Fire Insurance Company	Houlton	
Aroostook Mutual Fire Insurance Company	Presque Isle	\$62.82
Boothbay Mutual Fire Insurance Company	Boothbay	48
Brunswick Farmers Mutual Fire Insurance Co.	Brunswick	
Cape Elizabeth & Scarborough Mutual Fire Ins. Co.	Portland	17
Casco Mutual Fire Insurance Company	Casco	
Citizens Mutual Fire Insurance Company	Bristol	52
Cumberland Mutual Fire Insurance Company	Cumberland	27
Danville Mutual Fire Insurance Company	Auburn	10
Dirigo Mutual Fire Insurance Company	Gorham	71.60
Dresden Mutual Fire Insurance Company	Dresden	04
Edgecomb Mutual Fire Insurance Company	Edgecomb	98
Eliot & Kittery Mutual Fire Insurance Co.	Eliot	
Falmouth Mutual Fire Insurance Company	Falmouth	1.14
Farmington Mutual Fire Insurance Company	Farmington	06
Fayette Mutual Fire Insurance Company	Fayette	
Freeport & Yarmouth Mutual Fire Insurance Co.	Freeport	2.51
Fryeburg Mutual Fire Insurance Company	Fryeburg	17
Gardiner & Richmond Mutual Fire Insurance Co.	Gardiner	10
Gorham Farmers Mutual Fire Insurance Co.	Gorham	
Gray & New Gloucester Mutual Fire Insurance Company	New Gloucester	59
Hampden Mutual Fire Insurance Company	Hampden	2.82
Harpwell Mutual Fire Insurance Company	Harpwell	65
Harrison Mutual Fire Insurance Company	Harrison	31.81
Jay Mutual Fire Insurance Company	Jay	12
Jefferson Farmers Mutual Fire Insurance Co.	Jefferson	
Kennebunk Farmers Mutual Fire Insurance Co.	Kennebunk	
Litchfield Mutual Fire Insurance Company	Litchfield	
Lovell Mutual Fire Insurance Company	Lovell	4.99
Maine Cannery Mutual Fire Insurance Company	Portland	261.62
Maine Farmers Mutual Fire Insurance Company	Lisbon Falls	23.27
Medomak Mutual Fire Insurance Company	Waldoboro	
Mercantile & Manufacturers Mutual Fire Ins. Co.	Portland	235.67
Mutual Fire Insurance Company	Saco	145.79
Narragansett Mutual Fire Insurance Company	Gorham	24.51
Newburg Mutual Fire Insurance Company	Newburg	
Newcastle Mutual Fire Insurance Company	Newcastle	
New Portland Mutual Fire Insurance Company	New Portland	04
North Yarmouth Mutual Fire Insurance Company	North Yarmouth	
Northern Maine Patrons Mutual Fire Insurance Company	Presque Isle	1.71
Oxford County P. of H. Mutual Fire Insurance Co.	South Paris	21.07
Patrons Androscoggin Mutual Fire Insurance Co.	Auburn	16.60
Pine Tree State Mutual Fire Insurance Co.	Augusta	35
Pittston & Whitefield Mutual Fire Insurance Co.	Pittston	26
Sagadahoc Mutual Fire Insurance Company	Bowdoinham	
Union Farmers Mutual Fire Insurance Company	Union	
Warren Farmers Mutual Fire Insurance Co.	Warren	1.05
Wells Mutual Fire Insurance Company	Wells	
West Bangor & Hermon Mutual Fire Insurance Company	West Bangor	
West Gardiner Mutual Fire Insurance Company	West Gardiner	
Wilton Mutual Fire Insurance Company	Wilton	78
Windham Mutual Fire Insurance Company	Windham	2.18
Woolwich Mutual Fire Insurance Company	Woolwich	
York County Mutual Fire Insurance Company	Buxton	
		\$916.84

## MAINE STOCK MARINE COMPANIES.

Merchants Insurance Company	Bangor	\$3,445.99
Union Insurance Company	Bangor	2,201.03
		\$5,647.02



## Taxes Assessed on Insurance Companies for the Year 1917—Continued.

## FIRE AND MARINE COMPANIES OF OTHER STATES.

NAME OF COMPANY.	Location.	Tax.
Aetna Insurance Company . . . . .	Hartford, Conn. . . . .	\$4,042 20
Agricultural Insurance Company . . . . .	Watertown, N. Y. . . . .	359 25
Alliance Insurance Company . . . . .	Philadelphia, Pa. . . . .	432 39
American Central Insurance Company . . . . .	St. Louis, Mo. . . . .	525 15
American Druggists' Fire Insurance Company . . . . .	Cincinnati, Ohio. . . . .	126 32
American Eagle Fire Insurance Company . . . . .	New York, N. Y. . . . .	154 43
American Insurance Company . . . . .	Newark, N. J. . . . .	574 79
Automobile Insurance Company . . . . .	Hartford, Conn. . . . .	271 31
Boston Insurance Company . . . . .	Boston, Mass. . . . .	1,579 19
Caledonian-American Insurance Company . . . . .	New York, N. Y. . . . .	10 18
Citizens Insurance Company . . . . .	St. Louis, Mo. . . . .	391 81
Columbia Insurance Company . . . . .	Jersey City, N. J. . . . .	80 58
Commerce Insurance Company . . . . .	Albany, N. Y. . . . .	124 39
Commercial Union Fire Insurance Company . . . . .	New York, N. Y. . . . .	51 10
Commonwealth Insurance Company . . . . .	New York, N. Y. . . . .	312 46
Connecticut Fire Insurance Company . . . . .	Hartford, Conn. . . . .	663 10
Continental Insurance Company . . . . .	New York, N. Y. . . . .	1,525 36
Detroit Fire & Marine Insurance Company . . . . .	Detroit, Mich. . . . .	181 54
Equitable Fire & Marine Insurance Co. . . . .	Providence, R. I. . . . .	123 62
Federal Insurance Company . . . . .	Jersey City, N. J. . . . .	77 68
Fidelity-Phenix Fire Insurance Company . . . . .	New York, N. Y. . . . .	1,340 88
Fire Association . . . . .	Philadelphia, Pa. . . . .	1,317 35
Fireman's Fund Insurance Company . . . . .	San Francisco, Cal. . . . .	1,291 31
Firemens Insurance Company . . . . .	Newark, N. J. . . . .	641 52
Franklin Fire Insurance Company . . . . .	Philadelphia, Pa. . . . .	981 17
German Alliance Insurance Company . . . . .	New York, N. Y. . . . .	69 17
German American Insurance Company . . . . .	New York, N. Y. . . . .	1,669 19
Germania Fire Insurance Company . . . . .	New York, N. Y. . . . .	678 98
Girard Fire & Marine Insurance Company . . . . .	Philadelphia, Pa. . . . .	69 84
Glens Falls Insurance Company . . . . .	Glens Falls, N. Y. . . . .	277 19
Granite State Fire Insurance Company . . . . .	Portsmouth, N. H. . . . .	1,694 92
Hanover Fire Insurance Company . . . . .	New York, N. Y. . . . .	381 17
Hartford Fire Insurance Company . . . . .	Hartford, Conn. . . . .	3,190 42
Home Insurance Company . . . . .	New York, N. Y. . . . .	3,381 46
Imperial Assurance Company . . . . .	New York, N. Y. . . . .	53 50
Insurance Company of North America . . . . .	Philadelphia, Pa. . . . .	3,142 27
Insurance Company of State of Pennsylvania . . . . .	Philadelphia, Pa. . . . .	437 34
Massachusetts Fire & Marine Ins. Co. . . . .	Boston, Mass. . . . .	296 66
Mercantile Insurance Company of America . . . . .	New York, N. Y. . . . .	192 28
Michigan Fire & Marine Insurance Company . . . . .	Detroit, Mich. . . . .	249 27
National Fire Insurance Company . . . . .	Hartford Conn. . . . .	1,871 12
National Union Fire Insurance Company . . . . .	Pittsburg, Pa. . . . .	342 20
Newark Fire Insurance Company . . . . .	Newark, N. J. . . . .	320 84
New Hampshire Fire Insurance Company . . . . .	Manchester, N. H. . . . .	964 67
Niagara Fire Insurance Company . . . . .	New York, N. Y. . . . .	901 61
Old Colony Insurance Company . . . . .	Boston, Mass. . . . .	299 89
Orient Insurance Company . . . . .	Hartford, Conn. . . . .	549 57
Pennsylvania Fire Insurance Company . . . . .	Philadelphia, Pa. . . . .	860 38
Phoenix Insurance Company . . . . .	Hartford, Conn. . . . .	1,500 23
Providence Washington Insurance Company . . . . .	Providence, R. I. . . . .	1,439 47
Queen Insurance Company of America . . . . .	New York, N. Y. . . . .	825 42
Reliance Insurance Company . . . . .	Philadelphia, Pa. . . . .	55 38
Rhode Island Insurance Company . . . . .	Providence, R. I. . . . .	853 80
Security Insurance Company . . . . .	New Haven, Conn. . . . .	354 88
Springfield Fire & Marine Insurance Co. . . . .	Springfield, Mass. . . . .	2,098 27
Standard Fire Insurance Company . . . . .	Hartford, Conn. . . . .	303 47
St. Paul Fire & Marine Insurance Company . . . . .	St. Paul, Minn. . . . .	863 97
Subscribers at United States Lloyds. . . . .	New York, N. Y. . . . .	50 38
United States Fire Insurance Company . . . . .	New York, N. Y. . . . .	97 24
Westchester Fire Insurance Company . . . . .	New York, N. Y. . . . .	769 31
		\$48,284 84

## Taxes Assessed on Insurance Companies for the Year 1917—Continued

## MUTUAL FIRE COMPANIES OF OTHER STATES.

## FACTORY MUTUALS.

NAME OF COMPANY.	Location.	Tax.
American Mutual Fire Insurance Company.....	Providence, R. I.....	\$26 11
Arkwright Mutual Fire Insurance Company.....	Boston, Mass.....	246 67
Blackstone Mutual Fire Insurance Company.....	Providence, R. I.....	67 96
Boston Manufacturers Mutual Fire Ins. Co.....	Boston, Mass.....	258 14
Cotton & Woolen Manufacturers Mutual In- surance Company.....	Boston, Mass.....	21 29
Enterprise Mutual Fire Insurance Company.....	Providence, R. I.....	26 07
Fall River Manufacturers Mutual Ins. Co.....	Fall River, Mass.....	71 84
Firemans Mutual Insurance Company.....	Providence, R. I.....	87 01
Hope Mutual Fire Insurance Company.....	Providence, R. I.....	17 69
Industrial Mutual Insurance Company.....	Boston, Mass.....	9 71
Manufacturers Mutual Fire Insurance Co.....	Providence, R. I.....	56 28
Mechanics Mutual Fire Insurance Company.....	Providence, R. I.....	33 90
Mercantile Mutual Fire Insurance Company.....	Providence, R. I.....	6 02
Merchants Mutual Fire Insurance Company.....	Providence, R. I.....	37 76
Paper Mill Mutual Fire Insurance Company.....	Boston, Mass.....	51 68
Philadelphia Manufacturers Mutual Fire In- surance Company.....	Philadelphia, Pa.....	16 47
Rhode Island Mutual Fire Insurance Co.....	Providence, R. I.....	76 28
Rubber Manufacturers Mutual Insurance Co.....	Boston, Mass.....	16 21
State Mutual Fire Insurance Company.....	Providence, R. I.....	128 91
What Cheer Mutual Fire Insurance Company.....	Providence, R. I.....	18 64
Worcester Manufacturers Mutual Ins. Co.....	Worcester, Mass.....	90 64
		<b>\$1,365 28</b>

## OTHER MUTUALS.

Berkshire Mutual Fire Insurance Company.....	Pittsfield, Mass.....	\$140 39
Central Manufacturers Mutual Ins. Co.....	Van Wert, Ohio.....	214 72
Fitchburg Mutual Fire Insurance Company.....	Fitchburg, Mass.....	130 63
Holyoke Mutual Fire Insurance Company.....	Salem, Mass.....	323 80
Indiana Lumbermen's Mutual Ins. Co.....	Indianapolis, Ind.....	179 13
Lumber Mutual Fire Insurance Company.....	Boston, Mass.....	256 39
Lumbermen's Mutual Insurance Company.....	Mansfield, Ohio.....	425 57
Merrimack Mutual Fire Insurance Company.....	Andover, Mass.....	190 57
Middlesex Mutual Fire Insurance Company.....	Concord, Mass.....	229 52
Millers Mutual Fire Insurance Company.....	Harrisburg, Pa.....	54 43
Pawtucket Mutual Fire Insurance Company.....	Pawtucket, R. I.....	203 65
Pennsylvania Lumbermen's Mutual Ins. Co.....	Philadelphia, Pa.....	306 00
Providence Mutual Fire Insurance Company.....	Providence, R. I.....	97 82
Quincy Mutual Fire Insurance Company.....	Quincy, Mass.....	364 87
Traders & Mechanics Insurance Company.....	Lowell, Mass.....	308 31
United Druggists Mutual Fire Insurance Co.....	Boston, Mass.....	161 58
Vermont Mutual Fire Insurance Company.....	Montpelier, Vt.....	752 41
Worcester Mutual Fire Insurance Company.....	Worcester, Mass.....	49 67
		<b>\$4,389 46</b>

FIRE AND MARINE COMPANIES OF FOREIGN COUNTRIES—  
UNITED STATES BRANCHES.

Aachen & Munich Fire Insurance Company.....	80 Maiden Lane, N. Y.....	\$90 67
Atlas Assurance Co., Ltd.....	100 William St., N. Y.....	466 40
British America Assurance Co.....	Toronto, Canada.....	215 46
Caledonian Insurance Company.....	50 Pine St., N. Y.....	412 87
Commercial Union Assurance Co.....	55 John St., N. Y.....	1,119 82
Frankona Reinsurance Co.....	123 William St., N. Y.....	662 95
Hamburg Bremen Fire Insurance Co.....	123 William St., N. Y.....	662 95
Liverpool & London & Globe Ins. Co.....	80 William St., N. Y.....	2,067 55
London Assurance Corporation.....	84 William St., N. Y.....	427 74

## Taxes Assessed on Insurance Companies for the Year 1917—Continued.

FIRE AND MARINE COMPANIES OF FOREIGN COUNTRIES—  
UNITED STATES BRANCHES.

NAME AND COMPANY.	Location.	Tax.
London & Lancashire Fire Ins. Co., Ltd.	Hartford, Conn.	582 60
Mannheim Insurance Co.	37 Wall St., N. Y.	454 30
Nationale Fire Insurance Co.	Providence, R. I.	228 61
Nord Deutsche Insurance Co.	123 William St., N. Y.	22 98
North British & Mercantile Ins. Co.	76 William St., N. Y.	1,289 70
Northern Assurance Co., Ltd.	55 John St., N. Y.	491 91
Northern Insurance Company	123 William St., N. Y.	42 24
Norwich Union Fire Insurance Society	59 John St., N. Y.	565 09
Palatine Insurance Co., Ltd.	55 John St., N. Y.	198 25
Patriotic Assurance Co., Ltd.	54 Pine St., N. Y.	3 12
Phenix Fire Insurance Co.	Providence, R. I.	208 12
Phoenix Assurance Co., Ltd.	100 William St., N. Y.	418 86
Royal Insurance Co., Ltd.	85 Water St., Boston	1,762 80
Royal Exchange Assurance	92 William St., N. Y.	364 90
Scottish Union & National Ins. Co.	Hartford, Conn.	568 26
State Assurance Co., Ltd.	Hartford, Conn.	37 90
Sun Insurance Office	54 Pine St., N. Y.	381 90
Union & Phenix Espanol Insurance Co.	123 William St., N. Y.	111 01
Union Marine Insurance Co., Ltd.	37 Wall St., N. Y.	86 99
Warsaw Fire Insurance Co.	123 William St., N. Y.	46 80
Western Assurance Company	Toronto, Canada	394 96
		\$13,721 17

## INTER-INSURERS EXCHANGE.

Canners Exchange, Subscribers at Warner Inter-Insurance Bureau	104 So. Michigan Ave Chicago, Ill.	
Subscribers at Druggists Indemnity Exchange, H. W. Eddy, Attorney	St. Louis, Mo.	\$21 63
Lumber Manufacturers Inter-Insurance Association, Wilcox, Peck & Hughes, Attorney	3 So. William St., N. Y.	44 24
Lumbermen Underwriting Alliance	Kansas City, Mo.	36 01
Wholesale Grocers' Reciprocal Indemnity Exchange, John C. Bardwell, Attorney	St. Louis, Mo.	29 64
		\$131 52

## LIFE INSURANCE COMPANIES.

Aetna Life Insurance Company	Hartford, Conn.	\$892 36
Berkshire Life Insurance Company	Pittsfield, Mass.	91 24
Columbian National Life Insurance Company	Boston, Mass.	214 56
Connecticut General Life Insurance Co.	Hartford, Conn.	616 10
Connecticut Mutual Life Insurance Co.	Hartford, Conn.	2,127 86
Equitable Life Assurance Society	New York, N. Y.	5,265 23
Fidelity Mutual Life Insurance Co.	Philadelphia, Pa.	1,024 02
Home Life Insurance Co.	New York, N. Y.	941 02
John Hancock Mutual Life Insurance Co.	Boston, Mass.	483 60
Maine Indemnity Company	Lewiston, Me.	111 64
Massachusetts Mutual Life Insurance Co.	Springfield, Mass.	2,998 19
Metropolitan Life Insurance Co.	New York, N. Y.	17,110 21
Mutual Benefit Life Insurance Co.	Newark, N. J.	3,430 75
Mutual Life Insurance Company	New York, N. Y.	6,100 10
National Life Insurance Company	Montpelier, Vt.	1,415 16
New England Mutual Life Insurance Co.	Boston, Mass.	3,470 97
New York Life Insurance Co.	New York, N. Y.	6,378 59
Northwestern Mutual Life Insurance Co.	Milwaukee, Wis.	4,524 71
Penn Mutual Life Insurance Company	Philadelphia, Pa.	5,361 89
Phoenix Mutual Life Insurance Company	Hartford, Conn.	953 98
Provident Life & Trust Company	Philadelphia, Pa.	2,864 13
Prudential Insurance Company of America	Newark, N. J.	6,678 85
Security Mutual Life Insurance Company	Binghamton, N. Y.	180 82
Travelers Insurance Company	Hartford, Conn.	1,471 81
Union Central Life Insurance Company	Cincinnati, Ohio	654 46
Union Mutual Life Insurance Company	Portland, Maine	10,058 99
United Life & Accident Insurance Co.	Concord, N. H.	83 95
United States Life Insurance Company	New York, N. Y.	13 81
		\$85,519 18

## Taxes Assessed on Insurance Companies for the Year 1917—Continued.

## MISCELLANEOUS COMPANIES.

NAME OF COMPANY.	Location.	Tax.
Augusta Mutual Plate Glass Insurance Co. ....	Augusta, Maine .....	\$52 09
Aetna Accident & Liability Company .....	Hartford, Conn. ....	152 21
Aetna Life Ins. Co. (Accident Dept.) .....	Hartford, Conn. ....	926 38
American Credit-Indemnity Company .....	New York, N. Y. ....	131 40
American Mutual Liability Ins. Co. ....	Boston, Mass. ....	1,096 96
American Surety Company of New York .....	New York, N. Y. ....	216 53
Brotherhood Accident Company .....	Boston, Mass. ....	30 01
Casualty Company of America .....	New York, N. Y. ....	992 97
Columbian National Life Insurance Co. ....	Boston, Mass. ....	1,485 73
Connecticut General Life Insurance Co. ....	Hartford, Conn. ....	16 22
Continental Casualty Company .....	Hammond, Ind. ....	294 01
Contractors Mutual Liability Ins. Co. ....	Boston, Mass. ....	60 23
Eastern Casualty Insurance Co. ....	Boston, Mass. ....	424 67
Employers Indemnity Corporation .....	Kansas City, Mo. ....	21 66
Employers Liability Assurance Corporation .....	Boston, Mass. ....	3,538 24
Equitable Accident Company .....	Boston, Mass. ....	128 75
Federal Casualty Company .....	Detroit, Mich. ....	29 60
Fidelity & Casualty Company .....	New York, N. Y. ....	760 83
Fidelity & Deposit Company .....	Baltimore, Md. ....	196 30
Frankfort General Insurance Company .....	New York, N. Y. ....	74 22
General Accident Fire & Life Assurance Corpora- tion, Ltd. ....	Philadelphia, Pa. ....	162 30
General Indemnity Corporation of America .....	Rochester, N. Y. ....	6 31
Globe Indemnity Company .....	New York, N. Y. ....	161 88
Great Eastern Casualty Company .....	New York, N. Y. ....	67 25
Hartford Accident & Indemnity Company .....	Hartford, Conn. ....	283 16
Hartford Steam Boiler Inspection & Insurance Company .....	Hartford, Conn. ....	224 05
Inter Ocean Casualty Company .....	Indianapolis, Ind. ....	16 82
Lloyds Plate Glass Insurance Company .....	New York, N. Y. ....	30 63
London & Lancashire Indemnity Company .....	New York, N. Y. ....	26 55
London Guarantee & Accident Company .....	Chicago, Ill. ....	151 24
Loyal Protective Insurance Company .....	Boston, Mass. ....	914 81
Maryland Casualty Company .....	Baltimore, Md. ....	902 94
Masonic Protective Association .....	Worcester, Mass. ....	521 57
Massachusetts Accident Company .....	Boston, Mass. ....	494 15
Massachusetts Bonding & Insurance Co. ....	Boston, Mass. ....	669 50
Metropolitan Casualty Insurance Company .....	New York, N. Y. ....	33 04
Metropolitan Life Insurance Company (Acci- dent Dept.) .....	New York, N. Y. ....	27 43
National Casualty Company .....	Detroit, Mich. ....	54 81
National Surety Company .....	New York, N. Y. ....	218 93
New Jersey Fidelity & Plate Glass Ins. Co. ....	Newark, N. J. ....	34 70
New York Plate Glass Insurance Co. ....	New York, N. Y. ....	12 53
North American Accident Insurance Co. ....	Chicago, Ill. ....	69 74
Ocean Accident & Guarantee Corporation, Ltd. ....	New York, N. Y. ....	551 54
Peerless Casualty Company .....	Keene, N. H. ....	666 84
Preferred Accident Insurance Company .....	New York, N. Y. ....	157 18
Red Men's Fraternal Accident Association of America .....	Westfield, Mass. ....	4 63
Ridgely Protective Association .....	Worcester, Mass. ....	554 50
Royal Indemnity Company .....	New York, N. Y. ....	962 72
Security Mutual Casualty Company .....	Chicago, Ill. ....	66 23
Standard Accident Insurance Company .....	Detroit, Mich. ....	581 51
Travelers Indemnity Company .....	Hartford, Conn. ....	113 99
Travelers Insurance Co. (Accident Dept.) .....	Hartford, Conn. ....	2,482 16
United States Casualty Company .....	New York, N. Y. ....	67 42
United States Fidelity & Guarantee Co. ....	Baltimore, Md. ....	585 03
Western Live Stock Insurance Company .....	Peoria, Ill. ....	19 01
		<b>\$22,526 11</b>

**Taxes Assessed on Insurance Companies for the Year 1917—Concluded.**

## ASSESSMENT CASUALTY COMPANIES.

NAME OF COMPANY.	Location.	Tax.
Fraternities Health & Accident Association.....	Richmond, Maine.....	\$1,109 38
Prudential Health & Accident Ins. Co.....	Bingham, Maine.....	128 19
Fraternal Protective Association, Inc.....	Boston, Mass.....	274 94
Masonic Mutual Accident Company.....	Springfield, Mass.....	144 59
		\$1,657 10

## RECAPITULATION.

Maine Mutual Fire Companies.....	\$916 84
Maine Stock Marine Companies.....	5,647 02
Fire and Marine Companies of other States.....	48,284 84
Mutual Fire Companies of other States, Factory Mutuals.....	1,365 28
Mutual Fire Companies of other States, Other Mutuals.....	4,389 46
Fire and Marine Companies of Foreign Countries.....	13,721 17
Inter-Insurers Exchanges.....	131 52
Life Insurance Companies.....	85,519 18
Miscellaneous Companies.....	22,526 11
Assessment Casualty Companies.....	1,657 10
	\$184,158 52

**Taxes assessed upon the several Telephone Companies doing business  
in the State of Maine for the Year 1917.**

NAME OF COMPANY.	Gross receipts.	Rate.	Tax.
Aroostook Telephone and Telegraph Co. ....	\$160,790 75	.032	\$6,029 65
Athens Telephone Co. ....	1,269 20	.012	15 86
Baldwin & Sebago Telephone Company. ....	2,343 80	.012	29 30
Cambridge Telephone Co. ....	1,739 63	.012	21 75
Center Lincolnville Telephone Co. ....	3,165 19	.012	39 56
China Telephone Co. ....	4,827 00	.012	60 34
Denmark Telephone Company. ....	2,040 00	.012	25 50
Eastern Telephone Co. ....	3,674 60	.012	45 93
Eustis Telephone Co. ....	4,677 31	.012	58 47
Forest Telegraph & Telephone Co. ....	1,185 00	.012	14 81
Fort Kent Telephone Co. ....	6,079 70	.012	91 20
Franklin Farmers Co-Operative Telephone Co. ....	10,071 83	.012	176 26
Half Moon Telephone Co. ....	3,893 78	.012	48 67
Hampden Telephone Co. ....	2,279 86	.012	28 50
Harmony & Wellington Telephone Co. ....	2,261 96	.012	28 27
Hartland & St. Albans Telephone Co. ....	6,000 84	.012	90 01
Hebron's Home Telephone Co. ....	2,516 65	.012	31 46
Independent Tel. & Tel. Co. of Lovell. ....	1,782 00	.012	22 27
Katahdin Farmers Telephone Co. ....	19,451 89	.012	340 41
Kennebec Farm & City Telephone Co. ....	1,403 09	.012	17 54
Knox & Montville Telephone Co. ....	1,063 00	.012	13 29
Lagrange & Medford Telephone Co. ....	4,057 22	.012	50 72
Leeds Telephone Association. ....	1,310 16	.012	16 38
Lewiston, Greene & Monmouth Telephone Co. ....	17,167 54	.012	300 43
Liberty & Belfast Tel. & Tel. Co. ....	4,705 23	.012	58 82
Maine Telephone & Telegraph Company. ....	115,646 75	.03	3,469 40
Milo Telephone Company. ....	7,845 34	.012	117 68
Monroe & Brooks Telephone Company. ....	2,339 55	.012	29 24
Moosehead Telephone & Telegraph Company. ....	47,128 16	.021	1,060 38
Mount Vernon Telephone Co. ....	2,874 12	.012	35 93
Nash Telephone Company. ....	8,005 21	.012	120 08
New England Telephone & Telegraph Co. ....	1,887,984 52	.06	113,279 07
New Portland & Eustis Tel. & Tel. Co. ....	1,022 32	.012	12 78
New Sharon & Norridgewock Telephone Co. ....	4,840 40	.012	60 50
North Penobscot Telephone Company. ....	1,800 60	.012	22 50
Ossipee Valley Telegraph & Telephone Co. ....	22,246 08	.02	444 92
Oxford County Telegraph & Telephone Co. ....	8,891 73	.012	133 38
Oxford Farmers' Co-Operative Telephone Co. ....	1,240 00	.012	15 50
Pine Tree Telegraph & Telephone Co. ....	7,186 59	.012	167 80
Plymouth Telephone Company. ....	2,141 70	.012	26 77
Poland Telephone Company. ....	9,644 11	.012	144 66
Somerset Farmers Co-Operative Telephone Co. ....	13,703 27	.012	239 81
Standish Telephone Company. ....	5,603 55	.012	84 05
Stockton Springs Telephone Company. ....	3,606 42	.012	45 08
Union Telephone Company. ....	1,373 20	.012	17 16
Union River Telephone Company. ....	1,224 53	.012	15 31
Unity Telephone Company. ....	8,503 29	.012	127 55
Waldo & Penobscot Telephone Company. ....	2,700 62	.012	33 76
Warren Telephone Company. ....	1,693 45	.012	21 17
Washington Telephone Company. ....	1,439 46	.012	17 99
West Appleton Telephone Company. ....	1,565 68	.012	19 57
West Oxford Telephone Company. ....	1,938 82	.012	24 24
West Penobscot Telephone & Telegraph Co. ....	7,004 68	.012	105 07
Winn Telephone Company. ....	1,531 95	.012	19 15
			<b>\$127,505 90</b>

**Taxes assessed upon the several Telegraph Companies doing business  
in the State of Maine for the Year 1917.**

NAME OF COMPANY.	Gross receipts.	Rate.	Tax.
Northern Telegraph Company.....	\$17,056 17	.01½	\$298 48
Postal Telegraph Cable Company.....	52,950 48	.02½	1,191 39
Western Union Telegraph Company.....	217,338 13	.04½	9,236 87
Great North Western Telegraph Co.....	1,254 09	.01½	15 68
			<b>\$10,742 42</b>

**Taxes assessed upon the Sleeping and Palace Car Company doing  
business in the State of Maine for the Year 1917, being nine per  
cent. upon the Gross Receipts.**

NAME OF COMPANY.	Gross receipts.	Tax.
The Pullman Company.....	\$34,391 79	\$3,095 26

**Taxes assessed upon the several Express Companies doing business  
in the State of Maine for the Year 1917, being four per cent. upon  
the Gross Receipts.**

NAME OF COMPANY.	Gross receipts.	Tax.
American Express Company.....	\$710,702 00	\$28,428 08
Atlantic Express Company.....	7,561 50	302 46
Boston and Lewiston Express Co.....	1,386 02	55 44
Canadian Express Co.....	32,061 00	1,282 44
Homers Express Company.....	1,425 00	57 00
Prince's Express Company.....	648 63	25 95
Ray's Express Company.....	634 10	25 36
Skillings Express Company.....	3,202 52	128 10
Western Express Company.....	7,999 63	319 99
		<b>\$30,624 82</b>

**Taxes assessed upon the several Savings Banks doing business in the State of Maine, semi-annually, in the Months of May and November for the Year 1917.**

NAME OF BANK	May tax.	November tax.
Androscoggin County Savings Bank.....	\$7,761 46	\$7,862 26
Auburn Savings Bank.....	4,203 18	4,272 98
Augusta Savings Bank.....	15,058 78	14,576 52
Bangor Savings Bank.....	13,085 27	12,506 47
Bath Savings Institution.....	12,187 64	12,019 18
Belfast Savings Bank.....	4,294 47	4,204 69
Bethel Savings Bank.....	1,096 10	1,121 36
Biddeford Savings Bank.....	2,097 23	2,130 91
Boothbay Savings Bank.....	971 84	990 46
Brewer Savings Bank.....	621 28	604 91
Bridgton Savings Bank.....	1,520 39	1,496 27
Brunswick Savings Institution.....	2,344 73	2,218 28
Buxton and Hollis Savings Bank.....	842 70	852 94
Calais Savings Bank.....	1,079 19	1,094 69
Camden Savings Bank.....	326 31	.....
Cascade Savings Bank.....	753 60	780 61
Eastport Savings Bank.....	1,340 60	1,256 98
Fairfield Savings Bank.....	1,239 83	1,267 79
Franklin County Savings Bank.....	1,218 05	1,219 66
Gardiner Savings Institution.....	6,945 25	6,814 19
Gorham Savings Bank.....	1,638 09	1,598 07
Hallowell Savings Bank.....	2,104 34	1,995 37
Hancock County Savings Bank.....	357 55	348 40
Houlton Savings Bank.....	1,624 50	1,930 97
Kennebec Savings Bank.....	1,821 84	1,898 28
Kennebunk Savings Bank.....	1,960 75	1,946 11
Kingfield Savings Bank.....	160 90	163 40
Machias Savings Bank.....	2,379 49	2,406 42
Maine Savings Bank.....	44,963 89	40,094 30
Mechanics' Savings Bank.....	1,404 39	1,491 85
Norway Savings Bank.....	1,041 84	1,093 05
Penobscot Savings Bank.....	5,829 75	5,789 68
People's Savings Bank.....	2,911 04	2,823 84
Phillips Savings Bank.....	577 12	633 35
Piscataquis Savings Bank.....	1,728 87	1,792 17
Portland Savings Bank.....	27,559 42	25,142 93
Rockland Savings Bank.....	4,753 43	4,625 03
Saco and Biddeford Savings Institutions.....	8,523 93	8,410 28
Searsport Savings Bank.....	629 70	627 16
Skowhegan Savings Bank.....	4,253 23	4,371 30
South Berwick Savings Bank.....	1,668 82	.....
South Paris Savings Bank.....	887 61	898 79
Thomaston Savings Bank.....	1,492 96	1,481 72
Topsham and Brunswick 25 cent Savings Bank.....	1,177 20	1,216 42
Tremont Savings Bank.....	137 77	136 63
Waterville Savings Bank.....	3,714 49	3,788 53
Wiscasset Savings Bank.....	665 95	.....
York County Savings Bank.....	1,963 58	1,891 91
	<b>\$206,920 35</b>	<b>\$195,890 11</b>



**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 1917.**

NAME OF COMPANY.	May tax.	November tax.
Aroostook Trust Company.....	\$461 50	\$1,031 43
Augusta Trust Company.....	10,419 34	10,661 64
Bar Harbor Banking and Trust Company.....	1,099 46	1,094 62
Bath Trust Company.....	2,556 86	2,770 24
Camden Savings and Trust Company.....		249 82
Casco Mercantile Trust Company.....	11,054 25	11,110 37
Dexter Trust and Banking Company.....	932 70	993 60
Eastern Trust and Banking Company.....	5,986 91	6,821 55
Fidelity Trust Company.....	12,895 54	13,135 55
First Auburn Trust Company.....		1,681 10
Forest City Trust Company.....	279 41	344 51
Fort Kent Trust Company.....	258 76	347 86
Frontier Trust Company.....	323 24	679 43
Guilford Trust Company.....	1,063 42	633 70
Hallowell Trust and Banking Company.....	411 41	464 22
Houlton Trust Company.....	1,146 86	1,393 63
International Trust and Banking Company.....	358 70	898 56
Kennebec Trust Company.....	614 89	688 90
Kineo Trust Company.....	754 94	791 53
Lewiston Trust Company.....	3,716 56	3,860 56
Lincoln Trust Company.....	71 04	84 44
Lincoln County Trust Company.....		626 35
Livermore Falls Trust and Banking Company.....	1,787 74	1,800 56
Lubec Trust and Banking Company.....	220 06	254 39
Machias Banking Company.....	None.	None.
Maine Trust and Banking Company.....	1,765 87	1,760 34
Mars Hill Trust Company.....	163 59	253 55
Merchants Trust and Banking Company.....	332 70	511 33
Merrill Trust Company.....	667 07	68 06
Millinocket Trust Company.....	568 89	606 00
Newport Trust Company.....	191 37	243 45
Old Town Trust Company.....	116 55	84 14
Paris Trust Company.....	None.	None.
Pepperell Trust Company.....	70 08	101 17
Rangeley Trust Company.....	319 07	326 22
Rumford Falls Trust Company.....	2,798 71	3,040 52
Sanford Trust Company.....	305 34	385 32
Security Trust Company.....	2,913 79	3,421 42
Skowhegan Trust Company.....	1,483 74	1,485 10
South Berwick Savings and Trust Company.....		1,332 20
State Trust Company.....	3,016 62	3,007 24
Stockton Springs Trust Company.....	113 87	136 62
Union Safe Deposit and Trust Company.....	1,301 75	1,443 34
Union Trust Company.....	1,650 17	1,571 33
United States Trust Company.....	1,913 68	2,143 84
Van Buren Trust Company.....	257 86	352 69
Waldo Trust Company.....	628 99	578 65
Westbrook Trust Company.....	1,592 93	1,767 98
Wilton Trust and Banking Company.....	717 32	799 18
	<b>\$79,803 55</b>	<b>\$87,838 55</b>

**Taxes assessed upon Loan and Building Associations doing business  
in the State of Maine, semi-annually, in the Months of May and  
November, for the Year 1917.**

NAME OF ASSOCIATION.	May tax.	November tax.
Auburn Loan and Building Association.....	\$23 42	\$20 81
Augusta Loan and Building Association.....	None.	None.
Bangor Loan and Building Association.....	None.	None.
Bar Harbor Loan and Building Association.....	3 77	None.
Bath Loan and Building Association.....	3 83	None.
Belfast Loan and Building Association.....	7 25	4 05
Brunswick Loan and Building Association.....	None.	None.
Bucksport Loan and Building Association.....	4 62	8 62
Casco Loan and Building Association.....	34 38	None.
Central Maine Loan and Building Association.....	6 34	6 76
Cumberland Loan and Building Association.....	23 17	7 21
Deering Loan and Building Association.....	8 00	6 00
Dexter Loan and Building Association.....	37 78	79 97
Ellsworth Loan and Building Association.....	100 53	105 49
Falmouth Loan and Building Association.....	None.	None.
Federal Loan and Building Association.....	56 68	83 26
Forest City Loan and Building Association.....	3 63	3 34
Gardiner Loan and Building Association.....	9 68	10 39
Guilford Loan and Building Association.....	1 09	1 34
Hallowell Loan and Building Association.....	10 25	9 47
Homestead Loan and Building Association.....	10 76	9 78
Kennebunk Loan and Building Association.....	6 80	7 19
Lewiston Loan and Building Association.....	7 44	7 46
Madison Loan and Building Association.....	None.	97
Maine Loan and Building Association.....	16 32	None.
Mechanic Falls Loan and Building Association.....	2 76	2 58
Old Town Loan and Building Association.....	None.	6 87
Penobscot Loan and Building Association.....	None.	None.
Piscataquis Loan and Building Association.....	32	21 50
Portland Loan and Building Association.....	None.	None.
Rockland Loan and Building Association.....	None.	None.
Sanford Loan and Building Association.....	40 00	44 24
Somerset Loan and Building Association.....	None.	37 50
South Portland Loan and Building Association.....	None.	None.
Waldoboro Loan and Building Association.....	2 81	3 15
Waterville Loan and Building Association.....	48	None.
York Loan and Building Association.....	2 15	8 67
	<b>\$424 26</b>	<b>\$496 62</b>

## CORPORATION TAXES ASSESSED 1908-1917.

	1908.	1909	1910.	1911.	1912.	1913.	1914.	1915.	1916	1917.
Railroads . . . . .	\$638,214 04	\$593,148 95	\$684,268 81	\$810,296 03	\$842,804 51	\$928,533 95	\$595,445 35	\$1,030,272 80	\$903,801 38	\$1,029,797 12
Street Railroads . . . . .	19,370 29	21,437 67	35,497 53	40,193 79	45,566 38	48,266 69	55,897 39	59,082 20	58,708 49	65,972 39
Telephone Companies . . . . .	45,692 53	48,532 05	54,988 32	56,832 06	84,081 83	91,649 39	98,351 38	107,599 61	114,369 80	127,505 90
Telegraph Companies . . . . .	2,573 75	2,109 94	3,765 99	4,165 42	6,494 34	6,739 88	7,392 22	7,432 33	7,955 89	10,742 42
Express Companies . . . . .	16,231 68	16,346 26	20,510 38	20,676 15	28,374 26	29,973 08	25,862 62	25,121 85	26,797 75	30,624 82
Palace Car Companies . . . . .	1,196 79	1,620 16	1,612 39	1,826 78	1,795 43	1,895 96	1,771 70	1,573 64	1,863 26	3,095 26
General Franchise Taxes . . . . .	286,165 00	316,665 00	278,610 00	299,785 00	278,420 00	301,840 00	267,185 00	271,970 00	229,030 00	231,380 00
Savings Banks . . . . .	470,815 26	471,173 73	469,027 33	455,934 47	465,881 78	480,230 89	486,491 19	482,436 84	459,789 84	402,810 40
Trust & Banking Companies . . . . .	87,351 26	94,507 41	100,506 12	107,754 28	124,145 93	135,887 21	146,091 52	150,116 36	161,156 16	167,642 10
Insurance Companies . . . . .	114,470 58	115,286 82	125,905 97	134,635 86	145,387 56	151,398 73	154,570 16	158,809 53	170,620 58	184,158 52
Loan & Building Association . . . . .	402 31	414 49	636 72	647 34	601 59	692 82	818 07	768 95	770 12	920 88
	\$1,682,483 49	\$1,681,242 48	\$1,775,329 56	\$1,932,747 18	\$2,023,553 66	\$2,177,108 60	\$2,239,876 60	\$2,296,124 05	\$2,134,863 27	\$2,254,649 87