

MAINE STATE LEGISLATURE

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PUBLIC DOCUMENTS

OF THE

STATE OF MAINE

BEING THE

REPORTS

OF THE VARIOUS

**PUBLIC OFFICERS
DEPARTMENTS AND
INSTITUTIONS**

FOR THE TWO YEARS

JULY 1, 1922--JUNE 30, 1924

THIRTY-THIRD ANNUAL REPORT

OF THE

BOARD OF STATE ASSESSORS

OF THE

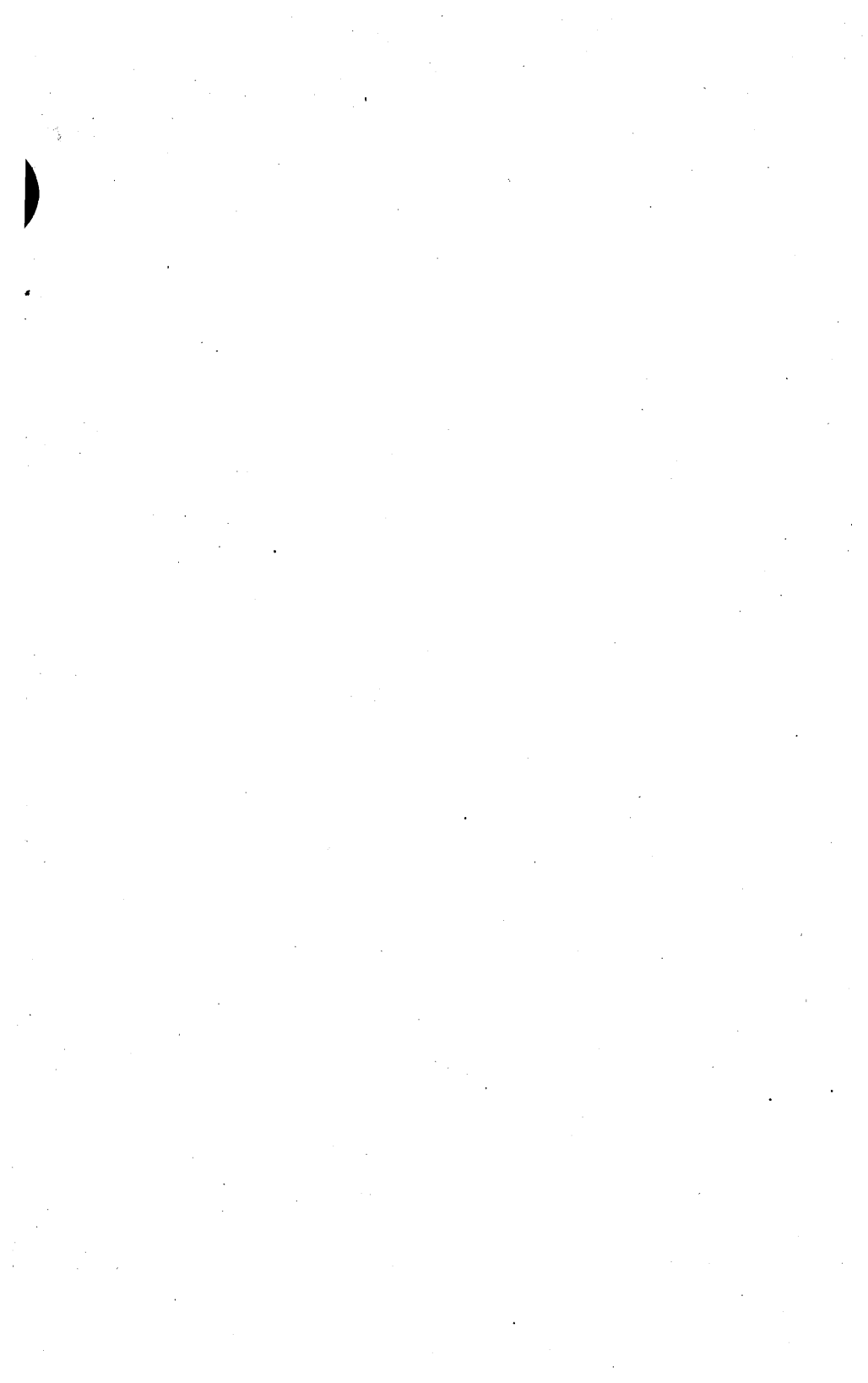
State of Maine

For the Year Ending December 31,

1923

THE GANNETT PRESS

AUGUSTA



BOARD OF STATE ASSESSORS.

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

SECRETARY.

F. H. STERLING.....Augusta

STATE ASSESSORS—1891-1923

Benjamin F. Chadbourne	Biddeford	1891-1893
Frank Gilman	Bangor	1891-1892
Otis Hayford	Canton	1891-1909
Hall C. Burleigh	Vassalboro	1892-1895
George Pottle	Lewiston	1893-1911
William C. Marshall	Belfast	1895-1901
F. Marion Simpson	Bangor	1901-1907
W. J. Thompson	South China	1907-1913
E. M. Johnston	Brownville	1909-1915
O. Gardner	Rockland	1911-1911
B. G. McIntire	Waterford	1911-1917
J. J. Dearborn	Hampden Highlands	1913-....
W. F. Dresser	South Portland	1915-1924
C. S. Stetson	Greene	1917-....



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REPORT

STATE ASSESSORS' OFFICE,

AUGUSTA, MAINE, December 1, 1923.

*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-Third 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, 1923, 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, 1923, as made and returned by the local boards of assessors is \$613,771,037, representing an increase of \$16,972,953, as compared with similar returns made on April first, 1922.

The following comparison is given of the counties in 1922 and 1923, exclusive of the unorganized townships:

Counties.	1922	1923	Increase.
Androscoggin	\$60,376,959	\$62,906,833	\$2,529,874
Aroostook	40,714,988	40,187,811	*527,177
Cumberland	147,257,530	152,604,634	5,347,104
Franklin	13,564,439	13,761,043	196,604
Hancock	23,112,963	24,096,621	983,658
Kennebec	47,459,738	49,183,228	1,723,490

Knox.....	17,864,714	18,177,916	313,202
Lincoln.....	10,633,069	10,699,470	66,401
Oxford.....	25,235,183	25,932,464	697,281
Penobscot.....	67,835,519	70,725,747	2,890,228
Piscataquis.....	12,137,618	12,336,967	199,349
Sagadahoc.....	16,491,561	15,937,359	*554,202
Somerset.....	25,846,509	26,634,608	788,099
Waldo.....	12,260,587	12,179,389	*81,198
Washington.....	19,612,125	19,784,177	172,052
York.....	56,394,582	58,622,770	2,228,188
	\$596,798,084	\$613,771,037	\$18,135,530
*Decrease.....			1,162,577
Net increase.....			\$16,972,953

VALUATION OF TWENTY CITIES.

Cities.	1922	1923	Increase.
Auburn.....	\$16,881,630	\$18,769,875	\$1,888,245
Augusta.....	10,596,801	10,932,341	335,540
Bangor.....	27,099,970	27,916,747	816,777
Bath.....	11,089,695	10,399,575	*690,120
Belfast.....	3,353,403	3,318,680	*34,723
Biddeford.....	11,401,250	11,755,450	354,200
Brewer.....	4,687,615	4,765,685	78,070
Calais.....	3,161,801	3,252,260	90,459
Eastport.....	2,480,750	2,565,650	84,900
Ellsworth.....	2,799,237	3,053,992	254,755
Gardiner.....	4,493,632	4,733,392	239,760
Hallowell.....	2,272,819	2,298,243	25,424
Lewiston.....	30,262,036	30,800,292	538,256
Old Town.....	4,859,815	6,334,284	1,474,469
Portland.....	100,954,725	104,244,675	3,289,950
Rockland.....	6,688,076	6,845,732	157,656
Saco.....	7,201,995	7,354,150	152,155
South Portland...	7,293,920	8,382,560	1,088,640

Waterville.....	11,730,220	13,173,028	1,442,808
Westbrook.....	8,310,240	8,584,845	274,605
			<hr/>
	\$277,619,630	\$289,481,456	\$12,586,669
*Decrease.....			724,843
			<hr/>
Net increase.....			\$11,861,826

The increase in the cities represents approximately 70% of the total gain in the valuation of the state.

Value of taxable live stock, 1923 ..	\$15,825,812	
Value of exempt live stock, 1923	1,180,602	\$17,006,414
		<hr/>
Value of taxable live stock, 1922	16,785,177	
Value of exempt live stock, 1922 ..	1,182,105	17,967,282
		<hr/>
Decrease.....		\$960,868
Number of cows, 1923.....		147,753
Number of cows, 1922.....		149,706
		<hr/>
Decrease.....		1,953
Number of oxen, 1923.....		4,539
Number of oxen, 1922.....		4,927
		<hr/>
Decrease.....		388
Number of three-year-olds, 1923.....		17,130
Number of three-year-olds, 1922.....		21,822
		<hr/>
Decrease.....		4,692
Number of two-year-olds, 1923.....		25,509
Number of two-year-olds, 1922.....		27,415
		<hr/>
Decrease.....		1,906

Number of year-olds, 1923.....	32,350
Number of year-olds, 1922.....	34,979
	<hr/>
Decrease.....	2,629
Total number of cattle of all kinds, 1923.....	227,281
Total number of cattle of all kinds, 1922.....	238,849
	<hr/>
Decrease.....	11,568
Number of cows, April 1, 1923.....	147,753
Number of oxen, April 1, 1923.....	4,539
Number of three-year-olds, April 1, 1923.....	17,130
Number of two-year-olds, April 1, 1923.....	25,509
Number of one-year olds, April 1, 1923.....	32,350
	<hr/>
Total.....	227,281
Number of taxable sheep, 1923.....	5,412
Number of exempt sheep, 1923.....	67,586
	<hr/>
Total number of sheep, 1923.....	72,998
Total number of sheep, 1922.....	75,439
	<hr/>
Decrease.....	2,441
Number of horses, 1923.....	101,310
Number of horses, 1922.....	104,786
	<hr/>
Decrease.....	3,476
Number of colts, 1923.....	2,799
Number of colts, 1922.....	3,717
	<hr/>
Decrease.....	918

Value of Automobiles, 1923.....	\$22,255,586	
Value of Automobiles, 1922.....	21,461,990	
	<hr/>	
Increase.....		\$793,596
Value of real estate, 1923.....	\$470,028,839	
Value of real estate, 1922.....	454,223,419	
	<hr/>	
Increase.....		\$15,805,420
Value of personal estate, 1923.....	\$143,742,198	
Value of personal estate, 1922.....	142,574,665	
	<hr/>	
Increase.....		\$1,167,533

DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS.

Value of land, 1923.....	\$186,332,635	
Value of land, 1922.....	182,873,772	
	<hr/>	
Increase.....		\$3,458,863
Value of buildings, 1923.....	\$283,696,204	
Value of buildings, 1922.....	271,349,647	
	<hr/>	
Increase.....		\$12,346,557
Number of polls taxed, 1923.....	218,535	
Number of polls not taxed, 1923...	11,412	229,947
	<hr/>	
Number of polls taxed, 1922.....	218,380	
Number of polls not taxed, 1922...	11,385	229,765
	<hr/>	
Increase.....		182

Amount of taxes assessed on polls, 1923, \$658,090. Amount of taxes assessed on property, in the different cities, towns and

plantations for state, county and local purposes in 1923, \$23,-498,860. Average rate of taxation on each \$1,000 is \$38.28.

CORPORATION TAXES.

	1922	1923
Railroads.....	\$1,908,561 12	\$1,915,500 52
Street Railroads.....	138,088 76	131,675 51
Telephone Companies.....	210,353 44	222,911 41
Telegraph Companies.....	17,068 04	17,940 50
Express Companies.....	59,478 25	59,009 48
Parlor Car Companies.....	3,398 64	3,455 65
General Franchise Taxes.....	265,290 75	257,841 05
Savings Banks.....	212,019 72	205,697 52
Trust and Banking Companies.....	186,092 57	176,445 64
Insurance Companies.....	301,270 79	323,859 36
Loan and Building Associations	1,248 80	1,261 33
Telephone Workers Credit Union	10 10	14 66
	<hr/>	<hr/>
	\$3,302,880 98	\$3,315,612 63

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS.

Counties.	Valuation.	State Tax.
Aroostook.....	\$241,146 30	\$1,748 55
Franklin.....	222,280 00	1,611 66
Hancock.....	34,565 00	250 60
Knox.....	5,665 00	41 09
Lincoln.....	63,261 00	458 65
Oxford.....	89,150 00	646 39
Penobscot.....	178,571 00	1,294 92
Piscataquis.....	229,054 00	1,660 76
Sagadahoc.....	6,059 00	43 95
Somerset.....	432,646 50	3,136 90
Washington.....	30,001 00	217 59
	<hr/>	<hr/>
	\$1,532,398 80	\$11,111 06

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS AND
PLANTATIONS.

Counties.	Feet B. M.	Cords.
Aroostook.....	71,011,002	116,968
Franklin.....	6,933,939	46,134
Hancock.....	5,245,552	9,378
Kennebec.....		29
Lincoln.....	108,534	
Oxford.....	52,490,829	47,659
Penobscot.....	19,126,836	55,379
Piscataquis.....	37,232,094	346,669
Somerset.....	61,459,012	116,920
Washington.....	17,893,085	29,571
	<hr/>	
	271,500,883	768,707

Total amount returned in Board Feet 271,500,883 Feet B. M.

Total amount returned in Cords

768,707 Cords equal to.....461,224,200 " " "

Grand Total.....732,725,083 " " "

Number of Railway Ties reported.....115,360

Number of Cedar Poles reported.....11,247

Respectfully submitted,

(Signed)

C. S. STETSON,

J. J. DEARBORN,

Board of State Assessors.

Summary of State Valuation for 1920

COUNTIES.	No. of polls taxed	Real estate	Personal estate	Total estates	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

Summary of State Valuation for 1922

COUNTIES	No. of polls taxed	Real estate	Personal estate	Total estates	Wild lands	Timber and grass on public lands	Total amounts
Androscoggin.....	18,949	\$48,385,408	\$12,844,331	\$61,229,739	.....	.....	\$61,229,739
Aroostook.....	19,938	32,509,300	8,923,425	41,432,725	\$20,481,403	\$710,412	62,624,540
Cumberland.....	36,475	108,493,093	41,043,931	149,537,024	.....	.....	149,537,024
Franklin.....	5,428	9,748,611	3,003,889	12,752,500	4,911,894	131,622	17,796,016
Hancock.....	8,835	19,727,537	3,637,215	23,364,752	1,647,363	44,072	25,056,187
Kennebec.....	18,473	36,990,987	12,508,157	49,499,144	.....	.....	49,499,144
Knox.....	7,803	14,373,947	3,823,941	18,197,888	12,705	.....	18,210,593
Lincoln.....	4,805	8,425,747	2,356,215	10,781,962	27,972	.....	10,809,934
Oxford.....	11,150	18,345,279	6,353,852	24,699,131	5,053,259	112,189	29,864,579
Penobscot.....	25,519	50,084,663	18,431,555	68,426,218	4,842,147	130,483	73,398,848
Piscataquis.....	5,594	8,607,575	2,899,937	11,507,512	14,905,141	472,179	26,884,832
Sagadahoc.....	5,290	12,618,190	3,476,948	16,095,138	24,470	.....	16,119,608
Somerset.....	10,817	18,971,896	6,521,207	25,493,103	12,221,258	382,498	38,096,859
Waldo.....	6,009	9,801,336	2,892,838	12,694,174	.....	.....	12,694,174
Washington.....	10,990	13,601,122	5,983,103	19,584,225	3,227,929	80,474	22,892,628
York.....	20,832	45,330,226	12,722,811	58,053,037	.....	.....	58,053,037
	216,907	\$456,014,917	\$147,333,355	\$603,348,272	\$67,355,541	\$2,063,929	\$672,767,742

STATE ASSESSORS' REPORT

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
1922	216,907	672,767,742

STATE ASSESSORS' REPORT

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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	1873	.005
1822	.0015	1874	.005
1823	.0015	1875	.004
1824	.0017	1876	.00375
1825	.0017	1877	.003
1826	.0019	1878	.004
1827	.0019	1879	.004
1828	.0019	1880	.005
1829	.0019	1881	.0045
1830	.0019	1882	.0045
1831	.00175	1883	.004
1832	.00175	1884	.004
1833	.00175	1885	.00375
1834	.00175	1886	.00375
1835	.00175	1887	.00275
1836	None	1888	.00275
1837	None	1889	.00275
1838	None	1890	.00225
1839	None	1891	.00275
1840	.0029	1892	.00275
1841	.0029	1893	.00275
1842	.0029	1894	.0025
1843	.0029	1895	.0025
1844	.00218	1896	.00225
1845	.003	1897	.00275
1846	.0015	1898	.00275
1847	.003	1899	.00275
1848	.003	1900	.00275
1849	.003	1901	.00275
1850	.002	1902	.00275
1851	.002	1903	.00275
1852	.002	1904	.00275
1853	.002	1905	.0025
1854	.002	1906	.0025
1855	.002	1907	.003
1856	.002	1908	.003
1857	.002	1909	.003
1858	.002	1910	.005
1859	.002	1911	.006
1860	.00125	1912	.004
1861	.001563	1913	.005
1862	.0025	1914	.0045
1863	.003	1915	.005
1864	.008	1916	.005
1865	.015	1917	.006
1866	.0075	1918	.006
1867	.006	1919	.0075
1868	.005	1920	.00725
1869	.007	1921	.0055
1870	.006	1922	.006
1871	.005	1923	.00725
1872	.00575	1924	.00675



**Summaries of Valuation Returns by Counties as
Made by the Assessors for the Year 1923.**

Recapitulation by Counties of Returns of Valuation for 1923.

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.....	19,888	979	\$43,920,764	\$6,312,136	\$11,678,311	\$995,622	\$62,906,833	\$16,478,573	\$33,754,327
Aroostook.....	19,637	732	26,696,055	5,994,944	6,880,898	615,914	40,187,811	18,671,338	14,019,661
Cumberland.....	36,825	1,419	84,960,760	26,419,251	38,602,238	2,622,385	152,604,634	40,056,595	71,323,416
Franklin.....	5,628	348	6,751,403	3,984,296	2,446,605	578,739	13,761,043	5,409,401	5,326,298
Hancock.....	8,844	679	10,068,413	10,081,489	3,152,931	793,788	24,096,621	9,354,905	10,794,997
Kennebec.....	18,711	621	30,517,275	6,996,350	10,640,846	1,028,757	49,183,228	14,555,246	22,958,379
Knox.....	8,130	588	10,549,994	3,776,362	3,534,889	316,671	18,177,916	5,160,821	9,165,535
Lincoln.....	4,767	414	5,477,683	2,994,219	1,822,263	405,305	10,699,470	3,287,262	5,134,610
Oxford.....	11,309	759	13,228,917	6,538,093	4,404,966	1,760,488	25,932,464	10,389,899	9,377,111
Penobscot.....	25,524	1,203	37,908,530	14,471,681	14,426,604	3,918,932	70,725,747	18,277,294	34,102,917
Piscataquis.....	5,717	299	5,816,845	3,677,798	2,054,360	787,964	12,336,967	4,279,253	5,215,390
Sagadahoc.....	5,076	113	9,082,789	3,388,294	3,121,217	1,345,059	15,937,359	4,851,947	7,619,136
Somerset.....	10,851	655	13,446,428	7,013,355	4,820,540	1,354,285	26,634,608	9,755,672	10,704,111
Waldo.....	5,882	667	6,991,362	2,672,325	2,320,517	195,185	12,179,389	3,811,118	5,852,569
Washington.....	10,615	575	8,452,588	5,512,342	4,253,182	1,566,965	19,784,177	5,625,604	8,339,326
York.....	21,131	1,361	34,092,936	12,233,162	10,236,299	2,060,373	58,622,770	16,367,677	29,958,421
Total.....	218,535	11,412	\$347,962,742	\$122,066,097	\$124,396,666	\$19,345,532	\$613,771,037	\$186,332,635	\$283,696,204

Recapitulation by counties of money at interest, town debt, amount of taxes assessed on property, amount of taxes assessed on polls, stock in trade, 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	Other company stock	Railroad property	Street railroad property
Androscoggin.....	\$211,350	\$1,428,432	\$2,083,302	\$59,664	\$5,279,541				\$363,690	\$138,130
Aroostook.....	29,500	1,059,073	1,814,706	58,321	1,980,843		\$1,800	\$18,050	405,003	15,400
Cumberland.....	8,620,888	4,955,816	5,209,133	110,475	19,340,166	\$40,140	314,043	145,510	3,616,417	480,550
Franklin.....	142,750	147,291	543,629	16,884	490,975				71,300	
Hancock.....	486,273	362,836	1,059,022	29,628	704,774	625	42,900	8,928	234,795	
Kennebec.....	850,698	1,524,316	1,888,376	56,133	3,732,223		6,425	46,386	823,450	49,700
Knox.....	125,500	494,878	745,379	24,390	1,477,999	16,500	3,320	6,245	100,301	84,110
Lincoln.....	132,700	204,244	423,657	14,301	374,091	500	2,950	99,800	25,075	
Oxford.....	73,050	582,740	1,062,654	33,927	1,148,312	800		17,349	130,175	
Penobscot.....	1,809,000	2,106,234	2,905,315	76,572	5,959,713		5,000	2,000	1,006,458	131,865
Piscataquis.....	865	131,205	508,243	17,151	709,310		3,500	2,000	499,755	
Sagadahoc.....	19,760	304,690	568,969	15,228	883,245		27,650	8,500	117,650	38,150
Somerset.....	154,100	690,540	1,063,715	32,553	1,211,136	1,000		15,800	100,270	7,000
Waldo.....	53,900	225,383	553,886	17,646	472,649		500	21,600	125,885	
Washington.....	123,575	482,064	902,297	31,824	1,069,930		210,000	8,818	152,006	70,400
York.....	421,630	1,512,105	2,166,577	63,393	1,957,806	61,100	60,100	33,560	232,107	134,331
	\$13,255,539	\$16,211,847	\$23,498,860	\$658,090	\$46,792,713	\$120,665	\$678,188	\$434,546	\$8,004,337	\$1,149,636

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

COUNTIES	Water company property	Electric light and power company property	Gas company property	Companies not otherwise enumerated	Machinery not taxed as real estate	Finished products in mills	Material in stock	Shipping	Small boats	Value of wharf property
Androscoggin	\$520,010	\$1,896,222	\$502,000	\$1,073,475	\$444,410	\$163,500	\$1,986,175		\$5,155	
Aroostook	27,520	116,860		57,659	102,440	17,696	10,000	\$800	4,650	
Cumberland	131,925	3,855,593	503,795	1,622,220	2,336,495	155,918	698,844	464,575	109,345	\$2,998,615
Franklin	20,600	193,350	1,000	17,300	86,604	94,950	142,293	22,725	29,165	16,250
Hancock	217,290	940,891	100	101,000	176,092	2,900	1,450	44,387	222,104	149,603
Kennebec	63,495	1,411,610	34,000	245,540	1,249,745	149,000	289,430		81,330	39,550
Knox	237,594	113,920	40,217	978,100	62,405	32,700	149,400	227,098	115,155	298,875
Lincoln	44,125	177,000		123,495	45,044	1,000	28,075	6,373	184,950	6,700
Oxford	84,100	343,945		1,491,155	954,555	96,150	186,225		31,215	600
Penobscot	499,125	1,492,266	271,000	779,425	51,331	94,690	969,800	73,841	46,565	
Piscataquis	16,255	211,625		42,355	21,169	31,905	195,355	19,900	29,505	
Sagadahoc		196,750		10,000	58,200			78,183	50,785	57,940
Somerset	11,750	1,444,275		271,950	601,363	124,700	341,450		6,380	
Waldo	75,350	146,095		124,878	68,259	1,300		10,189	54,535	112,650
Washington	152,850	150,080	12,000	238,608	499,458	112,933	509,968	34,857	237,427	234,345
York	283,896	1,797,631	2,500	795,527	306,240	1,707,860	2,353,697	847,600	46,790	31,870
Total	\$2,385,885	\$14,488,113	\$1,366,612	\$7,972,687	\$7,063,801	\$2,787,202	\$7,862,162	\$1,830,528	\$1,255,056	\$3,946,998

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

COUNTIES	Logs	Pulp wood	Lumber and wood and bark	Carriages	Automobiles	Musical instruments	Furniture	Value of other property	Value of property exempt by vote	Value of property exempted by assessors	Value of town property
Androscoggin.....	\$24,335	\$110,673	\$226,346	\$12,130	\$2,202,927	\$533,165	\$340,835	\$209,022	\$1,000	\$62,745	\$1,993,722
Aroostook.....	556,618	102,444	102,249	23,830	1,468,532	343,820	40,150	278,151	103,500	13,287	250,974
Cumberland.....	105,605	471,196	252,405	95,915	4,230,876	953,925	1,147,175	419,199	22,200	2,850	3,108,329
Franklin.....	47,764	224,120	198,652	5,172	589,605	128,435	63,382	37,929			56,955
Hancock.....	29,270	6,694	51,003	23,785	896,915	216,315	468,700	109,373	49,660	22,465	222,228
Kennebec.....	29,150	160,404	99,942	21,410	1,829,105	459,580	345,285	880,919	414,210	127,760	668,353
Knox.....	2,680	5,000	24,720	13,447	801,080	209,301	68,891	49,385	27,000	20,925	180,623
Lincoln.....	35,385	2,000	153,632	13,630	380,960	109,160	22,125	58,226	6,300	10,500	38,286
Oxford.....	132,948	192,150	518,108	12,680	1,220,519	243,795	22,305	81,670	118,465	8,200	191,909
Penobscot.....	982,455	806,194	601,189	18,320	2,836,468	661,890	410,200	1,245,609	220,205	40,510	2,708,751
Piscataquis.....	317,450	8,110	144,973	2,580	582,100	161,955	63,980	76,050	46,200	3,266	59,341
Sagadahoc.....	26,894	45,000	44,091	1,235	540,055	161,290	62,775	1,149,866	2,000	2,900	74,240
Somerset.....	134,210	545,537	214,036	7,295	1,150,225	222,241	26,300	149,700	147,440	17,395	257,083
Waldo.....	14,652	1,000	80,142	14,690	575,260	89,455	25,600	145,085	11,025	5,080	20,520
Washington.....	147,271	593,435	127,308	52,869	958,506	257,918	17,910	358,171	35,870	13,600	348,987
York.....	88,810	535	693,615	22,160	1,992,453	338,785	82,255	209,599	150,500	242,845	642,897
	\$2,675,497	\$3,274,492	\$3,532,411	\$341,148	\$22,255,586	\$5,091,030	\$3,207,868	\$5,457,954	\$1,355,575	\$594,328	\$10,823,198

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

STATE ASSESSORS' REPORT

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
			Spindles	Value	Sets	Value					
Androscoggin.....	\$429,503	\$320,756	430,474	\$8,301,400	58	\$1,908,000	\$477,650	\$302,900	\$415,000	\$15,925	\$2,132,250
Aroostook.....	611,689	265,643			5	13,000	308,000			735,530	219,410
Cumberland.....	1,335,497	721,378	148,848	1,651,750	22	204,000	486,500	31,000	2,800,640	47,075	3,521,575
Franklin.....	163,264	110,196			27	172,850	165,000	812,300		46,703	187,415
Hancock.....	273,274	250,329				1,000				81,850	73,645
Kennebec.....	552,289	301,282	158,744	2,997,090	109	796,270	68,600	244,200	1,892,300	72,175	870,587
Knox.....	158,110	103,405			41	257,100				22,125	41,209
Lincoln.....	98,665	107,815								11,000	9,420
Oxford.....	356,859	262,033			10	50,950		2,279,052		102,445	302,410
Penobscot.....	838,812	423,682			100	937,450	1,026,700	682,219	4,698,900	332,185	766,625
Piscataquis.....	177,831	93,139			46	555,015				81,495	221,350
Sagadahoc.....	146,267	77,646				15,000			890,400	6,600	108,500
Somerset.....	301,305	225,551			104	1,705,175	894,669	688,125		222,410	339,275
Waldo.....	154,487	107,176								24,840	44,150
Washington.....	282,066	123,170			2	950			1,050,000	24,885	433,420
York.....	501,004	378,933	366,376	5,750,700	46	2,080,650				140,680	907,750
	\$6,377,922	\$3,872,134	1,104,442	\$18,700,940	570	\$8,697,410	\$3,427,119	\$5,039,796	\$11,747,240	\$2,183,923	\$10,178,982

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 1921, 1922, 1923. Also tax rate for 1923.

ANDROSCOGGIN COUNTY

TOWNS	Returns for 1921	Returns for 1922	Returns for 1923	Rate of taxation for 1923
Auburn.....	\$16,293,813	\$16,881,630	\$18,769,875	.033
Durham.....	481,813	486,695	503,035	.046
East Livermore.....	2,237,823	2,321,068	2,194,627	.042
Greene.....	511,320	502,735	511,380	.045
Leeds.....	420,439	404,909	393,429	.054
Lewiston.....	26,933,058	30,262,036	30,800,292	.03
Lisbon.....	3,725,745	4,415,130	4,482,345	.0338
Livermore.....	686,440	643,065	651,425	.05
Mechanic Falls.....	941,695	964,782	1,030,055	.042
Minot.....	466,895	427,745	428,010	.05
Poland.....	1,180,145	1,159,892	1,169,510	.032
Turner.....	1,044,420	1,041,062	1,103,015	.048
Wales.....	283,325	281,620	287,645	.042
Webster.....	602,005	584,590	582,190	.05
Total.....	\$55,808,936	\$60,376,959	\$62,906,833	

AROOSTOOK COUNTY

TOWNS	Returns for 1921	Returns for 1922	Returns for 1923	Rate of taxation for 1923
Amity	\$117,175	\$142,673	\$141,925	052
Ashland	1,028,116	1,057,255	1,045,753	06
Bancroft	92,097	95,431	100,434	054
Benedicta	148,071	157,066	152,208	042
Blaine	510,046	509,120	496,455	046
Bridgewater	611,270	700,337	684,272	03333
Caribou	3,718,322	3,619,349	3,576,349	043
Castle Hill	273,192	292,343	312,887	0495
Chapman	189,125	180,538	176,843	055
Connor	178,805	175,345	164,631	0625
Crystal	253,656	255,505	247,740	0515
Dyer Brook	309,180	310,105	297,893	039
Eagle Lake	527,215	460,610	434,430	043
Easton	901,600	909,515	872,430	035
Fort Fairfield	4,056,815	4,057,395	4,008,430	043
Fort Kent	1,320,702	1,319,305	1,347,105	043
Frenchville	415,062	419,858	405,199	04
Grand Isle	218,670	215,185	214,425	0425
Haynesville	138,144	129,433	104,583	056
Hersey	148,370	157,733	149,014	037
Hodgdon	560,750	599,955	596,305	046
Houlton	4,699,558	4,327,113	4,218,580	045
Island Falls	734,835	757,170	742,337	052
Limestone	1,054,942	1,084,048	1,055,657	051
Linneus	323,645	322,745	315,635	057
Littleton	517,464	508,339	477,893	0444
Ludlow	145,980	141,732	138,945	056
Madawaska	348,269	360,433	365,744	0485
Mapleton	606,616	609,772	601,282	053
Mars Hill	1,124,645	1,096,445	1,038,675	0405
Masardis	362,248	339,795	340,463	04
Merrill	179,822	179,085	178,179	08
Monticello	553,723	546,369	536,880	043
New Limerick	165,510	173,020	176,860	068
New Sweden	395,730	401,145	401,682	039
Oakfield	287,010	291,588	292,759	06
Orient	99,439	99,830	107,384	05
Perham	409,977	404,674	406,369	036
Portage Lake	322,374	293,556	334,826	04
Presque Isle	3,892,175	3,862,745	3,833,230	046
Saint Agatha	387,472	373,761	378,004	031
Sherman	500,085	486,495	470,895	054
Smyrna	205,031	214,471	216,773	065
Stockholm	209,668	283,299	274,356	06
Van Buren	2,683,530	2,516,290	2,531,715	0385
Wade	204,245	241,141	235,540	04
Washburn	869,030	972,059	930,420	057
Westfield	543,641	557,031	553,467	035
Weston	149,799	145,997	142,408	051
Woodland	434,615	421,395	397,645	052
Plantations				
Allagash	238,496	232,912	244,241	045
Cary	85,550	80,960	80,980	0725
Caswell	178,003	172,738	165,871	038
Cyr	208,310	208,478	202,228	0296
E	76,824	81,180	79,305	025
Garfield	88,335	108,861	152,073	0145
Glenwood	85,616	87,772	84,439	023
Hamlin	190,195	185,130	178,775	044
Hammond	160,555	159,746	157,930	0238
Macwahoc	69,256	68,433	66,793	067
Moro	91,187	94,565	93,547	056
Nashville	74,107	71,246	75,528	031
New Canada	139,435	139,440	145,267	049
Oxbow	100,019	94,735	96,705	04
Reed	173,477	178,913	184,693	063
Silver Ridge	91,842	88,875	89,404	053
St. Francis	279,604	245,736	247,821	04
St. John	139,200	221,644	213,429	09
Wallagrass	195,221	193,695	198,752	05
Westmanland	119,653	115,518	164,617	0155
Winterville	73,890	78,637	81,199	0215
Total	\$41,036,236	\$40,714,988	\$40,187,811	

STATE ASSESSORS' REPORT

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CUMBERLAND COUNTY.

Towns	Returns for 1921	Returns for 1922	Returns for 1923	Rate of taxation for 1923
Baldwin	\$839,063	\$805,590	\$786,370	.0315
Bridgton	1,891,035	1,831,469	1,881,439	.034
Brunswick	5,013,845	4,917,480	4,931,413	.035
Cape Elizabeth	2,137,023	2,156,483	2,231,843	.033
Casco	403,740	378,710	392,175	.04
Cumberland	1,311,944	1,291,782	1,357,000	.0316
Falmouth	2,046,265	2,120,795	2,309,165	.026
Freeport	1,638,890	1,618,795	1,641,070	.0427
Gorham	2,571,585	2,584,007	2,616,763	.029
Gray	591,575	606,775	606,480	.042
Harpowell	1,046,513	1,041,610	1,049,810	.03
Harrison	650,986	617,144	640,380	.052
Naples	382,365	383,040	398,640	.0445
New Gloucester	1,102,987	1,103,020	1,036,850	.038
North Yarmouth	390,862	386,657	397,717	.0362
Otisfield	324,835	316,660	337,000	.062
Portland	94,978,569	100,954,725	104,244,675	.034
Pownal	311,240	287,605	285,725	.046
Raymond	340,658	361,428	406,098	.036
Scarborough	2,154,570	2,182,850	2,362,895	.031
Sebago	410,715	392,190	419,775	.04
So. Portland	6,730,615	7,293,920	8,382,560	.036
Standish	1,709,821	1,720,394	1,627,505	.0325
Westbrook	8,145,943	8,310,240	8,584,845	.0325
Windham	2,001,814	2,013,521	2,068,321	.0315
Yarmouth	1,557,100	1,580,640	1,698,120	.041
Total	\$140,684,555	\$147,257,530	\$152,604,634	

FRANKLIN COUNTY.

Towns	Returns for 1921	Returns for 1922	Returns for 1923	Rate of taxation for 1923
Avon	\$220,293	\$226,920	\$227,154	.043
Carthage	179,200	194,237	193,851	.043
Chesterville	382,605	356,030	370,950	.042
Eustis	466,809	454,661	455,797	.043
Farmington	2,413,535	2,485,506	2,559,845	.035
Freeman	156,540	161,535	159,518	.061
Industry	192,380	177,660	180,504	.048
Jay	2,239,865	2,211,180	2,214,555	.043
Kingfield	541,115	547,932	540,642	.036
Madrid	246,558	244,907	238,541	.026
New Sharon	428,415	424,207	416,225	.053
New Vineyard	241,515	247,760	258,305	.053
Phillips	773,380	722,533	720,839	.038
Rangeley	1,320,932	1,356,201	1,420,502	.038
Salem	117,696	126,293	122,273	.033
Strong	432,301	443,675	471,810	.056
Temple	239,614	234,862	232,406	.043
Weld	377,236	379,790	388,768	.041
Wilton	1,426,055	1,390,805	1,433,405	.039
Plantations				
Coplin	141,972	143,755	145,385	.029
Dallas	184,749	179,753	187,172	.029
Lang	134,165	123,371	121,163	.0394
Rangeley	474,970	534,465	501,482	.0236
Sandy River	198,510	196,401	199,951	.029
Total	\$13,539,410	\$13,564,439	\$13,761,043	

STATE ASSESSORS' REPORT

HANCOCK COUNTY.

TOWNS	Returns for 1921	Returns for 1922	Returns for 1923	Rate of taxation for 1923
Amherst.....	\$77,705	\$81,080	\$82,122	.05
Aurora.....	71,981	72,503	76,305	.087
Bar Harbor.....	6,838,721	6,767,904	6,828,184	.0455
Bluehill.....	908,580	923,500	1,191,440	.038
Brooklin.....	365,060	365,135	381,170	.036
Brookville.....	298,182	300,452	307,243	.047
Bucksport.....	873,161	848,797	871,492	.048
Castine.....	604,658	604,965	635,637	.0375
Cranberry Isles.....	307,122	305,135	304,401	.031
Dedham.....	167,716	169,218	170,329	.044
Deer Isle.....	472,457	492,131	521,402	.0469
Eastbrook.....	101,803	101,824	101,697	.051
Ellsworth.....	2,771,919	2,799,237	3,053,992	.045
Franklin.....	353,645	349,673	357,583	.051
Gouldsborough.....	500,635	485,409	491,061	.0496
Hancock.....	382,338	381,594	379,344	.044
Lamoine.....	196,162	187,932	189,318	.04
Mariaville.....	98,173	91,188	106,327	.037
Mount Desert.....	2,872,950	2,920,844	3,024,299	.0425
Orland.....	376,705	382,252	396,419	.04
Otis.....	84,505	88,663	83,859	.045
Penobscot.....	264,710	261,855	267,769	.053
Sedgwick.....	293,584	282,219	288,713	.0585
Sorrento.....	269,211	279,692	272,837	.041
Southwest Harbor.....	772,145	774,280	829,115	.041
Stonington.....	581,020	570,092	645,815	.0549
Sullivan.....	363,683	364,757	374,948	.04
Surry.....	227,932	235,978	240,945	.055
Swan's Island.....	187,280	181,332	183,392	.051
Tremont.....	387,030	389,193	397,015	.052
Trenton.....	155,760	158,262	152,865	.058
Verona.....	87,175	83,549	84,025	.04
Waltham.....	110,536	116,857	108,271	.03
Winter Harbor.....	509,625	518,495	516,366	.0395
Plantations				
Long Island.....	30,058	28,925	31,285	.035
No. 21.....	59,086	70,529	71,341	.034
No. 33.....	76,265	77,515	78,295	.022
Total.....	\$23,099,298	\$23,112,963	\$24,096,621	

KENNEBEC COUNTY.

TOWNS	Returns for 1921	Returns for 1922	Returns for 1923	Rate of taxation for 1923
Albion.....	\$467,785	\$456,290	\$462,815	.048
Augusta.....	10,824,596	10,596,801	10,932,341	.042
Belgrade.....	723,770	750,850	788,265	.0385
Benton.....	706,382	667,113	698,022	.04
Chelsea.....	246,074	244,205	244,753	.0435
China.....	686,850	668,100	654,565	.042
Clinton.....	677,770	661,490	646,162	.048
Farmingdale.....	819,082	821,969	834,269	.0285
Fayette.....	273,270	258,190	245,745	.05
Gardiner.....	4,184,687	4,493,632	4,733,392	.0365
Hallowell.....	1,949,876	2,272,819	2,298,243	.035
Litchfield.....	419,385	413,925	426,110	.05
Manchester.....	333,865	337,180	346,290	.039
Monmouth.....	1,013,220	1,046,370	1,020,970	.038
Mount Vernon.....	452,210	467,650	439,079	.04
Oakland.....	1,525,305	1,545,505	1,509,365	.05
Pittston.....	437,526	422,402	427,869	.0365
Randolph.....	387,582	384,129	373,007	.04
Readfield.....	597,100	609,038	598,400	.037
Rome.....	262,385	337,800	355,695	.033
Sidney.....	493,067	486,922	493,842	.044
Vassalborough.....	1,382,246	1,365,550	1,389,396	.046
Vienna.....	177,165	162,585	166,695	.049
Waterville.....	11,451,450	11,730,220	13,173,028	.033
Wayne.....	341,021	345,648	338,260	.0375
West Gardiner.....	393,160	396,010	386,885	.039
Windsor.....	341,815	313,905	315,750	.048
Winslow.....	3,074,825	3,075,015	3,078,400	.043
Winthrop.....	2,266,095	2,099,488	1,776,756	.0305
Unity Pl.....	32,282	28,937	28,859	.043
Total.....	\$46,941,846	\$47,459,738	\$49,183,228	

STATE ASSESSORS' REPORT

KNOX COUNTY

TOWNS	Returns for 1921	Returns for 1922	Returns for 1923	Rate of taxation for 1923
Appleton	\$276,947	\$275,370	\$274,477	.047
Camden	2,989,040	3,024,254	3,127,884	.038
Cushing	154,435	152,470	156,695	.0485
Friendship	346,680	355,917	365,940	.045
Hope	260,635	254,150	265,160	.0375
Isle au Haut	128,125	129,297	133,339	.038
North Haven	563,497	570,399	574,452	.038
Owls Head		294,688	319,520	.04
Rockland	6,705,301	6,688,076	6,845,732	.039
Rockport	1,421,931	1,409,119	1,410,054	.0399
South Thomaston	507,760	203,380	202,600	.044
St. George	600,850	598,428	607,284	.045
Thomaston	1,356,879	1,323,836	1,315,692	.0415
Union	618,304	593,820	604,778	.048
Vinalhaven	848,949	854,703	863,442	.05
Warren	798,165	774,950	762,445	.048
Washington	290,904	284,839	272,212	.053
Criehaven Pl.	31,530	30,445	29,775	.031
Matinicus Isle Pl.	49,691	46,573	46,453	.0365
Total	\$17,949,623	\$17,864,714	\$18,177,916	

LINCOLN COUNTY.

TOWNS	Returns for 1921	Returns for 1922	Returns for 1923	Rate of taxation for 1923
Alna	\$201,285	\$207,075	\$189,805	.045
Boothbay	813,050	821,625	815,850	.04225
Boothbay Harbor	1,697,310	1,684,174	1,710,059	.0375
Bremen	178,600	174,100	194,660	.045
Bristol	797,272	837,442	852,209	.041
Damariscotta	654,740	633,880	643,340	.027
Dresden	377,831	354,951	356,780	.036
Edgecomb	224,939	222,898	229,197	.039
Jefferson	542,325	499,627	490,868	.05
Newcastle	756,221	719,690	703,436	.039
Nobleborough	329,785	321,130	312,965	.045
Somerville	122,081	90,983	80,975	.06
South Bristol	542,751	556,460	576,030	.035
Southport	702,130	724,825	758,180	.035
Waldoboro	1,252,990	1,201,306	1,163,538	.046
Westport	169,755	169,155	169,390	.0325
Whitefield	484,780	474,391	500,064	.036
Wiscasset	865,412	838,395	850,045	.042
Monhegan Pl.	98,721	100,962	102,079	.0325
Total	\$10,811,978	\$10,633,069	\$10,699,470	

OXFORD COUNTY.

Towns	Returns for 1921	Returns for 1922	Returns for 1923	Rate of taxation for 1923
Albany.....	\$200,420	\$191,579	\$190,540	.05
Andover.....	556,874	581,324	588,174	.036
Bethel.....	1,352,737	1,361,055	1,425,373	.035
Brownfield.....	402,550	391,476	389,176	.049
Buckfield.....	597,045	583,385	591,935	.04
Byron.....	200,000	182,000	192,375	.06
Canton.....	438,095	429,955	434,035	.058
Denmark.....	523,160	504,160	459,220	.0577
Dixfield.....	791,405	795,255	824,520	.0385
Fryeburg.....	1,105,540	1,034,461	1,176,531	.0372
Gilead.....	232,056	241,760	232,285	.04
Greenwood.....	328,950	332,440	346,085	.05
Hanover.....	111,490	115,624	117,840	.04
Hartford.....	353,450	332,450	346,480	.044
Hebron.....	326,700	320,685	324,749	.06
Hiram.....	654,020	689,133	683,879	.038
Lovell.....	639,488	683,490	684,507	.0315
Mason.....	77,530	73,780	72,819	.0253
Mexico.....	926,220	930,968	1,091,105	.055
Newry.....	366,935	352,320	338,420	.035
Norway.....	1,696,430	1,704,774	1,693,405	.046
Oxford.....	656,067	644,858	638,790	.039
Paris.....	1,867,275	2,237,110	2,313,775	.042
Peru.....	393,350	403,124	401,775	.048
Porter.....	260,280	239,072	237,174	.08
Roxbury.....	180,260	182,570	185,605	.05
Rumford.....	6,266,380	6,242,350	6,504,080	.04
Stoneham.....	139,889	150,060	143,604	.046
Stow.....	169,043	164,252	167,643	.033
Sumner.....	394,415	378,065	373,680	.046
Sweden.....	289,436	277,531	269,295	.029
Upton.....	278,791	300,738	304,526	.027
Waterford.....	529,717	518,137	524,355	.041
Woodstock.....	469,755	480,610	495,605	.048
Plantations				
Lincoln.....	621,161	621,135	621,230	.023
Magalloway.....	424,098	462,192	456,637	.0365
Milton.....	97,509	101,305	91,237	.044
Total.....	\$24,918,521	\$25,235,183	\$25,932,464	

STATE ASSESSORS' REPORT

PENOBSCOT COUNTY.

Towns	Returns for 1921	Returns for 1922	Returns for 1923	Rate of taxation for 1923
Alton	\$130,633	\$141,959	\$147,597	.042
Argyle	100,343	104,468	120,638	.048
Bangor	27,857,937	27,099,970	27,916,747	.0388
Bradford	330,386	332,778	332,661	.05
Bradley	318,335	332,077	330,976	.038
Brewer	4,401,125	4,687,615	4,765,685	.0334
Burlington	214,587	216,046	224,361	.028
Carmel	410,089	380,187	374,900	.05
Carroll	173,674	167,362	172,626	.05
Charlestown	427,340	415,250	411,955	.043
Chester	122,885	118,189	129,898	.056
Clifton	103,626	104,163	106,420	.05
Corinna	906,710	867,069	863,705	.047
Corinth	568,475	562,165	562,570	.036
Dexter	2,427,636	2,407,640	2,601,630	.041
Dixmont	264,735	256,542	252,033	.053
Drew	157,417	161,034	136,731	.052
East Millinocket	1,494,357	1,527,597	1,537,357	.045
Eddington	243,925	243,487	242,800	.043
Edinburg	69,888	69,647	72,661	.035
Enfield	639,346	584,023	395,716	.047
Etna	166,965	162,440	166,030	.052
Exeter	364,440	342,458	335,265	.045
Garland	357,240	343,903	337,519	.0485
Glenburn	290,240	195,430	202,330	.048
Greenbush	144,666	148,444	147,918	.051
Greenfield	80,543	84,954	110,389	.045
Hampden	746,090	818,955	793,510	.05
Heron	525,390	502,050	509,610	.05
Holden	217,381	221,140	227,730	.05
Howland	1,118,388	1,557,303	1,650,102	.046
Hudson	170,216	164,402	168,929	.062
Kenduskeag	205,126	197,513	197,880	.045
Kingman	247,866	199,455	185,455	.08
Lagrange	379,359	351,398	340,149	.044
Lee	222,157	240,190	243,246	.053
Levant	280,897	278,913	273,533	.048
Lincoln	1,452,139	1,675,571	1,766,702	.049
Lowell	144,102	165,507	162,075	.0364
Mattawamkeag	490,420	465,040	442,122	.037
Maxfield	67,243	65,528	64,691	.041
Medway	191,499	197,682	396,627	.035
Milford	932,686	966,977	951,770	.051
Millinocket	4,334,009	4,398,504	4,600,474	.054
Mount Chase	173,924	172,798	168,176	.047
Newburgh	291,515	259,537	257,259	.053
Newport	1,308,151	1,279,335	1,295,165	.038
Old Town	4,872,606	4,859,815	6,334,284	.036
Orono	2,559,825	2,448,707	2,395,861	.0375
Orrington	693,875	687,815	698,295	.04
Passadumkeag	249,478	294,308	289,110	.031
Patten	894,258	909,557	890,867	.04025
Plymouth	252,739	248,725	239,919	.054
Prentiss	185,912	171,728	175,627	.055
Springfield	202,279	201,840	198,148	.051
Stetson	217,595	213,610	215,010	.057
Veazie	461,200	491,495	501,645	.02
Winn	326,870	301,200	315,010	.045
Woodville	106,688	105,288	120,373	.036
Plantations				
Grand Falls	90,079	90,338	89,682	.0262
Lakeview	182,251	187,158	192,636	.028
Seboeis	154,104	144,134	135,249	.02
Stacyville	174,524	172,904	170,664	.055
Webster	73,286	72,202	69,944	.0295
Total	\$67,873,670	\$67,835,519	\$70,725,747	

STATE ASSESSORS' REPORT

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PISCATAQUIS COUNTY.

TOWNS	Returns for 1921	Returns for 1922	Returns for 1923	Rate of taxation for 1923
Abbot.....	\$250,931	\$225,268	\$211,790	.075
Atkinson.....	233,250	242,990	239,165	.043
Blanchard.....	169,212	171,374	168,663	.031
Bowerbank.....	107,200	123,725	123,690	.021
Brownville.....	946,486	975,636	993,345	.046
Dover.....	1,407,439			
Dover-Foxcroft.....		2,828,750	2,844,715	.036
Foxcroft.....	1,375,920			
Greenville.....	821,935	836,265	922,290	.044
Guilford.....	1,003,099	951,644	980,139	.043
Medford.....	209,193	201,680	213,465	.044
Milo.....	2,068,529	2,027,741	2,035,665	.041
Monson.....	386,820	400,245	404,190	.057
Orneville.....	155,401	157,874	150,194	.044
Parkman.....	302,470	309,865	306,563	.052
Sangerville.....	728,390	715,705	730,465	.044
Sebec.....	305,212	298,162	293,724	.043
Shirley.....	204,907	238,796	214,770	.032
Wellington.....	215,789	196,742	186,559	.051
Williamsburg.....	78,898	79,492	80,025	.045
Willimantic.....	157,118	164,343	169,070	.042
Plantations				
Barnard.....	99,724	113,865	104,972	.028
Chesuncook.....		116,204	181,870	.019
Elliottsville.....	172,284	184,544	211,470	.027
Kingsbury.....	123,755	122,137	120,091	.0625
Lakeview.....	443,814	454,571	450,080	.03
Total.....	\$11,967,746	\$12,137,618	\$12,336,967	

SAGADAHOC COUNTY.

TOWNS	Returns for 1921	Returns for 1922	Returns for 1923	Rate of taxation for 1923
Arrowsic.....	\$84,573	\$82,111	\$78,874	.037
Bath.....	11,872,493	11,089,695	10,399,575	.036
Bowdoin.....	323,155	337,880	342,963	.0445
Bowdoinham.....	645,675	612,525	601,565	.0395
Georgetown.....	384,200	386,600	393,047	.026
Phippsburg.....	564,469	546,877	558,493	.032
Richmond.....	1,042,012	1,057,446	1,123,770	.042
Topsham.....	1,796,770	1,761,099	1,819,350	.02965
West Bath.....	265,700	257,555	261,925	.032
Woolwich.....	371,988	359,773	357,797	.042
Total.....	\$17,351,035	\$16,491,561	\$15,937,359	

SOMERSET COUNTY.

Towns	Returns for 1921	Returns for 1922	Returns for 1923	Rate of taxation for 1923
Anson.....	\$978,567	\$963,200	\$1,043,810	.049
Athens.....	359,660	371,105	382,035	.05
Bingham.....	834,880	852,540	797,855	.05
Cambridge.....	155,715	156,083	151,278	.054
Canaan.....	401,774	380,391	375,864	.05
Concord.....	154,960	165,673	167,650	.044
Cornville.....	362,415	354,320	352,122	.053
Detroit.....	169,355	164,685	163,865	.049
Embden.....	431,388	391,520	331,488	.046
Fairfield.....	2,514,420	2,604,260	2,647,160	.036
Harmony.....	382,145	351,515	393,165	.05
Hartland.....	1,043,840	1,021,155	1,046,745	.033
Madison.....	3,716,825	3,787,420	3,926,406	.04
Mercer.....	181,647	179,720	186,204	.047
Moscow.....	275,162	284,528	290,070	.039
New Portland.....	404,964	421,105	499,395	.061
Norridgewock.....	880,968	833,630	826,280	.046
Palmyra.....	419,395	406,233	408,060	.035
Pittsfield.....	2,011,735	1,994,695	2,289,705	.036
Ripley.....	186,670	185,990	184,890	.045
Skowhegan.....	5,244,045	5,185,825	5,222,865	.04
Smithfield.....	188,485	200,802	209,490	.044
Solon.....	514,875	521,015	642,340	.041
St. Albans.....	490,645	468,750	466,385	.042
Starks.....	252,015	255,350	254,955	.053
Plantations				
Bigelow.....	79,637	80,643	86,656	.014
Brighton.....	162,428	145,713	145,188	.05
Caratunk.....	284,382	294,100	355,875	.029
Dead River.....	177,708	192,465	192,460	.029
Dennistown.....	220,753	215,483	208,823	.0125
Flagstaff.....	173,880	174,628	175,480	.035
Highland.....	92,948	111,316	112,076	.035
Jackman.....	642,268	610,690	613,789	.0375
Lexington.....	89,673	100,731	93,265	.048
Long Pond.....	291,136	268,735	243,252	.0183
Mayfield.....	101,720	101,755	101,605	.015
Moose River.....	606,850	544,880	515,997	.034
Pleasant Ridge.....	128,565	162,243	132,211	.026
The Forks.....	167,180	167,710	166,420	.0163
West Forks.....	173,235	173,910	231,429	.019
Total.....	\$25,948,913	\$25,846,509	\$26,634,608	

WALDO COUNTY.

Towns	Returns for 1921	Returns for 1922	Returns for 1923	Rate of taxation for 1923
Belfast.....	\$3,447,093	\$3,353,403	\$3,318,680	.049
Belmont.....	111,262	115,006	116,114	.038
Brooks.....	406,870	379,744	379,280	.042
Burnham.....	290,295	281,597	269,063	.052
Frankfort.....	287,095	256,255	248,406	.064
Freedom.....	208,785	205,956	185,685	.057
Islesborough.....	1,194,622	1,203,227	1,210,614	.035
Jackson.....	172,680	169,460	174,300	.041
Knox.....	227,547	207,799	206,764	.055
Liberty.....	258,130	251,270	249,825	.044
Lincolnvile.....	394,530	398,830	419,680	.046
Monroe.....	290,635	282,028	286,470	.06
Montville.....	337,105	319,550	313,130	.053
Morrill.....	161,048	158,257	155,333	.034
Northport.....	527,505	511,030	518,125	.03
Palermo.....	249,040	274,980	272,760	.051
Prospect.....	193,717	184,335	184,129	.046
Searsmont.....	380,702	362,734	348,619	.042
Searsport.....	940,429	743,293	744,245	.04
Stockton Springs.....	537,482	522,201	503,737	.05
Swanville.....	160,951	15,832	157,786	.0545
Thorndike.....	314,580	292,580	282,318	.04
Troy.....	349,325	334,570	330,560	.0,9
Unity.....	552,195	564,795	554,250	.043
Waldo.....	178,765	167,880	171,430	.036
Winterport.....	565,847	564,975	578,086	.046
Total.....	\$12,738,235	\$12,260,587	\$12,179,389	

WASHINGTON COUNTY.

Towns	Returns for 1921	Returns for 1922	Returns for 1923	Rate of taxation for 1923
Addison	\$251,082	\$248,107	\$249,803	.055
Alexander	115,709	116,617	113,259	.062
Baileyville	2,500,000	2,590,000	2,600,000	.045
Baring	155,345	146,287	152,264	.0467
Beddington	39,796	41,012	38,643	.041
Brookton	123,929	117,690	118,050	.0345
Calais	3,412,620	3,161,801	3,252,260	.043
Centerville	107,540	102,009	117,280	.0384
Charlotte	105,539	106,743	109,328	.063
Cherryfield	449,670	427,716	432,653	.045
Columbia	183,656	178,575	177,855	.056
Columbia Falls	291,790	257,355	248,540	.0523
Cooper	96,888	96,474	97,777	.043
Crawford	163,525	163,460	167,725	.0316
Cutler	153,635	162,312	159,333	.05
Danforth	753,511	711,603	702,101	.0395
Deblois	37,975	37,400	38,090	.064
Dennysville	157,265	166,125	170,366	.055
East Machias	554,245	523,620	493,805	.044
Eastport	2,498,575	2,480,750	2,565,650	.0416
Edmunds	132,209	143,426	138,786	.058
Forest City	38,006	35,500	32,893	.037
Harrington	344,260	331,307	337,945	.051
Jonesborough	159,919	169,255	177,108	.053
Jonesport	795,301	757,940	769,090	.03
Lubec	1,410,245	1,239,342	1,246,356	.041
Machias	969,881	484,528	824,926	.05
Machiasport	279,082	283,427	289,979	.05
Marion	113,016	89,393	66,948	.063
Marshfield	66,617	67,267	67,484	.053
Meddybemps	49,873	47,112	46,938	.073
Millbridge	478,089	464,918	457,226	.045
Northfield	82,915	84,907	86,649	.0486
Pembroke	352,735	378,767	370,549	.047
Perry	234,895	243,216	240,236	.048
Princeton	500,310	525,590	578,515	.056
Robbinston	213,838	213,653	203,044	.054
Rogue Bluffs	47,368	51,601	49,790	.0442
Steuben	274,815	263,511	270,022	.055
Talmadge	108,817	139,229	112,480	.038
Topsfield	148,039	157,771	158,180	.047
Trescott	102,540	95,576	109,469	.068
Vanceboro	216,635	219,285	224,200	.048
Waite	100,220	106,254	111,354	.04389
Wesley	125,135	117,407	110,591	.0403
Whiting	176,074	176,835	181,825	.047
Whitneyville	90,324	97,505	99,916	.053
Plantations				
Codyville	126,573	139,190	132,222	.0195
Grand Lake Stream	122,512	149,445	142,124	.045
No. 14	78,636	77,586	78,341	.028
No. 21	61,359	61,726	64,209	.031
Total	\$20,152,614	\$19,612,125	\$19,784,177	

YORK COUNTY.

Towns	Returns for 1921	Returns for 1922	Returns for 1923	Rate of taxation for 1923
Acton	\$289,043	\$294,528	\$284,998	.0515
Alfred	604,669	579,909	560,615	.041
Berwick	1,209,898	1,188,753	1,195,413	.041
Biddeford	11,102,345	11,401,250	11,755,450	.036
Buxton	1,557,090	1,484,860	1,497,473	.031
Cornish	461,440	426,135	415,275	.043
Dayton	323,150	318,405	330,180	.0335
Eliot	1,728,075	1,751,893	1,942,807	.02
Hollis	1,076,160	1,068,465	1,066,860	.03
Kennebunk	2,833,458	3,034,910	3,109,410	.038
Kennebunkport	1,848,470	1,897,025	1,930,600	.05
Kittery	1,832,872	1,871,036	1,836,059	.045
Lebanon	934,655	899,715	911,845	.0384
Limerick	541,615	458,899	454,334	.03
Limington	464,437	443,605	438,251	.045
Lyman	444,210	429,890	423,105	.035
Newfield	269,230	252,735	250,185	.051
North Berwick	919,984	900,179	913,500	.042
North Kennebunkport	353,710	345,500	363,350	.0325
Old Orchard	2,737,485	2,930,514	3,202,645	.025
Parsonsfield	541,485	481,150	501,420	.045
Saco	7,506,654	7,201,995	7,354,150	.035
Sanford	8,073,166	8,002,574	8,874,971	.0346
Shapleigh	396,161	385,026	424,619	.037
South Berwick	1,452,171	1,387,751	1,426,125	.037
Waterboro	679,320	696,210	714,525	.047
Wells	2,179,036	2,235,780	2,282,723	.048
York	4,010,987	4,017,890	4,161,282	.038
Total	\$56,375,976	\$56,394,582	\$58,622,770	

RECAPITULATION.

COUNTIES.	Returns for 1921	Returns for 1922	Returns for 1923
Androscoggin.....	\$55,808,936	\$60,376,959	\$62,906,833
Aroostook.....	41,036,236	40,714,958	40,187,811
Cumberland.....	140,684,555	147,257,530	152,604,634
Franklin.....	13,539,410	13,564,439	13,761,043
Hancock.....	23,099,298	23,112,963	24,096,621
Kennebec.....	46,941,846	47,459,738	49,183,228
Knox.....	17,949,623	17,864,714	18,177,916
Lincoln.....	10,811,978	10,633,069	10,699,470
Oxford.....	24,918,521	25,235,183	25,932,464
Penobscot.....	67,873,670	67,835,519	70,725,747
Piscataquis.....	11,967,746	12,137,618	12,336,967
Sagadahoc.....	17,351,035	16,491,561	15,937,359
Somerset.....	25,948,913	25,846,509	26,634,608
Waldo.....	12,738,235	12,260,587	12,179,389
Washington.....	20,152,614	19,612,125	19,784,177
York.....	56,375,976	56,394,582	58,622,770
Grand Total.....	\$587,198,592	\$596,798,084	\$613,771,037

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.....	4,930	\$473,615	\$96 07	43	\$3,380	\$78 60	27	\$1,705	\$63 15	18	\$885	\$49 17
Aroostook.....	20,490	1,856,741	90 62	334	23,240	69 58	291	16,870	57 97	186	7,055	37 93
Cumberland.....	7,271	735,340	101 13	53	3,875	73 11	25	1,600	64 00	25	1,075	43 00
Franklin.....	4,196	348,678	83 10	67	4,975	74 25	62	3,785	61 05	45	1,765	39 22
Hancock.....	3,175	243,640	76 74	7	685	97 86	11	775	70 45	20	875	43 75
Kennebec.....	8,321	759,530	91 28	89	6,520	73 26	91	5,185	56 98	43	1,750	40 70
Knox.....	2,681	232,185	86 60	24	1,600	66 67	20	1,220	61 00	6	285	47 50
Lincoln.....	3,035	292,010	96 21	29	2,300	79 31	29	2,035	70 17	12	580	48 33
Oxford.....	6,650	579,056	87 08	78	6,770	86 79	82	4,985	60 79	40	1,545	38 63
Piscataquis.....	11,818	1,028,696	87 04	113	7,955	70 40	106	5,485	51 75	81	2,960	36 54
Piscataquis.....	3,002	274,445	91 42	33	2,820	85 45	32	1,770	55 31	18	695	38 61
Sagadahoc.....	1,803	167,615	92 96	7	775	110 71	8	470	58 75	11	475	43 18
Somerset.....	7,867	685,990	87 20	137	9,745	71 13	92	4,985	54 18	81	3,745	46 23
Waldo.....	5,292	461,320	87 17	67	5,695	85 00	37	2,325	62 84	24	1,090	45 42
Washington.....	3,999	311,665	77 94	50	3,130	52 60	51	2,595	50 88	34	1,195	35 15
York.....	6,780	535,705	79 46	23	1,595	69 35	25	1,220	48 80	12	440	36 67
Total.....	101,310	\$8,989,231	\$88 74	1,154	\$85,060	\$73 71	989	\$57,010	\$57 64	656	\$26,415	\$40 27

Recapitulation by Counties—Continued.

COUNTIES	Cows.			OXEN.			THREE-YEAR-OLDS.		
	Number	Value	Average Value	Number	Value	Average Value	Number	Value	Average Value
Androscoggin.....	8,949	\$356,717	\$39 86	222	\$13,545	\$61 01	1,137	\$37,545	\$33 02
Aroostook.....	15,338	427,203	27 85	94	3,937	41 88	1,467	32,044	21 84
Cumberland.....	12,435	489,185	39 34	329	20,785	63 18	788	26,235	33 29
Franklin.....	7,644	263,001	34 41	318	20,137	63 32	1,195	36,834	30 82
Hancock.....	4,846	171,202	35 33	176	12,045	68 44	329	9,423	28 64
Kennebec.....	14,502	522,851	36 05	478	25,745	53 86	1,689	53,035	31 43
Knox.....	4,817	175,370	36 41	266	17,405	65 43	460	14,805	32 18
Lincoln.....	5,355	206,110	38 49	379	29,095	76 77	615	21,935	35 67
Oxford.....	12,165	454,636	37 37	619	43,612	70 46	2,056	71,055	34 56
Penobscot.....	16,705	588,303	35 22	238	10,965	46 07	2,056	61,315	29 82
Piscataquis.....	4,334	146,893	33 89	57	2,995	52 54	701	20,486	29 22
Sagadahoc.....	2,898	109,610	37 82	74	4,520	61 08	355	11,330	31 92
Somerset.....	12,483	422,422	33 84	331	18,250	55 14	2,084	60,155	28 87
Waldo.....	8,881	323,640	36 44	251	15,794	62 92	1,220	37,548	30 78
Washington.....	5,214	158,758	30 45	65	3,795	58 38	223	5,479	24 57
York.....	11,187	426,095	38 09	642	41,565	64 74	755	24,930	33 02
	147,753	\$5,241,996	\$35 48	4,539	\$284,190	\$62 61	17,130	\$524,154	\$30 60

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.....	1,307	\$33,247	\$25 44	127	\$1,800	\$14 17	106	\$1,930	\$18 21	\$924,369
Aroostook.....	2,764	45,633	16 51	264	990	3 75	179	1,526	8 53	2,415,239
Cumberland.....	1,465	38,750	26 45	35	208	5 94	278	5,350	19 24	1,322,403
Franklin.....	1,706	38,413	22 52	662	3,180	4 80	4	55	13 75	720,823
Hancock.....	653	14,442	22 12	317	980	3 09	63	164	2 60	454,231
Kennebec.....	2,626	60,415	23 01	219	1,220	5 57	186	2,320	12 47	1,438,571
Knox.....	667	15,896	23 83	654	1,968	3 01				460,734
Lincoln.....	846	21,540	25 46	223	1,362	6 11				576,967
Oxford.....	2,659	68,580	25 79	300	1,849	6 16	121	1,535	12 69	1,233,623
Penobscot.....	2,739	58,842	21 48	674	3,971	5 89	200	2,779	13 90	1,771,271
Piscataquis.....	870	19,163	22 03	306	2,158	7 05	22	201	9 14	471,626
Sagadahoc.....	507	12,235	24 13	331	1,567	4 73	10	150	15 00	308,747
Somerset.....	2,766	59,331	21 45	888	4,260	4 80	42	469	11 17	1,269,352
Waldo.....	1,673	39,042	23 34	77	432	5 61				886,886
Washington.....	647	11,319	17 49	263	957	3 64				498,893
York.....	1,614	36,597	22 67	72	590	8 19	25	340	12 14	1,072,077
Total.....	25,509	\$573,445	\$22 48	5,412	\$27,492	\$5 08	1,239	\$16,819	\$13 57	\$15,825,812

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 NUMBER.)		SWINE (TO 10 IN NUMBER.)		TOTAL
	Number	Value	Number	Value	Number	Value	
Androscoggin.....	1,621	\$27,980	1,198	\$7,902	1,245	\$19,065	\$54,947
Aroostook.....	4,957	44,711	16,900	64,170	8,360	65,792	174,673
Cumberland.....	1,829	30,950	1,372	8,939	1,806	26,683	66,572
Franklin.....	2,096	29,745	4,761	25,888	1,532	20,044	75,677
Hancock.....	794	12,294	2,607	10,513	554	5,675	28,482
Kennebec.....	2,834	40,548	3,115	20,105	2,646	38,452	99,105
Knox.....	693	11,338	1,504	6,025	417	5,784	23,147
Lincoln.....	955	17,386	1,217	8,186	567	7,690	33,262
Oxford.....	3,168	50,088	3,375	20,870	2,474	32,434	103,392
Penobscot.....	3,542	52,339	11,052	63,899	3,444	46,113	162,351
Piscataquis.....	1,054	13,530	3,827	22,665	1,146	15,139	51,334
Sagadahoc.....	627	9,830	933	5,092	271	4,134	19,056
Somerset.....	3,066	40,319	7,629	43,514	3,240	43,562	127,395
Waldo.....	1,736	24,965	3,551	22,462	1,552	20,668	68,095
Washington.....	1,347	16,299	3,770	17,688	854	8,874	42,861
York.....	2,031	31,131	775	6,177	1,038	12,945	50,253
Total.....	32,350	\$453,453	67,586	\$354,095	31,146	\$373,054	\$1,180,602

RECAPITULATION

COUNTIES	HENS.		TURKEYS.		DUCKS.		GEESE.		TOTAL
	Number	Value	Number	Value	Number	Value	Number	Value	
Androscoggin.....	103,075	\$127,628.77	93	\$377.00	275	\$388.50	157	\$538.00	\$128,932.27
*Aroostook.....	136,953	122,666.80	814	2,319.25	511	738.25	1,102	2,284.25	128,008.55
†Cumberland.....	192,318	229,294.81	414	1,595.70	1,279	1,784.20	414	1,380.00	234,054.71
Franklin.....	54,257	82,495.25	79	386.00	160	280.50	73	230.50	83,392.25
Hancock.....	98,412	117,097.20	60	240.00	458	591.25	114	380.00	118,308.45
Kennebec.....	200,600	203,599.20	205	1,105.00	451	599.25	275	932.00	206,235.45
Knox.....	119,689	141,400.00	59	197.00	194	317.75	115	324.50	142,239.25
Lincoln.....	116,573	138,078.00	103	564.50	318	447.00	117	380.00	139,469.50
Oxford.....	110,708	141,855.25	237	1,158.50	233	425.25	43	224.00	143,663.00
Penobscot.....	193,470	207,408.32	110	439.50	377	590.50	198	561.50	208,999.82
Piscataquis.....	48,233	51,691.50	62	331.80	172	216.00	141	438.00	52,677.30
Sagadahoc.....	55,147	60,843.75	46	171.00	580	646.25	170	489.50	62,150.50
Somerset.....	109,275	119,329.75	125	538.00	211	304.50	135	338.00	120,510.25
Waldo.....	147,008	153,803.70	108	428.00	509	686.50	316	786.50	155,704.70
†Washington.....	69,185	65,058.90	181	668.00	1,011	1,125.25	294	633.00	67,485.15
†York.....	168,219	202,779.98	392	1,406.00	773	1,540.75	294	891.50	206,618.23
Total.....	1,923,122	\$2,165,031.18	3,088	\$11,925.25	7,503	\$10,681.70	3,958	\$10,811.25	\$2,198,449.38

* 7 Returns missing.
† 1 Return missing.
† 2 Returns missing.

The following table shows the recapitulation, by counties, of the value of taxable live stock, as returned by the different assessors, for the years 1921, 1922, 1923.

COUNTIES.	1921	1922	1923
Androscoggin.....	\$1,091,705	\$972,952	\$924,369
Aroostook.....	2,990,966	2,669,802	2,415,239
Cumberland.....	1,484,003	1,351,558	1,322,403
Franklin.....	890,348	762,870	720,823
Hancock.....	524,499	479,303	454,231
Kennebec.....	1,700,634	1,512,011	1,438,571
Knox.....	538,767	486,351	460,734
Lincoln.....	699,516	605,869	576,967
Oxford.....	1,556,074	1,302,948	1,233,623
Penobscot.....	2,354,499	1,918,267	1,771,271
Piscataquis.....	584,459	502,875	471,626
Sagadahoc.....	351,501	310,185	308,747
Somerset.....	1,554,046	1,320,413	1,269,352
Waldo.....	1,110,718	942,179	886,886
Washington.....	625,521	541,424	498,893
York.....	1,194,107	1,106,170	1,072,077
Total.....	\$19,251,363	\$16,785,177	\$15,825,812

Taxes assessed upon the railroads doing business in the State of Maine for the year 1923.

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		616.22	\$7,366,037.06	\$11,953.58	\$7,366,037.06	.05½	\$405,132.04
Boston and Maine Railroad Company	2,242.57	161.13	77,438,837.90	34,531.29	5,564,026.76	.05½	306,021.47
Bridgton and Saco River Railroad		21.23	93,543.77	4,406.20	93,543.77	.02½	2,338.59
Canadian Pacific Railroad Company	14,683.50	233.70	181,590,543.43	12,366.97	2,890,160.89	.05½	158,958.85
Grand Trunk Railway Company of Canada	4,003.65	89.48	82,221,631.78	20,536.66	1,837,620.34	.05½	101,069.11
Kennebec Central Railroad Company		5	18,134.57	3,626.91	18,134.57	.02	362.69
Knox Railroad Company		8	31,461.31	3,932.66	31,461.31	.02¼	707.88
Lime Rock Railroad Company		6.36	144,618.53	22,738.76	144,618.53	.03	4,338.56
Maine Central Railroad Company	1,201.20	1,007.52	20,125,375.59	16,754.39	16,880,383.01	.05½	928,421.07
Monson Railroad Company		8.16	13,990.36	1,714.50	13,990.36	.00¾	104.93
Portland Terminal Company		35.63	128,423.69	3,604.36	128,423.69	.02	2,568.47
Sandy River and Rangeley Lakes Railroad		104.28	204,553.68	1,961.58	204,553.68	.01	2,045.54
Wiscasset, Waterville and Farmington Railway Co.		43.50	93,141.69	2,141.18	93,141.69	.01	931.42
York Harbor and Beach Railroad Company		11.53	71,425.62	6,194.76	71,425.62	.03½	2,499.90
					\$35,337,521.28		\$1,915,500.52

Taxes assessed upon the street railroads doing business in the State of Maine for the year 1923.

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	\$308,946.92	\$8,847.27	\$308,946.92	.021 $\frac{1}{4}$	\$6,951.31
Aroostook Valley Railroad Company		31.99	168,310.35	5,261.34	168,310.35	.011 $\frac{1}{2}$	2,524.66
Atlantic Shore Railway Company		49.93	225,983.42	4,526.00	225,983.42	.011 $\frac{1}{2}$	2,824.79
Bangor Railway and Electric Company		58.73	561,515.81	9,560.97	561,515.81	.021 $\frac{1}{2}$	14,037.90
Benton and Fairfield Railway Company		4.12	4,788.75	1,162.31	4,788.75	.001 $\frac{1}{2}$	23.94
Biddeford and Saco Railroad Company		7.611	115,673.13	15,198.15	115,673.13	.04	4,626.93
Calais Street Railway	6.45	3.86	45,354.07	7,031.63	27,142.09	.02	542.84
Central Maine Power Company		21.47	139,523.71	6,498.54	139,523.71	.011 $\frac{3}{4}$	2,441.66
Cumberland County Power and Light Company		80.333	1,637,028.01	20,378.02	1,637,028.01	.04	65,481.12
Fairfield and Shawmut Railway Company		3.1	9,123.47	2,943.05	9,123.47	.001 $\frac{3}{4}$	68.43
Portsmouth, Dover and York Street Railway	39.76	36.98	151,728.90	3,816.11	141,119.75	.01	1,411.20
Somerset Traction Company		12.20	36,137.65	2,962.10	36,137.65	.001 $\frac{3}{4}$	271.03
The Androscoggin & Kennebec Railway Co.		145.801	1,170,927.53	8,030.99	1,170,927.53	.021 $\frac{1}{4}$	26,345.87
Turner Railroad Company		8.33	24,361.59	2,924.56	24,361.59	.001 $\frac{3}{4}$	182.71
Waterville, Fairfield & Oakland Railway		11.20	131,370.70	11,729.52	131,370.70	.03	3,941.12
					\$4,701,952.88		\$131,675.51

Taxes Assessed on Insurance Companies for the Year 1923.

MAINE MUTUAL FIRE COMPANIES.

NAME OF COMPANY.	Location.	Tax.
Aroostook County Patrons Mutual Fire Insurance Company	Houlton	
Aroostook Mutual Fire Insurance Company	Presque Isle	\$12 80
Boothbay Mutual Fire Insurance Company	Boothbay	06
Brunswick Farmers Mutual Fire Insurance Co.	Brunswick	
Cape Elizabeth & Scarborough Mutual Fire Ins. Co.	Cape Elizabeth	18
Casco Mutual Fire Insurance Company	Casco	
Citizens Mutual Fire Insurance Company	Bristol	49
Cumberland Mutual Fire Insurance Company	Cumberland	2 11
Danville Mutual Fire Insurance Company	Auburn	
Dirigo Mutual Fire Insurance Company	Gorham	86 19
Dresden Mutual Fire Insurance Company	Dresden	
Edgecomb Mutual Fire Insurance Company	Edgecomb	44
Eliot & Kittery Mutual Fire Insurance Co.	Eliot	
Falmouth Mutual Fire Insurance Company	Falmouth	3 51
Farmington Mutual Fire Insurance Company	Farmington	
Fayette Mutual Fire Insurance Company	Fayette	
Freeport & Yarmouth Mutual Fire Insurance Co	Yarmouth	43
Fryeburg Mutual Fire Insurance Company	Fryeburg	37
Gardiner & Richmond Mutual Fire Ins. Co.	Gardiner	32
Gorham Farmers Mutual Fire Insurance Co.	Gorham	
Gray & New Gloucester Mutual Fire Ins. Co.	New Gloucester	1 92
Hampden Mutual Fire Insurance Company	Hampden	6 50
Harpwell Mutual Fire Insurance Company	Harpwell	48
Harrison Mutual Fire Insurance Company	Harrison	55 92
Jay Mutual Fire Insurance Company	Jay	33
Jefferson Farmers Mutual Fire Ins. Company	Jefferson	
Kennebunk Farmers Mutual Fire Ins. Co.	Kennebunk	
Litchfield Mutual Fire Insurance Company	Litchfield	70
Lovell Mutual Fire Insurance Company	Lovell	09
Maine Cannery Mutual Fire Insurance Company	Portland	315 23
Maine Farmers Mutual Fire Insurance Co.	Lisbon Falls	41 39
Medomak Mutual Fire Insurance Company	Waldoboro	
Mercantile & Manufacturers Mutual Fire Ins. Co	Portland	213 90
Mutual Fire Insurance Company	Saco	672 05
Narragansett Mutual Fire Insurance Company	Gorham	28 96
Newburg Mutual Fire Insurance Company	Newburg	
Newcastle Mutual Fire Insurance Company	Newcastle	
New Portland Mutual Fire Insurance Company	New Portland	
North Yarmouth Mutual Fire Insurance Co.	North Yarmouth	
Northern Maine Patrons Mutual Fire Ins. Co.	Presque Isle	
Oxford County Patrons of Husbandry Mutual Fire Insurance Company	South Paris	15 33
Patrons Androscoggin Mutual Fire Ins. Co.	Auburn	22 69
Pine Tree State Mutual Fire Insurance Company	Augusta	
Pittston & Whitefield Mutual Fire Ins. Company	Pittston	47
Sagadahoc Mutual Fire Insurance Company	Bowdoinham	
Union Farmers Mutual Fire Insurance Co.	Union	
Warren Farmers Mutual Fire Insurance Co.	Warren	54
West Bangor & Hermon Mutual Fire Ins. Co.	Hermon	
West Gardiner Mutual Fire Insurance Co.	West Gardiner	
Wilton Mutual Fire Insurance Company	Wilton	72
Windham Mutual Fire Insurance Company	Windham	50
Woolwich Mutual Fire Insurance Company	Woolwich	
York County Mutual Fire Insurance Company	West Buxton	
		\$1,484 62

Taxes Assessed on Insurance Companies for the Year 1923—Continued.

MUTUAL FIRE COMPANIES OF OTHER STATES
FACTORY MUTUALS

NAME OF COMPANY.	Location.	Tax.
American Mutual Fire Insurance Company	Providence, R. I.	\$43 76
Arkwright Mutual Fire Insurance Company	Boston, Mass.	224 19
Blackstone Mutual Fire Insurance Company	Providence, R. I.	124 51
Boston Manufacturers Mutual Fire Ins. Co.	Boston, Mass.	203 34
Cotton & Woolen Manufacturers Mutual Insurance Company of New England	Boston, Mass.	50 23
Enterprise Mutual Fire Insurance Company	Providence, R. I.	44 43
Fall River Manufacturers Mutual Insurance Co	Fall River, Mass.	57 67
Firemen's Mutual Insurance Company	Providence, R. I.	162 86
Hope Mutual Fire Insurance Company	Providence, R. I.	46 06
Industrial Mutual Insurance Company	Boston, Mass.	16 68
Keystone Mutual Fire Insurance Company	Philadelphia, Pa.	13 52
Manton Mutual Fire Insurance Company	Philadelphia, Pa.	12 46
Manufacturers Mutual Fire Insurance Company	Providence, R. I.	85 26
Mechanics Mutual Fire Insurance Company	Providence, R. I.	70 89
Mercantile Mutual Fire Insurance Company	Providence, R. I.	13 59
Merchants Mutual Fire Insurance Company	Providence, R. I.	69 78
Mill Owners Mutual Fire Insurance Company	Chicago, Ill.	10 15
Narragansett Mutual Fire Insurance Co.	Providence, R. I.	3 61
National Mutual Assurance Company	Philadelphia, Pa.	2 38
Paper Mill Mutual Insurance Company	Boston, Mass.	44 73
Philadelphia Manufacturers Mutual Fire Insurance Company	Philadelphia, Pa.	44 83
Protection Mutual Fire Insurance Company	Chicago, Ill.	17 47
Rhode Island Mutual Fire Insurance Company	Providence, R. I.	112 78
Rubber Manufacturers Mutual Insurance Co.	Boston, Mass.	45 11
Standard Mutual Fire Insurance Company	Philadelphia, Pa.	8 15
State Mutual Fire Insurance Company	Providence, R. I.	144 65
What Cheer Mutual Fire Insurance Company	Providence, R. I.	49 17
Worcester Manufacturers Mutual Ins. Co.	Worcester, Mass.	75 59
		\$1,797 85

OTHER MUTUALS

Berkshire Mutual Fire Insurance Company	Pittsfield, Mass.	\$408 60
Central Manufacturers Mutual Insurance Co.	Van Wert, Ohio	407 29
Dorchester Mutual Fire Insurance Company	Boston, Mass.	93 29
Federal Mutual Fire Insurance Company	Baltimore, Md.	147 29
Fitchburg Mutual Fire Insurance Company	Fitchburg, Mass.	414 64
Grain Dealers Mutual Fire Insurance Company	Boston, Mass.	1,262 56
Holyoke Mutual Fire Insurance Company	Salem, Mass.	514 00
Indiana Lumbermen's Mutual Insurance Co.	Indianapolis, Ind.	369 55
Lowell Mutual Fire Insurance Company	Lowell, Mass.	101 49
Lumber Mutual Fire Insurance Company	Boston, Mass.	473 99
Lumbermen's Mutual Insurance Company	Mansfield, Ohio	648 78
Manufacturers & Merchants Insurance Co.	Concord, N. H.	109 04
Merchants & Farmers Mutual Insurance Co.	Worcester, Mass.	135 05
Merrimack Mutual Fire Insurance Company	Andover, Mass.	869 46
Middlesex Mutual Fire Insurance Company	Concord, Mass.	501 70
Millers Mutual Fire Insurance Company	Harrisburg, Pa.	21 07
Minnesota Implement Mutual Insurance Co.	Owatonna, Minn.	480 80
National Mutual Church Fire Insurance Co.	Chicago, Ill.	115 04
Northwestern Mutual Fire Insurance Company	Seattle, Wash.	259 46
Pawtucket Mutual Fire Insurance Company	Pawtucket, R. I.	430 23
Pennsylvania Lumbermen's Mutual Ins. Co.	Philadelphia, Pa.	279 80
Pennsylvania Millers Fire Insurance Company	Wilkes-Barre, Pa.	113 28
Phenix Mutual Fire Insurance Company	Concord, N. H.	137 64
Providence Mutual Fire Insurance Company	Providence, R. I.	120 77
Quincy Mutual Fire Insurance Company	Quincy, Mass.	443 15
Retail Hardware Mutual Fire Insurance Co.	Minneapolis, Minn.	420 06
Traders & Mechanics Insurance Company	Lowell, Mass.	363 66
United Mutual Fire Insurance Company	Boston, Mass.	283 63
Vermont Mutual Fire Insurance Company	Montpelier, Vt.	999 77
Worcester Mutual Fire Insurance Company	Worcester, Mass.	160 07
		\$11,082 16

Taxes Assessed on Insurance Companies for the Year 1923—Continued.

MAINE STOCK MARINE COMPANIES

NAME OF COMPANY.	Location.	Tax.
Merchants Insurance Company.....	Bangor, Maine.....	
Union Insurance Company.....	Bangor, Maine.....	

STOCK FIRE AND MARINE COMPANIES OF OTHER STATES

Aetna Insurance Company.....	Hartford, Conn.....	\$4,864 86
Agricultural Insurance Company.....	Watertown, N. Y.....	583 45
Alliance Insurance Company.....	Philadelphia, Pa.....	481 98
American Alliance Insurance Company.....	New York, N. Y.....	103.01
American Central Insurance Company.....	St. Louis, Mo.....	1,272 96
American Druggists' Fire Insurance Company.....	Cincinnati, Ohio.....	201 57
American Eagle Fire Insurance Company.....	New York, N. Y.....	732 72
American Equitable Assurance Company.....	New York, N. Y.....	57.11
American Insurance Company.....	Newark, N. J.....	781 91
Atwood Fire Insurance Company.....	New York, N. Y.....	12 60
Automobile Insurance Company.....	Hartford, Conn.....	972 38
Boston Insurance Company.....	Boston, Mass.....	3,076 71
Caledonian-American Insurance Company.....	New York, N. Y.....	76 15
California Insurance Company.....	San Francisco, Cal.....	252 78
Camden Fire Insurance Association.....	Camden, N. J.....	456 69
Citizens Insurance Company.....	St. Louis, Mo.....	539 71
City of New York Insurance Company.....	New York, N. Y.....	25 31
Cleveland National Fire Insurance Company.....	Cleveland, Ohio.....	47 40
Columbia Insurance Company.....	Jersey City, N. J.....	257 90
Commerce Insurance Company.....	Albany, N. Y.....	235 18
Commercial Union Fire Insurance Company.....	New York, N. Y.....	147 70
Commonwealth Insurance Company.....	New York, N. Y.....	644 01
Connecticut Fire Insurance Company.....	Hartford, Conn.....	711 03
Continental Insurance Company.....	New York, N. Y.....	3,571 28
County Fire Insurance Company.....	Manchester, N. H.....	223 24
Detroit Fire & Marine Insurance Company.....	Detroit, Mich.....	221 88
Employers Fire Insurance Company.....	Boston, Mass.....	321 75
Equitable Fire & Marine Insurance Company.....	Providence, R. I.....	129 34
Federal Insurance Company.....	Jersey City, N. J.....	539 38
Fidelity-Phenix Fire Insurance Company.....	New York, N. Y.....	2,872 46
Fire Association.....	Philadelphia, Pa.....	1,665 04
Fireman's Fund Insurance Company.....	San Francisco, Cal.....	3,574 47
Firemen's Insurance Company.....	Newark, N. J.....	1,114 19
Franklin Fire Insurance Company.....	Philadelphia, Pa.....	1,693 63
Girard Fire & Marine Insurance Company.....	Philadelphia, Pa.....	554 36
Glens Falls Insurance Company.....	Glens Falls, N. Y.....	562 68
Granite State Fire Insurance Company.....	Portsmouth, N. H.....	1,962 01
Great American Insurance Company.....	New York, N. Y.....	2,505 92
Hanover Fire Insurance Company.....	New York, N. Y.....	863 62
Hartford Fire Insurance Company.....	Hartford, Conn.....	5,545 42
Home Fire & Marine Insurance Company.....	San Francisco, Cal.....	437 93
Home Insurance Company.....	New York, N. Y.....	7,046 17
Imperial Assurance Company.....	New York, N. Y.....	450 25
Insurance Company of North America.....	Philadelphia, Pa.....	4,471 61
Insurance Company of State of Penn.....	Philadelphia, Pa.....	541 03
Maryland Motor Car Insurance Company.....	Wilmington, Del.....	31 16
Massachusetts Fire & Marine Insurance Co.....	Boston, Mass.....	86 01
Mechanics Insurance Company.....	Philadelphia, Pa.....	259 79
Mercantile Insurance Company of America.....	New York, N. Y.....	416 33
Michigan Fire & Marine Insurance Company.....	Detroit, Mich.....	215 87
Milwaukee Mechanics' Insurance Company.....	Milwaukee, Wis.....	184 97
National Ben Franklin Insurance Company.....	Pittsburg, Pa.....	282 82
National Fire Insurance Company.....	Hartford, Conn.....	3,163 26
National Liberty Insurance Co. of America.....	New York, N. Y.....	1,775 66
National Security Insurance Company.....	Omaha, Neb.....	20 79
National Union Fire Insurance Company.....	Pittsburg, Pa.....	481 86
Newark Fire Insurance Company.....	Newark, N. J.....	427 56
New Hampshire Fire Insurance Company.....	Manchester, N. H.....	1,540 21
Niagara Fire Insurance Company.....	New York, N. Y.....	2,079 13
Old Colony Insurance Company.....	Boston, Mass.....	596 43
Orient Insurance Company.....	Hartford, Conn.....	387 40
Pennsylvania Fire Insurance Company.....	Philadelphia, Pa.....	1,232 30

Taxes Assessed on Insurance Companies for the Year 1923—Continued.
STOCK FIRE AND MARINE COMPANIES OF OTHER STATES—Concluded

NAME OF COMPANY.	Location.	Tax.
Phenix Insurance Company	Hartford, Conn.	1,549 93
Providence Washington Insurance Company	Providence, R. I.	1,944 43
Queen Insurance Company of America	New York, N. Y.	1,895 15
Reliance Insurance Company	Philadelphia, Pa.	139 56
Rhode Island Insurance Company	Providence, R. I.	915, 64
Security Insurance Company	New Haven, Conn.	538 64
Springfield Fire & Marine Insurance Company	Springfield, Mass.	2,833 00
Standard Fire Insurance Company	Hartford, Conn.	310 17
Star Insurance Company of America	New York, N. Y.	258 87
St. Paul Fire & Marine Insurance Company	St. Paul, Minn.	1,512 17
Sterling Fire Insurance Company	Indianapolis, Ind.	115 97
Superior Insurance Company	Pittsburg, Pa.	35 94
United Firemen's Insurance Company	Philadelphia, Pa.	18 71
United States Fire Insurance Company	New York, N. Y.	550 91
United States Lloyds, Inc.	New York, N. Y.	100 76
Victory Insurance Company	Philadelphia, Pa.	247 84
Westchester Fire Insurance Company	New York, N. Y.	1,408 89
		\$84,960 91

FIRE AND MARINE COMPANIES OF FOREIGN COUNTRIES
UNITED STATES BRANCHES

Alliance Assurance Company, Ltd.	5 & 7 S. William St. N. Y.	\$4 16
Alpha General Insurance Company	113 William St. N. Y.	150 85
Atlas Assurance Co., Ltd.	100 William St. N. Y.	983 69
British American Assurance Company	Toronto, Canada	159 03
British General Insurance Company	110 William St. N. Y.	6 74
Caledonian Insurance Company	52 Pine St. N. Y.	562 48
Commercial Union Assurance Co., Ltd.	114 Fifth Ave., N. Y.	1,223 87
Consolidated Assurance Co., Ltd.	100 Maiden Lane, N. Y.	277 86
Cuban National Insurance Company	40 William St., N. Y.	125 52
Eagle, Star & British Dominions Insurance Co.	123 William St., N. Y.	591 00
Liverpool & London & Globe Insurance Co.	Wash. Park, Newark, N.J.	2,590 56
London Assurance Corporation	84 William St. N. Y.	690 84
London & Lancashire Fire Insurance Co. Ltd.	22 Trinity St., Hartford, Conn.	317 87
National Fire Insurance Company	17 Custom House Street, Providence, R. I.	396 02
Nippon Fire Insurance Company, Ltd.	110 William St. N. Y.	133 67
North British & Mercantile Insurance Co.	76 William St., N. Y.	1,860 28
Northern Assurance Company, Ltd.	55 John St., N. Y.	914 18
Northern Insurance Company	110 William St., N. Y.	
Norwich Union Fire Insurance Society	75 Maiden Lane, N. Y.	999 22
Palatine Insurance Company, Ltd.	114 Fifth Ave., N. Y.	338 57
Patriotic Insurance Company, Ltd.	54 Pine St., N. Y.	43 73
Phenix Fire Insurance Company	17 Custom House Street, Providence, R. I.	387 45
Phoenix Assurance Company, Ltd.	100 William St., N. Y.	655 10
Royal Exchange Assurance Company	83 Maiden Lane, N. Y.	524 12
Royal Insurance Company, Ltd.	85 Water St., Boston.	2,235 45
Scottish Union & National Insurance Company	75 Elm St., Hartford, Conn.	530 76
State Assurance Company, Ltd.	100 Maiden Lane, N. Y.	139 61
Sun Insurance Company	54 Pine St., N. Y.	460 76
Tokio Marine & Fire Insurance Company	80 Maiden Lane N. Y.	74 95
Union Assurance Society, Ltd.	114 Fifth Ave., N. Y.	196 03
Union Fire Insurance Company	17 Custom House Street, Providence, R. I.	421 05
Union Insurance Society of Canton, Ltd.	175 W. Jackson Blvd., Chicago, Ill.	549 18
Union & Phenix Espanol Insurance Company	110 William St., N. Y.	262 66
Urbaine Fire Insurance Company	123 William St., N. Y.	371 36
Warsaw Fire Insurance Company	110 William St., N. Y.	87 47
Western Assurance Company	Toronto, Canada	473 50
World's Auxiliary Insurance Corp., Ltd.	175 W. Jackson Blvd., Chicago, Ill.	51 64
		\$19,791 23

Taxes Assessed on Insurance Companies for the Year 1923—Continued.

INTER-INSURERS EXCHANGES

NAME OF COMPANY.	Location.	Tax.
Canners Exchange, Subscribers at Warner Inter-Insurance Bureau.....	155 E. Superior Street, Chicago, Ill.....	\$28 28
Subscribers at Druggists Indemnity Exchange, H. W. Eddy, Attorney in Fact.....	St. Louis, Mo.....	10 49
Subscribers at Hardware Underwriters, Leon D. Nish, Inc., Attorney.....	Elgin, Ill.....	36 38
Lumbermen's Underwriting Alliance.....	Kansas City, Mo.....	223 43
Manufacturing Lumbermen's Underwriters.....	Kansas City, Mo.....	232 18
Sprinklers Risk Underwriters, Allen T. Rector, Attorney in Fact.....	Chicago, Ill.....	19 30
United Shoe Manufacturers Reciprocal Indemnity Exchange.....	Kansas City, Mo.....	87 69
Wholesale Grocery Subscribers at Warner Inter- Insurance Bureau, Lansing B. Warner, Inc., Attorney.....	104 So. Michigan Ave., Chicago, Ill.....	43 49
		\$681 24

LIFE INSURANCE COMPANIES.

Aetna Life Insurance Company.....	Hartford, Conn.....	\$1,494 19
Berkshire Life Insurance Company.....	Pittsfield, Mass.....	434 72
Columbian National Life Insurance Company.....	Boston, Mass.....	1,035 27
Connecticut General Life Insurance Company.....	Hartford, Conn.....	1,995 31
Connecticut Mutual Life Insurance Co.....	Hartford, Conn.....	3,010 35
Equitable Life Assurance Society.....	New York, N. Y.....	5,553 03
Fidelity Mutual Life Insurance Company.....	Philadelphia, Pa.....	1,416 17
Home Life Insurance Company.....	New York, N. Y.....	2,459 27
John Hancock Mutual Life Insurance Company.....	Boston, Mass.....	1,451 80
Maine Indemnity Company.....	Lewiston, Maine.....	276 58
Massachusetts Mutual Life Insurance Co.....	Springfield, Mass.....	4,983 40
Metropolitan Life Insurance Company.....	New York, N. Y.....	39,760 97
Morris Plan Insurance Society.....	New York, N. Y.....	11 54
Mutual Benefit Life Insurance Company.....	Newark, N. J.....	5,072 62
Mutual Life Insurance Company.....	New York, N. Y.....	9,095 46
National Life Insurance Company.....	Montpelier, Vt.....	1,969 50
New England Mutual Life Insurance Co.....	Boston, Mass.....	4,098 76
New York Insurance Company.....	New York, N. Y.....	13,472 42
Northwestern Mutual Life Insurance Co.....	Milwaukee, Wis.....	6,480 65
Penn Mutual Life Insurance Co.....	Philadelphia, Pa.....	6,667 58
Phoenix Mutual Life Insurance Company.....	Hartford, Conn.....	2,799 15
Providence Mutual Life Insurance Company.....	Philadelphia, Pa.....	4,775 14
Prudential Insurance Co. of America.....	Newark, N. J.....	16,595 24
Security Mutual Life Insurance Company.....	Binghamton, N. Y.....	392 14
Travelers Insurance Company.....	Hartford, Conn.....	5,475 03
Union Central Life Insurance Company.....	Cincinnati, Ohio.....	2,375 79
Union Mutual Life Insurance Company.....	Portland, Maine.....	7,597 32
United Life and Accident Insurance Co.....	Concord, N. H.....	1,126 71
		\$151,876 11

Taxes Assessed on Insurance Companies for the Year 1923—Continued.

MISCELLANEOUS COMPANIES.

NAME OF COMPANY.	Location.	Tax.
Augusta Mutual Plate Glass Insurance Co.	Augusta, Maine	\$156 81
Aetna Casualty & Surety Company	Hartford, Conn.	618 10
Aetna Life Insurance Company (Accident Dept.)	Hartford, Conn.	2,305 11
American Credit-Indemnity Company	New York, N. Y.	59 81
American Indemnity Company	Galveston, Texas	63 12
American Mutual Liability Insurance Co.	Boston, Mass.	3,218 74
American Surety Company of New York	New York, N. Y.	439 95
Automobile Mutual Liability Insurance Co.	Boston, Mass.	89 63
Boston Casualty Company	Boston, Mass.	132 74
Brotherhood Accident Company	Boston, Mass.	56 63
Columbia Casualty Company	New York N. Y.	215 56
Columbian National Life Insurance Company (Accident Dept.)	Boston, Mass.	1,386 64
Commercial Casualty Insurance Company	Newark, N. J.	326 15
Commonwealth Casualty Company	Philadelphia, Pa.	21 44
Connecticut General Life Insurance Company (Accident Dept.)	Hartford, Conn.	89 49
Continental Casualty Company	Hammond, Ind.	447 35
Eagle Indemnity Company	New York, N. Y.	7 59
Eastern Casualty Insurance Company	Boston, Mass.	1,372 55
Employers Indemnity Corporation	Kansas City, Mo.	28 14
Employers Liability Assurance Corporation	Boston, Mass.	9,355 81
Employers Mutual Insurance Company	New York, N. Y.	9 54
Equitable Life Assurance Society (Accident Dept.)	New York, N. Y.	68 61
Federal Casualty Company	Detroit, Mich.	2,530 92
Federal Mutual Liability Insurance Company	Boston, Mass.	586 97
Fidelity & Casualty Company	New York, N. Y.	517 92
Fidelity & Deposit Company	Baltimore, Md.	
General Accident Fire & Life Assurance Cor- poration, Ltd.	Philadelphia, Pa.	379 56
Globe Indemnity Company	New York, N. Y.	588 63
Hartford Accident & Indemnity Company	Hartford, Conn.	913 12
Hartford Live Stock Insurance Company	New York, N. Y.	41 92
Hartford Steam Boiler Inspection & Insurance Company	Hartford, Conn.	435 22
Indemnity Insurance Co. of North America	Philadelphia, Pa.	157 35
Inter-Ocean Casualty Company	Indianapolis, Ind.	26 72
Liberty Mutual Insurance Company	Boston, Mass.	1,421 75
Lloyds Plate Glass Insurance Company	New York, N. Y.	69 90
London Guarantee & Accident Company	Chicago, Ill.	482 99
London & Lancashire Indemnity Company	New York, N. Y.	11 88
Loyal Protective Insurance Company	Boston, Mass.	786 89
Lumber Mutual Casualty Insurance Company	New York, N. Y.	161 74
Lumbermen's Mutual Casualty Company	Chicago, Ill.	494 28
Manufacturers' Liability Insurance Co.	Jersey City, N. J.	1 13
Maryland Casualty Company	Baltimore, Md.	1,800 88
Masonic Accident Company	Springfield, Mass.	541 25
Massachusetts Accident Company	Boston, Mass.	470 08
Massachusetts Bonding & Insurance Company	Boston, Mass.	897 10
Massachusetts Plate Glass Insurance Company	Boston, Mass.	83 08
Massachusetts Protective Insurance Company	Worcester, Mass.	2,042 85
Metropolitan Casualty Insurance Company	New York, N. Y.	27 65
Metropolitan Life Ins. Co. (Accident Dept.)	New York, N. Y.	38 05
National Casualty Company	Detroit, Mich.	130 45
National Surety Company	New York, N. Y.	750 00
New Amsterdam Casualty Company	New York, N. Y.	226 75
New Jersey Fidelity & Plate Glass Insurance Company	Newark, N. J.	138 56
New York Plate Glass Insurance Company	New York, N. Y.	69 82
North American Accident Insurance Company	Chicago, Ill.	45 71
Norwich Union Insurance Company	New York, N. Y.	13 37
Ocean Accident & Guarantee Corp. Ltd.	New York, N. Y.	893 32
Peerless Casualty Company	Keene, N. H.	721 30
Phoenix Indemnity Company	New York, N. Y.	13 93
Preferred Accident Insurance Company	New York, N. Y.	232 01
Ridgely Protective Association	Worcester, Mass.	1,069 37
Royal Indemnity Company	New York, N. Y.	1,574 42
Security Mutual Casualty Company	Chicago, Ill.	74 92
Southern Surety Company	Des Moines, Iowa	7 77
Standard Accident Insurance Company	Detroit, Mich.	946 00
Travelers Indemnity Company	Hartford, Conn.	834 33

Taxes Assessed on Insurance Companies for the Year 1923—Continued.

MISCELLANEOUS COMPANIES—Concluded.

NAME OF COMPANY.	Location.	Tax.
Travelers Insurance Company (Accident).....	Hartford, Conn.....	4,957 48
Union Indemnity Company.....	New Orleans, La.....	180 00
United Casualty Company.....	Westfield, Mass.....	30 05
United States Casualty Company.....	New York, N. Y.....	205 98
United States Fidelity & Guaranty Company.....	Baltimore, Md.....	1,662 72
Zurich General Accident Insurance Company.....	Chicago, Ill.....	69 41
		\$50,827 01

ASSESSMENT CASUALTY COMPANIES

Fraternal Health & Accident Association.....	Richmond, Maine.....	\$1,043 18
Prudential Health & Accident Insurance Co.....	Bingham, Maine.....	42 95
Fraternal Protective Association.....	Boston, Mass.....	229 39
Inter-State Business Men's Association.....	Des Moines, Iowa.....	85
Vermont Accident Insurance Company.....	Rutland, Vt.....	41 86
		\$1,358 23

RECAPITULATION.

Maine Mutual Fire Companies.....	\$1,484 62
Mutual Fire Companies of Other States, Factory Mutuals.....	1,797 85
Mutual Fire Companies of Other States, Other Mutuals.....	11,082 16
Maine Stock Marine Companies.....	
Stock Fire & Marine Companies of Other States.....	84,960 91
Stock Fire & Marine Companies of Foreign Countries.....	19,791 23
Inter-Insurers Exchanges.....	681 24
Life Insurance Companies.....	151,876 11
Miscellaneous Companies.....	50,827 01
Assessment Casualty Companies.....	1,358 23
	\$323,859 36

Taxes assessed upon the several Telephone Companies doing business in the State of Maine for the Year 1923.

NAME OF COMPANY.	Gross Receipts.	Rate.	Tax
Andover Telephone Company	\$1,568 07	.01 1/4	\$18 60
Aroostook Telephone & Telegraph Company	254,742 66	.04 3/4	12,100 28
Athens Telephone Company	1,526 99	.01 1/4	19 09
Baldwin & Sebago Telephone Company	3,274 76	.01 1/4	40 93
Cambridge Telephone Company	1,952 36	.01 1/4	24 40
Center Lincolnville Telephone Company	3,453 57	.01 1/4	43 17
China Telephone Company	7,189 00	.01 1/2	107 84
Citizens Telephone Company	2,281 62	.01 1/4	28 52
Cobbosseecontee Telephone Company	1,259 05	.01 1/4	15 74
Curtis Hill & Paris Telephone Co.	1,425 16	.01 1/4	17 81
Denmark Telephone Company	2,454 67	.01 1/4	30 68
Eastern Telephone Company	3,207 30	.01 1/4	40 09
Eastern Telephone & Telegraph Co.	115,172 07	.03	3,455 16
Equalized Telephone Association	1,090 75	.01 1/4	13 63
Eustis Telephone Company	5,345 35	.01 1/2	80 18
Fort Kent Telephone Company	11,509 81	.01 1/4	201 42
Franklin Farmers' Co-operative Telephone Co.	14,188 15	.01 3/4	248 29
Half Moon Telephone Company	3,083 79	.01 1/4	38 55
Hampden Telephone Company	3,611 70	.01 1/4	45 15
Harmony & Wellington Telephone Company	2,656 11	.01 1/4	33 20
Hartland & St. Albans Telephone Co.	7,621 15	.01 1/2	114 32
Hebron's Home Telephone Company	3,945 25	.01 1/4	49 32
Katahdin Farmers' Telephone Company	24,015 22	.02	480 30
Knox & Montville Telephone Co.	2,443 59	.01 1/4	30 54
Lagrange & Medford Telephone Company	1,406 23	.01 1/4	17 58
Lee Telephone Company	3,355 86	.01 1/4	41 95
Leeds Telephone Association	1,476 37	.01 1/4	18 45
Levant Telephone Company	3,413 27	.01 1/4	42 67
Lewiston, Greene & Monmouth Tel Co.	23,032 05	.02	460 64
Liberty & Belfast Tel. & Tel. Co.	6,968 09	.01 1/2	104 52
Lovell United Tel. & Tel. Co.	7,200 00	.01 1/2	108 00
Maine Telephone & Telegraph Co.	222,931 66	.04 1/2	10,031 92
Monroe & Brooks Telephone Company	1,911 06	.01 1/4	23 89
Moosehead Tel. & Tel. Co.	82,080 43	.02 1/2	2,257 21
Mt. Vernon Telephone & Telegraph Co.	4,139 31	.01 1/4	51 74
Nash Telephone Company	13,092 44	.01 3/4	229 12
New England Telephone & Telegraph Co.	3,167,207 98	.06	190,032 48
New Portland & Eustis Tel. & Tel. Co.	1,403 03	.01 1/4	17 54
New Portland & Farmington Telephone Co.	1,154 12	.01 1/4	14 43
New Sharon & Norridgewock Tel. Co.	7,995 09	.01 1/2	119 93
Oxford County Tel. & Tel. Co.	15,312 21	.01 3/4	267 96
Oxford Farmers' Co-operative Tel. Co.	1,709 30	.01 1/4	21 37
Oxford & Otisfield Tel. Co.	1,115 65	.01 1/4	13 95
Palermo Telephone Company	1,138 62	.01 1/4	14 23
Pine Tree Tel. & Tel. Co.	11,435 16	.01 3/4	200 12
Plymouth Telephone Company	2,639 12	.01 1/4	32 99
Poland Telephone Company	16,107 50	.01 3/4	281 88
Sidney Telephone Company	1,925 38	.01 1/4	24 07
Somerset Farmers' Co-operative Tel. Co.	17,559 83	.01 3/4	307 30
Standish Telephone Company	8,408 45	.01 1/2	126 13
Stockton Springs Telephone Company	2,438 31	.01 1/2	30 48
Swans Island Tel. & Tel. Company	1,232 90	.01 1/4	15 41
Union Telephone Company	3,280 93	.01 1/4	41 01
Union River Telephone Company	1,436 08	.01 1/4	17 95
Unity Telephone Company	14,502 70	.01 3/4	253 80
Van Telephone & Telegraph Co.	8,624 93	.01 1/2	129 37
Waldo & Penobscot Telephone Co.	2,331 06	.01 1/2	29 14
Warren Telephone Company	4,020 69	.01 1/4	50 26
Washington Telephone Company	1,418 69	.01 1/4	17 73
West Appleton Telephone Company	1,704 39	.01 1/4	21 30
West Penobscot Tel. & Tel. Company	9,380 91	.01 1/2	140 71
Wian Telephone Company	1,917 34	.01 1/4	23 97
			\$222,911 41

Taxes assessed upon the several Telegraph Companies doing business in the State of Maine for the Year 1923.

NAME OF COMPANY.	Gross Receipts.	Rate.	Tax.
Great North Western Telegraph Company.....	\$1,727 41	.01¼	\$21 59
Northern Telegraph Company.....	48,946 11	.02¼	1,101 29
Postal Telegraph-Cable Company.....	52,358 33	.02¼	1,178 06
Western Union Telegraph Company.....	297,896 31	.05¼	15,639 56
			\$17,940 50

Tax assessed upon the Sleeping and Parlor Car Company doing business in the State of Maine for the Year 1923, being nine per cent. upon the gross receipts.

NAME OF COMPANY.	Gross Receipts.	Rate.	Tax.
The Pullman Company.....	\$38,396 13		\$3,455 65

Taxes assessed upon the several Express Companies doing business in the State of Maine for the Year 1923, being four per cent. upon the gross receipts.

NAME OF COMPANY	Gross Receipts.	Tax.
American Railway Express Company.....	\$1,447,400 23	\$57,896 01
Atlantic Motor Express Company.....	14,476 97	579 08
Boston & Lewiston Express Company.....	2,255 01	90 20
Dominion Express Company.....	11,104 64	444 19
		\$59,009 48

Taxes assessed upon the Telephone Workers Credit Union of Maine, a Corporation doing business in the State of Maine, semi-annually, in the months of April and October for the Year 1923.

NAME OF CORPORATION.	April tax.	October tax.
Telephone Workers Credit Union of Maine.....	\$7 10	\$7 56

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 1923.

NAME OF BANK.	April tax.	October tax.
Androscoggin County Savings Bank.....	\$4,790 87	\$5,584 04
Auburn Savings Bank.....	2,510 66	2,655 77
Augusta Savings Bank.....	4,979 78	5,643 69
Bangor Savings Bank.....	4,966 20	5,922 35
Bath Savings Bank.....	7,364 23	7,630 56
Bethel Savings Bank.....	247 52	340 07
Biddeford Savings Bank.....	672 85	1,001 41
Boothbay Savings Bank.....	755 98	740 76
Brewer Savings Bank.....	221 35	296 00
Bridgton Savings Bank.....	1,065 81	1,184 89
Brunswick Savings Institution.....	1,221 73	1,292 91
Cascade Savings Bank.....	699 61	740 05
Eastport Savings Bank.....	748 69	742 41
Franklin County Savings Bank.....	388 44	600 91
Gardiner Savings Institution.....	3,825 05	4,082 95
Gorham Savings Bank.....	260 55	337 68
Hallowell Savings Bank.....	1,175 33	1,164 38
Hancock County Savings Bank.....	195 95	181 42
Houlton Savings Bank.....	826 39	823 56
Kennebec Savings Bank.....	576 80	731 55
Kennebunk Savings Bank.....	1,632 80	1,756 07
Kingfield Savings Bank.....	61 65	45 38
Machias Savings Bank.....	1,339 12	1,326 00
Maine Savings Bank.....	21,033 02	21,726 15
Mechanics' Savings Bank.....	976 20	1,042 09
Norway Savings Bank.....	1,393 51	1,510 38
Penobscot Savings Bank.....	2,551 59	3,024 15
People's Savings Bank.....	2,001 55	2,025 31
Phillips Savings Bank.....	559 32	552 04
Piscataquis Savings Bank.....	880 01	1,014 64
Portland Savings Bank.....	10,902 95	11,909 64
Rockland Savings Bank.....	2,774 32	2,822 02
Saco & Biddeford Savings Institution.....	5,676 98	5,989 73
Searsport Savings Bank.....	479 43	465 99
Skowhegan Savings Bank.....	3,171 03	3,618 48
South Paris Savings Bank.....	822 27	841 30
Thomaston Savings Bank.....	826 43	831 94
Topsham & Brunswick 25-cent Savings Bank.....	992 30	1,385 87
Waterville Savings Bank.....	2,151 06	2,370 62
York County Savings Bank.....	1,045 54	1,272 89
	\$98,764 47	\$106,933 05

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 1923.

NAME OF BANK.	April tax.	October tax.
Arroostook Trust Company.....	\$354 67	\$246 02
Ashland Trust Company.....		120 55
Augusta Trust Company.....	12,505 64	12,376 64
Bar Harbor Banking & Trust Company.....		
Bath Trust Company.....	2,484 06	2,192 98
Camden Trust & Banking Company.....	339 54	
Casco Mercantile Trust Company.....		256 58
Corinna Trust Company.....	98 27	120 55
Danforth Trust Company.....	29 81	65 25
Eastern Trust & Banking Company.....	7,604 04	9,112 36
Fairfield Savings & Trust Company.....	1,566 03	1,460 90
Fidelity Trust Company.....	8,394 49	9,376 00
First Auburn Trust Company.....	2,491 28	1,286 40
Forest City Trust Company.....	713 24	867 95
Fort Kent Trust Company.....	369 68	382 59
Frontier Trust Company.....	322 65	153 91
Guilford Trust Company.....	308 60	587 95
Hallowell Trust and Banking Company.....	476 98	541 70
Houlton Trust Company.....	1,233 14	1,230 49
International Trust and Banking Company.....	1,331 59	1,692 72
Katahdin Trust Company.....	457 21	410 71
Kennebec Trust Company.....	2,158 18	
Kineo Trust Company.....	1,164 96	1,212 92
Lewiston Trust Company.....	6,493 97	6,658 87
Limestone Trust Company.....		
Lincoln Trust Company.....	262 54	310 87
Livermore Falls Trust & Banking Company.....	2,589 70	2,571 90
Lubec Trust and Banking Company.....	301 14	425 43
Maine Trust and Banking Company.....	1,969 18	2,023 87
Mars Hill Trust Company.....	38 39	
Merchants Trust and Banking Company.....	255 70	181 42
Merrill Trust Company.....	2,193 92	1,073 73
Millinocket Trust Company.....	1,494 85	635 83
Newport Trust Company.....	103 20	385 93
Old Town Trust Company.....	752 42	628 54
Paris Trust Company.....	490 45	520 27
Pepperell Trust Company.....	553 65	606 51
Rangeley Trust Company.....	628 42	641 01
Rumford Falls Trust Company.....	3,748 74	3,586 36
Sanford Trust Company.....	1,152 59	1,301 34
Security Trust Company.....	2,328 33	2,556 41
Skowhegan Trust Company.....	1,554 13	1,657 98
South Berwick Savings & Trust Company.....	2,355 49	2,468 75
State Trust Company.....	4,878 78	4,985 06
Stockton Springs Trust Company.....	220 57	225 81
Union Safe Deposit and Trust Company.....	450 14	304 27
Union Trust Company.....	1,640 36	1,905 65
United States Trust Company.....	1,324 00	2,114 95
Van Buren Trust Company.....	342 13	263 56
Waldo Trust Company.....	626 65	930 19
Washburn Trust Company.....	2 84	3 26
Westbrook Trust Company.....	3,306 36	3,140 71
Wilton Trust and Banking Co.....	1,091 08	962 33
York County Trust Company.....	1,147 72	1,108 71
	\$88,701 50	\$87,744 14

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 1923.

NAME OF ASSOCIATION.	April tax.	October tax.
Auburn Loan and Building Association	\$47 19	\$50 90
Augusta Loan and Building Association		
Bangor Loan and Building Association	26 47	33 82
Bar Harbor Loan and Building Association	6 38	10 83
Bath Loan and Building Association		25 82
Belfast Loan and Building Association		3 19
Brunswick Loan and Building Association		7 27
Bucksport Loan and Building Association	2 63	2 84
Casco Loan and Building Association	7 30	
Central Maine Loan and Building Association	17 07	18 34
Cumberland Loan and Building Association	101 17	73 75
Deering Loan and Building Association		
Dexter Loan and Building Association	3 71	10 78
Ellsworth Loan and Building Association	7 50	28 76
Falmouth Loan and Building Association	15 35	89
Federal Loan and Building Association	152 85	155 27
Forest City Loan and Building Association	5 48	4 99
Gardiner Loan and Building Association	12 81	13 32
Guilford Loan and Building Association	1 42	2 12
Hallowell Loan and Building Association	12 43	12 29
Homestead Loan and Building Association	13 28	13 67
Kennebunk Loan and Building Association	11 41	11 35
Lewiston Loan and Building Association	2 48	2 72
Maine Loan and Building Association	40 81	42 29
Mechanic Falls Loan and Building Association	3 14	3 11
Old Town Loan and Building Association		
Orono Loan and Building Association	2 40	2 06
Oxford County Loan and Building Association	14 65	16 30
Penobscot Loan and Building Association		
Piscataquis Loan and Building Association		
Portland Loan and Building Association		
Richmond Loan and Building Association		2 29
Rockland Loan and Building Association		
Sanford Loan and Building Association	20 00	49 72
Somerset Loan and Building Association	21 35	31 20
South Portland Loan and Building Association	10 64	2 95
Waldoboro Loan and Building Association	3 79	3 63
Waterville Loan and Building Association	28 55	2 78
York Loan and Building Association	13 35	16 47
	\$605 61	\$655 72

Taxes assessed during the month of April for the year 1923, upon the STOCK of the several National Banks doing business in the State of Maine, under the provisions of Chapter 197, Public Laws of 1921, which is in lieu of all municipal or other taxes upon said stock.

NAME OF BANK.	Tax.
Bath National Bank.....	\$2,606 25
Bethel National Bank.....	562 50
Biddeford National Bank.....	1,602 00
Bridgton National Bank.....	787 50
Calais National Bank.....	862 50
Camden National Bank.....	1,131 00
Canal National Bank of Portland.....	9,496 80
Caribou National Bank.....	525 00
Chapman National Bank of Portland.....	2,358 30
City National Bank of Belfast.....	3,870 00
Farmers National Bank of Houlton.....	1,059 37
First National Granite Bank of Augusta.....	3,504 90
First National Bank of Bangor.....	7,500 00
First National Bank of Bar Harbor.....	1,248 60
First National Bank of Bath.....	5,700 00
First National Bank of Biddeford.....	1,500 00
First National Bank of Boothbay Harbor.....	750 00
First National Bank of Brunswick.....	1,693 50
First National Bank of Damariscotta.....	847 50
First National Bank of Farmington.....	765 00
First National Bank of Fort Kent.....	915 04
First National Bank of Houlton.....	1,590 00
First National Bank of Lewiston.....	5,925 00
First National Bank of Portland.....	10,010 70
First National Bank of Skowhegan.....	2,812 50
First National Bank of Van Buren.....	253 50
Fort Fairfield National Bank.....	2,016 00
Frontier National Bank of Eastport.....	1,199 25
Georges National Bank of Thomaston.....	701 25
Kezar Falls National Bank of Parsonsfield.....	356 25
Liberty National Bank of Ellsworth.....	770 93
Limerick National Bank.....	1,468 88
Manufacturers National Bank of Lewiston.....	2,145 00
Medomak National Bank of Waldoboro.....	789 00
Merchants National Bank of Bangor.....	3,675 03
Messalonskee National Bank of Oakland.....	963 79
National Bank of Gardiner.....	1,050 00
National Shoe & Leather Bank of Auburn.....	2,263 80
Newcastle National Bank of Damariscotta.....	795 00
North Berwick National Bank.....	757 50
North National Bank of Rockland.....	1,716 00
Norway National Bank.....	1,500 00
Ocean National Bank of Kennebec.....	1,050 00
Pejepscot National Bank of Brunswick.....	821 25
Peoples National Bank of Farmington.....	690 00
Peoples National Bank of Waterville.....	3,330 00
Phillips National Bank.....	1,128 00
Pittsfield National Bank.....	637 50
Portland National Bank.....	9,000 00
Presque Isle National Bank.....	1,800 00
Rockland National Bank.....	3,257.33
Rumford National Bank.....	860 63
Saco National Bank.....	1,408 05
Sanford National Bank.....	5,295 00
Searsport National Bank.....	727 50
Springvale National Bank.....	1,229 25
Thomaston National Bank.....	802 50
Ticonic National Bank of Waterville.....	1,288 50
Union National Bank of Brunswick.....	907 50
York National Bank of Saco.....	1,998 75
	\$128,276 87

Taxes assessed during the month of April for the year 1923, upon the STOCK of the several Trust and Banking Companies doing business in the State of Maine, under the provisions of Chapter 197, Public Laws of 1921, which is in lieu of all municipal or other taxes upon said stock.

NAME OF BANK.	Tax.
Aroostook Trust Company of Caribou.....	\$1,897 50
Ashland Trust Company.....	708 00
Augusta Trust Company.....	4,114 80
Bar Harbor Banking & Trust Company.....	3,300 30
Bath Trust Company.....	2,070 00
Camden Savings and Trust Company.....	219 00
Casco Mercantile Trust Company of Portland.....	9,606 00
Corinna Trust Company.....	412 50
Danforth Trust Company.....	724 50
Eastern Trust and Banking Company of Bangor.....	6,294 75
Fairfield Savings and Trust Company.....	762 00
Fidelity Trust Company of Portland.....	12,300 00
First Auburn Trust Company.....	2,197 58
Forest City Trust Company of Portland.....	1,489 50
Fort Kent Trust Company.....	1,059 38
Frontier Trust Company of Fort Fairfield.....	630 00
Guilford Trust Company.....	2,505 00
Hallowell Trust and Banking Company.....	697 50
Houlton Trust Company.....	1,829 25
International Trust and Banking Company of Calais.....	705 00
Katahdin Trust Company of Patten.....	727 49
Kennebec Trust Company of Waterville.....	1,965 00
Kineo Trust Company of Dover-Foxcroft.....	1,860 00
Lewiston Trust Company.....	1,139 96
Limestone Trust Company.....	277 50
Lincoln County Trust Company of Wiscasset.....	281 25
Lincoln Trust Company.....	592 50
Livermore Falls Trust and Banking Company.....	637 50
Lubec Trust and Banking Company.....	690 00
Maine Trust and Banking Company of Gardiner.....	1,350 00
Mars Hill Trust Company.....	337 50
Merchants Trust and Banking Company of Presque Isle.....	623 10
Merrill Trust Company of Bangor.....	15,253 50
Millinocket Trust Company.....	904 50
Newport Trust Company.....	465 00
Old Town Trust Company.....	1,252 50
Paris Trust Company.....	765 00
Pepperell Trust Company.....	191 10
Rangeley Trust Company.....	543 75
Rumford Falls Trust Company.....	3,908 70
Sanford Trust Company.....	2,145 00
Security Trust Company of Rockland.....	1,372 80
Skowhegan Trust Company.....	735 00
South Berwick Savings & Trust Company.....	1,597 50
State Trust Company of Augusta.....	2,011 50
Stockton Springs Trust Company.....	267 52
Union Safe Deposit and Trust Company of Portland.....	7,425 00
Union Trust Company of Ellsworth.....	2,895 00
United States Trust Company of Portland.....	3,457 58
Van Buren Trust Company.....	652 50
Waldo Trust Company of Belfast.....	787 50
Washburn Trust Company.....	522 00
Westbrook Trust Company.....	609 00
Wilton Trust and Banking Company.....	626 25
York County Trust Company of York Village.....	1,351 68
	\$113,654 24