

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

MAINE PUBLIC DOCUMENTS

July 1, 1936 - June 30, 1938

FORTY-SEVENTH ANNUAL REPORT

OF THE

BUREAU OF TAXATION

PROPERTY DIVISION

OF THE

STATE OF MAINE

1937

CONTENTS

	<i>Page</i>
Report of Bureau of Taxation — Property Division	v- xi
Recapitulation by counties of returns of valuation	2- 5
Recapitulation of taxable live stock and poultry	6- 7
Recapitulation of exempt live stock and poultry	7
Comparison of the valuation of the different cities and towns for the years 1935, 1936, 1937, and tax rate for 1937, with recapitulation	8-20
Recapitulation by counties of values of live stock and poultry for the years 1935, 1936 and 1937	20

REPORT

Bureau of Taxation — Property Division
Augusta, Maine, December 1, 1937

*To His Excellency, Lewis O. Barrows, Governor, and the Honorable
Executive Council:*

Gentlemen:

In accordance with the Statutes of the State, we herewith submit for your consideration the Forty-Seventh Annual Report of the Bureau of Taxation — Property Division, including tabulations of statistics returned to us by all municipal boards of assessors throughout the State, as made by them on April first, 1937, 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, 1937, as made and returned by the local boards of assessors is \$581,873,160, representing an increase of \$2,681,033, as compared with similar returns made on April first, 1936.

The following comparison is given of the counties in 1936 and 1937, exclusive of the unorganized townships:

<i>Counties</i>	1936	1937	<i>Increase</i>
Androscoggin	\$59,526,216	\$59,758,607	\$232,391
Aroostook	36,668,297	38,455,304	1,787,007
Cumberland	136,988,280	134,571,925	*2,416,355
Franklin	13,119,192	13,168,259	49,067
Hancock	27,836,585	27,601,446	*235,139
Kennebec	48,228,285	48,840,223	611,938
Knox	18,505,389	18,420,328	*85,061
Lincoln	11,788,344	11,645,316	*143,028
Oxford	24,643,280	24,180,589	*462,691
Penobscot	62,412,876	62,819,256	406,380
Piscataquis	10,768,369	10,705,722	*62,647
Sagadahoc	12,866,278	13,121,869	255,591
Somerset	27,851,524	27,852,868	1,344

Waldo	11,161,801	11,209,737	47,936
Washington	15,161,158	15,119,489	*41,669
York	61,666,253	64,402,222	2,735,969
	<hr/>	<hr/>	<hr/>
	\$579,192,127	\$581,873,160	\$6,127,623
*Decrease			3,446,590
Net increase			\$2,681,033

VALUATION OF TWENTY CITIES

<i>Cities</i>	1936	1937	<i>Increase</i>
Auburn	\$16,982,905	\$17,040,995	\$58,090
Augusta	11,680,230	12,117,720	437,490
Bangor	27,728,714	27,990,160	261,446
Bath	7,810,822	8,002,182	191,360
Belfast	3,223,050	3,226,868	3,818
Biddeford	14,012,135	16,307,238	2,295,103
Brewer	4,683,305	4,843,030	159,725
Calais	2,812,767	2,799,657	*13,110
Eastport	1,229,725	1,215,925	*13,800
Ellsworth	3,299,553	3,281,753	*17,800
Gardiner	5,023,248	4,908,086	*115,162
Hallowell	1,810,865	1,761,370	*49,495
Lewiston	31,098,370	31,306,218	207,848
Old Town	3,973,132	3,959,755	*13,377
Portland	81,710,525	78,570,600	*3,139,925
Rockland	6,155,728	6,088,262	*67,466
Saco	6,523,655	6,787,004	263,349
South Portland	12,127,140	12,277,995	150,855
Waterville	12,604,237	12,872,940	268,703
Westbrook	9,132,925	9,187,417	54,492
	<hr/>	<hr/>	<hr/>
	\$263,623,031	\$264,545,175	\$4,352,279
*Decrease			3,430,135
Net increase			\$922,144
Value of taxable live stock, 1937		*\$8,379,892	
Value of exempt live stock, 1937		**1,252,273	\$9,632,165

Value of taxable live stock, 1936	8,109,798	
Value of exempt live stock, 1936	1,174,137	9,283,935
		<hr/>
Increase		\$348,230
*Including domestic fowl	\$361,978	
**Including domestic fowl	431,574	
Number of cows, 1937		117,810
Number of cows, 1936		117,854
		<hr/>
Decrease		44
Number of oxen, 1937		3,550
Number of oxen, 1936		3,438
		<hr/>
Increase		112
Number of three-year-olds, 1937		15,576
Number of three-year-olds, 1936		17,182
		<hr/>
Decrease		1,606
Number of two-year-olds, 1937		25,135
Number of two-year olds, 1936		25,762
		<hr/>
Decrease		627
Number of year-olds, 1937		36,405
Number of year-olds, 1936		33,812
		<hr/>
Increase		2,593
Total number of cattle of all kinds, 1937		198,476
Total number of cattle of all kinds, 1936		198,048
		<hr/>
Increase		428
Number of cows, April 1, 1937		117,810
Number of oxen, April 1, 1937		3,550
Number of three-year olds, April 1, 1937		15,576

Number of two-year olds, April 1, 1937	25,135
Number of year-olds, April 1, 1937	36,405
	<hr/>
Total	198,476
Number of taxable sheep, 1937.....	3,467
Number of exempt sheep, 1937.....	37,997
	<hr/>
Total number of sheep, 1937.....	41,464
Total number of sheep, 1936.....	42,830
	<hr/>
Decrease	1,366
Number of horses, 1937.....	43,371
Number of horses, 1936.....	49,078
	<hr/>
Decrease	5,707
Number of colts, 1937.....	1,566
Number of colts, 1936.....	929
	<hr/>
Increase.....	637
Value of real estate, 1937.....	\$498,200,395
Value of real estate, 1936.....	496,565,441
	<hr/>
Increase.....	\$1,634,954
Value of personal estate, 1937.....	\$83,672,765
Value of personal estate, 1936.....	82,626,686
	<hr/>
Increase.....	\$1,046,079

DIVISION OF REAL ESTATE BETWEEN LAND
AND BUILDINGS

Value of land, 1937.....	\$180,754,634
Value of land, 1936.....	182,852,527
	<hr/>
Decrease	\$2,097,893

Value of buildings, 1937.....	\$317,445,761	
Value of buildings, 1936.....	313,712,914	
		<hr/>
Increase.....	\$3,732,847	
Number of polls taxed, 1937.....	229,872	
Number of polls not taxed, 1937....	15,326	245,198
Number of polls taxed, 1936.....	229,192	
Number of polls not taxed, 1936....	14,991	244,183
		<hr/>
Increase.....		1,015

Amount of taxes assessed on polls, 1937, \$694,776. Amount of taxes assessed on property in the different cities, towns and plantations for state, county and local purposes in 1937, \$28,253,-447. Average rate of taxation on each \$1,000 is \$48.55.

CORPORATION TAXES

	1936	1937
Railroads.....	\$1,005,465.06	\$949,839.60
Street Railroads.....	32,645.30	32,605.68
Telephone Companies.....	309,126.12	328,562.38
Telegraph Companies.....	13,108.20	15,015.05
Express Companies.....	17,304.89	15,269.65
Parlor Car Company.....	780.16	813.69
General Franchise Taxes.....	235,555.00	237,495.00
Savings Banks.....	224,646.09	205,935.02
Trust & Banking Companies.....	51,899.93	46,865.05
Insurance Companies.....	477,612.50	489,884.96
Loan & Building Ass'ns.....	2,979.20	2,945.75
Gov't. Employees Credit Union...	28.73	46.73
Railroad Workers Credit Union...	2.52	4.02
Telephone Workers Credit Union..	95.57	103.64
National Bank Stock.....	66,010.88	70,076.25
Trust & Banking Co.'s. Stock.....	35,443.68	38,052.93
	<hr/>	<hr/>
	\$2,472,703.83	\$2,433,515.40

RETURN OF TIMBER
CUT IN UNORGANIZED TOWNSHIPS AND PLANTATIONS

Counties	Feet B.M.						
	Spruce	Pine	Cedar	Fir	Hemlock	Hardwood	Poplar
Aroostook	24,619,523	577,233	4,921,238	2,792,946	239,436	3,733,937	
Franklin	1,632,798	45,458	266,131	85,756	1,020	244,410	
Hancock	379,190	770,860	11,730		126,480	272,072	
Oxford	118,539	563,828	31,176				
Penobscot	2,791,868	2,378,244	189,501	119,345	1,157,593	859,406	
Piscataquis	8,311,110	2,381,272	1,073,510	26,185	262,239	1,047,905	
Somerset	6,997,399	1,794,165	332,716	419,530	6,044	2,336,579	496,900
Washington	2,836,141	1,325,435	185,100	3,510	1,411,786	1,636,210	
Total	47,686,568	9,836,495	7,011,102	3,447,272	3,204,598	10,130,519	496,900

RETURN OF TIMBER
CUT IN UNORGANIZED TOWNSHIPS AND PLANTATIONS — Concluded

Counties	Cords				Pieces		
	Spruce and Fir Pulpwood	Hemlock Pulpwood	Poplar Pulpwood	Hardwood Fuel	Birch Spool Stock	Cedar Ties	Cedar Poles
Aroostook	97,770	2,304	165	7,562	41	44,424	13,345
Franklin	42,989		5,355	2,234	1,695		90
Hancock	4,631	1,075	8	334		516	550
Oxford	86,349	145	1	4,378	825		448
Penobscot	53,957	8,049	2,127	5,921	3,422	12,139	
Piscataquis	41,471	1,727		1,064	6,010		91
Somerset	90,999			1,014	398		
Washington	14,518	1,432	1,622	3,160	2,328	10,386	
Total	432,684	14,732	9,278	25,673	14,719	67,465	14,524

TAX ON PERSONAL PROPERTY IN UNORGANIZED
TOWNSHIPS

<i>Counties</i>	<i>Valuation</i>	<i>State Tax</i>
Aroostook	\$116,692	\$846.38
Franklin	204,746	1,484.49
Hancock	20,500	148.65
Knox	8,560	62.11
Lincoln	1,898	13.77
Oxford	58,655	425.29
Penobscot	87,635	635.55
Piscataquis	238,837	1,731.89
Sagadahoc	3,880	28.13
Somerset	211,662	1,534.67
Washington	20,010	145.17
	<hr/>	<hr/>
	\$973,075	\$7,056.10

Respectfully submitted,

(Signed) FRANK H. HOLLEY,
State Tax Assessor

**Summaries of Valuation Returns by Counties as
Made by the Assessors for the Year 1937**

RECAPITULATION BY COUNTIES OF RETURNS OF VALUATION FOR 1937

Counties	Number of Polls		Real Estate Resident	Real Estate Non-Resident	Personal Estate Resident	Personal Estate Non-Resident	Total Value	Total Value of Land	Total Value of Buildings
	Taxed	Not Taxed							
Androscoggin	20,580	1,255	\$42,054,879	\$10,749,789	\$5,160,816	\$1,793,123	\$59,758,607	\$16,688,656	\$36,116,012
Aroostook	21,756	995	27,289,568	6,379,252	3,921,885	864,599	38,455,304	17,579,786	16,089,034
Cumberland	41,240	2,079	79,038,720	33,198,651	17,304,876	5,029,678	134,571,925	38,715,874	73,521,497
Franklin	5,742	412	7,518,465	4,032,057	1,368,264	249,473	13,168,259	4,548,789	7,001,733
Hancock	10,034	766	11,304,467	13,472,341	1,771,686	1,052,952	27,601,446	10,145,842	14,630,966
Kennebec	20,908	906	31,390,294	9,579,654	6,132,921	1,737,354	48,840,223	13,640,344	27,329,604
Knox	8,024	691	11,600,216	4,329,816	1,891,001	599,295	18,420,328	5,212,128	10,717,904
Lincoln	4,684	491	5,954,043	4,570,580	827,842	292,851	11,645,316	3,670,139	6,854,484
Oxford	11,431	1,051	13,669,408	7,028,096	2,019,119	1,463,966	24,180,589	9,035,422	11,662,082
Penobscot	25,380	1,635	39,482,577	12,668,175	8,506,363	2,162,141	62,819,256	16,664,548	35,486,204
Piscataquis	5,367	412	5,792,249	3,544,409	916,356	452,708	10,705,722	3,906,363	5,430,295
Sagadahoc	5,531	320	8,121,501	2,648,621	1,999,207	352,540	13,121,869	3,909,050	6,861,072
Somerset	10,092	886	12,022,967	13,038,897	1,762,479	1,028,525	27,852,868	11,536,914	13,524,950
Waldo	5,824	734	6,516,519	3,191,067	1,201,558	300,593	11,209,737	3,629,777	6,077,809
Washington	10,643	895	7,227,645	5,181,977	1,485,063	1,224,804	15,119,489	4,640,818	7,768,804
York	22,636	1,798	36,430,706	19,172,789	5,557,747	3,240,980	64,402,222	17,230,184	38,373,311
	229,872	15,326	\$345,414,224	\$152,786,171	\$61,827,183	\$21,845,582	\$581,873,160	\$180,754,634	\$317,445,761

RECAPITULATION BY COUNTIES — Continued

Counties	Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls	Town Debt	Property Exempted by Vote	Property Exempted by Assessors	Town Property	Amount Appropriated for Schools	Amount Appropriated for Highways and Bridges
Androscoggin	\$2,373,311	\$61,740	\$1,938,802	\$2,125	\$54,315	\$2,561,903	\$669,232	\$343,289
Aroostook	2,217,490	65,268	1,461,058	60,052	41,820	957,362	709,322	388,787
Cumberland	6,116,875	123,720	6,166,452	30,955	20,350	4,647,076	1,618,579	749,176
Franklin	672,023	17,226	267,101	56,875	3,030	174,500	164,769	114,749
Hancock	1,431,057	30,102	638,233	17,209	35,665	596,111	327,209	219,036
Kennebec	2,252,756	62,724	1,892,484	200,827	50,080	1,626,404	617,740	310,680
Knox	911,032	24,072	531,655	3,100	37,445	342,630	206,983	128,362
Lincoln	561,128	14,052	184,698	26,700	14,242	84,894	119,858	107,510
Oxford	1,331,027	34,293	563,224	347,055	7,092	318,108	388,237	216,900
Penobscot	3,037,367	76,140	1,571,967	87,777	50,737	1,222,016	948,314	398,602
Piscataquis	569,677	16,101	208,525	51,600	12,985	151,880	157,167	106,022
Sagadahoc	611,507	16,593	378,641	2,260	8,450	241,570	149,555	85,481
Somerset	1,292,804	30,276	655,197	103,360	86,360	461,481	313,097	195,433
Waldo	631,830	17,472	171,100	9,300	4,250	120,816	149,773	131,577
Washington	953,314	31,929	376,837	23,201	9,738	368,624	255,959	126,670
York	3,290,249	67,908	1,916,538	58,850	79,077	798,388	623,719	417,695
	\$28,253,447	\$689,616	\$18,922,512	\$1,081,246	\$515,636	\$14,673,763	\$7,419,513	\$4,039,969

RECAPITULATION BY COUNTIES — Continued

Counties	Railroad Co.'s Property	Street Railroad Co.'s Property	Water Co.'s Property	Light and Power Co.'s Property	Gas Co.'s Property	Cotton Mills Value	Woolen Mills Value
Androscoggin	\$272,930	\$125,835	\$516,600	\$5,363,371	\$415,000	\$5,199,950	\$1,618,315
Aroostook	539,833	9,150	164,920	502,328	.....	.....	.....
Cumberland	3,014,652	267,215	302,680	4,147,587	468,475	1,461,010	1,000
Franklin	26,245	.....	34,700	185,611	.....	.....	255,585
Hancock	148,680	.....	259,100	1,024,007	.....	.....	.....
Kennebec	790,525	198,075	57,685	1,649,965	118,470	2,214,975	649,413
Knox	69,550	.....	410,732	310,245	52,615	.....	442,575
Lincoln	16,825	.....	155,045	310,685	.....	.....	.....
Oxford	148,230	.....	105,050	1,372,895	.....	.....	63,000
Penobscot	929,770	393,600	200,545	2,536,727	309,000	.....	457,300
Piscataquis	507,977	.....	148,550	362,063	.....	.....	405,000
Sagadahoc	89,420	12,500	5,035	182,562	.....	.....	15,000
Somerset	59,510	4,300	131,125	7,546,564	.....	.....	593,300
Waldo	119,110	.....	13,850	344,603	.....	.....	.....
Washington	163,077	.....	135,205	418,060	8,000	.....	360
York	142,190	58,875	1,061,610	3,396,048	185,500	4,766,093	1,626,700
	\$7,038,524	\$1,069,550	\$3,702,432	\$29,653,321	\$1,557,060	\$13,642,028	\$6,127,548

RECAPITULATION BY COUNTIES — Continued

Counties	Pulp Mills Value	Paper Mills Value	Pulp and Paper Mills Value	Saw Mills Value	Shoe Factories Value	Other Co.'s and Mills Value	Wharf Property
Androscoggin	\$544,850	\$330,025	.....	\$11,850	\$759,380	\$2,106,220	.....
Aroostook	.....	1,603,700	.....	106,670	.....	261,319	.....
Cumberland	157,800	3,361,590	.....	26,050	16,525	3,738,930	\$2,569,075
Franklin	206,000	706,000	.....	37,340	49,455	362,630	7,725
Hancock	1,221,460	.....	.....	57,325	.....	171,637	44,306
Kennebec	341,133	243,900	1,796,000	75,215	137,550	495,301	27,400
Knox	.....	.....	.....	8,504	.....	1,050,245	292,275
Lincoln	.....	.....	.....	9,185	.....	50,875	6,700
Oxford	.....	\$39,160	.....	48,115	8,350	1,277,425	.....
Penobscot	913,095	1,262,465	3,172,350	80,906	43,500	753,750	.....
Piscataquis	.....	.....	.....	26,215	.....	323,060	.....
Sagadahoc	.....	.....	464,500	850	7,825	1,053,125	44,870
Somerset	607,110	720,920	.....	24,415	19,000	312,353	.....
Waldo	.....	.....	.....	12,785	18,000	197,348	12,300
Washington	405,000	600,000	.....	48,748	.....	324,908	90,640
York	.....	.....	.....	153,240	117,525	1,895,220	20,900
	\$4,396,448	\$9,667,700	\$5,432,850	\$727,413	\$1,177,110	\$14,374,346	\$3,116,191

RECAPITULATION BY COUNTIES — Continued

Counties	Stocks, Bonds, etc.	Money at Interest	Stock in Trade	Boats Value	Logs
Androscoggin.....			\$3,735,300	\$6,165	\$9,985
Aroostook.....	\$2,000	\$4,536	1,837,811	2,015	4,840
Cumberland.....	131,560	3,306,875	10,039,318	386,495	17,229
Franklin.....	21,195	21,195	437,300	21,130	31,770
Hancock.....	8,850	312,500	627,240	349,651	3,566
Kennebec.....	28,250	231,800	3,224,207	65,520	16,735
Knox.....		25,200	1,123,515	198,745	1,869
Lincoln.....	*44,500	31,000	350,082	166,906	4,065
Oxford.....	3,850	36,350	756,553	41,065	44,605
Penobscot.....		1,243,658	4,948,079	53,125	148,628
Piscataquis.....	1,000		454,474	30,605	16,100
Sagadahoc.....		368,000	892,225	25,040	1,810
Somerset.....	5,000	41,200	770,280	7,450	16,700
Waldo.....	8,000	106,500	471,531	59,139	3,614
Washington.....	186,000	9,000	657,902	143,361	22,866
York.....	30,710	193,035	2,334,776	595,546	32,550
Total.....	\$449,720	\$5,930,849	\$32,660,593	\$2,151,958	\$376,932

*Estates Held In Trust

RECAPITULATION BY COUNTIES — Continued

Counties	Pulp Wood	Lumber	Wood and Bark	Gasoline Pumps and Attachments		Tractors	
				No.	Value	No.	Value
Androscoggin.....	\$17,378	\$90,627	\$6,920	515	\$44,770	81	\$8,615
Aroostook.....	40,000	2,000	200	169	11,335	786	109,325
Cumberland.....	7,479	121,603	14,988	642	71,965	117	18,025
Franklin.....	19,100	62,230	6,244	236	20,620	9	1,700
Hancock.....	104,700	38,083	5,524	435	36,190	32	3,224
Kennebec.....	164,810	23,265	11,977	663	74,448	95	7,980
Knox.....		12,429	2,225	164	19,225	18	1,925
Lincoln.....		15,335	2,706	209	19,155	27	2,305
Oxford.....	208,565	129,873	39,562	439	55,360	58	6,150
Penobscot.....	503,820	195,662	95,787	717	69,139	167	25,493
Piscataquis.....	1,138	139,554	4,845	108	9,355	35	7,490
Sagadahoc.....	16,088	20,760	7,170	130	12,975	8	1,250
Somerset.....	810	50,135	172,472	253	26,220	43	8,950
Waldo.....	2,930	15,106	6,157	289	22,310	100	12,375
Washington.....	202,265	10,153	10,164	245	23,040	8	360
York.....		299,735	12,000	983	188,044	94	9,825
Total.....	\$1,289,083	\$1,226,550	\$397,031	6,197	\$704,151	1,678	\$224,992

RECAPITULATION BY COUNTIES — Concluded

Counties	Musical Instruments		Radios		Furniture	Finished Products in Mills	Unmanufactured Materials in Mills	Portable Mills and Machinery	Other Property
	No.	Value	No.	Value					
Androscoggin	3,068	\$195,030	2,647	\$66,913	\$199,425	\$162,000	\$721,500	\$335,825	\$895,082
Aroostook	2,841	174,415	4,612	89,712	45,275	11,530	76,247	712,568	
Cumberland	2,081	139,765	5,626	114,590	684,760	137,220	467,030	3,954,980	2,136,859
Franklin	770	47,620	1,560	39,423	66,390	146,867	155,369	40,215	118,063
Hancock	1,489	107,935	3,499	72,858	534,980			160,139	253,016
Kennebec	3,071	174,065	9,281	278,543	398,210	108,075	673,800	860,445	774,990
Knox	1,087	57,480	1,686	29,899	108,525	6,000	128,000	116,930	412,631
Lincoln	461	30,195	1,443	32,490	28,200		2,500	4,780	142,271
Oxford	1,506	82,385	5,310	130,607	68,525	163,750	134,841	142,610	845,915
Penobscot	3,238	250,627	5,597	131,846	373,725	32,214	264,500	606,365	810,065
Piscataquis	1,032	67,473	2,458	83,682	34,900	91,120	22,240	1,970	158,298
Sagadahoc	1,080	30,965	2,667	71,677	48,350			2,625	704,587
Somerset	817	45,630	3,238	48,782	20,900	114,450	41,100	112,155	622,729
Waldo	517	33,645	1,826	33,111	18,775	18,575	8,950	69,960	116,366
Washington	1,437	86,802	4,411	99,932	9,430	90,779	413,890	156,500	367,208
York	1,883	97,590	3,853	90,407	299,155	1,570,500	1,539,333	332,083	634,785
	26,378	\$1,621,622	59,714	\$1,414,472	\$2,939,525	\$2,653,080	\$4,573,053	\$6,973,829	\$9,705,433

TAXABLE LIVE STOCK AND POULTRY
RECAPITULATION BY COUNTIES FOR 1937

Counties	Horses			3-Year-Old-Colts			2-Year-Old Colts			1-Year-Old Colts		
	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value
Androscoggin.....	1,775	\$124,090	\$69.91	5	\$250	\$50.00	1	\$100	\$100.00	8	\$200	\$25.00
Aroostook.....	12,647	1,087,482	86.78	95	6,995	73.63	128	6,905	53.95	174	5,635	32.39
Cumberland.....	2,569	161,175	62.74	4	295	73.75	4	225	56.25	8	455	56.88
Franklin.....	1,487	107,890	72.56	9	515	57.22	12	800	66.67	26	1,135	43.65
Hancock.....	1,079	57,610	53.39	9	375	41.67	5	175	35.00	3	90	30.00
Kennebec.....	3,076	207,275	67.38	10	490	49.00	13	490	37.69	17	660	38.82
Knox.....	939	65,430	69.68	5	300	60.00	.....	.....	.....	3	105	35.00
Lincoln.....	1,047	59,050	56.40	5	355	71.00	10	590	59.00	12	535	44.58
Oxford.....	2,606	187,520	71.96	4	325	81.25	16	870	54.38	7	200	28.57
Penobscot.....	5,172	354,006	68.45	28	1,675	59.82	47	2,300	48.94	608	17,065	28.07
Piscataquis.....	1,240	102,137	82.37	2	90	45.00	2	60	30.00	8	542	67.75
Sagadahoc.....	607	42,280	69.65	6	230	38.33	.....	.....	.....	.....	.....	.....
Somerset.....	2,871	209,975	73.14	26	1,575	60.58	41	2,350	57.32	50	2,410	48.20
Waldo.....	2,208	156,910	71.06	29	1,975	68.10	19	1,290	67.89	13	535	41.15
Washington.....	1,612	81,343	50.46	11	785	71.36	11	560	50.91	53	1,570	29.62
York.....	2,436	154,315	63.35	5	185	37.00	12	335	27.92	2	60	30.00
Total.....	43,371	\$3,168,488	\$73.06	253	\$16,415	\$64.88	321	\$17,050	\$53.12	992	\$31,197	\$31.45

RECAPITULATION BY COUNTIES — Continued

Counties	Cows			Oxen			3-Year-Olds			2-Year-Olds		
	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value
Androscoggin.....	7,626	\$243,633	\$31.95	287	\$11,720	40.84	935	\$26,095	\$27.91	1,552	\$28,960	\$18.66
Aroostook.....	15,875	440,917	27.77	165	4,932	29.89	1,676	35,951	21.45	3,354	55,276	16.48
Cumberland.....	9,318	299,805	32.17	317	15,360	48.45	800	23,886	29.86	1,247	26,265	21.06
Franklin.....	5,585	175,014	31.34	365	20,645	56.56	1,140	33,378	29.28	1,561	33,348	21.36
Hancock.....	3,740	112,907	30.19	76	3,283	43.20	374	8,330	22.27	572	10,264	17.94
Kennebec.....	12,022	388,752	32.34	405	18,900	46.67	1,549	44,575	28.78	2,709	57,032	21.05
Knox.....	3,455	118,745	34.37	131	7,564	57.74	328	10,620	32.38	633	13,930	22.01
Lincoln.....	3,148	107,033	34.00	229	14,135	61.72	455	13,470	29.60	752	15,993	21.27
Oxford.....	8,293	269,876	32.54	385	20,300	52.73	1,337	40,023	29.93	2,182	48,143	22.06
Penobscot.....	13,293	387,994	29.19	302	8,742	28.95	2,123	55,437	26.11	3,150	60,732	19.28
Piscataquis.....	3,140	99,702	31.75	38	1,671	43.97	626	16,268	25.99	814	15,819	19.43
Sagadahoc.....	2,056	71,960	35.00	55	2,780	50.55	272	7,645	28.11	394	8,79	22.31
Somerset.....	10,754	327,013	30.41	289	10,463	36.20	2,033	55,892	27.49	2,810	56,865	20.24
Waldo.....	7,064	226,391	32.05	223	8,688	38.96	1,165	31,740	27.24	1,451	30,716	21.17
Washington.....	4,273	114,481	26.79	41	1,632	39.80	251	5,630	22.43	592	9,991	16.88
York.....	8,168	280,436	34.33	242	13,005	53.74	512	13,506	26.38	1,362	27,230	19.99
Total.....	117,810	\$3,664,659	\$31.11	3,550	\$163,820	\$46.15	15,576	\$422,446	\$27.12	25,135	\$499,354	\$19.87

RECAPITULATION BY COUNTIES — Concluded

Counties	Sheep			Swine			Poultry			Total
	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value	
Androscoggin	53	\$200	\$3.77	101	\$1,028	\$10.18	39,239	\$22,128	\$0.56	\$458,404
Aroostook	255	1,069	4.19	365	2,400	6.58	9,130	5,113	.56	1,662,675
Cumberland	88	853	9.72	672	5,126	7.63	91,172	50,366	.55	583,813
Franklin	147	1,044	7.10	11	135	12.27	12,900	8,597	.67	382,501
Hancock	24	76	3.17	104	525	5.05	25,254	15,547	.50	206,182
Kennebec	342	1,162	3.40	234	3,111	13.29	46,930	30,708	.65	753,155
Knox	503	1,421	2.83	28	205	7.32	45,752	29,378	.64	247,698
Lincoln	4	20	5.00	.....	.....	.....	58,767	32,932	.56	244,118
Oxford	59	270	4.58	26	193	7.42	38,227	24,790	.61	592,519
Penobscot	435	2,117	4.87	229	1,891	8.26	40,933	23,812	.58	915,771
Piscataquis	430	2,055	4.78	60	497	8.28	9,769	5,970	.61	244,820
Sagadahoc	17	69	4.06	29	295	10.17	16,940	14,176	.84	148,225
Somerset	531	2,076	3.91	89	790	8.88	26,801	16,632	.62	686,041
Waldo	124	775	6.25	59	426	7.22	50,710	35,661	.70	495,107
Washington	217	639	2.94	8	50	6.25	8,176	3,534	.43	220,215
York	238	1,190	5.00	243	2,775	11.42	90,373	45,616	.50	538,653
	3,467	\$15,038	\$4.34	2,258	\$19,447	\$8.61	611,073	\$361,978	\$0.59	\$8,379,892

EXEMPT LIVE STOCK AND POULTRY
RECAPITULATION BY COUNTIES FOR 1937

Counties	Yearlings		Sheep to the number of 35		Swine to the number of 10		Poultry to the number of 50		Total values as returned
	No.	Value	No.	Value	No.	Value	No.	Value	
Androscoggin	1,841	\$21,823	634	\$2,588	885	\$10,539	40,740	\$22,485	\$57,435
Aroostook	6,990	64,057	9,090	32,919	12,313	91,220	130,329	81,155	269,351
Cumberland	1,804	24,271	444	1,835	846	8,499	55,445	29,731	94,336
Franklin	2,281	28,906	2,823	15,108	787	9,182	25,720	19,209	72,405
Hancock	793	8,488	1,296	5,257	441	3,419	28,936	15,441	32,605
Kennebec	3,448	37,698	2,036	8,732	1,611	16,832	54,163	37,227	100,489
Knox	775	10,090	1,241	4,147	282	3,238	31,988	15,928	33,403
Lincoln	1,022	13,037	753	3,280	264	2,907	30,283	17,801	37,025
Oxford	3,026	35,334	1,416	7,025	1,661	16,403	44,334	30,473	89,235
Penobscot	4,194	45,897	6,073	29,388	2,844	27,930	69,502	43,040	146,255
Piscataquis	1,061	11,749	2,053	9,551	932	8,674	21,580	13,155	43,129
Sagadahoc	589	7,565	397	1,897	178	1,870	12,411	10,233	21,565
Somerset	3,555	41,291	5,511	26,734	1,925	20,187	39,630	25,728	113,940
Waldo	1,872	25,235	1,762	8,021	1,044	10,152	37,386	25,708	69,116
Washington	1,213	13,486	2,054	7,578	530	5,161	31,472	17,761	43,986
York	1,941	22,192	414	2,154	708	7,153	51,239	26,499	57,998
	36,405	\$411,119	37,997	\$166,214	27,251	\$243,366	705,108	\$431,574	\$1,252,273

REPORT OF THE BUREAU OF TAXATION

The following tables show the total valuations in the different cities and towns in the State, as returned by the assessors in each municipality for the years 1935, 1936, 1937; also tax rates for 1937.

ANDROSCOGGIN COUNTY

Towns	Returns for 1935	Returns for 1936	Returns for 1937	Rate of taxation for 1937
Auburn	\$17,150,960	\$16,982,905	\$17,040,995	.039
Durham	515,195	508,176	512,335	.05
Greene	617,138	631,457	633,766	.0406
Leeds	351,987	353,530	356,438	.064
Lewiston	31,413,084	31,098,370	31,306,218	.036
Lisbon	2,951,051	2,874,466	2,821,609	.049
Livermore	626,305	625,675	628,230	.064
Livermore Falls	2,120,016	2,107,456	2,107,660	.0465
Mechanic Falls	1,111,368	1,101,006	1,095,597	.057
Minot	342,230	340,795	346,695	.062
Poland	1,067,158	1,066,188	1,067,233	.05
Turner	1,008,429	1,007,032	1,013,641	.0524
Wales	271,400	273,398	271,648	.04
Webster	563,300	555,742	556,542	.0535
Total	\$60,109,821	\$59,526,216	\$59,758,607	

REPORT OF THE BUREAU OF TAXATION

AROOSTOOK COUNTY

Towns	Returns for 1935	Returns for 1936	Returns for 1937	Rate of Taxation for 1937
Amity	\$78,444	\$77,855	\$79,601	.083
Ashland	720,037	710,850	692,093	.082
Bancroft	105,953	105,723	105,740	.058
Benedicta	91,864	92,283	93,349	.068
Blaine	458,267	449,004	455,065	.056
Bridgewater	681,244	682,948	681,413	.046
Caribou	3,521,650	3,520,495	3,551,040	.068
Castle Hill	302,152	293,927	283,494	.05
Chapman	201,932	197,266	202,479	.05
Connor	152,499	149,966	158,115	.08
Crystal	189,389	189,593	190,382	.082
Dyer Brook	135,130	145,331	140,904	.06
Eagle Lake	198,505	203,780	206,440	.091
Easton	782,844	776,118	775,720	.064
Fort Fairfield	3,108,437	3,093,296	4,701,529	.042
Fort Kent	1,038,627	1,052,794	1,092,754	.072
Frenchville	332,651	345,808	334,223	.065
Grand Isle	209,103	206,173	209,598	.076
Haynesville	58,625	54,791	54,175	.106
Hersey	86,845	79,695	79,375	.062
Hodgdon	379,325	377,555	381,895	.078
Houlton	4,280,965	4,302,005	4,340,635	.055
Island Falls	433,461	424,816	398,068	.08
Limestone	963,755	969,297	956,620	.074
Linneus	268,736	268,326	270,501	.077
Littleton	483,064	463,729	475,435	.052
Ludlow	133,034	128,694	125,465	.074
Madawaska	2,318,296	2,334,139	2,312,610	.049
Mapleton	653,525	654,333	651,050	.055
Mars Hill	997,340	994,438	1,006,695	.067
Masardis	224,909	222,272	234,209	.062
Merrill	174,872	169,465	176,768	.08
Monticello	583,449	581,218	565,670	.058
New Limerick	188,054	191,113	192,448	.057
New Sweden	384,570	382,695	384,800	.0524
Oakfield	278,412	283,824	280,653	.085
Orient	78,685	78,320	73,365	.085
Perham	371,425	368,765	383,015	.039
Portage Lake	218,002	213,411	216,575	.065
Presque Isle	4,237,420	4,268,480	4,383,580	.052
Saint Agatha	322,360	318,933	340,386	.073
Sherman	361,159	359,555	394,655	.068
Smyrna	217,245	214,420	215,625	.07
Stockholm	204,007	195,688	196,838	.07
Van Buren	1,167,910	1,001,000	936,880	.07
Wade	212,436	208,861	200,201	.049
Washburn	999,076	999,701	1,009,411	.08
Westfield	474,178	472,396	476,292	.037
Weston	81,284	81,667	83,843	.113
Woodland	326,955	326,865	328,235	.076
Plantations				
Allagash	316,053	316,688	320,138	.052
Cary	71,164	71,058	71,213	.068
Caswell	186,840	185,000	188,500	.07
Cyr	188,462	186,770	187,729	.035
E	56,012	55,092	55,312	.045
Garfield	57,431	57,696	58,162	.055
Glenwood	48,444	48,389	48,473	.073
Hamlin	156,200	153,855	153,145	.065
Hammond	94,094	94,037	94,047	.05
Macwahoc	64,669	65,592	65,457	.06
Moro	86,238	32,476	29,123	.051
Nashville	70,186	70,041	70,240	.03
New Canada	150,810	152,932	153,177	.075
Oxbow	84,735	84,340	71,945	.045
Reed	108,581	97,612	90,952	.095
Silver Ridge	43,009	43,113	174,293	.104
St. Francis	193,247	168,782	138,373	.075
St. John	130,105	136,778	44,595	.062
Wallagrass	183,587	187,776	185,661	.09
Westmanland	128,919	126,235	126,790	.028
Winterville	48,760	50,358	48,067	.075
Total	\$36,939,653	\$36,668,297	\$38,455,304	

REPORT OF THE BUREAU OF TAXATION

CUMBERLAND COUNTY

Towns	Returns for 1935	Returns for 1936	Returns for 1937	Rate of taxation for 1937
Baldwin.....	\$660,314	\$647,221	\$639,484	.0436
Bridgton.....	1,645,583	1,668,387	1,676,092	.054
Brunswick.....	5,423,968	5,434,958	5,498,774	.0435
Cape Elizabeth.....	3,072,410	3,085,690	3,155,560	.037
Casco.....	395,444	397,344	402,609	.063
Cumberland.....	1,734,275	1,749,479	1,780,577	.036
Falmouth.....	2,740,520	2,807,695	2,855,185	.0382
Freeport.....	1,597,712	1,640,386	1,667,559	.048
Gorham.....	2,671,875	2,767,510	2,675,898	.037
Gray.....	685,479	694,148	702,811	.04725
Harpswell.....	1,291,690	1,294,850	1,312,368	.045
Harrison.....	621,512	617,456	623,169	.053
Naples.....	449,480	449,614	471,771	.053
New Gloucester.....	669,853	626,882	651,921	.04
North Yarmouth.....	386,925	391,449	391,030	.047
Otisfield.....	333,890	325,768	336,247	.058
Portland.....	85,828,100	81,710,525	78,570,600	.0464
Pownal.....	281,775	282,541	281,942	.047
Raymond.....	530,810	537,118	551,127	.045
Scarboro.....	2,717,667	2,744,538	2,840,378	.043
Sebago.....	559,055	557,250	559,081	.047
South Portland.....	12,041,810	12,127,140	12,277,995	.05
Standish.....	1,787,152	1,790,835	1,804,651	.0416
Westbrook.....	9,088,510	9,132,925	9,187,417	.039
Windham.....	2,260,415	2,066,315	2,198,025	.0447
Yarmouth.....	1,311,076	1,440,256	1,459,654	.04945
Total.....	\$140,787,300	\$136,988,280	\$134,571,925	

FRANKLIN COUNTY

Towns	Returns for 1935	Returns for 1936	Returns for 1937	Rate of taxation for 1937
Avon.....	\$190,486	\$192,926	\$181,466	.084
Carthage.....	140,480	137,953	141,932	.056
Chesterville.....	303,290	298,570	295,825	.044
Eustis.....	401,652	403,046	409,008	.056
Farmington.....	2,703,375	2,692,880	2,675,410	.044
Freeman.....	102,030	98,810	91,083	.08
Industry.....	169,010	170,018	172,137	.07
Jay.....	2,436,798	2,402,364	2,392,801	.05
Kingfield.....	374,225	380,907	381,027	.076
Madrid.....	143,490	134,964	129,876	.068
New Sharon.....	338,353	334,221	335,327	.062
New Vineyard.....	227,720	234,455	232,144	.065
Phillips.....	576,390	583,935	574,571	.049
Rangeley.....	1,595,303	1,614,566	1,592,511	.044
Salem.....	76,290	73,658	71,998	.054
Strong.....	515,157	519,867	516,742	.051
Temple.....	178,378	186,009	179,577	.05
Weld.....	369,966	371,910	371,710	.046
Wilton.....	1,715,301	1,721,522	1,802,899	.058
Plantations				
Coplin.....	73,719	74,421	74,121	.047
Dallas.....	149,810	150,118	158,344	.037
Lang.....	104,248			
Rangeley.....	171,734	171,359	216,436	.043
Sandy River.....	170,543	170,713	171,368	.028
Total.....	\$13,227,748	\$13,119,192	\$13,168,259	

REPORT OF THE BUREAU OF TAXATION

HANCOCK COUNTY

Towns	Returns for 1935	Returns for 1936	Returns for 1937	Rate of taxation for 1937
Amherst.....	\$71,990	\$71,116	\$69,967	.058
Aurora.....	73,602	72,847	73,248	.047
Bar Harbor.....	7,312,183	7,216,636	7,172,680	.0481
Bluehill.....	1,326,130	1,315,135	1,075,845	.046
Brooklin.....	446,360	442,995	446,265	.047
Brooksville.....	320,203	318,814	320,012	.068
Bucksport.....	1,291,756	2,172,502	2,197,156	.07
Castine.....	754,895	715,870	707,390	.0385
Cranberry Isles.....	378,480	369,915	369,850	.037
Dedham.....	398,732	390,749	392,576	.042
Deer Isle.....	512,981	512,844	512,475	.070818
Eastbrook.....	100,440	101,193	101,768	.054
Ellsworth.....	3,306,804	3,299,533	3,281,733	.0514
Franklin.....	302,534	297,460	296,630	.0556
Gouldsboro.....	511,031	509,480	502,751	.05
Hancock.....	369,710	371,030	367,345	.044
Lamoine.....	218,911	218,384	220,857	.057
Mariaville.....	91,259	88,869	88,409	.036
Mount Desert.....	3,850,533	3,855,529	3,893,045	.0515
Orland.....	391,443	396,015	387,666	.066
Otis.....	82,663	78,363	80,169	.06
Penobscot.....	238,770	234,586	228,526	.064
Sedgwick.....	271,380	270,079	269,119	.073
Sorrento.....	369,737	368,434	364,030	.04
Southwest Harbor.....	1,221,245	1,172,365	1,208,390	.042
Stonington.....	640,415	634,595	*634,595	.0602
Sullivan.....	411,560	413,114	412,828	.047
Surry.....	271,232	271,884	277,127	.0528
Swan's Island.....	175,748	173,295	176,713	.055
Tremont.....	465,325	456,705	445,995	.066
Trenton.....	167,777	167,743	168,022	.06
Verona.....	102,000	100,565	99,370	.0585
Waltham.....	83,453	82,073	82,118	.0585
Winter Harbor.....	515,622	516,663	508,088	.043
Plantations				
Long Island.....	27,808	28,126	27,640	.053
Osborn.....	58,540	58,286	58,581	.031
No. 33.....	57,588	72,733	89,427	.02187
Total.....	\$27,190,840	\$27,836,585	\$27,601,446	

*1936 Valuation Return

REPORT OF THE BUREAU OF TAXATION

KENNEBEC COUNTY

Towns	Returns for 1935	Returns for 1936	Returns for 1937	Rate of taxation for 1937
Albion.....	\$402,565	\$410,131	\$405,540	.051
Augusta.....	11,895,290	11,680,230	12,117,720	.044
Belgrade.....	805,165	794,465	791,675	.046
Benton.....	569,058	569,101	575,521	.055
Chelsea.....	248,569	248,382	248,104	.07
China.....	597,750	599,880	605,075	.04
Clinton.....	610,566	613,245	607,823	.056
Farmingdale.....	852,758	850,711	855,481	.038
Fayette.....	221,551	225,336	215,009	.064
Gardiner.....	4,892,928	5,023,248	4,908,086	.04
Hallowell.....	1,917,120	1,810,865	1,761,370	.048
Litchfield.....	430,551	427,216	434,094	.063
Manchester.....	409,935	409,760	418,850	.04
Monmouth.....	968,240	966,480	966,460	.044
Mount Vernon.....	386,315	378,449	374,972	.057
Oakland.....	1,438,499	1,441,999	1,448,622	.06
Pittston.....	367,003	368,516	370,184	.05
Randolph.....	383,430	376,345	366,490	.062
Readfield.....	455,057	451,592	454,015	.058
Rome.....	450,480	453,230	460,770	.041
Sidney.....	429,320	426,924	429,600	.061
Vassalboro.....	991,957	1,003,406	999,335	.055
Vienna.....	138,765	136,695	140,420	.058
Waterville.....	12,587,790	12,604,237	12,872,940	.046
Wayne.....	353,689	350,687	353,203	.044
West Gardiner.....	410,180	412,805	414,460	.052
Windsor.....	342,190	353,175	345,517	.049
Winslow.....	3,176,365	3,182,867	3,200,093	.041
Winthrop.....	1,638,915	1,636,312	1,676,428	.047
Unity Pl.....	22,141	21,996	22,366	.055
Total.....	\$48,394,142	\$48,228,285	\$48,840,223	

KNOX COUNTY

Towns	Returns for 1935	Returns for 1936	Returns for 1937	Rate of taxation for 1937
Appleton.....	\$236,428	\$224,415	\$227,480	.06
Camden.....	3,948,230	3,929,142	3,940,164	.043
Cushing.....	174,530	174,662	174,462	.05
Friendship.....	409,326	399,886	409,719	.043
Hope.....	257,307	257,580	259,125	.051
Isle au Haut.....	122,475	123,131	124,221	.034
North Haven.....	692,065	681,734	688,655	.042
Owls Head.....	345,392	344,598	351,749	.043
Rockland.....	6,063,089	6,155,728	6,088,262	.048
Rockport.....	1,405,104	1,408,259	1,400,284	.0515
South Thomaston.....	193,350	196,248	611,643	.08
St. George.....	645,812	630,374	196,895	.061
Thomaston.....	1,699,707	1,687,835	1,663,083	.05
Union.....	531,295	535,265	532,261	.05
Vinalhaven.....	789,671	791,069	782,094	.059
Warren.....	677,660	682,257	682,408	.052
Washington.....	241,147	237,186	241,841	.085
Matinicus Isle Pl.....	47,241	46,020	45,982	.042
Total.....	\$18,479,829	\$18,505,389	\$18,420,328	

LINCOLN COUNTY

Towns	Returns for 1935	Returns for 1936	Returns for 1937	Rate of taxation for 1937
Alna	\$173,999	\$172,193	\$173,583	.054
Boothbay	946,864	948,591	946,251	.06
Boothbay Harbor	2,228,235	2,216,165	2,221,935	.041
Bremen	217,637	219,531	225,303	.059
Bristol	907,486	907,072	921,487	.0464
Damariscotta	754,990	751,659	755,545	.052
Dresden	283,758	282,965	284,120	.045
Edgecomb	265,913	258,222	267,162	.057
Jefferson	401,954	410,715	402,954	.065
Newcastle	634,132	636,804	635,936	.054
Nobleboro	294,219	293,090	293,410	.054
Somerville	64,112	57,903	58,687	.09
South Bristol	667,766	658,581	678,510	.037
Southport	1,099,810	1,095,185	1,100,800	.037
Waldoboro	1,029,204	1,027,761	1,039,719	.056
Westport	165,719	165,190	161,163	.043
Whitefield	395,688	397,473	394,916	.05
Wiscasset	876,535	1,128,152	920,320	.0476
Monhegan Pl.	164,354	161,092	163,515	.0265
Total	\$11,572,375	\$11,788,344	\$11,645,316	

OXFORD COUNTY

Towns	Returns for 1935	Returns for 1936	Returns for 1937	Rate of taxation for 1937
Albany	\$157,483	\$163,741	\$154,420	.084
Andover	503,783	508,020	514,378	.059
Bethel	1,359,929	1,297,810	1,309,027	.05
Brownfield	324,228	320,453	315,174	.066
Buckfield	503,680	494,382	494,040	.053
Byron	160,536	164,043	159,680	.047
Canton	364,850	340,940	365,910	.072
Denmark	351,917	350,740	351,535	.055
Dixfield	846,332	830,688	863,746	.053
Fryeburg	935,125	931,450	983,466	.053
Gilead	178,397	169,856	155,953	.043
Greenwood	321,470	309,868	316,551	.067
Hanover	118,435	118,495	120,190	.04
Hartford	262,330	260,710	258,485	.053
Hebron	280,928	280,875	283,943	.057
Hiram	488,004	490,405	480,946	.054
Lovell	866,887	901,118	909,085	.033
Mason	48,380			
Mexico	1,318,856	1,308,656	1,302,305	.072
Newry	258,171	250,454	250,433	.04
Norway	1,804,892	1,816,275	1,829,338	.0566
Oxford	551,480	561,450	560,193	.055
Paris	2,212,253	2,219,802	2,236,658	.046
Peru	396,519	709,141	712,571	.048
Porter	264,087	261,348	260,010	.068
Roxbury	172,515	175,035	176,155	.056
Rumford	6,792,020	6,683,018	6,090,587	.059
Stoneham	166,818	166,221	167,445	.043
Stow	141,266	141,102	126,446	.044
Sumner	308,095	296,710	287,520	.059
Sweden	166,704	160,836	159,264	.0525
Upton	170,480	155,045	137,641	.064
Waterford	462,470	467,029	470,960	.067
Woodstock	497,535	501,595	503,025	.064
Plantations				
Lincoln	599,652	597,632	597,682	.027
Magalloway	193,441	185,682	224,261	.055
Milton	55,905	52,655	51,566	.085
Total	\$24,605,853	\$24,643,280	\$24,180,589	

REPORT OF THE BUREAU OF TAXATION

PENOBSCOT COUNTY

Towns	Returns for 1935	Returns for 1936	Returns for 1937	Rate of taxation for 1937
Alton	\$73,140	\$71,654	\$72,232	.087
Argyle	48,101	45,760	50,141	.097
Bangor	27,684,834	27,728,714	27,990,160	.0405
Bradford	268,277	264,818	264,588	.055
Bradley	227,614	227,991	228,386	.074
Brewer	4,648,585	4,683,305	4,843,030	.0464
Burlington	165,020	173,478	162,875	.056
Carmel	350,278	339,148	341,101	.055
Carroll	95,769	95,117	94,987	.08
Charleston	333,940	324,600	330,825	.065
Chester	66,368	65,445	65,834	.081
Clifton	66,217	57,873	59,098	.082
Corinna	794,348	786,586	792,229	.048
Corinth	444,006	448,163	452,639	.047
Dexter	2,259,520	2,226,745	2,187,590	.0492
Dixmont	210,098	198,432	196,283	.07
East Millinocket	1,523,765	1,524,475	1,527,090	.055
Eddington	234,916	232,166	228,685	.054
Edinburg	48,172	48,185	43,714	.062
Enfield	447,979	451,283	457,545	.052
Etna	129,335	126,400	128,540	.064
Exeter	289,855	289,272	289,341	.07
Garland	286,384	281,280	270,698	.08
Glenburn	179,690	186,395	182,035	.053
Greenbush	93,619	93,788	95,494	.117
Greenfield	95,889	115,448	95,602	.055
Hampden	845,208	856,404	855,306	.048
Heron	517,720	512,658	513,165	.052
Holden	238,680	241,080	239,725	.056
Howland	794,041	795,911	803,609	.044
Hudson	121,124	121,786	124,624	.071
Kenduskeag	161,924	158,417	152,192	.059
Kingman	*91,968	.....	.....	.....
Lagrange	244,526	240,715	236,243	.057
Lee	212,080	220,981	210,136	.075
Levant	211,124	204,768	206,939	.065
Lincoln	1,335,668	1,372,328	1,403,747	.063
Lowell	58,437	62,426	76,667	.08
Mattawamkeag	336,060	339,055	326,500	.063
Maxfield	25,931	26,748	32,222	.064
Medway	331,435	339,996	336,340	.093
Milford	623,202	597,029	592,660	.058
Millinocket	4,413,305	4,413,510	4,423,130	.059
Mount Chase	96,882	.....	.....	.....
Newburg	207,477	203,206	198,924	.06
Newport	1,081,480	1,085,476	1,086,615	.047
Old Town	4,007,175	3,973,132	3,959,755	.053
Orono	2,119,864	2,079,440	2,104,827	.0476
Orrington	612,630	612,780	603,720	.05
Passadumkeag	77,942	81,045	84,569	.074
Patten	570,411	561,691	560,740	.058
Plymouth	188,906	183,473	183,845	.068
Prentiss	117,987	95,523	96,683	.097
Springfield	125,977	120,638	107,272	.109
Stetson	161,090	159,585	162,540	.061
Veazie	572,500	571,760	572,972	.036
Winn	191,677	191,529	197,641	.082
Woodville	98,735	97,265	97,615	.06
Plantations	.....	.....	.....	.....
Drew	65,104	64,717	64,387	.045
Grand Falls	49,835	49,787	55,084	.046
Kingman	.....	92,926	89,084	.073
Lakeville	169,479	170,848	173,421	.0233
Mount Chase	.....	96,649	97,890	.074
Seboeis	105,303	96,265	101,637	.021
Stacyville	178,360	177,745	179,480	.07
Webster	56,870	57,063	56,608	.046
Total	\$62,483,836	\$62,412,876	\$62,819,256	

REPORT OF THE BUREAU OF TAXATION

PISCATAQUIS COUNTY

Towns	Returns for 1935	Returns for 1936	Returns for 1937	Rate of taxation for 1937
Abbot	\$173,744	\$180,536	\$173,182	.075
Atkinson	220,900	221,462	203,441	.063
Blanchard	101,659	101,410	101,356	.049
Bowerbank	138,025	138,255	139,055	.032
Brownville	942,531	973,031	962,427	.0492
Dover-Foxcroft	2,793,079	2,754,932	2,735,055	.05
Greenville	829,920	831,845	839,415	.052
Guilford	986,645	987,279	992,220	.0476
Medford	82,841	80,950	81,094	.103
Milo	1,784,301	1,801,664	1,814,233	.057
Monson	402,632	394,671	399,226	.06
Orneville	87,108	88,616	89,118	.09
Parkman	264,820	260,100	262,355	.0574
Sangerville	583,400	592,480	585,759	.064
Sebec	299,176	296,701	294,784	.042
Shirley	135,822	135,251	137,700	.055
Wellington	146,741	144,206	120,130	.09
Williamsburg	79,969	80,209	79,797	.056
Willimantic Plantations	123,574	124,206	125,530	.073
Barnard	92,123	90,781	90,641	.041
Elliottsville	234,889	237,104	236,835	.032
Kingsbury	102,535	102,738	102,143	.046
Lake View	157,870	149,942	140,226	.02
Total	\$10,764,304	\$10,768,369	\$10,705,722	

SAGADAHOC COUNTY

Towns	Returns for 1935	Returns for 1936	Returns for 1937	Rate of taxation for 1937
Arrowsic	\$60,108	\$60,983	\$61,538	.051
Bath	7,893,372	7,810,822	8,002,182	.045
Bowdoin	258,895	259,990	257,495	.0625
Bowdoinham	475,765	467,980	466,420	.056
Georgetown	412,974	409,420	412,320	.043
Phippesburg	637,347	642,804	662,931	.047
Richmond	974,635	958,063	978,150	.06
Topsham	1,586,823	1,584,746	1,600,416	.041
West Bath	271,614	275,181	285,432	.0335
Woolwich	395,836	396,289	394,985	.059
Total	\$12,967,369	\$12,866,278	\$13,121,869	

REPORT OF THE BUREAU OF TAXATION

SOMERSET COUNTY

Towns	Returns for 1935	Returns for 1936	Returns for 1937	Rate of taxation for 1937
Anson.....	\$928,743	\$930,075	\$933,055	.078
Athens.....	323,755	310,494	310,195	.075
Bingham.....	738,469	728,706	*728,706	.041
Cambridge.....	132,248	136,089	139,884	.05
Canaan.....	311,942	312,252	315,065	.055
Concord.....	99,709	.....	.....	.....
Cornville.....	315,616	309,750	313,375	.06
Detroit.....	161,883	161,565	163,505	.055
Embden.....	326,405	290,739	287,684	.053
Fairfield.....	2,715,860	2,716,800	2,707,580	.053
Harmony.....	325,180	332,130	*332,130	.075
Hartland.....	575,647	547,045	544,073	.061
Madison.....	3,356,490	3,375,260	3,345,600	.044
Mercer.....	152,246	149,985	153,954	.069
Moscow.....	2,837,928	2,847,070	2,855,605	.02
New Portland.....	331,550	302,620	298,856	.083
Norridgewock.....	668,346	662,396	651,646	.071
Palmyra.....	377,701	377,610	377,380	.068
Pittsfield.....	1,920,834	1,920,311	1,954,380	.0525
Ripley.....	170,465	171,905	171,895	.065
Skowhegan.....	5,074,601	5,050,678	344,852	.063
Smithfield.....	265,745	265,405	5,067,655	.048
Solon.....	399,085	397,725	269,340	.055
St. Albans.....	357,625	343,408	394,310	.066
Starks.....	220,495	221,035	222,285	.068
Plantations				
Bigelow.....	29,942	27,483	26,983	.081
Brighton.....	110,352	109,021	109,191	.052
Caratunk.....	198,023	191,017	189,963	.048
Concord.....	.....	106,796	112,759	.08
Dead River.....	177,288	155,100	150,810	.043
Dennistown.....	194,021	175,091	174,761	.023
Flagstaff.....	151,000	134,984	135,541	.056
Highland.....	32,068	37,687	33,137	.105
Jackman.....	485,165	468,144	464,516	.052
Lexington.....	74,179	72,584	73,412	.066
Mayfield.....	97,749	99,334	92,519	.031
Moose River.....	197,355	189,399	188,006	.049
Pleasant Ridge.....	2,873,662	2,870,056	2,868,195	.018
The Forks.....	159,975	158,250	157,795	.035
West Forks.....	207,565	195,525	192,270	.028
Total.....	\$28,076,912	\$27,851,524	\$27,852,868	

*1936 Valuation Return

REPORT OF THE BUREAU OF TAXATION

WALDO COUNTY

Towns	Returns for 1935	Returns for 1936	Returns for 1937	Rate of taxation for 1937
Belfast	\$3,247,295	\$3,223,050	\$3,226,868	.053
Belmont.....	100,703	101,102	101,726	.059
Brooks	333,346	334,411	331,231	.06
Burnham	279,310	277,335	282,140	.056
Frankfort	284,756	282,166	273,918	.063
Freedom	167,734	170,690	175,345	.07
Islesboro.....	1,023,159	1,022,659	1,046,670	.058
Jackson.....	127,435	124,815	123,345	.071
Knox	170,756	170,069	172,184	.071
Liberty	213,160	216,905	218,195	.066
Lincolnvile.....	448,563	459,816	462,125	.044
Monroe.....	219,470	214,319	217,674	.085
Montville.....	214,735	208,480	196,565	.084
Morrill.....	124,951	126,752	128,326	.054
Northport.....	564,560	567,617	572,740	.035
Palermo.....	225,559	222,407	219,610	.061
Prospect.....	183,147	178,605	179,309	.056
Searsmont.....	266,668	258,056	250,229	.058
Searsport.....	803,877	802,579	806,412	.053
Stockton Springs.....	423,011	400,548	398,487	.061
Swanville.....	157,075	158,210	157,342	.061
Thorndike.....	221,535	217,730	216,565	.06
Troy.....	250,225	247,760	255,165	.058
Unity.....	506,770	501,260	506,975	.044
Waldo.....	137,167	139,442	140,769	.053
Winterport.....	529,144	535,018	549,922	.071
Total.....	\$11,224,111	\$11,161,801	\$11,209,737	

REPORT OF THE BUREAU OF TAXATION

WASHINGTON COUNTY

Towns	Returns for 1935	Returns for 1936	Returns for 1937	Rate of taxation for 1937
Addison	\$216,218	\$212,347	\$206,276	.08
Alexander	109,596	106,586	105,781	.058
Baileyville	2,349,900	2,319,530	2,316,325	.046
Baring	75,558	76,008	57,882	.0775
Beals	120,860	119,350	112,842	.092
Beddington	36,946	36,764	36,897	.063
Brookton	55,842	62,121	63,696	.06
Calais	2,834,450	2,812,767	2,799,657	.054
Centerville	89,259	90,463	102,107	.047
Charlotte	104,967	103,572	101,148	.06
Cherryfield	393,524	381,994	378,439	.054
Columbia	142,445	137,745	134,720	.08
Columbia Falls	174,117	170,970	171,153	.0578
Cooper	79,133	74,047	73,084	.0645
Crawford	87,928	88,152	86,438	.0485
Cutler	145,945	145,135	146,549	.067
Danforth	396,122	395,961	385,399	.08
Deblois	39,015	38,930	38,910	.05
Dennysville	90,164	88,557	88,503	.085
East Machias	369,140	363,781	370,840	.0697
Eastport	1,348,915	1,229,725	1,215,925	.071
Edmunds	72,789	72,109	67,588	.112
Harrington	230,589	198,104	199,022	.076
Jonesboro	147,366	147,684	147,630	.0676
Jonesport	530,655	524,625	525,695	.0645
Lubec	1,140,233	1,128,119	1,142,318	.0545
Machias	712,813	725,365	696,077	.057
Machiasport	212,090	214,306	213,229	.07
Marion	44,959	46,690	46,037	.095
Marshfield	55,398	53,600	54,197	.067
Meddybemps	42,292	42,842	*42,842	.092
Milbridge	417,281	414,517	409,984	.059
Northfield	91,584	90,671	118,234	.0418
Pembroke	292,545	290,699	287,825	.06
Perry	218,301	218,838	218,957	.056
Princeton	281,110	288,495	288,610	.083
Robbinston	165,804	162,937	164,934	.053
Roque Bluffs	46,216	46,192	45,908	.055
Steuben	243,740	245,030	251,075	.07
Talmadge	57,752	58,114	58,172	.044
Toppsfield	79,804	74,837	73,992	.104
Trescott	78,044	82,395	81,988	.08
Vanceboro	253,800	250,867	241,010	.054
Waite	76,403	76,307	76,633	.042
Wesley	67,899	62,206	62,889	.09375
Whiting	164,308	167,292	171,066	.037
Whitneyville	82,096	84,820	90,331	.055
Plantations				
Codyville	64,953	62,478	61,973	.06
Grand Lake Stream	144,243	145,410	148,818	.047
No. 14	71,939	65,595	73,082	.049
No. 21	65,623	65,509	66,802	.033
Total	\$15,412,673	\$15,161,158	\$15,119,489	

*1936 Valuation Return

REPORT OF THE BUREAU OF TAXATION

YORK COUNTY

Towns	Returns for 1933	Returns for 1936	Returns for 1937	Rate of taxation for 1937
Acton.....	\$349,071	\$347,856	\$343,824	.05
Alfred.....	509,453	514,192	543,474	.051
Berwick.....	1,014,567	*1,023,705	*1,023,705	.059
Biddeford.....	12,296,958	14,012,135	16,307,238	.056
Buxton.....	1,637,094	1,601,974	1,596,333	.042
Cornish.....	341,365	335,048	327,490	.061
Dayton.....	285,643	280,019	289,715	.043
Eliot.....	1,731,628	1,649,792	1,645,164	.032
Hollis.....	1,028,967	1,027,727	1,035,111	.0416
Kennebunk.....	2,964,789	2,971,168	2,941,253	.044
Kennebunkport.....	1,843,021	1,844,346	1,882,068	.054
Kittery.....	2,093,965	2,127,795	2,162,210	.052
Lebanon.....	679,845	686,825	689,893	.048
Limerick.....	539,528	532,021	531,785	.057
Limington.....	453,019	453,203	442,956	.059
Lyman.....	372,611	347,486	348,835	.046
Newfield.....	234,491	241,105	244,195	.067
North Berwick.....	766,355	745,629	748,083	.067
North Kennebunkport.....	313,984	317,423	313,002	.059
Old Orchard Beach.....	4,268,490	4,305,265	4,349,175	*.029
Parsonfield.....	415,185	416,980	425,585	.062
Saco.....	6,914,312	6,523,655	6,787,004	.048
Sanford.....	10,147,183	10,289,884	10,305,760	.0512
Shapleigh.....	377,215	360,352	394,116	.05
South Berwick.....	1,139,921	1,139,505	1,163,822	.064
Waterboro.....	585,580	583,516	588,839	.054
Wells.....	2,741,605	2,814,209	2,851,875	.05284
York.....	4,172,899	4,173,438	4,119,712	.051
Total.....	\$60,218,744	\$61,666,253	\$64,402,222	

*1936 Valuation Return

REPORT OF THE BUREAU OF TAXATION

RECAPITULATION

Counties	Returns for 1935	Returns for 1936	Returns for 1937
Androscoggin	\$60,109,821	\$59,526,216	\$59,758,607
Aroostook	36,939,653	36,668,297	38,455,304
Cumberland	140,787,300	136,988,280	134,571,925
Franklin	13,227,748	13,119,192	13,168,259
Hancock	27,190,840	27,836,585	27,601,446
Kennebec	48,394,142	48,228,285	48,840,223
Knox	18,479,829	18,505,389	18,420,328
Lincoln	11,572,375	11,788,344	11,645,316
Oxford	24,605,853	24,643,280	24,180,589
Penobscot	62,483,836	62,412,876	62,819,256
Piscataquis	10,764,304	10,768,369	10,705,722
Sagadahoc	12,987,369	12,866,278	13,121,869
Somerset	28,076,912	27,851,524	27,852,868
Waldo	11,224,111	11,161,801	11,209,737
Washington	15,412,673	15,161,158	15,119,489
York	60,218,744	61,666,253	64,402,222
Grand Total	\$582,455,510	\$579,192,127	\$581,873,160

The following table shows the recapitulation, by counties, of the value of taxable livestock and poultry, as returned by the assessors in each municipality for the years 1935, 1936, 1937.

Counties	1935	1936	1937
Androscoggin	\$426,473	\$454,130	\$458,404
Aroostook	1,620,352	1,578,526	1,662,675
Cumberland	559,570	573,506	583,813
Franklin	357,154	364,932	382,501
Hancock	200,121	203,125	206,182
Kennebec	684,567	724,514	753,155
Knox	236,857	240,205	247,698
Lincoln	237,984	241,133	244,113
Oxford	534,868	553,703	592,519
Penobscot	896,886	886,628	915,771
Piscataquis	253,147	254,047	244,820
Sagadahoc	147,805	147,548	148,225
Somerset	622,717	648,294	686,041
Waldo	445,064	456,765	495,107
Washington	255,367	227,608	220,215
York	550,965	555,134	538,653
Total	\$8,029,897	\$8,109,798	\$8,379,892