

MAINE STATE LEGISLATURE

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PUBLIC DOCUMENTS

OF THE

STATE OF MAINE

BEING THE

REPORTS



PUBLIC OFFICERS
DEPARTMENTS AND
INSTITUTIONS

FOR THE EIGHTEEN MONTHS

JANUARY 1, 1921-JUNE 30, 1922

THIRTY-FIRST ANNUAL REPORT

OF THE

BOARD OF STATE ASSESSORS

OF THE

State of Maine

For the Year Ending December 31,

1921



WATERVILLE

SENTINEL PUBLISHING COMPANY

1922



BOARD OF STATE ASSESSORS.

C. S. STETSONGreene
J. J. DEARBORNHampden Highlands
W. F. DRESSERSouth Portland

SECRETARY.

F. H. STERLINGAugusta

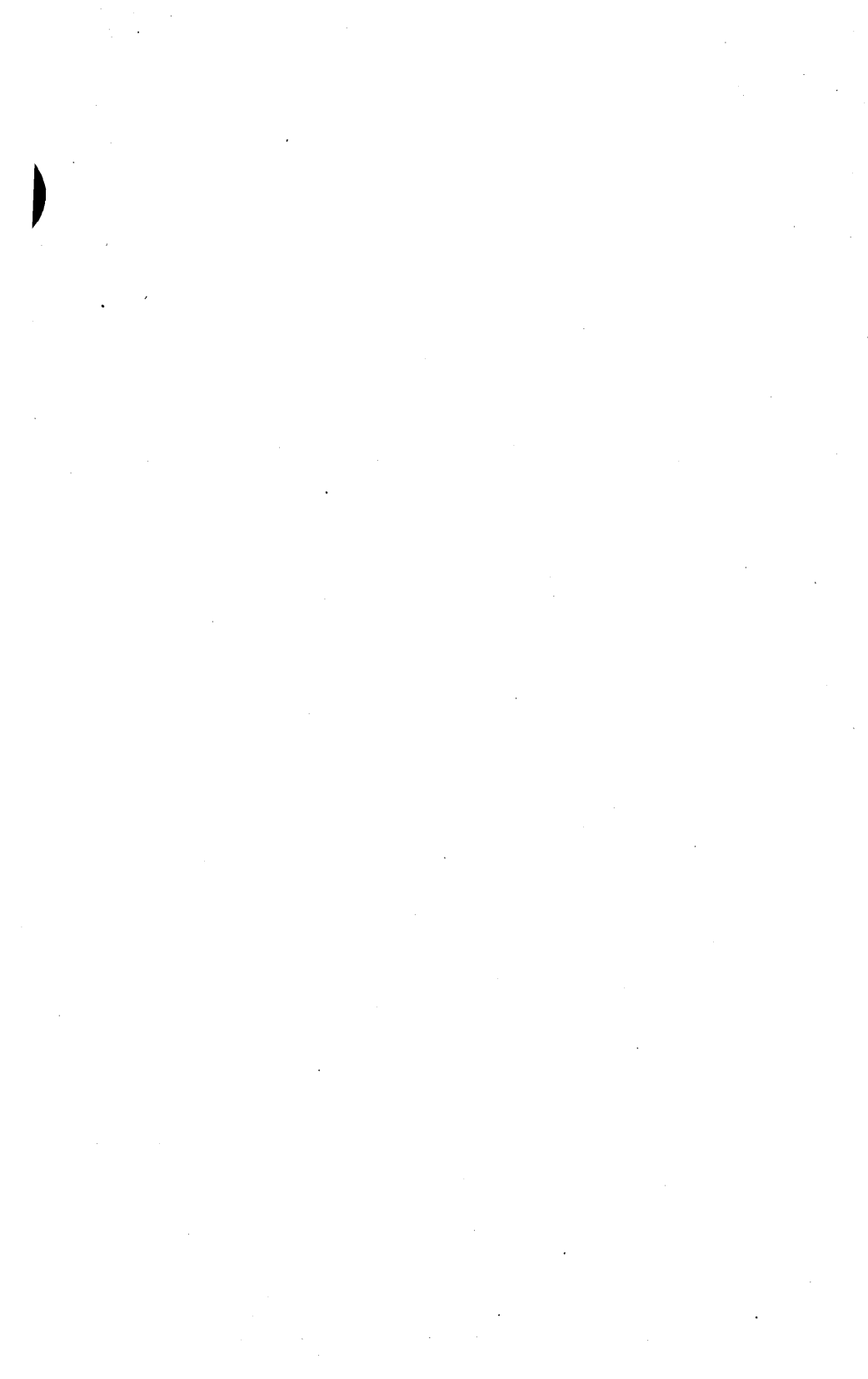
STATE ASSESSORS—1891-1921.

Benjamin F. Chadbourne.....Biddeford 1891-1893
Frank GilmanBangor 1891-1892
Otis HayfordCanton 1891-1909
Hall C. BurleighVassalboro 1892-1895
George PottleLewiston 1893-1911
William C. MarshallBelfast 1895-1901
F. Marion SimpsonBangor 1901-1907
W. J. ThompsonSouth China 1907-1913
E. M. JohnstonBrownville 1909-1915
O. GardnerRockland 1911-1911
B. G. McIntireWaterford 1911-1917
J. J. DearbornHampden Highlands. 1913 -
W. F. DresserSouth Portland 1915 -
C. S. StetsonGreene 1917 -



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REPORT.

STATE ASSESSORS' OFFICE,

AUGUSTA, MAINE, December 1, 1921.

*To His Excellency, Percival P. Baxter, Governor, and the
Honorable Executive Council:*

GENTLEMEN:—In accordance with the Statutes of the State, we herewith submit for your consideration the Thirty-First Annual Report of the Board of State Assessors, including tabulations of statistics returned to us by all municipal boards of assessors throughout the State, as made by them on April first, 1921, 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, 1921, as made and returned by the local boards of assessors is \$587,198,592, representing an increase of \$18,933,080, as compared with similar returns made on April first, 1920.

The following comparison is given of the counties in 1920 and 1921, exclusive of the unorganized townships:

Counties.	1920.	1921.	Increase.
Androscoggin	\$53,491,443	\$55,808,936	\$2,317,493
Aroostook	39,749,164	41,036,236	1,287,072
Cumberland	133,472,989	140,684,555	7,211,566
Franklin	13,494,317	13,539,410	45,093
Hancock	22,895,763	23,099,298	203,535
Kennebec	45,953,283	46,941,846	988,558
Knox	17,775,020	17,949,623	174,603
Lincoln	10,570,161	10,811,978	241,817
Oxford	24,227,396	24,918,521	691,125
Penobscot	65,766,260	67,873,670	2,107,410
Piscataquis	11,509,108	11,967,746	458,638

Sagadahoc	17,703,238	17,351,035	* 352,203
Somerset	25,297,778	25,948,913	651,135
Waldo	12,511,703	12,738,235	226,532
Washington	19,096,053	20,152,614	1,056,561
York	55,104,034	56,375,976	1,271,942
	<hr/>	<hr/>	<hr/>
	\$568,617,715	\$587,198,592	\$19,285,283
* Sagadahoc decrease			352,203
			<hr/>
Net increase			\$18,933,080

VALUATION OF TWENTY CITIES.

Cities.	1920.	1921.	Increase.
Auburn	\$15,531,498	\$16,293,813	\$762,315
Augusta	10,253,169	10,824,596	571,427
Bangor	27,374,109	27,857,937	483,828
Bath	12,199,920	11,872,493	* 327,427
Belfast	3,403,759	3,447,093	43,334
Biddeford	10,935,700	11,102,345	166,645
Brewer	4,122,960	4,401,125	278,165
Calais	3,179,575	3,412,620	233,045
Eastport	2,196,825	2,498,575	301,750
Ellsworth	2,746,780	2,771,919	25,139
Gardiner	4,154,395	4,184,687	30,292
Hallowell	2,002,191	1,949,876	* 52,315
Lewiston	25,885,522	26,933,058	1,047,536
Old Town	4,531,461	4,872,606	341,145
Portland	88,959,101	94,978,569	6,019,468
Rockland	6,620,162	6,705,301	85,139
Saco	7,795,038	7,506,654	* 288,384
South Portland	6,525,640	6,730,615	204,975
Waterville	11,185,595	11,451,450	265,855
Westbrook	7,658,835	8,145,940	487,105
	<hr/>	<hr/>	<hr/>
	\$257,262,235	\$267,941,272	\$12,015,289
* Decrease			668,126
Net increase			\$11,347,163

The increase in the cities represents approximately 60% of the total gain in the valuation of the state.

STATE ASSESSORS' REPORT

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Value of taxable live stock, 1921...	\$19,251,363	
Value of exempt live stock, 1921...	1,427,767	\$20,679,130
	<hr/>	
Value of taxable live stock, 1920...	\$21,246,666	
Value of exempt live stock, 1920..	2,257,494	23,504,160
	<hr/>	<hr/>
Decrease		\$2,825,030
Number of cows, 1921		150,426
Number of cows, 1920		152,781
		<hr/>
Decrease		2,355
Number of oxen, 1921		4,922
Number of oxen, 1920		5,024
		<hr/>
Decrease		102
Number of three-year-olds, 1921		27,077
Number of three-year-olds, 1920.....		27,493
		<hr/>
Decrease		416
Number of two-year-olds, 1921		35,613
Number of two-year-olds, 1920		46,285
		<hr/>
Decrease		10,672
Number of year-olds, 1921		37,934
Number of year-olds, 1920		49,060
		<hr/>
Decrease		11,126
Total number of cattle of all kinds, 1921		255,972
Total number of cattle of all kinds, 1920		280,643
		<hr/>
Decrease		24,671

Number of cows, April 1, 1921.....	150,426
Number of oxen, April 1, 1921.....	4,922
Number of three-year-olds, April 1, 1921.....	27,077
Number of two-year-olds, April 1, 1921.....	35,613
Number of one-year-olds, April 1, 1921.....	37,934
	<hr/>
Total	255,972
Number of taxable sheep, 1921	5,759
Number of exempt sheep, 1921.....	81,218
	<hr/>
Total number of sheep, 1921.....	86,977
Total number of sheep, 1920.....	104,734
	<hr/>
Decrease	17,757
Number of horses, 1921	108,400
Number of horses, 1920.....	108,652
	<hr/>
Decrease	252
Number of colts, 1921	5,103
Number of colts, 1920	6,691
	<hr/>
Decrease	1,588
Value of automobiles, 1921.....	\$20,059,436
Value of automobiles, 1920.....	15,935,417
	<hr/>
Increase	\$4,124,019
Value of real estate, 1921.....	\$433,996,832
Value of real estate, 1920.....	420,290,075
	<hr/>
Increase	\$13,706,757
Value of personal estate, 1921.....	\$153,201,760
Value of personal estate, 1920.....	148,327,640
	<hr/>
Increase	\$4,874,120

DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS.

Value of land, 1921	\$177,381,613
Value of land, 1920	172,419,510

Increase	\$4,962,103
----------------	-------------

Value of buildings, 1921.....	\$256,615,219
Value of buildings, 1920.....	247,870,565

Increase	\$8,744,654
----------------	-------------

Number of polls taxed, 1921.....	214,230	
Number of polls not taxed, 1921.....	11,246	225,476

Number of polls taxed, 1920.....	211,457	
Number of polls not taxed, 1920.....	11,147	222,604

Increase		2,872
----------------	--	-------

Amount of taxes assessed on polls, 1921, \$612,229. Average amount assessed on each poll, \$2.86. Amount of taxes assessed on property, in the different cities, towns and plantations for state, county and local purposes in 1921, \$20,383,548. Average rate of taxation on each \$1,000 is \$34.71.

CORPORATION TAXES.

	1920.	1921.
Railroads	\$1,576,087 61	\$1,980,098 31
Street Railroads	102,692 53	123,830 51
Telephone Companies	182,193 55	201,942 29
Telegraph Companies	17,016 72	17,704 39
Express Companies	53,828 09	61,214 09
Parlor Car Companies	3,735 66	3,169 02
General Franchise Taxes	259,875 00	267,355 00
Savings Banks	216,816 39	219,911 00
Trust & Banking Companies.	169,438 35	182,862 94
Insurance Companies	257,932 43	299,190 91
Loan & Building Ass'ns.....	1,346 31	1,297 64
	<u>\$2,840,962 64</u>	<u>\$3,358,576 10</u>

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS.

Counties.	Valuation.	State Tax.
Aroostook	\$598,584 41	\$3,292 61
Franklin	390,109 88	2,145 72
Hancock	25,382 00	139 68
Knox	4,088 00	22 49
Lincoln	5,765 00	31 80
Oxford	138,064 50	759 42
Penobscot	149,177 88	820 66
Piscataquis	461,220 83	2,537 06
Sagadahoc	5,885 00	32 41
Somerset *	669,721 02	3,683 76
Washington	53,088 53	292 12
	<hr/>	<hr/>
	\$2,501,087 05	\$13,757 73

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS AND
PLANTATIONS.

Counties.	Feet B. M.	Cords.
Aroostook	69,594,993	138,507
Franklin	7,871,017	68,409
Hancock	5,417,843	22,840
Kennebec	1,078,451	5
Oxford	4,952,406	82,282
Penobscot	22,241,654	63,691
Piscataquis	38,316,049	265,247
Somerset	33,868,786	279,875
Washington	22,592,158	69,012
	<hr/>	<hr/>
	205,933,357	989,868

Total amount returned in Board Feet 205,933,357 Feet B. M.

Total amount returned in Cords

989,868 Cords, equal to..... 593,920,800 " "

Grand Total 799,854,157 " "

Number of Railway Ties reported..... 379,744

Number of Cedar Poles reported..... 14,422

Summary of State Valuation for 1918

COUNTIES.	No. of polls taxed	Real estate	Personal estate	Total estates	Wild lands	Timber and grass on public lands	Total amounts
Androscoggin	16,210	\$38,527,964	\$8,896,066	\$47,424,030			\$47,424,030
Aroostook	18,552	26,371,145	8,561,219	34,932,364	\$16,740,688	\$599,848	52,272,900
Cumberland	33,539	89,405,300	32,522,565	121,927,865			121,927,865
Franklin	5,514	8,902,218	2,907,139	11,800,357	4,176,346	110,984	16,096,687
Hancock	9,016	18,750,630	3,572,018	22,322,648	1,585,885	44,340	23,952,873
Kennebec	16,649	31,945,942	10,182,429	42,128,371			42,128,371
Knox	7,624	13,358,882	3,677,842	17,036,724	34,150		17,070,874
Lincoln	4,817	7,859,248	2,580,442	10,439,690	27,265		10,466,955
Oxford	10,869	16,363,454	5,773,885	22,137,339	4,592,231	115,229	26,844,799
Penobscot	23,490	43,813,339	15,885,680	59,699,019	4,590,737	127,956	64,417,712
Piscataquis	5,421	7,183,501	2,424,487	9,607,988	14,400,553	523,353	24,531,894
Sagadahoc	6,302	11,483,608	3,907,129	15,390,737	24,270		15,415,007
Somerset	10,430	16,292,180	5,811,305	22,103,485	10,891,247	366,698	33,361,430
Waldo	5,864	9,429,092	3,106,228	12,535,320			12,535,320
Washington	10,524	12,095,372	5,010,330	17,105,702	2,890,347	81,440	20,077,489
York	17,304	38,205,375	10,712,948	48,918,323			48,918,323
	202,125	\$389,987,250	\$125,531,712	\$515,518,962	\$59,953,719	\$1,969,848	\$577,442,529

Summary of State Valuation for 1920.

COUNTIES.	No. of polls taxed	Real estate	Personal estate	Total estate	Wild lands	Timber and grass on public lands	Total amounts
Androscoggin	17,937	\$42,447,536	\$11,677,035	\$54,124,571	.....	.....	\$54,124,571
Aroostook	18,849	30,147,883	10,105,538	40,253,421	\$18,800,603	\$638,673	59,692,697
Cumberland	34,775	93,338,336	40,982,165	134,320,501	.....	.....	134,320,501
Franklin	5,540	9,209,744	3,239,314	12,449,058	4,477,587	117,068	17,043,713
Hancock	8,650	19,360,980	3,825,874	23,186,854	1,670,907	43,430	24,901,191
Kennebec	17,459	34,646,949	12,172,683	46,819,632	.....	.....	46,819,632
Knox	7,839	13,720,977	4,207,230	17,928,207	22,780	.....	17,950,987
Lincoln	4,604	8,043,785	2,552,871	10,596,656	27,960	.....	10,624,616
Oxford	11,037	16,932,638	6,742,559	23,675,197	5,049,350	112,029	28,836,576
Penobscot	25,178	46,651,793	19,179,117	65,830,910	4,872,358	127,738	70,831,006
Piscataquis	5,528	7,851,107	3,062,289	10,913,396	15,277,522	507,466	26,698,384
Sagadahoc	6,742	13,648,724	4,054,602	17,703,326	24,270	.....	17,727,596
Somerset	10,336	17,787,853	6,957,900	24,745,753	11,412,339	354,893	36,512,985
Waldo	5,885	9,525,334	3,400,005	12,925,339	.....	.....	12,925,339
Washington	10,516	12,653,432	6,208,620	18,862,052	3,167,431	79,014	22,108,497
York	18,973	42,004,217	14,280,925	56,285,142	.....	.....	56,285,142
	209,848	\$417,971,288	\$152,648,727	\$570,620,015	\$64,803,107	\$1,980,311	\$637,403,433

The following table gives the number of polls taxed and the valuation of the State of Maine as affixed by Valuation Commissions and State Assessors since its organization in 1820.

Year	Polls	Valuation
1820	59,606	\$20,962,778
1830	66,986	28,807,687
1840	86,544	69,246,288
1850	105,602	100,157,573
1860	128,899	164,714,168
1870	143,561	224,812,900
1880	160,569	235,978,716
1890	172,799	309,096,041
1892	167,378	314,330,181
1894	176,685	324,478,321
1896	180,176	328,500,994
1898	178,131	329,516,244
1900	180,190	336,699,649
1902	184,631	352,228,897
1904	188,915	366,514,014
1906	190,456	394,732,990
1908	189,415	428,212,465
1910	196,117	451,780,119
1912	197,617	478,192,044
1914	202,260	498,487,849
1916	206,847	521,402,933
1918	202,125	577,442,529
1920	209,848	637,403,433

The following table gives the rate of taxation for State taxes in the State of Maine each year since its organization in 1820.

1821	.0019	1872	.00575
1822	.0015	1873	.005
1823	.0015	1874	.005
1824	.0017	1875	.004
1825	.0C17	1876	.00375
1826	.0019	1877	.003
1827	.0019	1878	.004
1828	.0019	1879	.004
1829	.0019	1880	.005
1830	.0019	1881	.0045
1831	.00175	1882	.0045
1832	.00175	1883	.004
1833	.00175	1884	.004
1834	.00175	1885	.00375
1835	.00175	1886	.00375
1836	None	1887	.00275
1837	None	1888	.00275
1838	None	1889	.00275
1839	None	1890	.00225
1840	.0029	1891	.00275
1841	.0029	1892	.00275
1842	.0029	1893	.00275
1843	.0029	1894	.0025
1844	.00218	1895	.0025
1845	.003	1896	.00225
1846	.0015	1897	.00275
1847	.003	1898	.00275
1848	.003	1899	.00275
1849	.003	1900	.00275
1850	.002	1901	.00275
1851	.002	1902	.00275
1852	.002	1903	.00275
1853	.002	1904	.00275
1854	.002	1905	.0025
1855	.002	1906	.0025
1856	.002	1907	.003
1857	.0C2	1908	.003
1858	.002	1909	.003
1859	.002	1910	.005
1860	.0C125	1911	.006
1861	.001563	1912	.004
1862	.0025	1913	.005
1863	.0C3	1914	.0045
1864	.008	1915	.005
1865	.015	1916	.005
1866	.0075	1917	.006
1867	.006	1918	.006
1868	.005	1919	.0075
1869	.007	1920	.00725
1870	.006	1921	.0055
1871	.005	1922	.006

Taxation problems are many and varied. Money must be raised under some form of taxation to carry on the several functions of government and under our law the great problem pressing for solution is to apportion this amount justly and equitably. The State, county and municipality must have money to defray the expenses of administering governmental affairs. The taxpayer has no right to complain of the amount raised for either they or their representatives determine this amount, but they do have a right to resent any inequality in the distribution. And so we claim that the question of equalization of property values should claim the attention of taxation officials and taxpayers to the end that this increasing burden may not fall too heavily upon those least able to bear it.

Of course, necessary revenue might be obtained more readily and equitably if all taxpayers would render a true and correct list of all their taxable property to the assessors. The failure to do this entails upon taxation officials a large amount of work and effort otherwise unnecessary, work which in our opinion local assessors are underpaid for doing and which, in some instances, is not done as thoroughly as it should be.

This Board is directing its efforts toward a solution of this perplexing equalization problem so far as time and the means at our disposal will permit. Thirty-three meetings have been held with local assessors, a large amount of data has been collected and will be carefully tabulated and used in making the State Valuation for 1923 and 1924. A fine co-operative spirit exists between State and local boards. Ample evidence of this was given at the splendid meeting of the Maine Assessors' Association held at the State House, November 1-3. This meeting received the hearty endorsement and help of Governor Baxter and to him, in large measure, is due the very pronounced success of the best meeting ever held by this Association. Through the influence of these meetings, taxation officials are arousing to the justice and equity of the proposition that all taxable property should be assessed equally according to the just value thereof, and experience is teaching them that the only safe and sure way to arrive at an equality in property

values is on the full value basis, and while the Legislature has refused to enact any law changing the taxation of intangible property, still the sentiment in favor of an income tax or a low flat rate tax is growing and becoming stronger, and the indications are that the time approaches when every person having taxable property will pay some sort of tax on all of that property to the government under which he is domiciled and from which he receives the benefits that government confers.

The Eightieth Legislature changed the laws affecting taxation as follows:

A list of all taxable bank stock is to be returned to the Board of State Assessors and the tax is to be assessed by them instead of by local assessors.

The estates to the value of five thousand dollars of all soldiers and sailors and marines or the widows of soldiers, sailors and marines who served in the war of eighteen sixty-one and five, the war with Spain or the World War, who were honorably discharged and have reached the age of seventy years, are exempt from taxation.

In addition to the number of assistant assessors elected or appointed under provisions of any city charter, the municipal officers of cities may authorize assessors of their respective cities to appoint such number of assistant assessors as public exigency requires. The employment of such assistant assessors shall not extend beyond the period of the municipal year during which they are appointed.

Portable mills, logs in any town to be manufactured therein, and all manufactured lumber excepting lumber in the possession of a transportation company and in transit, and all potatoes stored awaiting sale or shipment, except those owned by and in the possession of the producer, shall be taxed in the town where situated on the first day of April each year.

A poll tax shall be assessed upon every male inhabitant of the State above the age of twenty-one years whether a citizen of the United States or an alien, in the manner provided by law unless he is exempted therefrom by this chapter, which said poll tax shall be three dollars.

Summarized expenditures of the Board of State Assessors for the year 1921, under resolve, chapter 105, Acts and Resolves of 1921, appropriating money for the purpose of obtaining information in regard to wild lands for the purposes of taxation.

Appropriation for January 1, 1921, to June 30,	
1921	\$10,000 00
Council Order No. 418.....	1,390 00
Paid James W. Sewall, Forester, time and cash paid to crews engaged in exploring wild lands, also for mak- ing report and plans on same.....	\$7,478 05
Paid Mullaney & Dearborn, Forest- ers, time and cash paid to crews engaged in exploring wild lands, also for making report and plans on same	3,911 95
	<hr/>
	\$11,390 00 \$11,390 00

Respectfully submitted,

(Signed)

C. S. STETSON,
J. J. DEARBORN,
W. F. DRESSER,

Board of State Assessors.



**Summaries of Valuation Returns by Counties as Made by
the Assessors for the Year 1921.**

Recapitulation by Counties of Returns of Valuation for 1921.

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.....	18,044	797	\$37,904,618	\$6,011,793	\$10,668,771	\$1,223,754	\$55,808,936	\$14,793,650	\$29,122,761
Aroostook.....	19,724	715	25,939,269	5,466,076	9,056,860	574,091	41,036,236	18,282,889	13,122,456
Cumberland.....	36,018	1,176	72,884,701	24,538,581	40,555,663	2,705,610	140,684,555	35,999,790	61,423,492
Franklin.....	5,661	352	6,413,716	3,838,972	2,673,477	613,245	13,539,410	4,930,966	5,321,722
Hancock.....	8,722	721	9,802,422	9,694,623	2,879,371	722,882	23,099,298	9,340,627	10,156,418
Kennebec.....	17,938	700	27,832,198	6,686,381	11,217,308	1,205,959	46,941,846	13,971,998	20,546,581
Knox.....	7,884	705	10,202,232	3,666,108	3,713,198	368,085	17,949,623	5,221,974	8,646,366
Lincoln.....	4,761	376	5,436,829	2,828,600	2,049,119	497,430	10,811,978	3,265,807	4,999,622
Oxford.....	11,304	770	12,175,831	6,116,139	4,710,381	1,916,170	24,918,521	9,889,028	8,402,942
Penobscot.....	25,507	1,228	35,643,308	12,798,142	15,105,080	4,327,140	67,873,670	17,563,467	30,877,983
Piscataquis.....	5,784	282	5,487,701	3,436,293	2,137,812	905,940	11,967,746	4,028,935	4,895,059
Sagadahoc.....	6,005	194	10,069,689	3,210,902	3,775,978	294,466	17,351,035	5,244,527	8,036,064
Somerset.....	10,817	655	13,024,740	6,286,624	5,344,771	1,292,778	25,948,913	9,129,450	10,181,914
Waldo.....	5,855	654	7,014,463	2,590,053	2,842,529	291,190	12,738,235	3,752,819	5,851,697
Washington.....	10,863	533	8,514,845	5,085,339	4,574,024	1,978,406	20,152,614	5,690,040	8,010,144
York.....	19,343	1,388	31,670,476	11,725,168	10,548,699	2,431,633	56,375,976	16,375,646	27,019,998
	214,230	11,246	\$320,017,038	\$113,979,794	\$131,852,981	\$21,348,779	\$587,198,592	\$177,381,613	\$256,615,219

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.
Androscoggin	\$49,190	\$1,431,046	\$1,744,282	\$44,169	\$4,313,005	.....	\$88,200	\$629,910	\$260,970	\$500	\$388,875
Aroostook	35,675	682,490	1,783,532	58,484	2,222,776	\$3,800	.....	435,775	394,605	25,000	383,661
Cumberland	8,813,354	4,167,796	4,436,719	105,728	18,490,016	34,300	478,985	1,225,815	1,110,259	32,400	3,557,692
Franklin	157,950	109,850	461,258	16,603	437,430	.....	.....	142,534	55,800	500	69,975
Hancock	315,564	393,398	881,787	25,527	517,005	625	40,100	103,045	189,605	15,603	216,725
Kennebec	1,353,432	1,294,122	1,592,689	49,574	3,202,119	.....	9,225	417,720	550,811	65,061	821,150
Knox	130,200	458,081	637,034	23,652	1,528,748	15,000	.....	391,730	90,800	6,580	77,775
Lincoln	143,350	168,900	335,866	14,283	361,677	.....	350	134,335	31,220	112,300	25,550
Oxford	29,550	443,461	925,044	32,794	1,034,642	880	.....	105,265	108,075	29,911	130,075
Penobscot	1,551,700	1,879,903	2,444,924	75,527	5,554,348	4,500	.....	98,351	644,860	1,218,775	996,575
Piscataquis	3,035	183,750	465,294	17,189	693,770	.....	.....	77,905	51,375	28,650	480,280
Sagadahoc	666,115	298,237	544,412	18,015	961,637	.....	31,700	459,030	134,005	24,230	117,200
Somerset	171,600	485,959	942,135	30,553	1,094,257	.....	25,600	261,373	77,730	7,660	100,230
Waldo	51,500	64,256	504,578	17,240	469,975	.....	21,600	169,260	53,380	25,850	129,285
Washington	214,475	412,562	848,597	32,398	1,077,234	.....	180,000	187,876	108,635	12,910	144,910
York	379,930	1,086,049	1,835,397	50,493	1,666,505	37,080	.....	542,322	151,635	40,520	214,126
	\$14,066,620	\$13,559,860	\$20,383,548	\$612,229	\$43,625,144	\$96,185	\$949,185	\$5,382,246	\$4,018,765	\$1,646,450	\$7,854,084

Recapitulation by counties of money at interest, town debt, taxes assessed, etc.

COUNTIES.	Street railroad property.	Water company property.	Electric light and power com- pany property.	Gas company property.	Companies not otherwise enumerated	Machinery not taxed as real estate	Finished products in mills.	Material in stock.	Shipping.	Small boats.	Value of wharf property
Androscoggin	\$122,000	\$487,310	\$1,460,850	\$428,850	\$1,097,991	\$94,470	\$118,500	\$1,822,340	\$1,000	\$4,800	.....
Aroostook	8,750	27,770	101,500	.....	37,925	92,692	94,790	45,220	700	3,770	.....
Cumberland	574,365	112,875	3,615,060	476,350	1,546,470	2,190,790	170,225	670,480	530,748	67,360	\$3,166,915
Franklin . . . . .	.....	20,600	175,300	.....	1,000	75,279	51,350	126,080	13,150	26,670	14,350
Hancock . . . . .	.....	217,763	767,753	.....	100	113,947	123,093	5,200	1,200	236,930	144,898
Kennebec	82,550	52,465	1,582,495	68,500	162,515	1,160,415	151,000	316,400	.....	67,950	48,800
Knox	84,760	159,044	141,227	40,317	644,486	50,565	12,000	95,700	78,036	115,075	328,325
Lincoln . . . . .	.....	139,125	152,300	.....	75,400	30,920	10,000	40,050	7,776	186,025	8,200
Oxford . . . . .	.....	384,800	293,800	.....	1,218,055	893,198	83,800	211,500	.....	26,580	.....
Penobscot	175,660	249,525	1,094,850	270,000	265,150	51,080	138,765	356,948	79,803	42,870	2,500
Piscataquis . . . . .	.....	20,155	169,825	.....	40,870	27,330	38,680	128,785	20,000	19,595	.....
Sagadahoc	38,150	.....	188,200	.....	.....	0,000	.....	4,500	86,248	49,370	56,700
Somerset	7,600	8,750	1,160,150	2,500	17,900	536,820	77,426	262,400	.....	7,495	.....
Waldo . . . . .	.....	75,350	141,805	.....	113,173	67,130	2,035	1,300	15,456	43,100	124,750
Washington	70,000	148,850	107,200	12,000	236,207	327,776	366,999	630,334	35,244	224,014	259,830
York	139,881	514,181	1,609,031	2,500	885,386	231,976	1,727,800	2,665,037	838,758	33,463	29,720
	\$1,303,716	\$2,618,563	\$12,761,346	\$1,301,117	\$6,456,475	\$5,962,534	\$3,048,570	\$7,378,274	\$1,720,790	\$1,155,067	\$4,184,988

Recapitulation by counties of logs and pulp wood, lumber, 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.....	\$489,475	\$16,190	\$12,985	\$1,440,045	\$287,845	\$274,525	\$896,870	\$2,600	\$134,169	\$1,978,851
Aroostook.....	911,379	2,340	29,778	1,830,782	313,770	10,550	186,523	74,920	51,868	217,925
Cumberland.....	943,648	5,529	93,475	4,370,481	918,755	1,310,700	319,950	42,530	12,050	3,027,245
Franklin.....	543,111	1,645	9,163	565,375	31,495	28,575	30,567	3,500	5,991	56,590
Hancock.....	138,692	10,974	41,401	682,232	191,240	367,940	83,434	44,290	13,832	230,701
Kennebec.....	404,673	9,350	30,920	1,603,798	456,409	253,570	669,780	580,367	24,500	637,453
Knox.....	48,155	12,150	16,965	671,180	171,352	57,450	50,830	21,600	27,325	169,650
Lincoln.....	237,605	3,130	16,890	347,380	100,145	24,825	59,055	8,400	9,875	64,105
Oxford.....	1,063,451	30,645	15,255	1,104,940	226,507	27,475	78,803	56,450	5,400	195,097
Penobscot.....	2,847,683	530,104	29,514	2,363,582	610,100	373,260	581,478	108,710	43,905	2,669,628
Piscataquis.....	598,343	100	2,380	551,200	149,145	10,900	58,100	45,200	7,420	52,366
Sagadahoc.....	169,578	1,770	1,265	429,145	146,910	51,850	492,590	2,000	1,925	74,900
Somerset.....	1,037,942	100,162	8,910	1,030,470	202,895	207,950	152,813	3,600	17,595	149,725
Waldo.....	157,504	1,200	18,535	522,630	82,535	26,740	288,271	23,640	3,225	24,060
Washington.....	1,136,587	3,045	79,584	866,860	224,323	29,995	221,018	13,435	15,085	153,700
York.....	1,042,035	1,082	24,530	1,679,336	310,250	74,155	266,386	87,200	10,740	782,833
	\$11,769,861	\$729,416	\$431,550	\$20,056,436	\$4,523,376	\$2,950,460	\$4,436,468	\$1,423,342	\$384,905	\$10,484,838

Recapitulation by counties of logs and pulp wood, lumber, etc.

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	\$354,593	\$279,317	408,042	\$8,163,800	60	\$1,229,350	\$126,750	\$377,800	\$381,700	\$21,100	\$2,497,550
Aroostook	596,527	317,312	-	-	5	12,000	307,000	-	-	697,373	207,230
Cumberland	1,150,401	615,526	125,062	1,537,550	22	199,000	650,216	33,500	2,697,560	58,575	3,175,875
Franklin	145,579	95,090	-	-	27	168,150	165,000	812,300	-	43,255	185,610
Hancock	232,148	185,414	-	-	2	3,500	-	-	-	82,045	33,550
Kennebec	510,057	300,053	150,320	3,038,250	64	766,570	40,000	244,200	2,179,600	165,150	390,890
Knox	149,167	91,916	-	-	41	238,200	-	-	-	24,400	31,150
Lincoln	69,800	74,205	-	-	-	-	-	-	-	9,700	12,900
Oxford	352,004	186,247	-	-	10	59,400	-	-	2,189,170	93,000	242,740
Penobscot	729,772	424,138	-	-	92	605,800	916,400	75,000	4,991,569	367,615	719,915
Piscataquis	163,825	80,786	-	-	54	546,145	-	-	-	75,580	255,775
Sagadahoc	152,691	117,231	-	-	-	-	-	-	936,490	17,900	108,000
Somerset	264,743	192,294	-	-	111	1,347,475	892,395	705,625	-	168,345	318,950
Waldo	110,496	118,414	-	-	-	-	-	-	-	22,060	53,700
Washington	258,363	127,235	-	-	1	750	-	-	950,000	336,980	562,900
York	394,599	374,292	366,356	5,690,000	46	943,150	-	-	113,700	111,670	791,710
	\$5,634,765	\$3,579,470	1,049,780	\$18,426,600	535	\$6,119,490	\$3,097,761	\$2,248,425	\$14,439,789	\$2,294,748	\$9,588,445

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 1918, 1919, 1920, 1921.

ANDROSCOGGIN COUNTY

Towns	Returns for 1918	Returns for 1919	Returns for 1920	Returns for 1921	Rate of taxation for 1921
Auburn.....	\$13,006,305	\$13,712,518	\$15,531,498	\$16,293,813	.03
Durham.....	471,115	479,795	482,755	481,813	.042
East Livermore.....	1,877,212	1,930,601	2,073,444	2,237,823	.04
Greene.....	470,405	499,065	499,780	511,320	.034
Leeds.....	404,224	426,765	434,433	420,439	.048
Lewiston.....	21,284,782	22,408,999	25,885,522	26,933,058	.03
Lisbon.....	3,160,090	3,194,200	3,440,174	3,725,745	.0298
Livermore.....	561,700	611,695	675,100	686,440	.037
Mechanic Falls.....	855,666	856,460	930,895	941,695	.045
Minot.....	435,285	403,965	456,097	466,895	.041
Poland.....	1,076,467	1,136,938	1,140,595	1,180,145	.0258
Turner.....	1,059,173	1,085,276	1,069,802	1,044,420	.042
Wales.....	257,938	264,920	271,710	283,325	.0305
Webster.....	599,570	618,880	599,638	602,005	.032
Total.....	\$45,519,932	\$47,630,077	\$53,491,443	\$55,808,936	

AROOSTOOK COUNTY.

Towns	Returns for 1918	Returns for 1919	Returns for 1920	Returns for 1921	Rate of Taxation for 1921
Amity	\$116,446	\$117,566	\$120,112	\$117,175	.052
Ashland	967,042	980,117	1,020,857	1,028,116	.055
Bancroft	74,893	80,060	86,320	92,097	.057
Benedicta	108,696	124,363	145,770	148,071	.044
Blaine	480,770	490,515	518,585	510,046	.044
Bridgewater	565,603	576,930	630,205	611,270	.039
Caribou	3,411,942	3,431,445	3,510,890	3,713,322	.053
Castle Hill	179,836	237,901	264,578	273,192	.055
Chapman	142,543	182,208	193,152	189,125	.055
Connor	137,708	149,190	153,470	178,805	.055
Crystal	204,740	210,840	262,634	253,656	.0514
Dyer Brook	229,050	267,193	324,305	309,180	.034
Eagle Lake	301,810	291,920	294,725	527,215	.031
Easton	3,843,785	3,847,310	960,160	901,600	.039
Fort Fairfield	3,388,810	3,368,915	3,994,950	4,056,815	.04
Fort Kent	904,641	944,282	1,377,820	1,320,702	.0489
Frenchville	373,913	382,371	389,528	415,062	.027
Grand Isle	190,035	194,702	214,580	218,670	.036
Haynesville	105,873	112,781	111,089	138,144	.031
Hersey	122,363	134,497	152,419	148,370	.03
Hodgdon	382,055	426,475	462,395	560,750	.0444
Houlton	3,838,425	4,018,070	4,813,638	4,699,558	.039
Island Falls	619,935	685,947	772,800	784,835	.0465
Limestone	926,678	959,060	1,084,160	1,054,942	.056
Linneus	304,705	314,665	323,545	323,645	.049
Littleton	430,161	459,481	506,460	517,464	.037
Ludlow	120,814	130,659	143,380	145,980	.054
Madawaska	318,992	323,481	331,051	348,269	.041
Mapleton	526,530	541,097	560,602	606,616	.055
Mars Hill	980,665	1,034,993	1,141,957	1,124,645	.041
Masardis	252,887	293,120	347,995	362,248	.043
Merrill	148,325	177,398	179,806	179,822	.084
Monticello	490,532	499,208	545,576	553,723	.047
New Limerick	164,656	156,300	174,178	165,510	.063
New Sweden	339,960	346,520	389,220	395,730	.038
Oakfield	209,561	221,065	310,915	287,010	.055
Orient	92,703	94,347	101,480	99,439	.0433
Perham	376,668	377,435	381,940	409,977	.029
Portage Lake	238,551	244,468	288,998	322,374	.042
Presque Isle	3,069,175	3,683,670	3,785,060	3,892,175	.041
Saint Agatha	222,663	349,562	376,502	387,472	.035
Sherman	484,725	478,085	487,925	500,085	.056
Smyrna	150,465	157,519	177,200	205,031	.07
Stockholm	152,974	173,399	168,821	209,668	.05
Van Buren	1,779,970	1,983,745	2,291,520	2,683,530	.0375
Wade	179,095	191,606	197,813	204,245	.039
Washburn	702,425	767,015	831,635	869,030	.054
Westfield	442,433	499,743	592,510	543,641	.03
Weston	117,512	128,009	141,547	149,799	.047
Woodland	421,223	414,895	438,085	434,615	.05
Plantations					
Allagash	106,986	201,972	207,773	238,496	.0235
Cary	54,110	55,200	57,960	85,550	.07
Caswell	143,737	160,516	163,450	178,003	.055
Cyr	219,845	218,383	216,241	208,310	.0295
E.	72,110	73,360	78,940	76,824	.027
Garfield	92,755	86,827	87,958	88,335	.02
Glenwood	65,610	65,376	85,263	85,616	.021
Hamlin	184,388	184,195	185,690	190,195	.035
Hammond	111,06	112,119	135,670	160,555	.025
Macwahoc	67,061	67,117	67,450	69,256	.077
Moro	72,512	80,483	81,225	91,187	.047
Nashville	55,403	55,379	55,379	74,107	.0225
New Canada	109,385	111,185	134,609	139,435	.04
Oxbow	75,393	91,745	98,217	100,019	.03
Reed	156,277	159,142	170,098	173,477	.057
Silver Ridge	82,206	83,975	100,616	91,842	.056
St. Francis	187,574	209,482	230,846	279,604	.0325
St. John	95,994	127,400	139,200	139,200	.0415
Wallagrass	169,731	199,345	189,941	195,221	.045
Westmanland	106,016	108,592	112,983	119,853	.019
Winterville	50,375	51,754	74,792	73,890	.02
Total	\$33,614,494	\$35,759,690	\$39,749,164	\$41,036,236	

CUMBERLAND COUNTY.

Towns	Returns for 1918	Returns for 1919	Returns for 1920	Returns for 1921	Rate of taxation for 1921
Baldwin	\$753,634	\$901,865	\$826,920	\$839,063	.032
Bridgton	1,854,380	1,875,900	1,898,705	1,891,035	.034
Brunswick	4,239,439	4,386,009	4,934,256	5,013,845	.0308
Cape Elizabeth	2,044,180	2,079,124	2,101,045	2,137,023	.027
Casco	382,980	409,195	407,390	403,740	.042
Cumberland	1,178,129	1,211,915	1,255,425	1,311,944	.027
Falmouth	1,857,082	1,875,290	1,995,790	2,046,265	.0213
Freeport	1,510,564	1,523,954	1,662,937	1,638,890	.0335
Gorham	2,606,857	2,617,482	2,572,907	2,571,585	.0265
Gray	554,377	557,752	573,794	591,575	.03
Harpswell	1,023,571	1,026,848	1,031,518	1,046,513	.0265
Harrison	601,220	644,235	641,340	650,986	.033
Naples	333,740	345,105	369,240	382,365	.044
New Gloucester	1,144,437	1,152,637	1,130,495	1,102,987	.027
North Yarmouth	352,985	367,157	380,332	390,862	.032
Otisfield	299,075	309,300	317,390	324,835	.04
Portland	78,863,094	80,586,522	88,959,101	94,978,569	.0316
Pownal	309,435	299,170	303,070	311,240	.043
Raymond	307,937	315,568	340,675	340,658	.041
Scarborough	1,881,880	1,895,590	2,057,632	2,154,570	.033
Sebago	348,220	359,410	376,965	410,715	.037
South Portland	5,801,153	6,128,488	6,525,640	6,730,615	.036
Standish	1,462,925	1,621,343	1,678,085	1,709,821	.032
Westbrook	6,524,950	6,991,795	7,658,835	8,145,940	.0313
Windham	1,864,506	1,882,191	1,940,289	2,001,814	.026
Yarmouth	1,518,688	1,546,308	1,533,213	1,557,100	.0362
Total	\$119,619,438	\$122,910,153	\$133,472,989	\$140,684,555	

FRANKLIN COUNTY.

Towns	Returns for 1918	Returns for 1919	Returns for 1920	Returns for 1921	Rate of taxation for 1921
Avon	\$223,356	\$219,864	\$225,383	\$229,293	.038
Carthage	181,302	199,001	165,159	179,200	.038
Chesterville	384,565	377,760	365,610	382,605	.044
Eustis	386,356	403,471	441,002	466,809	.032
Farmington	2,241,649	2,293,283	2,397,133	2,413,535	.031
Freeman	148,833	141,018	150,125	156,540	.046
Industry	155,663	166,072	179,208	192,380	.0452
Jay	2,062,322	2,128,211	2,186,775	2,239,865	.0336
Kingfield	439,632	451,832	520,671	541,115	.038
Madrid	187,710	198,382	199,094	246,558	.037
New Sharon	433,045	441,275	445,914	428,415	.055
New Vineyard	225,207	231,500	206,606	241,515	.046
Phillips	759,862	787,762	791,630	773,380	.034
Rangely	1,312,653	1,350,415	1,349,204	1,320,932	.029
Salem	104,667	112,819	118,252	117,696	.033
Strong	389,755	397,435	412,060	432,301	.0425
Temple	178,275	192,813	209,535	239,614	.0385
Weld	332,121	332,501	374,557	377,236	.037
Wilton	1,200,200	1,275,105	1,424,425	1,426,055	.03333
Plantations					
Coplin	136,301	122,485	136,218	141,972	.03
Dallas	151,990	180,912	187,019	184,749	.03
Lang	149,735	132,356	129,905	134,165	.034
Rangely	394,062	665,270	592,390	474,970	.018
Sandy River	164,686	206,418	196,448	198,510	.0236
Total	\$12,343,947	\$13,007,960	\$13,494,317	\$13,539,410	

HANCOCK COUNTY.

Towns	Returns for 1918	Returns for 1919	Returns for 1920	Returns for 1921	Rate of taxation for 1921
Amherst.....	\$76,769	\$75,901	\$77,081	\$77,705	.037
Aurora.....	62,725	69,615	71,019	71,981	.0454
Bar Harbor.....	6,766,770	6,801,909	6,805,514	6,838,721	.038
Bluehill.....	854,610	861,140	925,570	908,580	.035
Brooklin.....	321,575	326,805	360,000	365,060	.032
Brooksville.....	293,644	295,111	297,099	298,182	.035
Bucksport.....	914,576	913,597	1,04,051	873,161	.052
Castine.....	581,796	598,872	605,745	604,658	.036
Cranberry Isles.....	297,093	300,096	302,056	307,122	.029
Deer Isle.....	137,359	144,485	161,375	167,716	.04
Deer Isle.....	445,813	458,165	460,465	472,457	.05
Eastbrook.....	95,007	100,202	103,158	101,803	.0462
Ellsworth.....	2,405,601	2,347,129	2,746,780	2,771,919	.037
Franklin.....	341,990	349,613	351,848	353,645	.039
Gouldsborough.....	432,916	454,162	480,768	500,635	.04364
Hancock.....	352,265	367,261	380,993	382,338	.037
Lamoine.....	199,964	190,599	196,041	196,162	.031
Mariaville.....	79,019	84,126	90,128	98,173	.033
Mount Desert.....	2,759,294	2,785,490	2,837,844	2,872,950	.033
Oriand.....	341,212	345,333	366,109	376,705	.04
Otis.....	67,412	73,019	73,698	84,505	.034
Penobscot.....	273,920	264,569	263,100	264,710	.047
Sedgwick.....	275,522	268,686	291,676	293,584	.0307
Sorrento.....	245,331	243,758	266,226	269,211	.035
Southwest Harbor.....	571,655	631,845	711,780	772,145	.0346
Stonington.....	560,471	575,665	575,552	581,020	.053
Sullivan.....	366,914	368,934	364,161	363,683	.037
Surry.....	203,525	210,724	230,261	227,952	.051
Swan's Island.....	180,123	196,365	196,515	187,280	.0494
Tremont.....	362,215	364,045	387,500	387,030	.054
Trenton.....	147,538	154,010	149,944	155,760	.048
Verona.....	83,641	85,470	96,335	87,175	.0365
Waltham.....	96,792	99,720	108,435	110,536	.026
Winter Harbor.....	488,023	501,895	502,480	509,625	.0295
Plantations					
Long Island.....	31,810	28,906	29,509	30,058	.034
No. 21.....	41,768	44,195	55,922	59,086	.027
No. 33.....	52,040	61,140	69,025	76,265	.02
Total.....	\$21,818,698	\$22,042,557	\$22,895,762	\$23,099,298	

STATE ASSESSORS' REPORT

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KENNEBEC COUNTY.

TOWNS	Returns for 1918	Returns for 1919	Returns for 1920	Returns for 1921	Rate of taxation for 1921
Albion.....	\$451,015	\$454,865	\$471,865	\$467,785	.032
Augusta.....	9,088,970	9,729,459	10,253,169	10,824,596	.038
Belgrade.....	653,466	683,445	703,160	723,770	.0325
Benton.....	598,149	599,348	695,665	706,382	.031
Chelsea.....	247,510	249,153	250,958	246,074	.0345
China.....	654,180	671,180	707,530	686,850	.031
Clinton.....	645,440	660,942	653,400	677,770	.045
Farmingdale.....	821,715	781,453	857,998	819,082	.0265
Fayette.....	259,330	265,495	285,505	273,270	.036
Gardiner.....	3,800,016	3,850,445	4,154,395	4,184,687	.035
Hallowell.....	1,819,540	1,866,858	2,002,191	1,949,876	.035
Litchfield.....	398,615	419,950	401,955	419,385	.044
Manchester.....	318,790	323,260	335,215	333,865	.03
Monmouth.....	899,140	924,900	981,620	1,013,220	.029
Mount Vernon.....	406,650	412,490	414,235	452,210	.037
Oakland.....	1,267,900	1,451,470	1,474,890	1,525,365	.035
Pittston.....	456,365	464,497	460,107	437,526	.031
Randolph.....	372,356	381,652	386,065	387,582	.038
Readfield.....	563,005	580,465	586,670	597,100	.033
Rome.....	241,280	251,250	255,365	262,385	.047
Sidney.....	446,130	478,202	485,207	493,067	.036
Vassalboro.....	1,338,870	1,312,215	1,311,080	1,382,246	.0305
Vienna.....	159,547	159,910	173,415	177,165	.035
Waterville.....	8,654,850	9,708,700	11,185,595	11,451,450	.03
Wayne.....	332,730	335,559	333,882	341,021	.035
West Gardiner.....	372,585	391,255	388,660	393,160	.033
Windsor.....	285,075	348,900	337,485	341,815	.034
Winslow.....	2,965,635	3,018,455	3,027,350	3,074,825	.0385
Winthrop.....	2,040,870	2,149,700	2,367,465	2,266,095	.0267
Unity Pl.....	27,523	29,473	31,191	32,282	.033
Total.....	\$40,571,247	\$42,954,386	\$45,953,288	\$46,941,846	

KNOX COUNTY

Towns	Returns for 1918	Returns for 1919	Returns for 1920	Returns for 1921	Rate of taxation for 1921
Appleton	\$273,120	\$283,645	\$275,560	\$276,547	.038
Camden	2,832,590	2,897,824	2,955,209	2,989,040	.033
Cushing	144,678	146,051	149,370	154,435	.045
Friendship	329,597	333,609	333,310	346,680	.026
Hope	237,780	245,990	271,735	260,635	.032
Isle au Haut	127,135	126,555	127,990	128,125	.032
North Haven	475,470	520,105	559,810	563,497	.033
Rockland	5,961,547	6,099,752	6,620,162	6,705,301	.034
Rockport	1,364,345	1,365,125	1,424,302	1,421,931	.0366
South Thomaston	480,645	484,469	495,480	507,760	.032
St. George	550,923	570,757	586,490	600,850	.042
Thomaston	1,196,910	1,558,053	1,367,640	1,356,879	.0365
Union	584,260	585,490	615,865	618,304	.041
Vinalhaven	869,954	855,941	844,627	848,949	.044
Warren	781,456	788,705	780,220	798,165	.042
Washington	285,129	286,714	279,200	290,904	.04
Criehaven Pl.	29,420	29,350	32,260	31,530	.0225
Matinicus Isle Pl.	65,633	61,619	55,790	49,691	.0255
Total	\$16,590,592	\$17,239,754	\$17,775,020	\$17,949,623	

LINCOLN COUNTY.

Towns	Returns for 1918	Returns for 1919	Returns for 1920	Returns for 1921	Rate of taxation for 1921
Alna	\$197,957	\$195,639	\$208,946	\$201,285	.0365
Boothbay	796,531	804,240	799,425	813,050	.0335
Boothbay Harbor	1,573,560	1,803,662	1,684,635	1,697,310	.033
Bremen	170,830	169,530	181,885	178,600	.043
Bristol	791,322	802,654	799,609	797,272	.028
Damariscotta	569,070	604,010	645,880	654,740	.0225
Dresden	377,230	404,781	384,996	377,831	.0295
Edgecomb	233,124	234,483	224,252	224,939	.035
Jefferson	490,857	526,075	536,516	542,325	.034
Newcastle	748,246	776,607	769,063	756,221	.03
Nobleborough	345,381	337,635	347,407	329,785	.0322
Somerville	79,380	82,280	95,797	122,081	.039
South Bristol	504,956	519,498	515,840	542,751	.03
Southport	643,783	647,245	655,075	702,13C	.0265
Waldoboro	1,142,591	1,141,553	1,153,535	1,252,990	.0315
Westport	186,735	174,310	167,510	169,755	.031
Whitefield	485,565	479,000	469,010	484,780	.028
Wiscasset	800,025	824,440	834,275	865,412	.033
Monhegan Pl.	99,884	101,900	96,505	98,721	.033
Total	\$10,237,037	\$10,629,542	\$10,570,161	\$10,811,978	

OXFORD COUNTY.

Towns	Returns for 1918	Returns for 1919	Returns for 1920	Returns for 1921	Rate of taxation for 1921
Albany	\$189,083	\$194,223	\$199,987	\$200,420	.048
Andover	448,345	484,015	506,537	556,874	.0294
Bethel	1,097,980	1,190,330	1,269,690	1,352,737	.032
Brownfield	383,685	401,755	397,265	402,550	.049
Buckfield	546,635	585,580	599,835	597,045	.033
Byron	160,255	175,760	191,020	200,000	.045
Canton	356,375	359,180	416,390	438,095	.048
Denmark	473,490	472,372	544,585	523,160	.0285
Dixfield	687,050	721,032	714,120	791,405	.031
Fryeburg	943,755	1,018,250	1,068,867	1,105,540	.028
Gilead	221,292	241,821	258,397	232,056	.025
Grafton	159,263				
Greenwood	305,420	323,905	327,655	328,950	.052
Hanover	99,982	103,787	108,500	111,490	.028
Hartford	326,465	356,735	359,805	353,450	.038
Hebron	312,924	319,487	340,705	326,700	.033
Hiram	487,755	758,160	669,725	654,020	.038
Lovell	530,830	578,853	590,716	639,488	.0215
Mason	80,940	72,065	79,660	77,530	.02
Mexico	822,170	839,776	875,540	926,220	.062
Newry	279,192	304,258	353,267	366,935	.028
Norway	1,530,800	1,573,608	1,650,365	1,696,430	.04
Oxford	648,572	622,755	643,527	656,067	.035
Paris	1,629,355	1,676,355	1,848,545	1,867,275	.046
Peru	344,176	364,475	395,273	393,350	.04
Porter	272,198	275,374	277,383	260,280	.06
Roxbury	167,850	179,375	183,200	180,260	.045
Rumford	5,514,935	5,977,240	6,142,535	6,266,380	.038
Stonham	127,055	124,385	132,580	139,889	.039
Stow	160,318	167,914	158,993	169,043	.026
Sumner	436,190	415,920	393,506	394,415	.038
Sweden	229,239	212,265	217,690	289,436	.0285
Upton	197,535	199,197	251,063	278,791	.0215
Waterford	405,635	451,997	481,993	529,717	.041
Woodstock	424,210	450,850	466,670	469,755	.0439
Plantations.					
Lincoln	614,385	616,475	622,735	621,161	.017
Magalloway	385,217	383,027	396,557	424,098	.021
Milton	80,370	88,755	92,495	97,509	.027
Total	\$22,080,926	\$23,281,311	\$24,227,396	\$24,918,521	

PENOBSCOT COUNTY.

TOWNS	Returns for 1918	Returns for 1919	Returns for 1920	Returns for 1921	Rate of taxation for 1921
Alton	\$113,024	\$120,130	\$117,186	\$130,633	.0405
Argyle	83,320	89,249	91,571	100,343	.046
Bangor	25,796,434	26,208,853	27,374,109	27,857,937	.0323
Bradford	305,413	335,954	340,655	330,386	.043
Bradley	287,653	294,262	314,279	318,335	.038
Brewer	3,278,110	3,687,185	4,122,960	4,401,125	.0334
Burlington	175,277	197,602	211,449	214,587	.031
Carmel	382,840	384,615	426,160	410,089	.045
Carroll	187,478	185,688	186,564	173,674	.045
Charleston	365,875	381,405	425,645	427,340	.04
Chester	99,790	103,386	105,167	122,885	.053
Clifton	79,250	83,314	93,303	103,626	.045
Corinna	586,198	604,500	872,060	906,710	.0445
Corinth	540,855	548,260	556,675	568,475	.036
Dexter	2,001,024	2,513,281	2,377,705	2,427,636	.04
Dixmont	277,626	275,397	266,234	264,735	.0465
East Millinocket	999,116	1,161,875	1,490,832	1,494,357	.0315
Eddington	224,023	234,181	244,509	243,925	.045
Edinburg	48,654	69,891	69,106	69,888	.031
Enfield	321,416	387,888	511,574	639,346	.044
Etna	172,182	170,416	177,539	166,965	.055
Exeter	349,588	350,230	377,370	364,440	.038
Exeter	350,446	354,826	347,455	357,240	.0395
Garland	192,303	193,324	193,722	200,240	.0335
Glenburn	136,349	139,219	143,132	144,666	.045
Greenbush	70,978	71,236	83,976	80,543	.041
Greenfield	709,175	738,020	730,440	746,090	.048
Hampden	485,255	487,365	514,480	525,390	.039
Hermion	196,658	202,175	198,025	217,381	.044
Holden	520,437	695,096	797,125	1,118,388	.038
Howland	161,671	168,483	175,610	170,216	.08
Hudson	200,001	198,818	200,126	205,126	.045
Kenduskeag	265,074	348,120	250,874	247,866	.045
Kingman	339,139	362,899	375,366	379,359	.036
Lagrange	178,791	195,191	220,544	222,157	.059
Lee	280,447	287,400	286,157	280,897	.033
Levant	1,124,756	1,196,469	1,290,954	1,452,139	.038
Lincoln	130,405	128,512	120,571	144,102	.033
Lowell	81,150	190,908	420,515	490,420	.034
Mattawamkeag	60,642	68,240	67,899	67,243	.04
Maxfield	154,692	206,861	208,226	191,499	.042
Medway	800,217	815,773	865,474	932,686	.033
Millford	3,357,101	4,036,866	4,073,105	4,334,009	.037
Millinocket	129,719	164,679	171,469	173,924	.047
Mount Chase	279,624	283,699	290,613	291,515	.05
Newburgh	1,337,441	1,325,870	1,299,275	1,308,151	.034
Newport	3,915,934	4,480,000	4,531,461	4,872,606	.043
Old Town	1,921,957	2,006,354	2,511,698	2,559,825	.032
Orono	601,120	654,760	676,980	693,875	.033
Orrington	209,670	235,382	420,257	249,478	.036
Passadumkeag	804,782	837,329	896,468	894,258	.0425
Patten	219,351	224,676	232,890	252,739	.045
Plymouth	156,502	156,085	215,805	185,912	.047
Prentiss	195,717	194,301	199,097	202,279	.05
Springfield	224,140	219,120	224,735	217,595	.052
Stetson	430,205	455,125	455,945	461,200	.023
Veazie	199,893	254,370	366,865	326,870	.055
Winn	96,355	97,201	106,118	106,688	.044
Woodville					
Plantations					
Drew	185,825	178,670	169,485	157,417	.042
Grand Falls	92,572	92,087	93,170	90,079	.0194
Lakeville	160,624	166,652	181,545	182,251	.022
Seboeis	131,901	131,435	136,687	154,104	.016
Stacyville	158,589	160,797	199,079	174,524	.061
Webster	41,570	41,636	75,560	73,286	.038
Total	\$58,064,324	\$61,733,591	\$65,766,260	\$67,873,670	

PISCATAQUIS COUNTY.

TOWNS	Returns for 1818	Returns for 1919	Returns for 1920	Returns for 1921	Rate of taxation for 1921
Abbot.....	\$210,010	\$211,600	\$248,915	\$250,931	.06
Atkinson.....	204,110	208,850	254,720	233,250	.046
Blanchard.....	115,909	121,596	153,262	169,212	.025
Bowerbank.....	87,921	87,040	106,447	107,206	.0184
Brownville.....	717,619	748,634	897,563	946,486	.05
Dover.....	1,203,815	1,243,790	1,322,655	1,407,439	.031
Foxcroft.....	1,147,655	1,219,112	1,335,845	1,375,920	.032
Greenville.....	742,714	780,172	787,010	821,905	.044
Guilford.....	942,235	955,851	979,894	1,003,099	.038
Medford.....	160,888	170,619	199,233	209,193	.041
Milo.....	1,562,390	1,706,546	1,887,527	2,068,529	.042
Monson.....	359,835	370,510	383,050	386,820	.048
Orneville.....	125,505	134,345	153,382	155,401	.044
Parkman.....	269,880	286,570	304,735	302,470	.046
Sangerville.....	675,980	689,260	735,215	728,390	.044
Sebec.....	249,578	283,278	299,896	305,212	.04
Shirley.....	165,771	165,752	191,956	204,907	.0345
Wellington.....	181,369	191,277	208,995	215,789	.05
Williamsburg.....	70,817	72,785	76,612	78,898	.037
Willimantic.....	133,389	159,753	159,388	157,118	.036
Plantations					
Barnard.....	92,855	95,308	104,773	99,724	.0215
Elliottsville.....	153,119	154,199	162,079	172,284	.023
Kingsbury.....	80,010	82,301	121,506	123,755	.046
Lake View.....	314,816	298,762	434,450	443,814	.025
Total.....	\$9,968,190	\$10,437,940	\$11,509,108	\$11,967,746	

SAGADAHOC COUNTY.

TOWNS	Returns for 1918	Returns for 1919	Returns for 1920	Returns for 1921	Rate of taxation for 1921
Arrowsic.....	\$81,641	\$79,666	\$80,529	\$84,573	.036
Bath.....	10,032,011	11,946,907	12,199,920	11,872,493	.032
Bowdoin.....	343,415	345,785	370,830	323,155	.0356
Bowdoinham.....	660,845	648,415	660,840	645,675	.031
Georgetown.....	357,550	358,990	376,800	384,200	.027
Phippsburg.....	458,124	507,940	534,023	564,469	.025
Richmond.....	1,094,056	1,082,600	1,107,543	1,042,012	.0385
Topsham.....	1,506,321	1,611,060	1,703,905	1,796,770	.025
West Bath.....	266,990	282,165	291,705	265,700	.032
Woolwich.....	358,002	364,916	377,138	371,988	.032
Total.....	\$15,158,955	\$17,228,444	\$17,703,233	\$17,351,035	

SOMERSET COUNTY

Towns	Returns for 1918	Returns for 1919	Returns for 1920	Returns for 1921	Rate of taxation for 1921
Anson.....	\$833,390	\$955,725	\$962,223	\$978,567	.05
Athens.....	383,957	376,167	373,390	359,660	.045
Bingham.....	648,620	713,625	845,870	834,880	.05
Cambridge.....	143,285	157,565	171,727	155,715	.043
Canaan.....	352,932	362,210	387,855	401,774	.042
Concord.....	163,283	168,880	174,005	154,960	.048
Cornville.....	349,830	356,485	365,635	362,415	.0385
Detroit.....	176,765	178,130	170,630	169,355	.04
Embden.....	366,812	284,856	418,240	431,388	.037
Fairfield.....	2,091,650	2,274,180	2,600,740	2,514,420	.036
Harmony.....	351,785	383,460	408,960	382,145	.05
Hartland.....	766,488	943,644	1,071,670	1,043,840	.028
Madison.....	2,221,465	2,534,639	3,632,133	3,716,825	.0295
Mercer.....	175,134	179,538	178,874	181,647	.042
Moscow.....	213,041	224,853	254,507	275,162	.04
New Portland.....	343,345	366,595	389,415	404,964	.072
Norridgewock.....	798,405	856,285	852,425	880,968	.037
Palmyra.....	390,309	390,631	427,835	419,395	.034
Pittsfield.....	1,782,585	1,900,575	1,971,405	2,011,735	.036
Ripley.....	182,200	191,400	190,520	186,670	.044
Skowhegan.....	4,289,740	4,368,005	4,656,035	5,244,045	.0355
Smithfield.....	196,946	197,762	201,300	188,485	.044
Solon.....	488,945	495,780	543,335	514,875	.056
St. Albans.....	449,465	469,345	469,170	490,645	.036
Starks.....	227,205	221,840	244,705	252,015	.046
Plantations.					
Bigelow.....	71,565	73,833	80,855	79,637	.013
Brighton.....	99,824	99,828	141,504	162,428	.046
Caratunk.....	206,513	217,191	274,870	284,382	.029
Dead River.....	173,100	179,648	184,517	177,708	.022
Dennistown.....	144,637	230,534	222,251	220,753	.013
Flagstaff.....	119,690	166,955	165,427	173,880	.0365
Highland.....	90,570	92,430	92,273	92,948	.03
Jackman.....	597,541	604,447	622,143	642,268	.036
Lexington.....	87,567	90,184	82,618	89,673	.055
Long Pond.....	230,981	315,696	290,063	291,136	.015
Mayfield.....	113,090	99,985	100,770	101,720	.0135
Moose River.....	1,091,478	816,035	684,880	606,850	.041
Pleasant Ridge.....	97,150	102,885	104,565	128,565	.029
The Forks.....	118,628	122,433	121,138	167,180	.0188
West Forks.....	144,230	159,910	167,300	173,235	.025
Total.....	\$21,774,156	\$22,924,169	\$25,297,778	\$25,948,913	

WALDO COUNTY.

TOWNS	Returns for 1918	Returns for 1919	Returns for 1920	Returns for 1921	Rate of taxation for 1921
Belfast.....	\$3,259,615	\$3,343,160	\$3,403,759	\$3,447,093	.044
Belmont.....	115,247	113,205	113,297	111,262	.0415
Brooks.....	358,342	372,563	405,480	406,870	.04
Burnham.....	275,330	290,857	299,640	290,295	.05
Frankfort.....	317,910	297,170	306,680	287,095	.052
Freedom.....	206,060	211,410	216,630	208,785	.052
Islesborough.....	1,095,748	1,122,423	1,129,816	1,194,622	.024
Jackson.....	161,230	170,480	172,115	172,680	.05
Knox.....	203,740	212,487	219,789	227,547	.047
Liberty.....	227,540	225,685	241,665	258,130	.042
Lincolnton.....	329,550	335,703	350,185	394,530	.037
Monroe.....	311,122	313,548	306,286	290,635	.052
Montville.....	334,710	346,522	351,755	337,105	.039
Morrill.....	162,282	158,734	162,892	161,048	.035
Northport.....	457,640	461,425	452,465	527,505	.029
Palermo.....	249,340	261,615	248,760	249,040	.045
Prospect.....	180,413	179,477	187,841	193,717	.032
Searsmont.....	370,631	379,915	378,940	380,702	.04
Searsport.....	913,105	921,385	925,199	940,429	.03
Stockton Springs.....	502,385	513,633	556,232	537,482	.038
Swanville.....	149,386	153,324	157,378	160,951	.046
Thorndike.....	261,452	275,354	310,055	314,580	.034
Troy.....	339,915	338,610	357,260	349,325	.048
Unity.....	491,390	500,375	510,015	552,195	.044
Waldo.....	173,285	172,925	180,649	178,765	.04
Winterport.....	562,710	567,924	566,920	565,847	.038
Total.....	\$12,010,078	\$12,239,909	\$12,511,703	\$12,738,235	

WASHINGTON COUNTY.

Towns	Returns for 1918	Returns for 1919	Returns for 1920	Returns for 1921	Rate of taxation for 1921
Addison	\$233,452	\$235,403	\$249,612	\$251,082	.054
Alexander	85,519	91,933	96,815	115,709	.043
Baileyville	1,851,232	2,203,342	2,205,547	2,500,000	.036
Baring	142,509	143,972	150,825	155,345	.0377
Beddington	33,066	38,831	40,111	39,796	.038
Brookton	80,592	88,065	116,400	123,920	.038
Calais	2,896,462	2,969,722	3,179,575	3,412,620	.04
Centerville	68,317	102,338	107,093	107,540	.0352
Charlotte	99,318	104,636	101,057	105,539	.057
Cherryfield	470,070	469,565	466,532	449,670	.047
Columbia	162,360	172,110	181,955	183,656	.044
Columbia Falls	181,010	193,050	241,065	291,790	.047
Cooper	65,133	80,594	98,389	96,888	.048
Crawford	72,910	80,591	161,495	163,525	.0214
Cutler	134,840	147,390	147,830	153,635	.046
Danforth	541,675	570,101	762,490	753,511	.049
Deblois	24,621	38,125	38,585	37,975	.022
Dennysville	177,855	182,438	172,070	157,265	.058
East Machias	439,454	458,240	512,218	554,245	.05
Eastport	1,981,140	2,066,220	2,196,825	2,498,575	.04
Edmunds	116,986	134,539	144,797	132,209	.051
Forest City	20,945	37,071	40,138	38,096	.032
Harrington	335,111	371,694	346,029	344,260	.0475
Jonesborough	145,910	136,720	155,976	159,919	.046
Jonesport	712,555	781,926	788,929	795,301	.04
Lubec	1,422,845	1,424,073	1,348,090	1,410,245	.044
Machias	751,900	755,308	1,050,276	969,881	.042
Machiasport	249,940	267,511	275,935	279,082	.046
Marion	104,851	125,849	183,130	113,016	.045
Marshfield	58,256	65,671	65,154	66,617	.0548
Meddybemps	38,907	44,612	47,032	49,873	.062
Milbridge	461,091	471,884	470,668	478,089	.042
Northfield	62,090	71,727	77,385	82,915	.039
Pembroke	334,481	349,891	344,711	352,735	.046
Perry	223,595	227,937	243,358	234,895	.053
Princeton	326,305	341,461	397,963	500,310	.053
Robbinston	164,706	178,545	196,382	213,838	.035
Roque Bluffs	46,452	47,806	46,783	47,368	.0355
Steuben	224,108	256,354	274,229	274,815	.06
Talmadge	98,049	97,883	98,948	108,817	.035
Topsfield	125,860	143,972	150,469	148,039	.036
Trescott	79,610	84,427	87,647	102,540	.057
Vanceboro	204,445	208,120	213,620	216,635	.037
Waite	68,890	82,185	92,489	100,220	.037
Wesley	105,540	108,543	119,570	125,135	.0302
Whiting	141,291	143,975	154,014	176,074	.045
Whitneyville	81,879	79,149	76,045	90,324	.0375
Plantations					
Codyville	81,813	95,789	123,770	126,573	.0148
Grand Lake Stream	117,643	118,288	119,623	122,512	.049
No. 14	65,042	75,537	78,069	78,636	.03133
No. 21	56,590	57,012	58,335	61,359	.029
Total	\$16,769,221	\$17,822,125	\$19,096,053	\$20,152,614	

STATE ASSESSORS' REPORT

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YORK COUNTY.

Towns	Returns for 1918	Returns for 1919	Returns for 1920	Returns for 1921	Rate of taxation for 1921
Acton.....	\$252,293	\$275,875	\$283,286	\$289,043	.0375
Alfred.....	548,152	574,664	613,924	604,669	.035
Berwick.....	1,064,223	1,077,540	1,224,761	1,209,898	.037
Biddeford.....	10,263,170	10,340,470	10,935,700	11,102,345	.032
Buxton.....	1,255,251	1,282,338	1,382,920	1,557,090	.0265
Cornish.....	433,605	444,710	442,445	461,440	.036
Dayton.....	265,530	290,950	328,880	323,150	.033
Eliot.....	1,523,652	1,855,631	1,701,188	1,728,075	.02
Hollis.....	1,007,767	1,024,657	1,076,190	1,076,160	.025
Kennebunk.....	2,613,383	2,634,986	2,740,511	2,833,458	.0338
Kennebunkport.....	1,755,985	1,786,040	1,805,305	1,848,470	.0326
Kittery.....	1,268,467	1,272,891	1,743,361	1,832,872	.04
Lebanon.....	619,305	691,120	925,080	934,655	.03
Limerick.....	538,943	538,902	577,062	541,615	.03
Limington.....	451,596	456,476	452,220	464,437	.044
Lyman.....	422,385	431,060	449,070	444,210	.029
Newfield.....	238,296	248,440	262,345	269,230	.048
North Berwick.....	907,055	920,867	927,780	919,984	.039
North Kennebunkport	339,660	338,675	353,815	358,710	.0275
Old Orchard.....	1,965,878	2,367,495	2,600,219	2,737,485	.022
Parsonsfield.....	508,345	524,190	551,451	541,485	.038
Saco.....	5,278,039	5,215,798	7,795,038	7,506,654	.032
Sanford.....	6,226,215	6,798,528	7,457,180	8,073,166	.034
Shapleigh.....	291,756	319,457	393,902	396,161	.036
South Berwick.....	1,303,091	1,333,336	1,474,992	1,452,171	.03325
Waterboro.....	603,009	561,200	644,510	679,320	.034
Wells.....	1,577,605	1,647,991	2,122,812	2,179,036	.034
York.....	3,773,152	3,801,096	3,838,087	4,010,987	.0315
Total.....	\$47,295,808	\$49,055,383	\$55,104,034	\$56,375,976	

RECAPITULATION.

COUNTIES.	Returns for 1918	Returns for 1919	Returns for 1920	Returns for 1921
Androscoggin	\$45,519,932	\$47,630,077	\$53,491,443	\$55,808,936
Aroostook	33,614,494	35,759,690	39,749,164	41,036,236
Cumberland	119,619,438	122,910,153	133,472,989	140,684,555
Franklin	12,343,947	13,007,960	13,494,317	13,539,410
Hancock	21,818,698	22,042,557	22,895,763	23,099,298
Kennebec	40,571,247	42,954,386	45,953,288	46,941,846
Knox	16,590,592	17,239,754	17,775,020	17,949,623
Lincoln	10,237,037	10,629,542	10,570,161	10,811,978
Oxford	22,080,926	23,281,311	24,227,396	24,918,521
Penobscot	58,064,324	61,733,591	65,766,260	67,873,670
Piscataquis	9,968,190	10,437,940	11,509,108	11,967,746
Sagadahoc	15,158,955	17,228,444	17,703,238	17,351,035
Somerset	21,774,156	22,924,169	25,297,778	25,948,913
Waldo	12,010,078	12,239,909	12,511,703	12,738,235
Washington	16,769,221	17,822,125	19,096,053	20,152,614
York	47,295,808	49,055,383	55,104,034	56,375,976
Grand Total	\$503,437,043	\$526,896,691	\$568,617,715	\$587,198,592

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.....	5,164	\$560,210	\$108 48	73	\$5,535	\$75 82	42	\$3,030	\$72 14	25	\$1,335	\$53 40
Aroostook.....	21,787	2,224,292	102 09	553	43,085	77 91	527	31,755	60 26	484	18,855	38 96
Cumberland.....	7,615	800,030	105 06	96	8,150	84 90	80	5,205	65 06	44	2,140	48 64
Franklin.....	4,646	451,580	97 20	112	8,010	71 52	114	6,310	55 35	107	5,120	47 85
Hancock.....	3,452	275,919	79 93	22	1,410	64 09	23	1,250	54 35	11	500	45 45
Kennebec.....	8,646	877,463	101 49	148	13,390	90 47	122	8,205	67 25	93	4,176	44 90
Knox.....	2,700	253,220	93 79	36	3,275	90 97	24	1,855	77 29	24	1,285	53 54
Lincoln.....	3,054	319,930	104 76	51	4,560	89 41	26	1,605	61 73	37	2,080	54 86
Oxford.....	7,190	748,661	104 56	121	10,820	87 77	125	8,745	69 96	85	3,980	46 82
Penobscot.....	13,511	1,301,886	96 36	245	20,095	82 02	205	12,680	61 85	169	6,394	37 82
Piscataquis.....	3,270	338,611	103 55	51	4,655	91 27	49	3,105	63 37	54	2,400	44 44
Sagadahoc.....	1,956	193,482	98 92	19	1,455	76 58	19	1,440	75 79	10	530	53 00
Somerset.....	8,414	856,905	101 84	195	15,945	81 77	202	13,125	64 98	164	6,905	42 10
Waldo.....	5,616	554,384	98 72	91	7,935	87 20	80	5,520	69 00	67	3,025	45 15
Washington.....	4,502	387,710	86 12	82	6,255	76 28	62	3,487	56 24	40	1,495	37 38
York.....	6,907	607,496	87 95	33	2,805	85 00	34	2,240	65 88	27	1,330	49 26
	108,400	\$10,751,779	\$99 19	1,928	\$157,180	\$81 52	1,734	\$109,557	\$63 18	1,441	\$61,500	\$42 68

Recapitulation by Counties—Continued.

COUNTIES.	Cows.			OXEN.			THREE-YEAR-OLDS.		
	Number.	Value.	Average Value.	Number.	Value.	Average Value.	Number.	Value.	Average Value.
Androscoggin.....	8,862	\$388,585	\$43 85	263	\$18,500	\$70 34	1,661	\$60,057	\$36 16
Aroostook.....	16,680	544,467	32 64	179	7,355	41 09	1,985	48,871	24 62
Cumberland.....	12,188	530,450	43 52	431	32,310	74 97	1,327	49,655	37 42
Franklin.....	7,131	271,431	38 06	378	27,345	72 34	1,976	64,426	32 60
Hancock.....	5,426	189,855	34 99	228	16,375	71 82	585	17,610	30 10
Kennebec.....	14,337	582,937	40 66	475	30,955	65 17	2,741	92,850	33 87
Knox.....	4,726	196,320	41 54	259	20,590	79 50	819	30,320	37 02
Lincoln.....	5,370	251,250	46 79	422	37,385	88 59	1,013	43,685	43 12
Oxford.....	12,379	514,390	41 55	605	48,190	79 65	3,005	111,845	37 22
Penobscot.....	17,617	785,625	44 59	234	12,038	51 44	3,484	113,861	32 68
Piscataquis.....	4,667	172,490	36 96	63	3,470	55 08	1,118	32,260	28 85
Sagadahoc.....	2,976	115,985	38 97	92	5,985	65 05	421	13,370	31 76
Somerset.....	12,085	460,053	38 07	223	14,915	66 88	3,153	97,467	30 91
Waldo.....	9,544	385,162	40 36	267	18,460	69 14	2,259	76,207	33 73
Washington.....	5,777	188,457	32 62	110	5,963	54 21	429	11,417	26 61
York.....	10,661	437,287	41 02	693	50,350	72 66	1,101	38,560	35 02
	150,426	\$6,014,744	\$39 98	4,922	\$350,186	\$71 15	27,077	\$902,461	\$33 33

Recapitulation by Counties—Concluded.

COUNTIES.	TWO-YEAR-OLDS.			SHEEP (OVER 35 IN NUMBER.)			SWINE (OVER 10 IN NUMBER.)			TOTAL.
	Number.	Value.	Average Value.	Number.	Value.	Average Value.	Number.	Value.	Average Value.	
Androscoggin.....	1,904	\$51,370	\$26 98	81	\$463	\$5 72	140	\$2,620	\$18 71	\$1,091,705
Aroostook.....	3,670	68,380	18 63	332	1,506	4 54	274	2,400	8 76	2,990,966
Cumberland.....	1,916	52,335	27 31	68	518	7 62	181	3,210	17 73	1,484,003
Franklin.....	2,133	51,369	24 08	800	4,293	5 37	29	464	16 00	890,348
Hancock.....	897	20,212	22 53	286	1,252	4 38	13	116	8 92	524,499
Kennebec.....	3,548	86,433	24 36	232	1,125	4 85	225	3,100	13 78	1,700,634
Knox.....	1,074	29,570	27 53	640	2,182	3 41	10	150	15 00	538,767
Lincoln.....	1,256	38,026	30 28	137	985	7 19	2	60	30 00	699,516
Oxford.....	3,886	106,452	27 39	333	2,041	6 13	77	1,150	14 94	1,556,074
Penobscot.....	4,219	96,916	22 97	403	1,897	4 71	285	3,107	10 90	2,354,499
Piscataquis.....	1,221	25,491	20 88	283	1,382	4 88	61	595	9 75	584,459
Sagadahoc.....	699	16,929	24 22	465	2,325	5 00	-	-	-	351,501
Somerset.....	3,727	83,716	22 46	1,014	4,559	4 50	37	456	12 32	1,554,046
Waldo.....	2,392	59,152	24 73	191	813	4 26	6	60	10 00	1,110,718
Washington.....	875	17,484	19 98	445	2,743	6 16	34	510	15 00	625,521
York.....	2,196	52,149	23 75	49	1,145	23 37	26	745	28 65	1,194,107
	35,613	\$855,984	\$24 04	5,759	\$29,229	\$5 08	1,400	\$18,743	\$13 39	\$19,251,363

STATE ASSESSORS' REPORT

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.	One-year-olds.		Sheep. (to 35 in No.)		Swine (to 10 in No.)		Total.
	No.	Value.	No.	Value.	No.	Value.	
Androscoggin.....	1,455	\$23,810	1,373	\$2,090	1,429	\$22,317	\$54,217
Aroostook.....	5,903	60,494	20,065	86,873	10,265	86,474	233,841
Cumberland.....	2,325	43,017	1,625	12,569	2,235	32,219	87,805
Franklin.....	1,787	28,505	5,555	26,674	1,679	23,751	78,930
Hancock.....	1,211	16,313	3,760	16,439	1,013	11,585	44,337
Kennebec.....	3,588	60,497	4,023	22,280	2,857	43,013	125,790
Knox.....	602	15,662	1,899	8,490	711	10,934	35,086
Lincoln.....	1,161	21,111	1,275	7,519	714	10,693	39,323
Oxford.....	3,571	57,985	3,893	23,364	2,723	40,240	121,589
Penobscot.....	4,641	65,771	13,187	72,203	4,033	56,100	194,074
Piscataquis.....	1,241	16,558	4,491	21,341	1,520	18,878	56,777
Sagadahoc.....	722	11,126	954	5,299	280	4,367	20,792
Somerset.....	3,298	45,555	9,013	41,533	3,463	46,467	133,555
Waldo.....	1,916	29,247	4,245	21,209	1,696	22,663	73,119
Washington.....	1,850	24,622	4,839	24,582	1,139	14,604	63,808
York.....	2,363	37,789	1,021	6,875	1,538	20,060	64,724
Total.....	37,934	\$558,062	81,218	\$405,340	37,295	\$464,365	\$1,427,767

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 1918, 1919, 1920, 1921.

COUNTIES.	1918	1919	1920	1921
Androscoggin	\$1,243,154	\$1,287,982	\$1,224,379	\$1,091,705
Aroostook	3,113,323	3,090,118	3,250,545	2,990,966
Cumberland	1,577,684	1,582,830	1,631,930	1,484,003
Franklin	1,115,997	1,159,901	1,090,523	890,348
Hancock	553,572	544,311	570,749	524,499
Kennebec	1,824,915	1,912,848	1,912,016	1,700,634
Knox	546,385	556,912	564,160	538,767
Lincoln	752,640	767,135	757,227	699,516
Oxford	1,716,520	1,843,609	1,779,682	1,556,074
Penobscot	2,438,376	2,492,017	2,527,793	2,354,499
Piscataquis	647,229	661,763	677,579	584,459
Sagadahoc	377,209	401,950	419,326	351,501
Somerset	1,637,954	1,721,289	1,727,443	1,554,046
Waldo	1,207,374	1,229,996	1,226,500	1,110,718
Washington	644,666	659,715	649,012	625,521
York	1,225,160	1,221,416	1,237,802	1,194,107
Total	\$20,622,158	\$21,133,792	\$21,246,666	\$19,251,363

Taxes assessed upon the railroads doing business in the State of Maine for the year 1921.

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.....		659.02	\$6,560,125 91	\$9,954 36	\$6,560,125 91	.051	\$360,806 93
Boston and Maine Railroad.....	2,256.01	161.13	84,430,148 98	37,424 55	6,030,217 74	.051	331,661 98
Bridgton and Saco River Railroad Company.....		21.23	98,936 82	4,660 23	98,936 82	.02	2,473 42
Canadian Pacific Railroad Company.....	13,402.20	233.70	202,719,335 31	15,125 82	3,534,904 13	.05	194,419 73
Grand Trunk Railway Company of Canada.....	172.21	89.48	3,385,463 82	19,658 93	1,759,081 06	.051	96,749 45
Kennebec Central Railroad Company.....		5.	21,613 74	4,322 75	21,613 74	.02	540 30
Knox Railroad Company.....		8.50	34,911 18	4,107 19	34,911 18	.02	785 54
Lime Rock Railroad Company.....		6.36	107,529 46	16,907 14	107,529 46	.03	3,225 88
Maine Central Railroad Company.....	1,215.32	1,021.64	21,041,747 90	17,313 75	17,688,419 55	.051	972,863 08
Monson Railroad Company.....		8.16	17,743 04	2,174 39	17,743 04	.01	177 43
Portland Terminal Company.....		35.63	149,314 62	4,190 69	149,314 62	.02	3,359 58
Sandy River and Rangeley Lakes Railroad.....		104.28	331,744 65	3,181 28	331,744 65	.01	5,805 53
Wiscasset, Waterville & Farmington Railway Co.....		43.50	108,565 36	2,495 75	108,565 36	.01	1,357 07
York Harbor and Beach Railroad Company.....		11.53	106,770 74	9,260 25	106,770 74	.051	5,872 39
					\$36,549,878 00		\$1,980,098 31

Taxes assessed upon the street railroads doing business in the State of Maine for the year 1921.

NAME OF STREET RAILROAD.	Total miles.	Miles in Maine	Total transportation receipts.	Transportation receipts per mile.	Transportation receipts in Maine.	Rate.	Excise tax.
Androscoggin Electric Company		34.92	\$226,730 15	\$6,492 85	\$226,730 15	.01 $\frac{3}{4}$	\$3,967 79
Aroostook Valley Railroad Company		31.99	124,809 43	3,901 51	124,809 43	.01	1,248 09
Atlantic Shore Railway Company		49.93	214,065 75	4,287 31	214,065 75	.01 $\frac{1}{2}$	2,675 82
Bangor Railway and Electric Company		56.90	541,234 18	9,512 02	541,234 18	.02 $\frac{1}{2}$	13,530 85
Benton and Fairfield Railway Company		4.12	16,355 05	3,969 67	16,355 05	.01	163 55
Biddeford and Saco Railroad Company		7.611	106,919 50	14,048 02	106,919 50	.03 $\frac{3}{4}$	4,009 48
Calais Street Railway	7.00	4.00	47,861 62	6,837 37	27,349 48	.01 $\frac{1}{2}$	478 62
Cumberland County Power and Light Company		80.965	1,634,788 94	20,191 30	1,634,788 94	.04	65,391 56
Fairfield and Shawmut Railway Company		3.10	9,947 96	3,209 01	9,947 96	.01	99 48
Knox County Electric Company		21.47	157,945 44	7,356 56	157,945 44	.02	3,158 91
Portsmouth, Dover & York Street Railway	39.76	36.98	190,005 49	4,778 81	176,720 39	.01 $\frac{1}{2}$	2,209 00
Somerset Traction Company		12.20	36,875 48	3,022 58	36,875 48	.01	368 75
The Androscoggin & Kennebec Railway Company		145.771	1,116,866 00	7,661 78	1,116,866 00	.02	22,337 32
Turner Railroad Company		8.33	24,494 11	2,940 46	24,494 11	.00 $\frac{3}{4}$	183 71
Waterville, Fairfield & Oakland Railway		11.20	133,585 98	11,927 32	133,585 98	.03	4,007 58
					\$4,548,687 84		\$123,830 51

Taxes Assessed on Insurance Companies for the Year 1921.

MAINE MUTUAL FIRE COMPANIES.

NAME OF COMPANY.	Location.	Tax.
Aroostook County Patrons Mutual Fire Insurance Company	Houlton	
Aroostook Mutual Fire Insurance Company	Presque Isle	\$7 56
Boothbay Mutual Fire Insurance Company	Boothbay	03
Brunswick Farmers Mutual Fire Insurance Co.	Brunswick	
Cape Elizabeth & Scarborough Mutual Fire Ins. Co.	Portland	11
Casco Mutual Fire Insurance Company	Casco	
Citizens Mutual Fire Insurance Company	Bristol	49
Cumberland Mutual Fire Insurance Company	Cumberland Ctr.	3 56
Danville Mutual Fire Insurance Company	Auburn	
Dirigo Mutual Fire Insurance Company	Gorham	77 34
Dresden Mutual Fire Insurance Company	Dresden	
Edgecomb Mutual Fire Insurance Company	Edgecomb	78
Eliot & Kittery Mutual Fire Insurance Co.	Eliot	
Falmouth Mutual Fire Insurance Company	Falmouth	8 41
Farmington Mutual Fire Insurance Company	Farmington	14
Fayette Mutual Fire Insurance Company	Fayette	
Freeport & Yarmouth Mutual Fire Insurance Co.	Freeport	15
Fryeburg Mutual Fire Insurance Company	Fryeburg	24
Gardiner & Richmond Mutual Fire Insurance Co.	Gardiner	
Gorham Farmers Mutual Fire Insurance Co.	Gorham	
Gray & New Gloucester Mutual Fire Ins. Co.	New Gloucester	47
Hampden Mutual Fire Insurance Company	Hampden	
Harpwell Mutual Fire Insurance Company	Harpwell	46
Harrison Mutual Fire Insurance Company	Harrison	50 98
Jay Mutual Fire Insurance Company	Jay	66
Jefferson Farmers Mutual Fire Ins. Company	Jefferson	
Kennebunk Farmers' Mutual Fire Ins. Co.	Kennebunk	
Litchfield Mutual Fire Insurance Company	Litchfield	
Lovell Mutual Fire Insurance Company	Lovell	32
Maine Cannery Mutual Fire Insurance Company	Portland	400 42
Maine Farmers Mutual Fire Insurance Company	Lisbon Falls	27 88
Medomak Mutual Fire Insurance Company	Waldoboro	
Mercantile & Manufacturers Mutual Fire Ins. Co.	Portland	230 91
Mutual Fire Insurance Company	Saco	431 78
Narragansett Mutual Fire Insurance Company	Gorham	26 42
Newburg Mutual Fire Insurance Company	Newburg	
Newcastle Mutual Fire Insurance Company	Newcastle	
New Portland Mutual Fire Insurance Company	New Portland	05
North Yarmouth Mutual Fire Insurance Co.	North Yarmouth	
Northern Maine Patrons Mutual Fire Insurance Company	Presque Isle	
Oxford County Patrons of Husbandry Mutual Fire Insurance Company	South Paris	16 05
Patrons Androscoggin Mutual Fire Insurance Co.	Auburn	19 86
Pine Tree State Mutual Fire Insurance Company	Augusta	2 31
Pittston & Whitefield Mutual Fire Insurance Co.	Pittston	2 21
Sagadahoc Mutual Fire Insurance Company	Bowdoinham	
Union Farmers' Mutual Fire Insurance Company	Union	
Warren Farmers Mutual Fire Insurance Co.	Warren	47
West Bangor & Hermon Mutual Fire Ins. Co.	Hermon	
West Gardiner Mutual Fire Insurance Company	West Gardiner	
Wilton Mutual Fire Insurance Company	Wilton	1 13
Windham Mutual Fire Insurance Company	Windham	71
Woolwich Mutual Fire Insurance Company	Woolwich	
York County Mutual Fire Insurance Company	Buxton	
		\$1,311 90

Taxes Assessed on Insurance Companies for the Year 1921—Continued.

MUTUAL FIRE COMPANIES OF OTHER STATES
FACTORY MUTUALS

NAME OF COMPANY	Location.	Tax.
American Mutual Fire Insurance Company	Providence, R. I.	\$67 46
Arkwright Mutual Fire Insurance Company	Boston, Mass.	321 73
Blackstone Mutual Fire Insurance Company	Providence, R. I.	144 04
Boston Manufacturers Mutual Fire Ins. Co.	Boston Mass.	325 71
Cotton & Woolen Manufacturers Mutual Insurance Company	Boston, Mass.	66 23
Enterprise Mutual Fire Insurance Company	Providence, R. I.	67 22
Fall River Manufacturers Mutual Ins. Co.	Fall River, Mass.	85 29
Firemens Mutual Insurance Company	Providence, R. I.	227 72
Hope Mutual Fire Insurance Company	Providence, R. I.	55 36
Industrial Mutual Fire Insurance Company	Boston, Mass.	22 99
Keystone Mutual Fire Insurance Company	Philadelphia, Pa.	12 86
Manton Mutual Fire Insurance Company	Philadelphia, Pa.	12 35
Manufacturers Mutual Fire Insurance Co.	Providence, R. I.	137 59
Mechanics Mutual Fire Insurance Company	Providence, R. I.	85 49
Mercantile Mutual Fire Insurance Co.	Providence, R. I.	20 73
Merchants Mutual Fire Insurance Co.	Providence, R. I.	92 32
Mill Owners' Mutual Fire Insurance Co.	Chicago, Ill.	10 15
Narragansett Mutual Fire Insurance Co.	Providence, R. I.	2 65
National Mutual Assurance Company	Philadelphia, Pa.	1 51
Paper Mill Mutual Fire Insurance Co.	Boston Mass.	64 52
Philadelphia Manufacturers Mutual Fire Insurance Company	Philadelphia, Pa.	58 99
Protection Mutual Fire Insurance Co.	Chicago, Ill.	18 27
Rhode Island Mutual Fire Insurance Co.	Providence, R. I.	172 10
Rubber Manufacturers Mutual Insurance Co.	Boston, Mass.	58 78
Standard Mutual Fire Insurance Co.	Philadelphia, Pa.	9 62
State Mutual Fire Insurance Company	Providence, R. I.	217 30
What Cheer Mutual Fire Insurance Co.	Providence, R. I.	62 07
Worcester Manufacturers Mutual Ins. Co.	Worcester, Mass.	126 12
		\$2,547 17

OTHER MUTUALS

Berkshire Mutual Fire Insurance Co.	Pittsfield, Mass.	\$455 08
Central Manufacturers Mutual Ins. Co.	Van Wert, Ohio.	475 92
Dorchester Mutual Fire Insurance Co.	Boston, Mass.	116 63
Fitchburg Mutual Fire Insurance Co.	Fitchburg, Mass.	401 40
Grain Dealers Mutual Fire Insurance Co.	Boston, Mass.	1,029 36
Holyoke Mutual Fire Insurance Company	Salem, Mass.	554 46
Indiana Lumbermen's Mutual Insurance Co.	Indianapolis, Ind.	447 89
Lumber Mutual Fire Insurance Company	Boston, Mass.	454 18
Lumbermen's Mutual Insurance Company	Mansfield, Ohio.	732 02
Manufacturers & Merchants Insurance Co.	Concord, N. H.	85 79
Merchants & Farmers Mutual Ins. Co.	Worcester, Mass.	142 33
Merrimac Mutual Fire Insurance Company	Andover, Mass.	627 77
Middlesex Mutual Fire Insurance Company	Concord, Mass.	633 85
Millers Mutual Fire Insurance Company	Harrisburg, Pa.	25 23
Pawtucket Mutual Fire Insurance Co.	Pawtucket, R. I.	311 32
Pennsylvania Lumbermen's Mutual Ins. Co.	Philadelphia, Pa.	361 33
Phenix Mutual Fire Insurance Company	Concord, N. H.	98 44
Providence Mutual Fire Insurance Co.	Providence, R. I.	112 89
Quincy Mutual Fire Insurance Company	Quincy, Mass.	424 78
Retail Hardware Mutual Fire Ins. Co.	Minneapolis, Minn.	25 16
Traders & Mechanics Insurance Company	Lowell, Mass.	317 28
United Mutual Fire Insurance Company	Boston, Mass.	321 58
Vermont Mutual Fire Insurance Company	Montpelier, Vt.	1,038 55
Worcester Mutual Fire Insurance Company	Worcester, Mass.	172 35
		\$9,365 59

MAINE STOCK MARINE COMPANIES

Merchants Insurance Company	Bangor	\$2,476 67
Union Insurance Company	Bangor	1,338 43
		\$3,815 10

Taxes Assessed on Insurance Companies for the Year 1921—Continued
FIRE AND MARINE COMPANIES OF OTHER STATES.

NAME OF COMPANY.	Location	Tax.
Aetna Insurance Company	Hartford, Conn.	\$5,575 75
Agricultural Insurance Company	Watertown, N. Y.	534 17
Alliance Insurance Company	Philadelphia, Pa.	621 16
American Alliance Insurance Company	New York, N. Y.	45 72
American Central Insurance Company	St. Louis, Mo.	1,562 30
American Druggists' Fire Insurance Co.	Cincinnati, Ohio.	188 38
American Eagle Fire Insurance Company	New York, N. Y.	479 03
American Equitable Assurance Company	New York, N. Y.	75 97
American Insurance Company	Newark, N. J.	776 26
Atwood Fire Insurance Company	New York, N. Y.	3 24
Automobile Insurance Company	Hartford, Conn.	1,118 13
Boston Insurance Company	Boston, Mass.	3,930 43
Caledonian-American Insurance Company	New York, N. Y.	29 17
California Insurance Company	San Francisco, Cal.	219 98
Camden Fire Insurance Association	Camden, N. J.	618 95
Citizens Insurance Company	St. Louis, Mo.	556 46
Columbia Insurance Company	Jersey City, N. J.	323 53
Commerce Insurance Company	Albany, N. Y.	173 28
Commercial Union Fire Insurance Company	New York, N. Y.	80 39
Commonwealth Insurance Company	New York, N. Y.	444 23
Connecticut Fire Insurance Company	Hartford, Conn.	791 21
Continental Insurance Company	New York, N. Y.	2,625 33
County Fire Insurance Company	Philadelphia, Pa.	47 58
Detroit Fire & Marine Insurance Company	Detroit, Mich.	211 77
Equitable Fire & Marine Insurance Co.	Providence, R. I.	155 44
Federal Insurance Company	Jersey City, N. J.	402 22
Fidelity-Phenix Fire Insurance Company	New York, N. Y.	2,276 16
Fire Association	Philadelphia, Pa.	1,883 56
Firemen's Fund Insurance Company	San Francisco, Cal.	2,435 93
Firemen's Insurance Company	Newark, N. J.	1,003 14
Franklin Fire Insurance Company	Philadelphia, Pa.	2,147 18
Girard Fire & Marine Insurance Company	Philadelphia, Pa.	487 50
Glens Falls Insurance Company	Glens Falls, N. Y.	507 17
Granite State Fire Insurance Company	Portsmouth, N. H.	2,164 95
Great American Insurance Company	New York, N. Y.	2,245 52
Hanover Fire Insurance Company	New York, N. Y.	640 11
Hartford Fire Insurance Company	Hartford, Conn.	5,256 34
Home Fire & Marine Insurance Company	San Francisco, Cal.	297 34
Home Insurance Company	New York, N. Y.	5,724 06
Imperial Assurance Company	New York, N. Y.	150 48
Insurance Company of North America	Philadelphia, Pa.	4,883 40
Insurance Co. of State of Pennsylvania	Philadelphia, Pa.	669 69
Maryland Motor Car Insurance Company	Wilmington, Del.	9 91
Massachusetts Fire & Marine Insurance Co.	Boston, Mass.	66 35
Mechanics Insurance Company	Philadelphia, Pa.	212 93
Mercantile Insurance Company of America	New York, N. Y.	288 80
Michigan Fire & Marine Insurance Company	Detroit, Mich.	211 31
Milwaukee Mechanics Insurance Company	Milwaukee, Wis.	158 90
National Fire Insurance Company	Hartford, Conn.	3,216 04
National Liberty Insurance Co. of America	New York, N. Y.	1,773 40
National Union Fire Insurance Company	Pittsburg, Pa.	637 06
Newark Fire Insurance Company	Newark, N. J.	303 08
New Hampshire Fire Insurance Company	Manchester, N. H.	1,525 33
Niagara Fire Insurance Company	New York, N. Y.	1,744 66
Old Colony Insurance Company	Boston, Mass.	500 13
Orient Insurance Company	Hartford, Conn.	589 26
Pennsylvania Fire Insurance Company	Philadelphia, Pa.	1,125 54
Phoenix Insurance Company	Hartford Conn.	1,670 97
Providence Washington Insurance Company	Providence, R. I.	2,076 91
Prudential Fire Insurance Company	Rochester, N. H.	.....
Queen Insurance Company of America	New York, N. Y.	1,412 26
Rhode Island Insurance Company	Providence, R. I.	1,181 38
Security Insurance Company	New Haven, Conn.	683 63
Springfield Fire & Marine Insurance Co.	Springfield, Mass.	2,994 60
Standard Fire Insurance Company	Hartford, Conn.	354 74
Star Insurance Company of America	New York, N. Y.	220 29
St. Paul Fire & Marine Insurance Company	St. Paul, Minn.	1,539 62
Sterling Fire Insurance Company	Indianapolis, Ind.	26 30
United States Fire Insurance Company	New York, N. Y.	331 29
United States Lloyds, Inc.	New York, N. Y.	192 54
Victory Insurance Company	Philadelphia, Pa.	194 09
Washington Marine Insurance Company	New York, N. Y.	49 02
Westchester Fire Insurance Company	New York, N. Y.	1,188 04
		\$80,750 99

Taxes Assessed on Insurance Companies for the Year 1921—Continued.

FIRE AND MARINE COMPANIES OF FOREIGN COUNTRIES
UNITED STATES BRANCHES

NAME OF COMPANY.	Location.	Tax.
Alliance Assurance Company, Ltd.	5 & 7 S. William St. N. Y.	\$7 72
Alpha General Insurance Co.	110 William St., N. Y.	27 01
Atlas Assurance Co., Ltd.	100 William St., N. Y.	1,048 32
British America Assurance Company	Toronto, Canada	205 13
Caledonian Insurance Company	50 Pine St., N. Y.	496 46
City Equitable Fire Ins. Co., Ltd.	76 William St., N. Y.	119 71
Commercial Union Assurance Co., Ltd.	55 John Street, N. Y.	900 28
Consolidated Assurance Co., Ltd.	51 Beaver St., N. Y.	230 36
Eagle, Star & British Dominions Ins. Co.	123 William St., N. Y.	671 44
Indemnity Mutual Marine Assurance Co.	3 So. William St., N. Y.	19 30
Liverpool & London & Globe Ins. Co.	80 William St., N. Y.	2,862 51
London Assurance Corporation	84 William St., N. Y.	861 77
London & Lancashire Fire Ins. Co., Ltd.	Hartford, Conn.	486 82
National Fire Insurance Co.	Providence, R. I.	361 91
Nippon Fire Insurance Co., Ltd.	110 William St., N. Y.	141 82
North British & Mercantile Ins. Co.	76 William St., N. Y.	1,811 80
Northern Assurance Co., Ltd.	55 John St., N. Y.	1,039 65
Northern Insurance Company	110 William St., N. Y.	13 74
Norwich Union Fire Insurance Society	59 John St., N. Y.	1,031 15
Palatine Insurance Co., Ltd.	55 John St., N. Y.	290 87
Patriotic Assurance Co., Ltd.	54 Pine St., N. Y.	37 15
Phenix Fire Insurance Co.	Providence, R. I.	373 95
Phoenix Assurance Co., Ltd.	100 William St., N. Y.	607 63
Royal Exchange Assurance	92 William St., N. Y.	577 98
Royal Insurance Co., Ltd.	85 Water St., Boston.	2,478 91
Scandinavian American Assurance Corp.	72 Beaver St., N. Y.	392 26
Scottish Union & National Ins. Co.	Hartford, Conn.	604 84
State Assurance Co., Ltd.	Hartford, Conn.	47 41
Sun Insurance Office	54 Pine St., N. Y.	426 18
Tokio Marine & Fire Insurance Co.	80 Maiden Lane, N. Y.	89 96
Union Assurance Society, Ltd.	55 John St., N. Y.	154 76
Union Fire Insurance Company	Providence, R. I.	379 56
Union Insurance Society of Canton, Ltd.	175 W. Jackson Blvd., Chicago, Ill.	624 38
Union Marine Insurance Company	27 William St., N. Y.	12 50
Union & Phenix Espanol Insurance Co.	110 William St., N. Y.	332 24
Urbane Fire Insurance Company	123 William St., N. Y.	322 56
Warsaw Fire Insurance Company	110 William St., N. Y.	97 50
Western Alliance Reinsurance Co., Ltd.	51 Beaver St., N. Y.	230 36
Western Assurance Company	Toronto, Canada	513 92
World Auxiliary Insurance Corp., Ltd.	175 W. Jackson Blvd., Chicago, Ill.	235 08
		\$21,226 60

INTER-INSURERS EXCHANGES

NAME OF COMPANY.	Location.	Tax.
Canners Exchange, Subscribers at Warner Inter-Insurance Bureau	104 So. Michigan Ave., Chicago, Ill.	\$59 14
Subscribers at Druggists Indemnity Exchange, H. W. Eddy, Attorney	St. Louis Mo.	9 02
Subscribers at Hardware Underwriters, Leonard Nish, Inc., Attorney	Elgin Ill.	29 73
Illinois Automobile Insurance Exchange, F. S. Larison, Attorney	Bloomington, Ill.	
Lumbermen's Underwriting Alliance	Kansas City, Mo.	219 90
Manufacturing Lumbermen's Underwriters	Kansas City, Mo.	354 24
Sprinklers Risk Underwriters, Allen T. Rector, Attorney-in-Fact	Chicago, Ill.	
United Shoe Manufacturers Reciprocal Indemnity Exchange, Shoe Manufacturers Service Co. Attorney-in-Fact	2126 Railway Exchange Bldg., St. Louis, Mo.	70 90
Wholesale Grocery Subscribers at Warner Inter-Insurance Bureau, Lansing B. Warner, Inc., Attorney	104 So. Michigan Ave., Chicago, Ill.	29 17
		\$772, 10

Taxes Assessed on Insurance Companies for the Year 1921—Continued.

LIFE INSURANCE COMPANIES.

NAME OF COMPANY.	Location.	Tax.
Aetna Life Insurance Company	Hartford, Conn.	\$976 57
Berkshire Life Insurance Company	Pittsfield, Mass.	270 57
Columbia National Life Insurance Co.	Boston, Mass.	824 85
Connecticut General Life Insurance Co.	Hartford, Conn.	1,233 34
Connecticut Mutual Life Insurance Co.	Hartford, Conn.	2,679 58
Equitable Life Assurance Society	New York, N. Y.	5,176 84
Fidelity Mutual Life Insurance Co.	Philadelphia, Pa.	1,209 72
Home Life Insurance Company	New York, N. Y.	1,979 15
John Hancock Mutual Life Insurance Co.	Boston, Mass.	1,229 17
Maine Indemnity Company	Lewiston, Maine.	277 94
Maryland Assurance Corporation	Baltimore, Md.	1 39
Massachusetts Mutual Life Insurance Co.	Springfield, Mass.	3,977 59
Metropolitan Life Insurance Company	New York, N. Y.	30,827 63
Morris Plan Insurance Society	New York, N. Y.	5 19
Mutual Benefit Life Insurance Co.	Newark, N. J.	4,807 93
Mutual Life Insurance Company	New York, N. Y.	8,249 20
National Life Insurance Company	Montpelier, Vt.	1,539 49
New England Mutual Life Insurance Company	Boston, Mass.	4,418 39
New York Life Insurance Company	New York, N. Y.	10,854 51
Northwestern Mutual Life Insurance Co.	Milwaukee, Wis.	5,398 61
Penn Mutual Life Insurance Company	Philadelphia, Pa.	6,499 02
Phoenix Mutual Life Insurance Company	Hartford, Conn.	2,267 66
Provident Life & Trust Company	Philadelphia, Pa.	4,276 50
Prudential Insurance Company of America	Newark, N. J.	13,377 83
Security Mutual Life Insurance Company	Binghamton, N. Y.	320 26
Travelers Insurance Company	Hartford, Conn.	4,404 39
Union Central Life Insurance Company	Cincinnati, Ohio	1,533 80
Union Mutual Life Insurance Company	Portland, Maine	7,341 88
United Life and Accident Insurance Co.	Concord, N. H.	624 61
		\$126,583 61

Taxes Assessed on Insurance Companies for the Year 1921—Continued.

MISCELLANEOUS COMPANIES.

NAME OF COMPANY.	Location.	Tax.
Augusta Mutual Plate Glass Insurance Co.	Augusta, Maine	\$161 87
Ætna Casualty & Surety Company	Hartford, Conn.	607 86
Ætna Life Ins. Co (Accident Dept.)	Hartford, Conn.	2,275 23
American Credit-Indemnity Co.	New York, N. Y.	92 52
American Mutual Liability Ins. Co.	Boston, Mass.	4,944 56
American Surety Company of New York	New York, N. Y.	494 50
Automobile Mutual Liability Ins. Co.	Boston, Mass.	249 31
Boston Casualty Company	Boston, Mass.	32
Brotherhood Accident Company	Boston, Mass.	26 73
Columbia Casualty Company	New York, N. Y.	8 03
Columbian National Life Insurance Co. (Accident Department.)	Boston, Mass.	1,709 81
Commercial Casualty Insurance Company	Newark, N. J.	6 06
Commonwealth Casualty Company	Philadelphia, Pa.	18 30
Connecticut General Life Insurance Co. (Accident Dept.)	Hartford, Conn.	41 34
Continental Casualty Company	Hammond, Ind.	510 29
Eastern Casualty Insurance Company	Boston, Mass.	1,207 41
Employers Indemnity Corporation	Kansas City, Mo.	134 21
Employers Liability Assurance Corporation	Boston, Mass.	10,768 49
Equitable Accident Company	Boston, Mass.	14 00
Equitable Life Ins. Co. (Accident Dept.)	New York, N. Y.	4 60
Federal Casualty Company	Detroit, Mich.	78 49
Federal Mutual Liability Insurance Co.	Boston, Mass.	1,942 04
Fidelity & Casualty Company	New York, N. Y.	732 06
Fidelity & Deposit Company	Baltimore, Md.	225 44
General Accident Fire & Life Assurance Cor- poration, Ltd.	Philadelphia, Pa.	416 72
Globe Indemnity Company	New York, N. Y.	489 16
Great Eastern Casualty Company	New York, N. Y.	16 16
Hartford Accident & Indemnity Company	Hartford, Conn.	593 62
Hartford Live Stock Insurance Company	New York, N. Y.	51 98
Hartford Steam Boiler Inspection & Insurance Company	Hartford, Conn.	439 21
Indemnity Insurance Co. of North America	Philadelphia, Pa.	93
Inter-Ocean Casualty Company	Indianapolis, Ind.	39 30
Liberty Mutual Insurance Company	Boston, Mass.	1,015 50
Lloyds Plate Glass Insurance Company	New York, N. Y.	101 91
London & Lancashire Indemnity Company	New York, N. Y.	128 95
London Guarantee & Accident Company	Chicago, Ill.	403 27
Loyal Protective Insurance Company	Boston, Mass.	809 09
Lumber Mutual Casualty Insurance Company	New York, N. Y.	79 34
Lumbermen's Mutual Casualty Company	Chicago, Ill.	87
Manufacturers Liability Insurance Co.	Jersey City, N. J.	5 16
Maryland Assurance Corporation (Accident)	Baltimore, Md.	33 70
Maryland Casualty Company	Baltimore, Md.	1,686 18
Masonic Protective Association	Worcester, Mass.	1,418 27
Massachusetts Accident Company	Boston, Mass.	455 52
Massachusetts Bonding & Insurance Co.	Boston, Mass.	812 14
Massachusetts Plate Glass Insurance Co.	Boston, Mass.	6 76
Metropolitan Casualty Insurance Company	New York, N. Y.	52 87
Metropolitan Life Insurance Company (Accident Dept.)	New York, N. Y.	
National Casualty Company	Detroit, Mich.	23 64
National Surety Company	New York, N. Y.	554 24
New Amsterdam Casualty Company	New York, N. Y.	77 55
New Jersey Fidelity & Plate Glass Ins. Co.	Newark, N. J.	116 39
New York Patie Glass Insurance Co.	New York, N. Y.	66 97
North American Accident Insurance Co.	Chicago, Ill.	44 97
Ocean Accident & Guarantee Corporation, Ltd.	New York, N. Y.	977 82
Peerless Casualty Company	Keene, N. H.	881 86
Preferred Accident Insurance Company	New York, N. Y.	199 02
Red Men's Fraternal Accident Association of America	Westfield, Mass.	6 22
Ridgely Protective Association	Worcester, Mass.	981 33
Royal Indemnity Company	New York, N. Y.	1,537 36
Security Mutual Casualty Company	Chicago, Ill.	108 30
Standard Accident Insurance Company	Detroit, Mich.	1,012 94
Travelers Indemnity Company	Hartford, Conn.	538 31
Travelers Insurance Co (Accident Dept.)	Hartford, Conn.	5,968 85
Union Indemnity Company	New Orleans, La.	169 63
United States Casualty Company	New York, N. Y.	124 90
United States Fidelity & Guaranty Co.	Baltimore, Md.	2,172 68
		\$50,873 06

Taxes Assessed on Insurance Companies for the Year 1921—Continued.

ASSESSMENT CASUALTY COMPANIES.

NAME OF COMPANY.	Location.	Tax.
Fraternal Health & Accident Association	Richmond, Maine	\$1,162 20
Prudential Health & Accident Insurance Co.	Bingham, Maine	68 53
Fraternal Protective Association, Inc.	Boston, Mass.	171 82
Masonic Mutual Accident Co.	Springfield, Mass.	503 37
Vermont Accident Ins. Co.	Rutland, Vt.	38 87
		\$1,944 79

RECAPITULATION.

Maine Mutual Fire Companies	\$1,311 90
Mutual Fire Companies of Other States, Factory Mutuals	2,547 17
Mutual Fire Companies of Other States, Other Mutuals	9,365 59
Maine Stock Marine Companies	3,815 10
Fire & Marine Companies of Other States	80,750 99
Fire & Marine Companies of Foreign Countries	21,226 60
Inter-Insurers Exchanges	772 10
Life Insurance Companies	126,583 61
Miscellaneous Companies	50,873 06
Assessment Casualty Companies	1,944 79
	\$299,190 91

**Taxes assessed upon the several Telephone Companies doing business
in the State of Maine for the year 1921.**

NAME OF COMPANY.	Gross receipts.	Rate.	Tax.
Andover Telephone Company.....	\$1,524 93	.01½	\$19 06
Aroostook Telephone & Telegraph Company..	251,361 22	.04½	11,939 66
Athens Telephone Company.....	1,790 80	.01½	22 39
Baldwin & Sebago Lake Telephone Company.	2,705 43	.01½	33 82
Cambridge Telephone Company.....	1,932 39	.01½	24 15
Center Lincolnville Telephone Company.....	3,338 07	.01½	41 73
China Telephone Company.....	6,952 07	.01½	104 28
Citizens Telephone Company.....	2,500 00	.01½	31 25
Cobhosseecotee Telephone Company.....	1,305 14	.01½	16 31
Curtis Hill & Paris Telephone Company.....	1,765 43	.01½	22 07
Denmark Telephone Company.....	2,125 24	.01½	26 57
Eastern Telephone & Telegraph Company.....	12,473 44	.01½	218 29
Eastern Telephone Company.....	6,663 68	.01½	99 96
Equalized Telephone Association.....	1,391 88	.01½	17 40
Eustis Telephone Company.....	5,821 20	.01½	87 32
Fort Kent Telephone Company.....	11,261 25	.01½	197 07
Franklin Farmers Co-operative Tel. Co.....	15,000 00	.01½	262 50
Half Moon Telephone Company.....	2,475 96	.01½	30 95
Hampden Telephone Company.....	3,559 62	.01½	44 50
Harmony & Wellington Telephone Company.	2,715 00	.01½	33 94
Hartland & St. Albans Telephone Company..	8,370 50	.01½	125 56
Hebron's Home Telephone Company.....	3,827 70	.01½	47 85
Katahdin Farmers Telephone Company.....	26,791 84	.02	535 84
Knox & Montville Telephone Company.....	1,937 76	.01½	24 22
Lagrange & Medford Telephone Company....	3,914 55	.01½	48 93
Lee Telephone Company.....	2,611 28	.01½	32 64
Leeds Telephone Association.....	1,641 47	.01½	20 52
Levant Telephone Company.....	2,988 89	.01½	37 36
Lewiston, Greene & Monmouth Tel. Co.....	21,456 07	.02	429 12
Liberty & Belfast Tel. & Tel. Co.....	5,538 23	.01½	83 07
Lovell United Tel. & Tel. Co.....	5,048 00	.01½	75 72
Maine Telephone & Telegraph Company.....	177,410 48	.03½	6,652 89
Monroe & Brooks Telephone Company.....	2,451 33	.01½	30 64
Moosehead Telephone & Telegraph Co.....	77,706 17	.02½	1,942 65
Mt. Vernon Telephone Company.....	3,693 72	.01½	46 17
Nash Telephone Company.....	11,669 92	.01½	204 22
New England Telephone & Telegraph Co.....	2,937,819 91	.06	176,269 19
New Portland & Eustis Tel. & Tel. Co.....	1,038 72	.01½	12 98
New Portland & Farmington Telephone Co..	1,114 96	.01½	13 94
New Sharon & Norridgewock Telephone Co..	7,747 77	.01½	116 22
North Penobscot Telephone Company.....	4,438 22	.01½	55 48
Oxford County Tel. & Tel. Co.....	12,557 85	.01½	219 76
Oxford Farmers Co-operative Tel. Co.....	1,643 88	.01½	20 55
Palermo Telephone Company.....	1,141 04	.01½	14 26
Pine Tree Tel. & Tel. Company.....	9,564 13	.01½	143 46
Plymouth Telephone Company.....	2,479 98	.01½	31 00
Poland Telephone Company.....	13,639 04	.01½	238 68
Sidney Telephone Company.....	1,657 67	.01½	20 72
Somerset Farmers Co-operative Tel. Co.....	18,466 33	.01½	323 69
Stockton Springs Telephone Company.....	2,800 00	.01½	35 00
Standish Telephone Company.....	8,379 88	.01½	125 70
Union Telephone Company.....	3,742 40	.01½	46 78
Union River Telephone Company.....	1,690 76	.01½	21 13
Unity Telephone Company.....	12,710 18	.01½	222 43
Van Telephone & Telegraph Company.....	8,261 33	.01½	123 92
Waldo & Penobscot Telephone Company.....	3,770 48	.01½	47 13
Warren Telephone Company.....	3,841 45	.01½	48 02
West Appleton Telephone Company.....	1,451 89	.01½	18 15
West Penobscot Tel. & Tel. Co.....	9,315 59	.01½	139 73
Winn Telephone Company.....	1,900 00	.01½	23 75
			\$201,942 29

Taxes assessed upon the several Telegraph Companies doing business in the State of Maine for the year 1921.

NAME OF COMPANY.	Gross receipts.	Rate.	Tax.
GreatNorthWestern Telegraph Co.....	\$1,771 83	.014	\$22 15
Northern Telegraph Company.....	19,493 31	.014	978 77
Postal Telegraph- Cable Company.....	52,731 95	.024	1,186 47
Western Union Telegraph Company.....	295,561 92	.054	15,517 00
			\$17,704 39

Tax assessed upon the Sleeping and Parlor Car Company doing business in the State of Maine for the year 1921, being nine per cent upon the gross receipts.

NAME OF COMPANY.	Gross receipts.	Tax.
The Pullman Company.....	\$35,211 34	\$3,169 02

Taxes assessed upon the several Express Companies doing business in the State of Maine for the year 1921, being four per cent upon the gross receipts.

NAME OF COMPANY.	Gross receipts.	Tax.
American Railway Express Company.....	\$1,503,992 20	\$60,159 69
Atlantic Motor Express Company.....	13,548 26	541 93
Boston & Lewiston Express Co.....	2,112 88	84 52
Dominion Express Company.....	10,698 81	427 95
		\$61,214 09

Taxes assessed upon the several Savings Banks doing business in the State of Maine, semi-annually, in the months of April and October, for the year 1921.

NAME OF BANK.	April tax.	October tax.
Androscoggin County Savings Bank.....	\$5,149 04	\$5,056 05
Auburn Savings Bank.....	2,710 87	2,729 85
Augusta Savings Bank.....	5,946 55	5,881 51
Bangor Savings Bank.....	5,428 92	5,220 15
Bath Savings Institution.....	7,738 84	7,740 33
Belfast Savings Bank.....	2,811 79	2,759 64
Bethel Savings Bank.....	301 06	396 27
Biddeford Savings Bank.....	808 83	1,184 90
Boothbay Savings Bank.....	798 99	745 04
Brewer Savings Bank.....	257 65	298 28
Bridgton Savings Bank.....	902 84	986 16
Brunswick Savings Institution.....	1,304 50	1,308 53
Buxton & Hollis Savings Bank.....	596 04	613 51
Calais Savings Bank.....	656 79	670 07
Cascade Savings Bank.....	676 67	721 86
Eastport Savings Bank.....	702 28	756 74
Franklin County Savings Bank.....	436 94	497 64
Gardiner Savings Institution.....	3,835 62	3,944 95
Gorham Savings Bank.....	368 23	427 84
Hallowell Savings Bank.....	1,016 10	1,012 29
Hancock County Savings Bank.....	207 42	197 62
Houlton Savings Bank.....	1,379 44	963 75
Kennebec Savings Bank.....	805 35	587 08
Kennebunk Savings Bank.....	1,505 90	1,866 83
Kingfield Savings Bank.....	54 91	76 19
Machias Savings Bank.....	1,321 20	1,458 62
Maine Savings Bank.....	23,977 74	23,442 92
Mechanics Savings Bank.....	983 81	986 63
Norway Savings Bank.....	1,191 30	1,309 62
Penobscot Savings Bank.....	2,333 68	2,497 01
People's Savings Bank.....	1,941 81	2,086 85
Phillips Savings Bank.....	566 05	596 32
Piscataquis Savings Bank.....	855 76	930 46
Portland Savings Bank.....	10,692 23	10,919 20
Rockland Savings Bank.....	2,779 27	2,765 76
Saco & Biddeford Savings Institution.....	6,243 12	6,286 95
Searsport Savings Bank.....	516 12	562 62
Skowhegan Savings Bank.....	3,277 81	3,368 59
South Paris Savings Bank.....	745 97	753 31
Thomaston Savings Bank.....	757 92	761 04
Topsham & Brunswick 25-Cent Savings Bank.....	1,094 36	1,152 60
Waterville Savings Bank.....	2,566 67	2,533 94
York County Savings Bank.....	1,309 82	1,301 19
	\$109,554 21	\$110,356 79

Taxes assessed upon the several Trust and Banking Companies doing business in the State of Maine, semi-annually, in the months of April and October, for the year 1921.

NAME OF COMPANY.	April tax.	October tax.
Aroostook Trust Company.....	\$709 43	\$356 24
Ashland Trust Company.....	120 26	97 74
Augusta Trust Company.....	12,554 88	12,086 06
Bar Harbor Banking and Trust Company.....	413 49	322 28
Bath Trust Company.....	3,231 56	3,179 06
Camden Savings and Trust Company.....	346 69	357 16
Casco Mercantile Trust Company.....	1,502 37	1,264 12
Corinna Trust Company.....	8 17	None
Danforth Trust Company.....	None	55 96
Eastern Trust and Banking Company.....	7,847 43	7,853 98
Fairfield Savings and Trust Company.....	1,704 05	1,681 46
Fidelity Trust Company.....	3,423 60	4,070 38
First-Auburn Trust Company.....	2,953 56	2,839 57
Forest City Trust Company.....	549 21	590 93
Fort Kent Trust Company.....	558 61	547 24
Frontier Trust Company.....	340 19	163 32
Guilford Trust Company.....	829 89	958 71
Hallowell Trust and Banking Company.....	399 77	251 64
Houlton Trust Company.....	2,199 39	1,852 08
International Trust and Banking Company.....	1,251 89	1,288 86
Katahdin Trust Company.....	240 16	213 84
Kennebec Trust Company.....	1,709 25	1,564 05
Kineo Trust Company.....	1,190 52	1,343 69
Lewiston Trust Company.....	5,883 67	6,067 49
Limestone Trust Company.....	37 08	None
Lincoln County Trust Company.....	831 18	818 74
Lincoln Trust Company.....	335 15	258 20
Livermore Falls Trust and Banking Company.....	2,575 17	2,561 86
Lubec Trust and Banking Company.....	413 81	357 48
Machias Banking Company.....	None	-
Maine Trust and Banking Company.....	1,950 19	1,879 90
Mars Hill Trust Company.....	343 64	208 01
Merchants Trust and Banking Company.....	458 90	376 68
Merrill Trust Company.....	3,961 31	3,742 72
Millinocket Trust Company.....	886 26	909 20
Newport Trust Company.....	349 30	319 80
Old Town Trust Company.....	723 89	686 48
Paris Trust Company.....	420 63	400 03
Pepperell Trust Company.....	496 83	561 79
Rangely Trust Company.....	613 87	587 01
Rumford Falls Trust Company.....	3,600 32	3,485 41
Sanford Trust Company.....	1,152 66	1,224 80
Security Trust Company.....	3,644 05	3,409 00
Skowhegan Trust Company.....	1,654 13	1,641 85
South Berwick Savings and Trust Company.....	2,107 33	2,127 02
State Trust Company.....	4,034 73	4,115 99
Stockton Springs Trust Company.....	275 88	275 46
Union Safe Deposit and Trust Company.....	937 76	596 99
Union Trust Company.....	1,463 07	1,591 41
United States Trust Company.....	2,380 10	2,261 17
Van Buren Trust Company.....	675 43	564 86
Waldo Trust Company.....	812 39	577 78
Washburn Trust Company.....	58 01	40 24
Westbrook Trust Company.....	3,035 14	3,100 83
Wilton Trust and Banking Company.....	1,606 12	1,095 10
York County Trust Company.....	1,027 19	1,251 71
	\$92,829 56	\$90,033 38

Taxes assessed upon Loan and Building Associations doing business in the State of Maine, semi-annually, in the months of April and October, for the year 1921.

NAME OF ASSOCIATION.	April tax.	October tax.
Auburn Loan and Building Association.....	\$32 36	\$34 02
Augusta Loan and Building Association.....	11 01	8 40
Bangor Loan and Building Association.....	22 46	26 41
Bar Harbor Loan and Building Association.....	None	6 33
Bath Loan and Building Association.....	35 51	11 41
Belfast Loan and Building Association.....	None	1 57
Brunswick Loan and Building Association.....	None	5 36
Bucksport Loan and Building Association.....	3 28	3 48
Casco Loan and Building Association.....	None	None
Central Maine Loan and Building Association.....	11 29	12 36
Cumberland Loan and Building Association.....	112 41	96 64
Deering Loan and Building Association.....	8 04	None
Dexter Loan and Building Association.....	57 26	44 30
Ellsworth Loan and Building Association.....	47 00	58 64
Falmouth Loan and Building Association.....	27	2 45
Federal Loan and Building Association.....	129 12	117 36
Forest City Loan and Building Association.....	3 87	3 79
Gardiner Loan and Building Association.....	11 65	11 09
Guilford Loan and Building Association.....	8 12	2 04
Hallowell Loan and Building Association.....	12 34	11 09
Homestead Loan and Building Association.....	17 78	15 87
Kennebunk Loan and Building Association.....	9 10	9 02
Lewiston Loan and Building Association.....	1 90	1 97
Madison Loan and Building Association.....	None	03
Maine Loan and Building Association.....	24 33	22 82
Mechanic Falls Loan and Building Association.....	3 06	2 83
Old Town Loan and Building Association.....	None	None
Orono Loan and Building Association.....	4 94	4 20
Penobscot Loan and Building Association.....	None	2 38
Piscataquis Loan and Building Association.....	None	2 45
Portland Loan and Building Association.....	None	None
Rockland Loan and Building Association.....	6 26	2 61
Sanford Loan and Building Association.....	27 50	32 79
Somerset Loan and Building Association.....	23 79	21 35
South Portland Loan and Building Association.....	6 05	7 45
Waldoboro Loan and Building Association.....	3 69	6 32
Waterville Loan and Building Association.....	31 80	17 67
York Loan and Building Association.....	12 36	12 59
	\$678 55	\$619 06

CORPORATION TAXES ASSESSED, 1912-21.

	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921
Railroads.....	\$842,804 51	\$928,533 95	\$995,445 35	\$1,030,272 80	\$903,801 38	\$1,029,797 12	\$1,242,672 77	\$1,445,454 95	\$1,576,087 61	\$1,980,098 31
Street Railroads.....	45,566 38	48,266 69	55,897 39	59,082 20	58,708 49	65,972 39	77,529 46	78,854 50	102,692 53	123,830 51
Telephone Companies.	84,081 88	91,649 39	98,351 38	107,599 61	114,369 80	127,505 90	137,442 73	150,358 29	182,193 55	201,942 29
Telegraph Companies.	6,494 34	6,739 88	7,392 22	7,432 33	7,955 89	10,742 42	11,484 86	12,067 23	17,106 72	17,704 39
Express Companies...	28,374 26	29,973 08	25,862 62	25,121 85	26,798 75	30,624 82	33,803 81	39,532 89	53,828 09	61,214 09
Palace Car Companies	1,795 43	1,895 96	1,771 70	1,573 64	1,863 26	3,095 26	2,419 05	2,239 94	3,735 66	3,169 02
Genl. Franchise Taxes.	278,420 00	301,840 00	267,185 00	271,970 00	229,630 00	231,380 00	224,635 00	218,495 00	259,875 00	267,355 00
Savings Banks.....	465,881 78	480,230 89	486,491 19	483,436 84	459,789 84	402,810 46	356,366 06	273,505 45	216,816 39	219,911 00
Trust & Banking Co's.	124,145 93	135,887 21	146,091 52	150,116 30	161,156 16	167,642 10	151,769 71	136,471 08	169,438 35	182,862 94
Insurance Companies	145,387 56	151,398 73	154,570 16	158,809 53	170,620 58	184,158 52	202,554 57	231,573 59	257,932 43	299,190 91
Loan & Building Assn.	601 59	692 82	818 07	708 95	770 12	920 88	1,168 31	-1,190 88	1,346 31	1,297 64
	\$2,023,553 66	\$2,177,108 60	\$2,239,876 60	\$2,296,124 05	\$2,134,863 27	\$2,254,649 87	\$2,441,846 33	\$2,589,743 80	\$2,840,962 64	\$3,358,576 10