

MAINE STATE LEGISLATURE

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MAINE PUBLIC DOCUMENTS

July 1, 1938 - June 30, 1940

FORTY-NINTH ANNUAL REPORT

OF THE

BUREAU OF TAXATION

PROPERTY DIVISION

OF THE

STATE OF MAINE

1939

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REPORT

Bureau of Taxation—Property Division
Augusta, Maine, December 1, 1939

*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-Ninth 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, 1939, 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, 1939, as made and returned by the local boards of assessors is \$580,848,031, representing an increase of \$2,335,190, as compared with similar returns made on April first, 1938.

The following comparison is given of the counties in 1938 and 1939, exclusive of the unorganized townships:

<i>Counties</i>	1938	1939	<i>Increase</i>
Androscoggin . . .	\$ 60,084,618	\$ 60,511,219	\$ 426,601
Aroostook	38,641,824	39,326,333	684,509
Cumberland	133,336,203	133,527,358	191,155
Franklin	13,131,635	13,155,542	23,907
Hancock	27,636,463	27,634,323	*2,140
Kennebec	48,948,033	49,422,072	474,039
Knox	18,670,958	18,736,829	65,871
Lincoln	11,751,067	11,787,588	36,521
Oxford	24,089,192	23,883,138	*206,054
Penobscot	62,785,576	63,230,776	445,200
Piscataquis	10,614,640	10,517,803	*96,837

Sagadahoc	13,020,944	12,980,688	*40,256
Somerset	27,686,682	27,875,931	189,249
Waldo	11,095,803	11,074,482	*21,321
Washington	14,856,235	14,806,014	*50,221
York	62,162,968	62,377,935	214,967
	<hr/>	<hr/>	<hr/>
	\$578,512,841	\$580,848,031	\$2,752,019
*Decrease			*416,829
			<hr/>
Net increase			\$2,335,190

VALUATION OF TWENTY CITIES

<i>Cities</i>	1938	1939	<i>Increase</i>
Auburn	\$ 17,044,570	\$ 17,332,600	\$ 288,030
Augusta	12,206,230	12,373,220	166,990
Bangor	28,121,048	28,313,400	192,352
Bath	7,920,345	7,867,445	*52,900
Belfast	3,218,977	3,212,004	*6,973
Biddeford	14,170,872	14,270,277	99,405
Brewer	4,932,390	4,927,128	*5,262
Calais	2,799,973	2,825,253	25,280
Eastport	1,057,390	1,093,065	35,675
Ellsworth	3,314,446	3,297,878	*16,568
Gardiner	4,991,714	4,926,166	*65,548
Hallowell	1,784,925	1,822,965	38,040
Lewiston	31,581,870	31,674,509	92,639
Old Town	3,966,633	4,042,351	75,718
Portland	76,820,775	76,354,400	*466,375
Rockland	6,312,400	6,416,624	104,224
Saco	6,800,756	6,739,368	*61,388
South Portland ..	12,641,020	13,121,405	480,385
Waterville	12,769,245	12,959,195	189,950
Westbrook	9,209,850	9,236,380	26,530
	<hr/>	<hr/>	<hr/>
	\$261,665,429	\$262,805,633	\$1,815,218
*Decrease			675,014
			<hr/>
Net increase			\$1,140,204

Value of taxable live stock, 1939	*\$8,100,135	
Value of exempt live stock, 1939	**1,215,881	\$9,316,016
Value of taxable live stock, 1938	8,139,824	
Value of exempt live stock, 1938	1,185,795	9,325,619
Decrease		\$9,603
*Including domestic fowl	\$401,757	
**Including domestic fowl	371,503	
Number of cows, 1939		113,974
Number of cows, 1938		115,703
Decrease		1,729
Number of oxen, 1939		3,231
Number of oxen, 1938		3,136
Increase		95
Number of three-year-olds, 1939		15,684
Number of three-year-olds, 1938		14,808
Increase		876
Number of two-year-olds, 1939		27,330
Number of two-year-olds, 1938		26,179
Increase		1,151
Number of year-olds, 1939		39,871
Number of year-olds, 1938		37,568
Increase		2,303
Total number of cattle of all kinds, 1939		200,090
Total number of cattle of all kinds, 1938		197,394
Increase		2,696
Number of cows, April 1, 1939		113,974
Number of oxen, April 1, 1939		3,231
Number of three-year-olds, April 1, 1939		15,684
Number of two-year-olds, April 1, 1939		27,330
Number of year-olds, April 1, 1939		39,871
Total		200,090

Number of taxable sheep, 1939	3,976
Number of exempt sheep, 1939	34,589
	<hr/>
Total number of sheep, 1939	38,565
Total number of sheep, 1938	38,239
	<hr/>
Increase	326
Number of horses, 1939	38,183
Number of horses, 1938	40,880
	<hr/>
Decrease	2,697
Number of colts, 1939	653
Number of colts, 1938	742
	<hr/>
Decrease	89
Value of real estate, 1939	\$498,659,288
Value of real estate, 1938	495,635,624
	<hr/>
Increase	\$3,023,664
Value of personal estate, 1939	\$82,188,743
Value of personal estate, 1938	82,877,217
	<hr/>
Decrease	\$688,474

DIVISION OF REAL ESTATE BETWEEN LAND
AND BUILDINGS

Value of land, 1939	\$179,294,210	
Value of land, 1938	179,615,079	
	<hr/>	
Decrease	\$320,869	
Value of buildings, 1939	\$319,365,078	
Value of buildings, 1938	316,020,545	
	<hr/>	
Increase	\$3,344,533	
Number of polls taxed, 1939	231,191	
Number of polls not taxed, 1939 ...	16,148	247,339
Number of polls taxed, 1938	230,763	
Number of polls not taxed, 1938	15,565	246,328
	<hr/>	
Increase	1,011	

Amount of taxes assessed on polls, 1939, \$693,573. Amount of taxes assessed on property in the different cities, towns and plantations for state, county and local purposes in 1939, \$28,919,841. Average rate of taxation on each \$1,000 is \$49.79.

CORPORATION TAXES

	1938	1939
Railroads	\$1,030,290.95	\$823,272.35
Street Railroads	28,181.79	25,209.12
Telephone Companies	335,492.59	341,622.67
Telegraph Companies	14,986.80	12,797.44
Express Companies	15,791.03	12,277.37
Parlor Car Company	715.60	709.36
General Franchise Taxes	230,500.00	225,591.00
Savings Banks	201,446.23	194,653.82
Trust & Banking Companies ..	45,313.65	43,612.42
Insurance Companies	537,844.11	617,615.56
Loan & Building Ass'ns.	2,958.41	3,022.09
Railroad Workers Credit Union	12.47	36.28
Telephone Workers Credit Union	116.77	142.00
National Bank Stock	74,116.56	77,760.00
Trust & Banking Co's. Stock ..	38,629.23	42,513.56
	<hr/>	<hr/>
	\$2,556,396.19	\$2,420,835.04

RETURN OF TIMBER
CUT IN UNORGANIZED TOWNSHIPS AND PLANTATIONS

Counties	Feet B.M.						
	Spruce	Pine	Cedar	Fir	Hemlock	Hardwood	Poplar
Aroostook	14,104,770	505,834	3,233,383	1,550,155	33,199	5,407,639	.....
Franklin	1,412,323	114,357	198,394	202,295	.....	732,929	.....
Hancock	1,082,546	2,145,045	48,160	.....	409,645	253,302	.....
Oxford	212,431	2,522,836	.....	.....	91,870	473,960	.....
Penobscot	950,476	1,691,470	.....	9,113	.....	75,383	45,942
Piscataquis	357,390	3,264,305	.....	2,475	.....	93,842	1,542,500
Somerset	6,171,229	1,154,125	.....	548,015	92,235	534,925	3,911,277
Washington	672,180	1,572,883	.....	281,440	.....	581,123	1,041,206
Total	24,963,345	12,970,855	4,320,980	1,844,685	1,819,987	13,408,755	61,245

RETURN OF TIMBER
CUT IN UNORGANIZED TOWNSHIPS AND PLANTATIONS — Concluded

Counties	Cords					Pieces	
	Spruce & Fir Pulpwood	Hemlock Pulpwood	Poplar Pulpwood	Hardwood Fuel	Birch Spool Stock	Cedar Ties	Cedar Poles
Aroostook	69,989	10	188	7,853	.....	76,507	42,115
Franklin	23,284	.....	92	660	255	3,322	965
Hancock	3,315	.....	.....	247	.....	.....	.....
Oxford	48,003	.....	171	9,694	754	.....	.....
Penobscot	18,117	682	382	2,906	787	55,242	.....
Piscataquis	17,061	1,625	74	564	37	1,296	614
Somerset	55,983	.....	.....	2,167	418	.....	310
Washington	16,820	2,296	1,549	3,767	2,351	10,753	.....
Total	252,572	4,613	2,456	27,858	4,602	147,120	44,004

TAX ON PERSONAL PROPERTY IN UNORGANIZED
TOWNSHIPS

<i>Counties</i>	<i>Valuation</i>	<i>State Tax</i>
Aroostook	\$147,210	\$1,066.87
Franklin	211,602	1,534.21
Hancock	40,046	290.37
Knox	8,563	62.12
Lincoln	1,795	13.01
Oxford	72,047	522.49
Penobscot	89,495	649.04
Piscataquis	229,620	1,665.07
Sagadahoc	3,680	26.68
Somerset	243,234	1,762.42
Washington	32,303	234.28
	<hr/>	<hr/>
	\$1,079,595	\$7,826.56

Respectfully submitted,

(Signed) FRANK H. HOLLEY,
State Tax Assessor

**Summaries of Valuation Returns by Counties as
Made by the Assessors for the Year 1939**

RECAPITULATION BY COUNTIES OF RETURNS OF VALUATION FOR 1933

Counties	No. 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	20,842	1,454	\$42,552,290	\$10,767,844	\$5,339,149	\$1,851,936	\$60,511,219	\$16,745,402	\$36,574,732
Aroostook	21,735	1,102	27,741,129	6,879,693	3,695,266	1,010,245	39,326,333	17,688,584	16,932,238
Cumberland	41,692	2,357	79,097,366	32,816,119	16,431,254	5,182,619	133,527,358	37,776,351	74,137,134
Franklin	5,639	416	7,525,598	3,936,602	1,429,110	264,232	13,155,542	4,432,432	7,029,768
Hancock	9,677	800	11,564,673	13,208,092	1,767,901	1,093,657	27,634,323	10,095,772	14,676,993
Kennebec	21,047	981	32,165,168	9,417,170	5,780,317	2,059,417	49,422,072	13,722,720	27,859,618
Knox	7,973	727	11,114,449	4,701,096	2,231,563	689,721	18,736,829	5,187,263	10,628,282
Lincoln	4,675	520	5,969,918	4,645,535	843,766	328,369	11,787,588	3,678,335	6,937,118
Oxford	11,405	1,225	13,399,696	7,020,005	2,008,699	1,454,738	23,883,138	8,481,185	11,938,516
Penobscot	25,633	1,602	39,533,306	13,046,526	8,455,637	2,195,307	63,230,776	16,597,456	35,982,376
Piscataquis	5,307	459	5,530,011	3,709,335	830,047	448,410	10,517,803	3,830,022	5,409,324
Sagadahoc	5,861	268	8,319,428	2,439,948	1,803,768	417,544	12,980,688	3,843,600	6,915,776
Somerset	10,227	924	11,937,524	13,328,278	1,701,420	908,709	27,875,931	11,708,034	13,557,768
Waldo	5,762	707	6,458,562	3,174,095	1,168,529	273,296	11,074,482	3,636,185	5,996,472
Washington	10,381	749	7,242,871	5,004,315	1,410,379	1,148,449	14,806,014	4,254,626	7,992,560
York	23,335	1,857	35,868,968	18,543,678	4,566,150	3,399,139	62,377,935	17,616,243	36,796,403
	231,191	16,148	\$346,020,957	\$152,638,331	\$59,462,955	\$22,725,788	\$580,848,031	\$179,294,210	\$319,365,078

RECAPITULATION BY COUNTIES — Continued

Counties	Amt. of Taxes Assessed on Property	Amt. 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	Railroad Co.'s Property
Androscoggin	\$2,578,731	\$62,526	\$1,823,523	\$77,125	\$45,505	\$2,407,213	\$724,382	\$362,501	\$285,670
Aroostook	2,443,975	65,205	1,225,281	56,850	65,474	1,099,599	717,351	389,719	544,810
Cumberland	6,174,945	125,076	5,902,593	93,255	26,810	5,162,585	1,685,159	749,444	2,941,894
Franklin	651,121	16,917	237,581	56,915	29,887	149,325	166,494	108,976	18,250
Hancock	1,439,780	29,031	1,565,832	49,138	29,487	1,171,902	347,136	228,243	129,990
Kennebec	2,297,688	63,141	1,387,631	195,625	71,775	1,172,723	645,524	377,972	794,875
Knox	933,599	23,919	456,511	4,850	28,435	362,165	214,531	124,767	88,225
Lincoln	588,680	14,025	149,206	24,900	10,285	151,264	128,698	124,496	16,125
Oxford	1,336,975	34,215	463,496	468,870	35,455	240,219	412,954	229,499	139,775
Penobscot	3,234,177	76,899	1,757,865	53,500	47,207	1,334,731	982,694	437,078	822,380
Piscataquis	561,356	15,921	192,582	14,900	12,705	185,013	174,664	104,237	535,597
Sagadahoc	619,510	17,583	343,664	.....	2,635	266,901	145,012	92,325	87,195
Somerset	1,307,535	30,681	514,188	73,300	51,830	452,692	317,458	202,012	61,040
Waldo	630,843	17,286	128,269	12,685	9,245	141,999	162,045	111,921	118,010
Washington	933,157	31,143	746,901	15,510	12,976	298,406	269,637	118,798	150,234
York	3,187,769	70,005	1,898,222	61,950	82,441	813,092	685,638	484,621	141,425
	\$28,919,841	\$693,573	\$17,793,347	\$1,259,373	\$562,152	\$14,955,829	\$7,779,377	\$4,237,209	\$6,875,495

RECAPITULATION BY COUNTIES — Continued

Counties	St. Railroad Co.'s Property	Water Co.'s Property (Domestic)	Light and Power Co.'s Property	Gas Co.'s Property	Cotton Mills		Woolen Mills		Pulp Mills Value
					Spin.	Value	Looms	Value	
Androscoggin	\$113,780	\$1,000	\$5,947,818	\$505,000	270,478	\$5,199,950	413	\$1,534,100	\$632,350
Aroostook	12,500	224,820	477,279	.....	.....	.....	.....	.....	.....
Cumberland	225,515	293,955	3,706,277	458,150	74,673	1,279,210	.....	.....	.....
Franklin .....	.....	34,250	151,665	.....	.....	.....	364	366,500	200,000
Hancock .....	.....	195,850	1,082,825	.....	.....	.....	.....	.....	.....
Kennebec	5,700	73,184	1,979,574	117,280	122,376	2,114,975	605	706,907	266,000
Knox .....	.....	383,067	327,203	52,615	.....	.....	245	236,075	.....
Lincoln .....	.....	159,150	324,055	.....	.....	.....	.....	.....	.....
Oxford .....	.....	117,975	1,351,495	.....	.....	.....	48	48,600	.....
Penobscot	248,550	340,140	2,600,507	316,500	.....	.....	390	458,200	715,196
Piscataquis .....	.....	149,665	359,550	.....	.....	.....	212	249,450	.....
Sagadahoc .....	.....	5,932	211,390	.....	4,800	215,650	*	15,000	188,350
Somerset .....	.....	270,278	8,119,089	.....	*9,596	22,300	410	507,300	463,760
Waldo .....	.....	13,850	378,478	.....	.....	.....	.....	.....	.....
Washington .....	.....	197,455	411,955	8,000	.....	.....	.....	.....	405,000
York	56,800	241,610	3,828,772	185,500	121,140	3,721,118	697	1,434,910	.....
	\$662,845	\$2,702,181	\$31,257,932	\$1,643,045	647,959	\$12,553,203	3,384	\$5,557,042	\$2,870,656

*Yarn Mills and Worsted Mills.

RECAPITULATION BY COUNTIES — Continued

Counties	Paper Mills Value	Pulp and Paper Mills Value	Saw Mills Value	Shoe Factories Value	Other Co.'s and Mills Value	Wharf Property	Stocks Bonds, etc.	Money at Interest	Stock in Trade
Androscoggin	\$284,925	\$100,000	\$4,700	\$750,380	\$1,485,915	.....	.....	.....	\$3,880,576
Aroostook	1,603,700	.....	96,401	341,632	.....	.....	\$3,800	\$1,550	1,868,543
Cumberland .....	.....	3,682,645	27,100	93,300	3,814,535	\$2,468,275	111,195	3,013,975	10,025,924
Franklin	701,000	.....	27,955	103,240	427,078	18,575	.....	16,295	426,081
Hancock .....	.....	1,101,464	5,595	.....	233,618	45,556	32,350	319,000	624,705
Kennebec	217,000	1,937,690	62,025	157,330	601,648	30,250	25,200	218,800	3,008,511
Knox .....	.....	13,005	.....	.....	924,180	263,775	51,950	6,000	1,048,394
Lincoln .....	.....	11,200	.....	.....	52,975	4,300	.....	83,200	363,907
Oxford .....	.....	1,839,765	52,090	8,000	1,360,100	.....	3,400	27,000	740,282
Penobscot	1,234,115	3,421,000	59,885	58,500	716,018	.....	38,300	1,148,658	5,207,779
Piscataquis .....	.....	26,400	.....	.....	338,210	900	.....	.....	457,540
Sagadahoc	441,000	.....	850	10,200	744,250	43,960	399,775	7,000	892,303
Somerset	47,500	1,072,920	43,933	20,300	308,557	.....	5,000	5,900	1,008,721
Waldo .....	.....	.....	14,650	18,000	167,841	.....	11,475	43,600	428,537
Washington	600,000	.....	52,374	5,000	442,223	72,730	170,000	1,000	545,036
York .....	.....	.....	144,640	121,025	1,631,274	21,900	30,360	204,430	2,078,089
	\$5,129,240	\$13,155,484	\$642,803	\$1,345,275	\$13,590,054	\$2,983,696	\$914,930	\$5,135,308	\$32,614,928

RECAPITULATION BY COUNTIES — Continued

Counties	Boats Value	Logs	Pulp Wood	Lumber	Wood and Bark	Gasoline Pumps and Attachments		Musical Instruments	
						No.	Value	No.	Value
Androscoggin	\$2,165	\$5,285	\$39,718	\$90,410	\$40,755	530	\$45,885	2792	\$169,800
Aroostook	2,440	42,950	.....	9,404	.....	460	33,212	2587	155,732
Cumberland	422,815	9,033	140,420	59,687	7,248	917	88,075	1688	113,885
Franklin	21,675	28,700	53,400	88,800	2,880	276	22,475	808	54,748
Hancock	353,520	123,198	1,834	10,666	4,305	532	43,610	1513	99,085
Kennebec	53,925	11,505	164,320	25,180	12,025	803	80,325	2913	157,370
Knox	217,455	2,700	.....	9,195	.....	333	52,875	1027	54,115
Lincoln	177,276	2,725	.....	21,020	.....	238	19,620	360	22,470
Oxford	42,115	18,289	200,955	142,015	35,008	687	53,465	1327	74,400
Penobscot	47,615	13,996	695,107	41,183	82,276	871	90,534	3042	218,273
Piscataquis	20,875	13,675	.....	121,320	.....	111	7,445	799	60,225
Sagadahoc	23,425	200	16,000	4,465	1,485	128	12,425	1007	93,364
Somerset	7,295	10,683	860	95,598	157,134	378	36,320	567	34,100
Waldo	50,060	2,358	1,707	12,031	4,985	326	26,790	414	26,030
Washington	135,204	15,472	209,191	17,527	3,112	371	32,010	926	55,649
York	27,045	16,118	16,410	285,142	10,656	924	82,765	1337	56,627
	\$1,604,905	\$316,887	\$1,541,697	\$1,033,643	\$369,926	7,885	\$729,831	23,107	\$1,445,873

RECAPITULATION BY COUNTIES — Continued

Counties	Radios		Furniture	Finished Products in Mills	Unmanu- factured Materials in Mills	Portable Mills Inc. Gas Engines	Tractors	
	No.	Value					No.	Value
Androscoggin	3,572	\$73,590	\$189,600	\$58,800	\$716,900	\$345,720	78	\$8,550
Aroostook	6,556	103,404	36,420	5,600	10,000	16,187	1,389	284,365
Cumberland	7,351	139,986	644,675	148,856	328,210	10,860	147	19,840
Franklin	1,229	18,892	85,135	121,646	104,497	2,410	22	4,015
Hancock	4,467	70,028	497,570	1,750	250	124,959	46	4,938
Kennebec	10,497	267,809	660,815	187,246	578,680	15,200	152	11,085
Knox	4,053	71,568	236,235	37,500	75,000	113,290	20	1,475
Lincoln	1,538	30,854	41,140	1,000	.....	5,910	53	3,345
Oxford	5,860	145,136	57,850	198,250	157,805	57,970	109	21,350
Penobscot	9,675	169,822	357,670	27,114	290,000	12,320	201	26,545
Piscataquis	2,151	49,802	52,310	21,530	63,634	3,180	59	7,700
Sagadahoc	3,441	85,428	46,175	.....	.....	225	4	875
Somerset	4,963	63,921	14,460	500	90,500	29,095	87	15,255
Waldo	2,289	36,120	57,030	15,000	5,000	4,825	96	9,105
Washington	4,711	83,250	15,910	71,965	401,621	159,460	21	2,775
York	6,111	112,261	318,340	1,633,500	919,600	21,405	159	14,900
	78,464	\$1,521,871	\$3,311,335	\$2,530,257	\$3,741,697	\$923,016	2,643	\$436,118

RECAPITULATION BY COUNTIES — Concluded

Counties	Machinery and Equipment	Other Property	Taxes, collected 1938 commitment as of Mar. 31, 1939	Unpaid taxes, 1938 com. inc. polls, real and personal prop., as of Mar. 31, 1939	Unpaid taxes, all years previous to 1938 com. inc. tax deeds, liens, as of Mar. 31, 1939	Uncollected polls for 12 mos. ending Mar. 31, 1939
Androscoggin	\$49,172	\$977,287	\$2,283,548	\$182,613	\$394,969	4,402
Aroostook	103,690	511,491	1,660,432	717,680	1,060,169	3,613
Cumberland	3,967,815	1,806,866	6,005,931	317,176	544,641	2,367
Franklin	31,950	233,860	600,205	35,928	67,393	352
Hancock	53,890	287,697	1,270,692	131,578	140,853	1,054
Kennebec	1,021,025	600,710	2,090,667	212,687	458,549	2,534
Knox	64,100	635,544	823,193	131,155	121,524	1,431
Lincoln	28,142	118,856	541,409	40,501	67,978	296
Oxford	84,425	843,368	1,251,927	139,552	188,217	1,647
Penobscot	588,775	703,297	2,918,689	187,607	598,810	4,207
Piscataquis		165,401	532,723	45,774	42,437	192
Sagadahoc	4,000	489,621	592,745	81,244	189,124	991
Somerset	56,750	311,050	1,131,075	115,075	154,452	1,071
Waldo	93,310	64,433	520,890	104,496	140,530	850
Washington	41,960	370,162	838,766	88,727	285,569	935
York	288,600	1,319,139	2,968,076	182,002	19,988,175	4,447
	\$6,477,604	\$9,438,782	\$26,030,968	\$2,713,795	\$24,443,390	30,389

TAXABLE LIVE STOCK AND POULTRY
RECAPITULATION BY COUNTIES FOR 1939

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	1,601	\$120,205	\$75.08	6	\$350	\$58.33				4	\$60	\$15.00
Aroostook	11,136	970,923	87.19	116	8,365	72.11	106	\$6,280	\$59.25	90	3,520	39.11
Cumberland	2,182	140,635	64.45	9	350	39.00	5	250	50.00	6	300	50.00
Franklin	1,322	99,480	75.25	17	1,535	90.29	7	405	57.86	12	655	54.17
Hancock	973	56,160	57.72	2	75	37.50	2	20	10.00	6	160	26.67
Kennebec	2,666	190,470	71.44	13	850	65.38	9	470	52.22	9	255	28.33
Knox	759	56,145	73.97	3	275	91.66				3	75	25.00
Lincoln	903	52,887	58.57	9	560	62.22	9	505	56.11	10	340	34.00
Oxford	2,228	166,367	74.67	9	725	80.56	1	50	50.00	2	100	50.00
Penobscot	4,634	329,577	71.12	36	2,200	61.11	15	270	18.00	8	275	34.38
Piscataquis	1,051	85,709	81.55	11	870	79.09				3	125	41.66
Sagadahoc	561	39,770	70.89				1	50	50.00			
Somerset	2,544	199,353	78.36	27	2,220	82.22	10	480	48.00	17	780	45.88
Waldo	1,912	141,600	74.06	8	630	78.75	10	660	66.00	4	150	37.50
Washington	1,560	88,948	57.02	11	960	87.27	3	130	43.33	3	100	33.33
York	2,151	140,775	65.45	16	575	35.94	3	80	26.67	2	50	25.00
	38,183	\$2,879,004	\$75.40	293	\$20,540	\$70.10	181	\$9,650	\$53.31	179	\$6,945	\$38.80

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	7,695	\$261,849	\$34.03	331	\$12,395	\$37.45	950	\$28,415	\$29.91	1,747	\$34,902	\$19.98
Aroostook	15,054	424,877	28.22	115	4,136	35.97	1,454	31,715	21.81	3,400	56,540	16.63
Cumberland	8,881	293,762	33.08	252	13,460	53.41	630	19,680	31.24	1,197	27,875	23.29
Franklin	5,157	166,956	32.37	281	15,935	56.71	1,290	38,272	29.67	1,891	39,185	20.72
Hancock	3,444	111,480	32.37	69	3,300	47.83	314	7,377	23.49	636	12,582	19.78
Kennebec	11,916	383,127	32.15	355	17,655	49.73	1,542	45,545	29.54	2,953	62,777	21.26
Knox	3,239	111,310	34.37	125	7,665	61.32	386	12,300	31.87	657	15,625	23.78
Lincoln	3,089	105,286	34.08	211	13,130	62.23	557	16,633	29.86	866	19,216	22.19
Oxford	7,758	258,253	33.29	305	18,530	60.75	1,432	42,817	29.90	2,010	48,102	23.93
Penobscot	13,193	396,222	30.03	269	7,809	29.00	2,173	57,739	26.57	3,436	67,937	19.77
Piscataquis	2,933	95,005	32.39	64	2,440	38.12	654	18,195	27.82	901	18,518	20.55
Sagadahoc	2,015	70,210	34.84	54	3,075	56.94	284	7,915	27.87	458	9,643	21.05
Somerset	10,604	320,352	30.21	257	9,915	38.58	2,027	53,368	26.33	3,223	63,129	19.59
Waldo	6,807	217,002	31.88	268	11,220	41.87	1,202	33,068	27.51	1,749	36,233	20.71
Washington	4,235	118,207	27.91	35	1,425	40.71	196	4,585	23.39	550	9,532	17.33
York	7,954	271,552	34.14	240	12,642	52.68	593	15,800	26.64	1,656	32,636	19.71
	113,974	\$3,605,450	\$31.63	3,231	\$154,732	\$47.89	15,684	\$433,424	\$27.63	27,330	\$554,432	\$20.28

RECAPITULATION BY COUNTIES — Concluded

Counties	Sheep			Swine			Poultry			Total
	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value	
Androscoggin	525	\$1,850	\$3.52	57	\$639	\$11.21	44,719	\$26,207	\$0.59	\$486,872
Aroostook	562	1,766	3.14	440	3,416	7.76	9,760	5,185	.53	1,516,723
Cumberland	40	215	5.38	113	1,125	9.96	104,900	56,856	.54	554,508
Franklin	204	1,098	5.38	52	480	9.23	17,521	11,882	.68	375,883
Hancock	441	1,859	4.22	57	285	5.00	29,950	14,905	.50	208,203
Kennebec	252	1,025	4.07	314	3,505	11.16	50,408	34,324	.68	740,003
Knox	272	696	2.56				65,295	37,672	.58	241,763
Lincoln	2	6	3.00	50	285	5.70	70,916	38,815	.55	247,663
Oxford	36	165	4.58	79	659	8.34	37,085	24,586	.66	560,354
Penobscot	404	2,095	5.19	448	2,744	6.13	40,970	24,812	.61	891,680
Piscataquis	258	1,074	4.16	63	378	6.00	11,529	6,806	.59	229,120
Sagadahoc	17	41	2.41	22	320	14.55	18,399	13,522	.73	144,546
Somerset	390	1,450	3.72	96	735	7.66	25,407	15,205	.60	666,987
Waldo	97	468	4.82	105	530	5.05	54,444	36,843	.68	478,404
Washington	208	704	3.38	6	120	20.00	6,548	2,813	.43	227,524
York	268	1,360	5.07	258	2,280	8.83	103,416	52,152	.50	529,902
	3,976	\$15,872	\$3.99	2,160	\$17,501	\$8.10	691,267	\$402,585	\$0.58	\$8,100,135

EXEMPT LIVE STOCK AND POULTRY
RECAPITULATION BY COUNTIES FOR 1939

Towns	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	2,222	\$27,099	457	\$1,808	753	\$8,364	30,918	\$18,293	\$55,564
Aroostook	6,938	65,485	8,491	32,653	11,389	81,046	114,139	69,670	248,854
Cumberland	2,092	28,269	529	2,996	864	7,594	47,298	26,608	65,467
Franklin	2,222	29,196	2,663	14,561	890	9,266	20,575	15,100	68,123
Hancock	980	12,558	1,086	4,613	325	2,676	24,566	12,936	32,783
Kennebec	3,807	49,066	1,855	7,984	1,513	15,839	45,842	32,253	105,142
Knox	891	12,180	1,127	3,696	292	3,243	29,897	17,103	36,222
Lincoln	1,211	14,607	550	2,255	241	2,382	22,429	13,341	32,585
Oxford	2,803	35,766	1,044	5,200	1,536	16,327	36,475	25,343	82,636
Penobscot	4,715	54,472	5,827	26,722	2,907	28,054	59,763	39,281	148,529
Piscataquis	1,191	14,716	1,545	8,291	765	7,560	16,942	10,360	40,927
Sagadahoc	743	9,083	438	2,192	195	2,066	10,935	8,487	21,828
Somerset	4,228	46,709	4,967	23,581	1,539	16,144	34,770	21,956	108,390
Waldo	2,339	28,333	1,558	7,649	918	8,087	29,134	19,748	63,817
Washington	1,177	12,634	1,921	7,260	520	4,958	28,383	14,351	39,203
York	2,312	26,959	531	2,575	990	9,604	52,018	26,673	65,811
	39,871	\$467,132	34,589	\$154,036	25,637	\$223,210	604,084	\$371,503	\$1,215,881

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 1937, 1938, 1939; also tax rates for 1939.

ANDROSCOGGIN COUNTY

Towns	Returns for 1937	Returns for 1938	Returns for 1939	Rate of Taxation for 1939
Auburn	\$17,040,995	\$17,044,570	\$17,332,600	.0385
Durham	512,335	511,645	504,508	.05
Greene	633,766	633,213	639,012	.0426
Leeds	356,438	358,766	355,218	.066
Lewiston	31,306,218	31,581,870	31,674,509	.042
Lisbon	2,821,609	2,827,743	2,900,141	.048
Livermore	628,230	624,140	629,915	.064
Livermore Falls	2,107,660	2,155,185	2,136,939	.045
Mechanic Falls	1,095,597	1,098,415	1,105,018	.056
Minot	346,695	344,595	331,375	.062
Poland	1,067,233	1,066,351	1,076,876	.05
Turner	1,013,641	1,019,104	1,002,998	.051
Wales	271,648	268,586	271,043	.0435
Webster	556,542	550,435	551,067	.055
Total	\$59,758,607	\$60,084,618	\$60,511,219	

REPORT OF THE BUREAU OF TAXATION

AROOSTOOK COUNTY

Towns	Returns for 1937	Returns for 1938	Returns for 1939	Rate of Taxation for 1939
Amity	\$79,601	\$84,254	\$83,660	.098
Ashland	692,093	705,699	701,211	.08
Bancroft	105,740	103,166	101,350	.071
Benedicta	93,349	94,137	94,560	.066
Blaine	455,065	462,292	467,083	.073
Bridgewater	681,413	683,809	682,684	.04
Caribou	3,551,040	3,457,480	3,567,570	.071
Castle Hill	283,494	288,128	312,884	.055
Chapman	202,479	181,701	180,529	.056
Connor	158,115	99,600	98,925	.11
Crystal	190,382	189,663	196,541	.078
Dyer Brook	140,904	140,318	134,692	.078
Eagle Lake	206,440	235,570	241,535	.092
Easton	775,720	801,175	785,645	.065
Fort Fairfield	4,701,529	4,751,647	4,770,122	.047
Fort Kent	1,092,754	1,064,099	1,064,460	.074
Frenchville	334,223	333,642	330,623	.07
Grand Isle	209,598	210,613	215,400	.085
Haynesville	54,175	54,089	54,217	.098
Hersey	79,375	79,082	79,043	.067
Hodgdon	381,895	370,160	527,265	.0457
Houlton	4,340,635	4,386,025	4,388,570	.06
Island Falls	398,068	401,367	396,281	.078
Limestone	956,620	977,385	1,024,446	.077
Linneus	270,501	265,986	269,441	.078
Littleton	475,435	600,686	604,443	.038
Ludlow	125,465	117,505	123,857	.07
Madawaska	2,312,610	2,327,203	2,335,764	.053
Mapleton	651,050	650,092	676,389	.059
Mars Hill	1,006,695	1,085,843	1,102,915	.063
Masardis	234,209	246,699	276,285	.075
Merrill	176,768	180,257	176,477	.085
Monticello	565,670	562,282	574,574	.067
New Limerick	192,448	186,731	184,856	.067
New Sweden	384,800	388,045	381,941	.06
Oakfield	280,653	275,229	271,997	.087
Orient	73,365	72,305	70,991	.085
Perham	383,015	371,105	372,060	.043
Portage Lake	216,575	229,057	227,272	.057
Presque Isle	4,383,580	4,474,950	4,612,130	.054
Saint Agatha	340,386	340,447	333,573	.08
Sherman	394,655	362,055	365,115	.066
Smyrna	215,625	215,345	210,394	.077
Stockholm	196,838	192,507	194,884	.076
Van Buren	936,880	959,293	1,002,243	.085
Wade	200,201	193,480	186,145	.05
Washburn	1,009,411	976,220	1,019,908	.063
Westfield	476,292	470,541	468,030	.045
Weston	83,843	78,867	80,427	.10
Woodland	328,235	325,015	323,925	.078
Plantations				
Allagash	320,138	320,236	321,907	.0525
Cary	71,213	70,583	69,870	.072
Caswell	188,500	176,000	178,000	.082
Caswell	187,729	165,780	163,491	.051
Cyr	55,312	54,192	54,282	.058
Eg	58,162	53,291	52,688	.057
Garfield	48,473	46,027	44,580	.06
Glenwood	153,145	154,000	152,594	.071
Hamlin	94,047	94,884	92,921	.048
Hammond	65,457	65,654	65,909	.083
Macwahoc	29,123	31,237	64,105	.062
Moro	70,240	70,105	69,355	.034
Nashville	153,177	151,505	150,429	.075
New Canada	71,945	68,590	81,105	.045
Oxbow	90,952	89,933	91,907	.10
Reed	44,595	43,973	46,590	.09
Silver Ridge	174,293	165,520	165,120	.105
St. Francis	138,373	159,154	160,091	.078
St. John	185,661	183,605	182,173	.0825
Wallagrass	126,790	126,980	126,640	.0385
Westmanland	48,067	47,629	46,244	.11
Winterville				
Total	\$38,455,304	\$38,641,824	\$39,326,333	

CUMBERLAND COUNTY

Towns	Returns for 1937	Returns for 1938	Returns for 1939	Rate of Taxation for 1939
Baldwin	\$639,484	\$646,483	\$610,868	.0434
Bridgton	1,676,092	1,688,315	1,711,588	.052
Brunswick	5,498,774	5,495,125	5,403,001	.048
Cape Elizabeth	3,155,560	3,228,630	3,391,485	.037
Casco	402,609	408,269	415,498	.067
Cumberland	1,780,577	1,772,942	1,776,983	.036
Falmouth	2,855,185	2,899,897	2,979,456	.0378
Freeport	1,667,559	1,669,951	1,700,461	.048
Gorham	2,675,898	2,690,760	2,680,030	.036
Gray	702,811	698,456	705,162	.05375
Harpswell	1,312,368	1,312,833	1,319,415	.046
Harrison	623,169	621,101	593,699	.053
Naples	471,771	479,479	482,213	.059
New Gloucester	651,921	659,287	638,282	.049
North Yarmouth	391,030	379,283	377,984	.04
Otisfield	336,247	333,975	325,609	.058
Portland	78,570,600	76,820,775	76,354,400	.0476
Pownal	281,942	268,418	269,760	.056
Raymond	551,127	553,273	551,254	.047
Scarboro	2,840,378	2,836,527	2,860,383	.041
Sebago	559,081	559,310	567,810	.044
South Portland	12,277,995	12,641,020	13,121,405	.0496
Standish	1,804,651	1,804,560	1,813,424	.041
Westbrook	9,187,417	9,209,850	9,236,380	.039
Windham	2,198,025	2,224,632	2,186,175	.0436
Yarmouth	1,459,654	1,433,052	1,454,633	.048
Total	\$134,571,925	\$133,336,203	\$133,527,358	

FRANKLIN COUNTY

Towns	Returns for 1937	Returns for 1938	Returns for 1939	Rate of Taxation for 1939
Avon	\$181,466	\$174,702	\$171,753	.068
Carthage	141,932	137,635	139,819	.058
Chesterville	295,825	296,175	294,315	.046
Eustis	409,008	411,656	416,834	.05
Farmington	2,675,410	2,713,910	2,707,495	.045
Freeman	91,083			
Industry	172,137	167,282	171,521	.063
Jay	2,392,801	2,410,842	2,411,683	.0526
Kingfield	381,027	379,255	376,296	.06
Madrid	129,876	117,625	110,218	.075
New Sharon	335,327	330,958	331,475	.06
New Vineyard	232,144	228,893	225,137	.064
Phillips	574,517	564,802	569,620	.052
Rangeley	1,592,511	1,600,628	1,619,807	.042
Salem	71,998	69,232	64,545	.054
Strong	516,742	511,103	522,778	.059
Temple	179,577	173,897	174,642	.0466
Weld	371,710	362,900	357,465	.047
Wilton	1,802,899	1,814,286	1,841,070	.047
Plantations				
Coplin	74,121	79,440	74,456	.043
Dallas	158,344	195,155	179,592	.055
Rangeley	216,436	219,066	221,449	.036
Sandy River	171,368	172,193	173,572	.045
Total	\$13,168,259	\$13,131,635	\$13,155,542	

HANCOCK COUNTY

Towns	Returns for 1937	Returns for 1938	Returns for 1939	Rate of Taxation for 1939
Amherst	\$69,967	\$69,316	\$68,727	.07
Aurora	73,248	72,344	71,121	.054
Bar Harbor	7,172,680	7,107,646	7,027,802	.047
Bluehill	1,075,845	1,104,705	1,116,330	.045
Brooklin	446,265	464,425	482,765	.05
Brooksville	320,012	319,441	320,102	.067
Bucksport	2,197,156	2,257,824	2,240,953	.07
Castine	700,390	639,516	657,995	.05
Cranberry Isles	369,850	367,800	368,910	.0364
Dedham	392,576	392,005	394,982	.042
Deer Isle	512,475	518,279	526,975	.0644
Eastbrook	101,768	101,533	102,680	.052
Ellsworth	3,281,753	3,314,446	3,297,878	.05
Franklin	296,650	285,585	277,600	.056
Gouldsboro	502,751	503,901	507,255	.046
Hancock	367,345	364,950	364,950	.045
Lamoine	220,857	221,522	229,971	.062
Mariaville	88,409	88,734	87,196	.057
Mount Desert	3,893,045	3,931,513	3,966,180	.051
Orland	387,666	385,481	387,838	.071
Otis	80,169	80,628	80,176	.06
Penobscot	228,526	227,489	228,020	.068
Sedgwick	269,119	268,252	266,667	.065
Sorrento	364,030	362,600	364,216	.036
Southwest Harbor	1,208,390	1,243,280	1,275,910	.045
Stonington	*634,595	637,614	621,111	.0671
Sullivan	412,828	399,240	399,730	.055
Surry	277,127	278,325	281,828	.0558
Swan's Island	176,713	176,290	177,203	.057
Tremont	445,995	453,905	449,180	.066
Trenton	168,022	163,882	161,997	.063
Verona	99,370	99,082	95,610	.062
Waltham	82,118	81,325	81,980	.0555
Winter Harbor	508,088	500,041	502,820	.046
Plantations				
Long Island	27,640	26,405	26,940	.059
Osborn	58,581	58,414	58,530	.031
No. 33	89,427	68,725	64,195	.0339
Total	\$27,601,446	\$27,636,463	\$27,634,323	

*1936 Valuation return.

REPORT OF THE BUREAU OF TAXATION

KENNEBEC COUNTY

Towns	Returns for 1937	Returns for 1938	Returns for 1939	Rate of Taxation for 1939
Albion	\$405,540	\$414,043	\$416,922	.052
Augusta	12,117,720	12,206,230	12,373,220	.044
Belgrade	791,675	785,365	785,930	.048
Benton	575,521	575,188	576,027	.053
Chelsea	248,104	248,104	249,520	.078
China	605,075	624,519	631,769	.04
Clinton	607,823	604,253	602,279	.0535
Farmingdale	855,481	861,235	870,636	.044
Fayette	215,009	217,926	221,264	.064
Gardiner	4,908,086	4,991,714	4,926,166	.044
Hallowell	1,761,370	1,784,925	1,822,965	.048
Litchfield	434,094	436,993	437,738	.0554
Manchester	418,850	422,115	431,345	.048
Monmouth	966,460	988,010	1,002,210	.045
Mount Vernon	374,972	373,697	378,035	.062
Oakland	1,448,622	1,441,110	1,471,388	.06
Pittston	370,184	373,162	373,874	.052
Randolph	366,490	367,630	366,340	.064
Readfield	454,015	438,250	442,860	.055
Rome	460,770	549,340	448,745	.046
Sidney	429,600	419,883	406,193	.053
Vassalboro	999,335	984,520	977,558	.058
Vienna	140,420	128,455	128,185	.066
Waterville	12,872,940	12,769,245	12,959,195	.045
Wayne	353,203	358,437	361,333	.047
West Gardiner	414,460	417,655	413,565	.047
Windsor	345,517	346,663	349,095	.049
Winslow	3,200,093	3,202,010	3,240,586	.041
Winthrop	1,676,428	1,684,885	1,734,528	.0474
Unity Pl.	22,366	22,471	22,601	.068
Total	\$48,840,223	\$48,948,033	\$49,422,072	

KNOX COUNTY

Towns	Returns for 1937	Returns for 1938	Returns for 1939	Rate of Taxation for 1939
Appleton	\$227,480	\$225,003	\$227,547	.061
Camden	3,940,164	3,969,277	3,887,711	.046
Cushing	174,462	174,090	176,018	.0565
Friendship	409,719	398,679	412,307	.046
Hope	259,125	263,165	262,965	.056
Isle au Haut	124,221	130,916	133,081	.043
North Haven	688,655	700,276	724,896	.041
Owls Head	351,749	353,052	353,390	.047
Rockland	6,088,262	6,312,400	6,416,624	.048
Rockport	1,400,284	1,404,560	1,388,379	.052
South Thomaston	196,895	198,558	203,243	.056
St. George	611,643	611,075	603,274	.06
Thomaston	1,663,083	1,655,614	1,682,416	.048
Union	532,261	532,765	525,565	.054
Vinalhaven	782,094	789,244	796,190	.056
Warren	682,408	675,733	675,814	.06
Washington	241,841	230,720	221,395	.088
Matinicus Isle Pl.	45,982	45,831	46,014	.042
Total	\$18,420,328	\$18,670,958	\$18,736,829	

REPORT OF THE BUREAU OF TAXATION

LINCOLN COUNTY

Towns	Returns for 1937	Returns for 1938	Returns for 1939	Rate of Taxation for 1939
Alna	\$173,583	\$178,699	\$181,537	.05
Boothbay	946,251	949,634	961,946	.065
Boothbay Harbor	2,221,935	2,238,360	2,250,675	.042
Bremen	225,303	229,549	229,703	.059
Bristol	921,487	929,720	938,045	.046
Damariscotta	755,545	769,133	771,270	.05
Dresden	284,120	283,285	280,260	.046
Edgecomb	267,162	262,313	269,931	.059
Jefferson	402,954	398,219	394,534	.065
Newcastle	635,936	630,867	641,032	.052
Nobleboro	293,410	290,992	295,645	.064
Somerville	58,687			
South Bristol	678,510	691,834	694,423	.0415
Southport	1,100,800	1,119,400	1,126,250	.042
Waldoboro	1,039,719	1,045,870	1,039,755	.062
Westport	161,163	163,130	157,535	.042
Whitefield	394,916	390,946	389,472	.05
Wiscasset	920,320	956,284	944,500	.0464
Plantations				
Monhegan	163,515	164,660	165,696	.028
Somerville		58,172	55,379	.098
Total	\$11,645,316	\$11,751,067	\$11,787,588	

OXFORD COUNTY

Towns	Returns for 1937	Returns for 1938	Returns for 1939	Rate of Taxation for 1939
Albany	\$154,420			
Andover	514,378			
Bethel	1,309,027	\$512,088	\$506,313	.052
Brownfield	315,174	1,302,303	1,272,359	.046
Buckfield	494,040	311,832	313,256	.066
Byron	159,680	487,290	472,520	.05
Canton	365,910	159,625	156,030	.053
Denmark	351,535	362,970	367,565	.07
Dixfield	863,746	351,170	328,105	.062
Fryeburg	983,466	919,477	893,699	.053
Gilead	155,953	970,223	939,544	.056
Greenwood	316,551	156,016	144,300	.046
Hanover	120,190	313,785	306,235	.064
Hartford	258,485	117,930	122,220	.045
Hebron	283,943	251,703	252,720	.064
Hiram	480,946	276,376	279,209	.051
Lovell	909,085	465,379	458,524	.077
Mexico	1,302,305	956,562	950,628	.034
Newry	250,433	1,290,780	1,287,242	.074
Norway	1,829,338	249,716	248,221	.036
Oxford	560,193	1,841,292	1,840,807	.056
Paris	2,236,658	560,115	529,369	.055
Peru	712,571	2,253,231	2,268,050	.052
Porter	260,010	738,205	782,469	.048
Roxbury	176,155	259,847	261,285	.074
Rumford	6,090,587	173,885	172,740	.059
Stoneham	167,445	6,045,080	6,021,350	.0605
Stow	126,446	163,282	152,496	.044
Sumner	287,520	127,526	126,478	.046
Sweden	159,264	283,610	272,101	.062
Upton	137,641	152,299	146,433	.0565
Waterford	470,960	130,641	133,645	.075
Woodstock	503,025	479,727	489,037	.053
Plantations		507,025	524,755	.054
Lincoln	597,682	599,042	600,697	.033
Magalloway	224,261	267,241	215,375	.06
Milton	51,566	51,919	47,361	.07
Total	\$24,180,589	\$24,089,192	\$23,883,138	

REPORT OF THE BUREAU OF TAXATION

PENOBSCOT COUNTY

Towns	Returns for 1937	Returns for 1938	Returns for 1939	Rate of Taxation for 1939
Alton	\$72,232	\$69,926	\$71,841	.095
Argyle	50,141			
Bangor	27,990,160	28,121,048	28,313,400	.0419
Bradford	264,588	265,747	256,479	.056
Bradley	228,386	238,416	234,402	.088
Brewer	4,843,030	4,932,390	4,927,128	.0495
Burlington	162,875	142,830	152,077	.055
Carmel	341,101	337,038	339,845	.058
Carroll	94,987			
Charleston	330,825	323,550	324,095	.056
Chester	65,834	62,714	62,757	.09
Clifton	59,098	59,986	59,481	.093
Corinna	792,229	808,689	789,802	.051
Corinth	452,639	453,560	448,957	.044
Dexter	2,187,590	2,158,235	2,152,040	.053
Dixmont	196,283	192,774	193,083	.066
East Millinocket	1,527,090	1,526,670	1,527,665	.0575
Eddington	228,685	231,110	232,600	.064
Edinburg	43,714	50,363	50,398	.057
Enfield	457,545	461,941	470,988	.054
Etna	128,540	125,355	121,310	.074
Exeter	289,341	288,338	286,225	.07
Garland	270,698	246,046	247,139	.074
Glenburn	182,035	184,475	185,643	.067
Greenbush	95,494	91,154	88,637	.117
Greenfield	95,602	69,981	69,489	.0675
Hampden	855,306	860,069	867,168	.077
Heron	513,165	513,265	517,950	.056
Holden	239,725	242,350	232,645	.062
Howland	803,609	802,624	787,485	.05
Hudson	124,624	122,468	124,300	.08
Kenduskeag	152,192	154,680	149,905	.058
Lagrange	236,243	231,328	229,451	.058
Lee	210,136	215,224	211,372	.073
Levant	206,939	205,462	203,105	.069
Lincoln	1,403,747	1,431,822	1,448,654	.068
Lowell	76,667	78,289	65,484	.08
Mattawamkeag	326,500	329,750	458,543	.05
Maxfield	32,222	32,481	32,760	.072
Medway	336,340	326,156	335,002	.079
Milford	592,660	593,788	593,582	.062
Millinocket	4,423,130	4,428,185	4,419,784	.07
Newburg	198,924	195,060	194,846	.06
Newport	1,086,615	1,087,474	1,090,460	.046
Old Town	3,959,755	3,966,633	4,042,351	.053
Orono	2,104,827	2,102,811	2,145,312	.051
Orrington	603,720	504,305	512,580	.06
Passadumkeag	84,569	79,190	80,240	.061
Patten	560,740	535,678	535,885	.066
Plymouth	183,845	185,621	180,947	.078
Prentiss	96,683	84,682	85,184	.11
Springfield	107,272	105,289	103,187	.113
Stetson	162,540	160,530	158,415	.076
Veazie	572,972	573,436	646,430	.0366
Winn	197,641	183,685	185,378	.083
Woodville	97,615	96,585	95,880	.066
Plantations				
Carroll		93,635	93,503	.08
Drew	64,387	64,538	65,672	.05
Grand Falls	55,084	56,120	61,215	.043
Kingman	89,084	87,478	85,156	.085
Lakeville	173,421	180,069	161,166	.029
Mount Chase	97,890	95,200	95,907	.078
Seboeis	101,637	103,216	93,228	.023
Stacyville	179,480	176,485	176,348	.072
Webster	56,608	57,579	58,815	.046
Total	\$62,819,256	\$62,785,576	\$63,230,776	

PISCATAQUIS COUNTY

Towns	Returns for 1937	Returns for 1938	Returns for 1939	Rate of Taxation for 1939
Abbot	\$173,182	\$172,441	\$168,104	.077
Atkinson	203,441	200,194	188,526	.066
Blanchard	101,356	100,402	100,655	.054
Bowerbank	139,055	140,655	140,720	.035
Brownville	962,427	953,829	934,311	.054
Dover-Foxcroft	2,735,055	2,741,028	2,695,013	.048
Greenville	839,415	854,855	880,175	.05
Guilford	992,220	911,974	912,143	.0516
Medford	81,094	82,167	78,914	.106
Milo	1,814,233	1,826,007	1,823,061	.055
Monson	399,226	419,337	418,984	.057
Orneville	89,118	87,452	83,589	.091
Parkman	262,355	255,685	254,535	.0664
Sangerville	585,759	545,262	513,889	.066
Sebec	294,784	296,517	294,570	.04
Shirley	137,700	133,543	133,373	.06
Wellington	120,130	119,241	117,928	.095
Williamsburg	79,797	79,327	78,361	.057
Willimantic	125,530	126,298	125,782	.071
Plantations				
Barnard	90,641	90,376	85,179	.044
Elliottsville	236,835	235,320	245,541	.032
Kingsbury	102,143	103,375	102,339	.047
Lake View	140,226	139,355	142,111	.021
Total	\$10,705,722	\$10,614,640	\$10,517,803	

SAGADAHOC COUNTY

Towns	Returns for 1937	Returns for 1938	Returns for 1939	Rate of Taxation for 1939
Arrowsic	\$61,538	\$61,351	\$62,484	.05
Bath	8,002,182	7,920,345	7,867,445	.045
Bowdoin	257,495	252,665	250,980	.064
Bowdoinham	466,420	450,256	452,997	.055
Georgetown	412,320	406,220	404,070	.044
Phippsburg	662,931	650,508	676,457	.043
Richmond	978,150	962,807	953,269	.068
Topsham	1,600,416	1,618,433	1,586,513	.043
West Bath	285,432	293,276	293,970	.041
Woolwich	394,985	405,083	432,503	.068
Total	\$13,121,869	\$13,020,944	\$12,980,688	

REPORT OF THE BUREAU OF TAXATION

SOMERSET COUNTY

Towns	Returns for 1937	Returns for 1938	Returns for 1939	Rate of Taxation for 1939
Anson	\$933,055	\$990,090	\$890,707	.06
Athens	310,195	310,931	309,732	.067
Bingham	*728,706	745,158	746,017	.041
Cambridge	139,884	143,830	144,141	.059
Canaan	315,065	316,349	312,792	.054
Cornville	313,375	313,403	320,177	.059
Detroit	163,505	185,065	184,075	.051
Embsden	287,684	314,734	420,272	.044
Fairfield	2,707,580	2,665,890	2,649,518	.06
Harmony	*332,130	327,250	326,930	.08
Hartland	544,073	540,585	540,244	.061
Madison	3,345,600	3,408,000	3,396,200	.046
Mercer	153,954	145,160	146,303	.075
Moscow	2,855,605	2,849,170	2,831,714	.02
New Portland	298,856	291,343	291,145	.076
Norridgewock	651,646	673,485	676,785	.068
Palmyra	377,380	368,405	361,695	.066
Pittsfield	1,954,380	1,836,480	1,815,805	.056
Ripley	171,895	175,195	172,561	.057
Skowhegan	5,067,655	5,001,245	5,076,360	.052
Smithfield	269,340	276,299	276,783	.05
Solon	394,310	426,885	562,825	.052
St. Albans	344,852	348,720	343,040	.066
Starks	222,285	219,805	216,540	.061
Plantations				
Bigelow	26,983	25,572	23,519	.113
Brighton	109,191	108,196	105,279	.053
Caratunk	189,963	191,892	197,035	.041
Concord	112,759	110,510	.....	.....
Dead River	150,810	166,800	155,406	.045
Dennistown	174,761	176,891	174,457	.026
Flagstaff	135,541	136,967	130,321	.0515
Highland	33,137	31,697	32,027	.075
Jackman	464,516	450,966	462,160	.048
Lexington	73,412	73,437	66,526	.081
Mayfield	92,519	.....	.....	.....
Moose River	188,006	187,437	187,415	.052
Pleasant Ridge	2,868,195	2,862,545	2,956,025	.019
The Forks	157,795	158,305	158,190	.038
West Forks	192,270	191,990	215,210	.028
Total	\$27,852,868	\$27,686,682	\$27,875,931	

*1936 Valuation returns.

WALDO COUNTY

Towns	Returns for 1937	Returns for 1938	Returns for 1939	Rate of Taxation for 1939
Belfast	\$3,226,868	\$3,218,977	\$3,212,004	.053
Belmont	101,726	102,136	90,415	.083
Brooks	331,231	292,475	315,471	.06
Burnham	282,140	311,365	307,485	.075
Frankfort	273,918	272,809	267,011	.06
Freedom	175,345	171,325	170,335	.062
Islesboro	1,046,570	1,032,432	1,058,245	.055
Jackson	123,345	119,112	114,541	.069
Knox	172,184	166,055	164,901	.07
Liberty	218,195	214,470	209,625	.068
Lincolnton	462,125	461,002	458,730	.048
Monroe	217,674	223,488	212,571	.078
Montville	196,565	179,735	171,560	.078
Morrill	128,326	129,727	127,975	.052
Northport	572,740	569,475	566,945	.038
Palermo	219,610	199,853	198,024	.063
Prospect	179,309	178,201	178,529	.061
Searsmont	250,229	244,920	232,332	.058
Searsmont	806,412	816,422	817,935	.055
Stockton Springs	398,487	398,684	399,815	.06
Swanville	157,342	156,616	156,960	.0585
Thordike	216,565	212,340	206,455	.06
Troy	255,165	238,865	239,730	.068
Unity	506,975	499,135	512,495	.044
Waldo	140,769	141,542	139,884	.058
Winterport	549,922	544,642	544,509	.07
Total	\$11,209,737	\$11,095,803	\$11,074,482	

REPORT OF THE BUREAU OF TAXATION

WASHINGTON COUNTY

Towns	Returns for 1937	Returns for 1938	Returns for 1939	Rate of Taxation for 1939
Addison	\$206,276	\$214,355	\$211,695	.087
Alexander	105,781	107,213	106,533	.053
Baileyville	2,316,325	2,316,705	2,316,718	.046
Baring	57,882	44,070	43,830	.109
Beals	112,842	109,689	107,302	.07
Beddington	36,897	36,772	36,762	.068
Brookton	63,696	63,436	62,918	.074
Calais	2,799,657	2,799,973	2,825,253	.054
Centerville	102,107	102,117	100,167	.0663
Charlotte	101,148	103,238	103,849	.066
Cherryfield	378,439	376,411	331,407	.07
Columbia	134,720	132,311	132,840	.075
Columbia Falls	171,153	170,606	168,899	.0616
Cooper	73,084	76,326	72,572	.0685
Crawford	86,438	85,973	85,875	.057
Cutler	146,549	146,741	146,181	.06
Danforth	385,399	385,399	380,089	.082
Deblois	38,910	38,664	42,824	.047
Dennysville	88,503	85,816	84,963	.08125
East Machias	370,840	359,255	358,955	.0738
Eastport	1,215,925	1,057,390	1,093,065	.094
Edmunds	67,588			
Harrington	199,022	198,370	199,874	.085
Jonesboro	147,630	146,161	145,906	.0636
Jonesport	525,695	530,955	524,290	.064
Lubec	1,142,318	1,133,709	1,121,043	.0625
Machias	696,077	701,422	717,524	.065
Machiasport	213,229	212,857	211,637	.074
Marion	46,037	46,054		
Marshfield	54,197	54,878	53,776	.077
Meddybemps	*42,842	42,842	40,510	.10
Millbridge	409,984	416,501	411,195	.06
Northfield	118,234	117,601	118,791	.0436
Pembroke	287,825	283,626	281,896	.063
Perry	218,957	213,765	219,322	.058
Princeton	288,610	276,852	277,092	.088
Robbinston	164,934	166,728	166,130	.064
Roque Bluffs	45,908	47,063	46,868	.0545
Steuben	251,075	248,470	244,910	.0684
Talmadge	58,172	58,128	58,331	.043
Topsfield	73,992	65,897	66,375	.10
Trescott	81,988	79,057	80,065	.086
Vanceboro	241,010	244,639	248,318	.06
Waite	76,633	76,885	76,688	.049
Wesley	62,889	70,039	69,376	.075
Whiting	171,066	166,302	166,104	.043
Whitneyville	90,331	91,127	92,801	.065
Plantations				
Codyville	61,973	63,163	63,032	.062
Grand Lake Stream	148,818	148,880	150,466	.048
No. 14	73,082	73,022	72,492	.048
No. 21	66,802	68,782	68,505	.038
Total	\$15,119,489	\$14,856,235	\$14,806,014	

*1936 Valuation returns.

YORK COUNTY

Towns	Returns for 1937	Returns for 1938	Returns for 1939	Rate of Taxation for 1939
Acton	\$343,824	\$353,270	\$368,317	.05
Alfred	543,474	542,617	540,764	.053
Berwick	1,023,705	1,031,067	1,050,043	.061
Biddeford	16,307,238	14,170,872	14,270,277	.048
Buxton	1,596,333	1,610,035	1,606,021	.046
Cornish	327,490	322,447	332,882	.063
Dayton	289,715	288,256	288,211	.046
Eliot	1,645,164	1,705,502	1,814,841	.031
Hollis	1,035,111	1,029,547	1,033,982	.044
Kennebunk	2,941,253	2,942,908	2,953,802	.0448
Kennebunkport	1,882,068	1,897,439	1,937,905	.0546
Kittery	2,162,210	2,184,920	2,215,710	.0555
Lebanon	689,893	692,339	683,198	.052
Limerick	531,785	532,132	516,490	.054
Limington	442,956	420,882	427,029	.06
Lyman	348,835	343,555	343,868	.052
Newfield	244,195	242,522	231,565	.063
North Berwick	748,083	750,832	762,950	.059
North Kennebunkport	313,002	315,127	313,540	.061
Old Orchard Beach	4,349,175	4,438,375	4,483,175	*.0215
Parsonsfield	425,585	429,600	423,805	.066
Saco	6,787,004	6,800,756	6,739,368	.05
Sanford	10,305,760	9,923,703	9,785,352	.058
Shapleigh	394,116	380,870	384,430	.055
South Berwick	1,163,822	1,188,891	1,175,516	.061
Waterboro	588,839	559,404	556,190	.061
Wells	2,851,875	2,971,421	3,012,982	.05935
York	4,119,712	4,093,679	4,125,722	.049
Total	\$64,402,222	\$62,162,968	\$62,377,935	

*.0315 in Village Corporation.