

MAINE STATE LEGISLATURE

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STATE OF MAINE

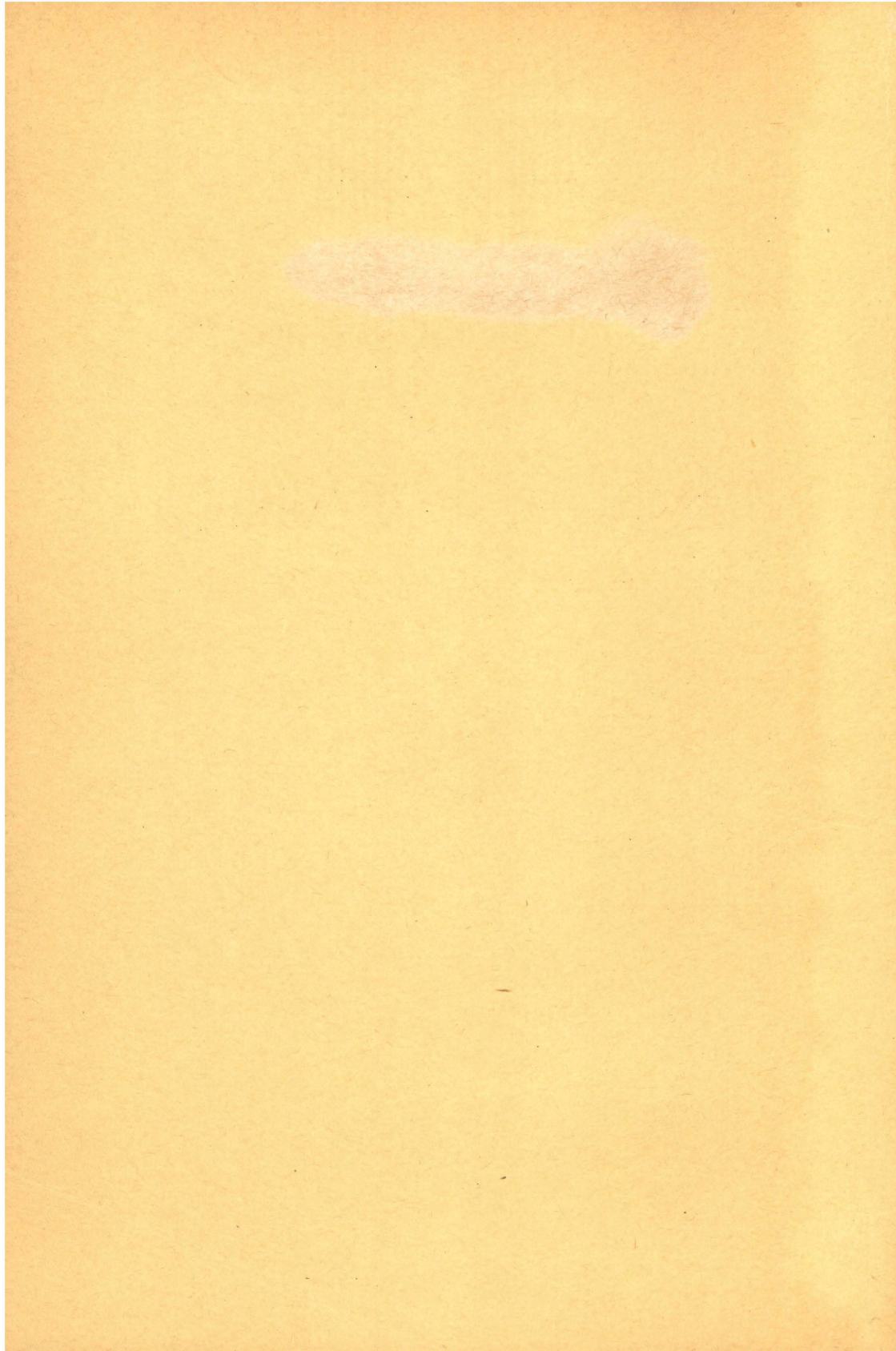
Supplemental Report

of the

Department of Audit



Covering
1941-1942 Municipal Audits



Maine. State auditor

STATE OF MAINE

Supplemental Report
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WILLIAM D. HAYES, C. P. A.
STATE AUDITOR



HAROLD E. CRAWFORD
MUNICIPAL AUDITOR

CHESTER A. DOUGLAS
DEPARTMENTAL AUDITOR

STATE OF MAINE
State Department of Audit
Augusta

March 4th, 1943

In accordance with the practice initiated in 1941, we submit herewith our Supplemental Report of the Municipal Division of the Department of Audit showing certain financial statistics of municipalities by counties for the municipal year 1941 usually ending in February 1942, as well as comments regarding work done and its results.

We are also including a combined statement of municipal and county debt as of the end of the same period.

Because of the then incompleteness of data, these figures could not be included in the annual report of the Department of Audit dated August 31, 1942.

Respectfully submitted,

WILLIAM D. HAYES,
State Auditor.

HEC/KEM

E.R.

Department of Audit
Municipal Audits and Local Financial Conditions
Harold E. Crawford—Municipal Auditor

We submit herewith the third annual supplemental report of the State Department of Audit covering the activities of the Municipal Division of this department, which report includes certain statistical information of value to our taxpayers.

It has been impossible in this and in our several annual reports to, in all cases, present figures taken from audit reports. Our last report stated that fourteen (14) municipalities had not had their accounts audited in accordance with Chapter 5, Sections 97 to 106A of the Revised Statutes, as amended by Chapter 216, Public Laws of 1937, and by Chapter 268, Public Laws of 1941. During the last year, nine (9) municipalities have not had their accounts examined in accordance with the above-mentioned law.

In one instance a municipality had an audit made by a local bookkeeper who did not submit a report to that town as provided by statute, and on checking the town report, we find no semblance of a Balance Sheet. It is regrettable that any municipal officials should submit a report of the town's activities to its taxpayers with no statement as to the financial condition.

One municipality which has had no examination of its accounts for two years and in which for the two or three years previous shortages were found in the accounts of one of its officers, does not appear to concern itself as to the correctness of its accounts.

Another municipality which has not had an audit of its accounts, according to our records, has failed to send its annual report for filing in the State Library, so we are unable to furnish statistics of any kind.

One municipality which had contracted for an audit of its accounts did not get the work done, as the auditor who agreed to do the work went into war work.

In other cases, various reasons were given for lack of proper reporting.

During the past year, out of a total of 501 municipalities, this department has completed audits in 249; 243 were handled by outside auditors who submitted reports to this department; and, as far as we know, 9 have failed to provide for an audit.

Each outside auditor has been requested to submit to this department a copy of his audit report sent to the municipality and, in most cases, these reports have been fairly satisfactory. With one or two possible exceptions, the qualified outside auditors have cooperated with us and endeavored to handle their work and prepare their reports in conformity with the standards set for our own men. Substantial improvement has been made in reporting by our auditors and those outside accountants who have cooperated with us. Simplicity, sufficient detail, and understandable reports are our ultimate aim in presenting data to our municipalities.

Our own as well as the outside auditors are endeavoring to make themselves more valuable to the municipalities each year; due to the changes in town officials from year to year, the services of these auditors appear specially valuable in aiding new officials to handle the transactions of their municipalities in accordance with both statute and sound financial policies.

It is our understanding that early in the summer of 1943 the Maine Municipal Association plans on starting schools of instruction for local finance officers and it is hoped that all such officers in the state, especially those in the smaller communities, will avail themselves of this opportunity to acquaint themselves with proper methods of accounting for public funds.

It is gratifying to observe the advances made in municipal accounts during the last two or three years. Many officials are following quite closely the suggested procedure for handling their accounts, the final result of which is better records, more readily available information for preparation of town reports, and the reduced cost of annual examination of the accounts.

We note that more Collectors are settling their accounts in full at the end of each municipal year, thus giving the municipality the income anticipated to take care of its budget expenditures. It is quite common to note that municipalities with large percentages of uncollected taxes are showing increased debt each year. A 75% collection in cash and a 100% or more budget expenditure will surely tend to get any municipality into financial difficulty. If this procedure continues over a period of years, as has been the case in many of our towns and cities, the ultimate outcome is a bankrupt condition. Under our statutes, any Tax Collector taking his oath of office and accepting his commitment of taxes is legally bound to collect all taxes within one year from date of such commitment, excepting of course abatements for uncollectible taxes and he may attach real estate for unpaid taxes thereon by one of three different methods, either of which is considered settlement in the individual cases. We find, however, that in many cases Collectors resort to attachment methods rather than making a real effort to collect in cash, which result is not of current monetary value to that municipality.

It is hoped that our municipal officers realize the impossibility for all auditors in the state who are really qualified to make municipal audits to complete audits in all towns during the short period of time between when the town books are closed and their town meetings held.

Our plans for the future include a periodic examination of town accounts throughout the year, rather than to wait until the year is completed. If our personnel is not further depleted during the national emergency and we are fortunate enough to get back some of our former employees now in the armed forces, it is our belief that our contemplated plan can gradually be put into effect and that it will be of considerable assistance to our municipalities.

In the municipalities audited for the municipal year of 1941/42, the following differences were found; some due to errors or carelessness and immediately rectified by the official responsible for the condition, others of a more serious nature have been taken care of by the sureties, and, in

one case, the offending official has received a prison sentence:

Rockport	\$ 216.97
Warren	669.55
Jay	13,060.05
Rangeley Plantation	114.98
Freeport	159.30
South Portland	7,624.50
Fairfield	3,394.32
Madison	149.29
Kennebunkport	1,186.75
Orland	136.03
Waltham	492.98
Vassalboro	858.74
Litchfield	1,506.08
Danforth	385.00
Codyville Plantation	117.02
Harrington	356.46
East Millinocket	120.29
Stetson	304.37
Bradford	35.89
Orrington	252.31
Bridgewater	132.44
Hammond Plantation	61.93
Byron	98.69
	<hr/>
	\$31,433.94

Both the annual audits and personal contacts made by our own men and outside auditors having real municipal experience have been of material assistance in accounting for public funds, and of recognizable indirect value to finance officers throughout the state. Many municipalities are now showing real progress in cleaning up back taxes and turning these receipts towards payment of indebtedness that has accumulated over a period of years, which debt in many cases was caused by poor collections.

It is quite apparent that the per capita debt in our municipalities and counties, exclusive of the state debt subject to direct taxation, has decreased from approximately \$32.48 at the end of the 1939/40 year, to \$29.24 at the end of the

1941/42 year, which speaks well for the results possible by general better understanding and management of local finances.

COMPARATIVE FIGURES

From the copies of audit reports for the municipal year 1941/42 on file in the Department of Audit, and from town reports in nine cases, we have prepared the following tabulations of the most pertinent data for each organized city, town and plantation, arranged by counties.

In order that the figures in these tables may be the better understood, we give the following explanation of the same:

1940 Population

As published by the Bureau of Census of the Department of Commerce.

Valuation

Total local valuation of each municipality forming a basis for 1941 tax assessment; differs in most cases from the State Tax Assessor's valuation for state taxes.

Tax Commitment—1941

Amount committed to local Collectors, not in all cases exactly agreeing with total appropriations on account of estimated revenue before tax commitment.

Total Unpaid Tax Accounts

Represents the total unpaid real, personal and poll taxes; unpaid tax deeds and liens, and property acquired through tax lien foreclosure.

Per Cent Collected

This column shows the percentage which actual collections during 1941/42 of current and prior years' property and poll taxes, tax liens and tax deeds bore to the current year's commitment; serving as a basis to approximately

measure the sufficiency of actual receipts from these sources for the current cash requirements.

Bonds and Notes Outstanding

Includes all liabilities of this kind shown by the audits, including bonds, short- and long-term loans on notes, tax anticipation loans, etc.; showing unpaid balances at both the beginning and end of the fiscal year 1941/42.

Miscellaneous Accounts Payable

Includes all other liabilities at close of year reported by the audits, such as unpaid state and county tax, accounts and warrants payable, etc.; but not including liability for trust funds.

ANDROSCOGGIN COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1941	Tax Rate Per M 1941	Tax Commitment 1941	Total Unpaid Tax Accounts	% Collections for all years during 1941	BONDS AND NOTES		Miscellaneous Accounts Payable
							Start of Year	End of Year	
19,817	Auburn	17,821,170	40.00	732,946	93,787	99.8	586,000	580,900	5,713
784	Durham	497,717	49.00	25,169	5,032	109.6	11,900	9,918	
865	Greene	645,948	39.60	26,424	5,589	101.0	1,000		
801	Leeds	363,647	65.00	24,232	5,293	110.0	6,000	5,000	
38,598	Lewiston	32,337,650	38.00	1,259,429	234,798	102.1	1,314,000	1,317,000	
4,123	Lisbon	2,979,031	46.00	140,666	10,559	133.2	180,000	150,000	
1,302	Livermore	649,750	63.00	42,038	15,405	112.8	28,000	26,000	
3,190	Livermore Falls	2,124,114	45.00	98,618	8,674	101.3	41,000	35,000	
1,999	Mechanic Falls	1,107,002	50.00	57,079	15,010	134.7	53,000	35,000	
674	Minot	327,390	63.00	21,278	9,656	99.0	1,000		
1,441	Poland	1,086,837	54.00	59,973	9,733	98.0	16,000	14,000	
1,415	Turner	989,599	47.40	48,609	10,234	105.1	32,766	26,150	
434	Wales	266,926	40.00	11,121	1,725	101.6			
1,236	Webster	532,319	55.50	30,720	13,974	115.6	15,900	16,900	
76,679	14	61,729,100	49.63 (Average)	2,578,302	439,469	108.84 (Average)	2,286,566	2,215,868	5,713

AROOSTOOK COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1941	Tax Rate per M 1941	Tax Commitment 1941	Total Unpaid Tax Accounts	% Collections for all years during 1941	Bonds and Notes		Misc. Accts. Payable
							Start of yr.	End of year	
345	Amity	81,498	87.00	7,337	5,818	97.8	4,277	4,027	3,519
2,457	Ashland	662,470	79.00	54,202	72,461	86.1	45,613	45,258	57,191
216	Bancroft	100,299	66.00	6,831	915	96.7			398
264	Benedicta	94,693	54.00	5,296	8,436	122.1	1,500	1,500	4,350
1,049	Blaine†	475,180	58.00	28,219	22,058	138.1	8,976	8,976	58,110
1,267	Bridgewater	676,504	43.00	30,077	39,077	99.8	37,000	33,000	13,066
8,218	Caribou	3,629,125	71.00	262,289	161,492	115.8	317,000	310,000	
697	Castle Hill	316,778	57.00	18,570	19,153	103.8	11,000	10,000	6,734
397	Chapman*	178,629	56.00	10,371	15,660	101.1	8,885		16,915
739	Chapman†	116,355	115.00	13,838	23,063	100.8	18,331	18,331	17,990
346	Crystal	194,934	77.00	15,370	12,119	96.5	6,239	5,000	6,229
265	Dyer Brook	122,515	86.00	10,786	21,205	86.4	5,994	6,003	10,991
1,891	Eagle Lake†	225,930	96.00	22,856	18,201	94.6	13,446	13,446	22,182
1,605	Easton	770,730	66.00	51,984	25,514	109.7	37,100	36,050	925
5,607	Fort Fairfield	4,703,646	48.00	229,657	223,368	100.0	265,500	247,000	
5,363	Fort Kent†	1,270,300	73.00	102,897	73,353	99.5	77,674	77,674	55,809
1,566	Frenchville†	322,077	94.00	31,151	21,149	99.7	5,050	5,050	20,717
1,574	Grand Isle	217,830	92.00	20,954	7,567	108.0	17,969	17,789	5,270
235	Haynesville	53,368	103.00	5,683	2,066	94.2	2,339	2,338	582
150	Hersey	83,475	68.00	5,802	3,094	124.4	1,950	1,950	2,134
1,076	Hodgdon	507,165	46.00	24,170	35,755	103.9	31,180	41,000	598
7,771	Houlton	4,528,800	55.00	256,309	43,588	100.2	135,000	110,000	
1,370	Island Falls	437,210	72.00	32,607	11,508	104.6	16,000	15,000	
1,855	Limestone	1,105,520	68.00	76,453	41,289	117.6	50,000	45,000	
755	Linneus	255,394	82.00	21,530	21,017	91.6	13,859	13,268	17,612
1,049	Littleton	578,344	40.00	24,203	22,639	107.9	30,900	30,200	5,327
343	Ludlow	120,512	72.00	8,919	6,570	101.0	4,367	3,967	
4,477	Madawaska	2,346,423	52.00	124,816	5,183	99.4	80,972	72,500	
1,354	Mapleton	673,966	62.40	43,022	21,163	110.3	31,000	28,700	
1,886	Mars Hill	1,091,410	60.00	66,814	34,858	136.2	49,000	39,000	6,639
601	Masardis	286,889	63.10	18,574	16,724	99.3	6,809	6,405	6,286
424	Merrill	173,510	97.00	17,145	20,560	93.9	17,552	17,713	10,482
1,504	Monticello	568,231	56.00	33,092	26,183	117.0	16,895	13,500	14,721
413	New Limerick	183,766	61.00	11,536	2,675	108.0	6,000	4,500	
844	New Sweden	374,340	52.00	20,219	7,252	107.1	5,000	5,000	
1,059	Oakfield	311,338	83.00	26,667	24,529	93.7	14,250	11,000	1,482

AROSTOOK COUNTY—Concluded

Population 1940	Municipality	Valuation Apr. 1, 1941	Tax Rate per M 1941	Tax Commitment 1941	Total Unpaid Tax Accounts	% Collections for all years during 1941	Bonds and Notes		Misc. Accts. Payable
							Start of yr.	End of year	
147	Orient	72,591	95.00	7,022	7,670	82.1		156	9,999
689	Perham	369,545	47.00	17,854	8,866	106.5	6,891	6,891	
773	Portage Lake	213,572	80.00	17,677	8,910	102.7	6,820	6,500	1,190
7,939	Presque Isle	4,836,205	56.00	277,141	124,879	100.7	219,500	197,000	
1,874	St. Agatha †	329,567	91.00	31,596	25,014	97.6	12,158	12,158	23,612
1,058	Sherman	397,495	68.00	27,846	16,616	137.9	16,615	18,000	1,797
409	Smyrna	195,653	88.00	17,625	27,358	100.	12,000	11,581	13,175
891	Stockholm †	207,260	73.00	15,732	6,177	105.4	9,693	9,693	9,946
5,380	Van Buren †	1,055,760	80.00	88,076	68,108	101.2	100,643	100,643	58,582
335	Wade	180,202	55.00	10,145	9,154	97.8	2,000	2,000	46
1,805	Washburn	1,014,180	66.00	68,340	32,367	106.7	68,000	65,000	
735	Westfield	462,886	45.00	21,708	15,547	109.2	16,000	12,000	4,665
328	Weston	76,889	112.00	8,893	1,858	98.5	2,705	3,705	415
1,298	Woodland	364,845	84.00	31,493	17,217	96.7	14,630	14,630	1,905
644	Allagash Plantation †								
287	Cary Plantation	68,456	74.00	5,303	4,643	95.4			5,150
650	Caswell Plantation	183,500	90.00	16,839	7,507	112.3	10,312	2,670	7,516
433	Cyr Plantation	157,154	54.00	8,724	2,325	109.0	1,000	1,000	553
79	E Plantation	44,250	68.00	3,081	568	106.4			473
97	Garfield Plantation	44,409	57.00	2,639	1,385	164.1	600	600	1,090
75	Glenwood Plantation	43,742	65.00	2,918	345	112.7			
638	Hamlin Plantation	150,346	86.00	13,332	5,672	103.5	187		5,443
108	Hammond Plantation	88,851	55.00	4,978	2,097	91.4			
242	Macwahoc Plantation	65,814	71.00	4,787	1,934	124.3			2,145
130	Moro Plantation	62,014	70.00	4,520	3,788	48.0		1,000	2,320
36	Nashville Plantation	70,091	37.00	2,632	197	105.2			
633	New Canada Pl.	148,174	85.00	12,919	4,093	111.5	4,899	4,177	10,196
178	Oxbow Plantation	81,800	46.62	3,990	3,466	89.6	380		4,376
453	Reed Plantation †	89,370	102.50	9,523	15,398	80.4	500		11,299
1,489	St. Francis Plantation †	177,395	99.00	18,897	33,854	104.0	14,201	14,201	17,015
628	St. John Plantation	161,401	82.00	13,664	2,171	78.7	800		4,924
1,123	Wallagrass Plantation †	175,007	94.00	17,192	12,649	97.2	5,772	5,772	10,009
105	Westmanland Pl.	125,820	32.00	4,104	588	105.1			
462	Winterville Plantation ..	45,026	135.00	6,370	2,695	88.2	1,240	1,240	4,759
93,183	70	39,598,424	70.83 (average)	2,537,806	1,586,878	101.95 (average)	1,922,173	1,790,762	578,859

*No Audit of Record—Figures from Town Report.

†No Audit Report—No Town Report Available.

‡Under control of Board of Emergency Municipal Finance.

CUMBERLAND COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1941	Tax Rate Per M 1941	Tax Commitment 1941	Total Unpaid Tax Accounts	% Collections for all years during 1941	BONDS AND NOTES		Miscellaneous Accounts Payable
							Start of Year	End of Year	
721	Baldwin.....	600,120	48.00	29,394	603	101.0	4,000	3,000	.....
3,035	Bridgton.....	1,861,880	48.00	91,947	25,372	108.6	55,836	24,500	.....
8,658	Brunswick.....	5,600,835	48.00	276,826	65,180	101.5	233,357	207,097	3,040
3,172	Cape Elizabeth.....	3,624,155	37.00	136,187	9,272	105.0	87,000	68,000	.....
890	Casco.....	413,020	67.00	28,381	4,740	104.1	5,000	1,500	1,574
1,491	Cumberland.....	1,763,116	36.60	65,930	8,310	103.5	26,500	23,000	.....
2,883	Falmouth.....	3,157,484	34.80	112,730	20,028	104.1	63,500	83,000	.....
2,764	Freeport.....	1,737,508	50.00	89,613	30,814	101.4	56,500	43,750	.....
3,494	Gorham.....	2,697,225	38.00	108,008	2,698	101.2	48,810	40,000	.....
1,378	Gray.....	693,200	59.00	42,178	6,281	103.9	3,100	3,634	.....
1,305	Harpswell.....	1,310,340	46.00	61,878	20,069	107.0	41,000	39,000	.....
1,026	Harrison.....	580,545	60.00	35,832	5,093	106.7	14,300	10,300	787
676	Naples.....	489,404	59.00	29,541	3,108	100.0	8,650	5,250	.....
2,334	New Gloucester.....	647,631	49.00	32,862	4,676	102.5	5,000	6,000	.....
666	North Yarmouth.....	396,852	48.00	19,759	8,967	108.7	1,300	1,850	.....
488	Otisfield.....	331,796	61.40	20,902	3,333	104.6	3,000	2,000	.....
73,643	Portland.....	78,145,125	46.80	3,725,502	364,703	101.1	4,826,000	4,782,000	.....
575	Pownal.....	266,944	59.00	16,258	7,450	117.9	4,900	3,200	.....
506	Raymond.....	574,990	47.00	27,579	3,226	107.0	.....	.....	.....
2,842	Scarboro.....	2,857,900	47.00	137,186	24,243	99.9	32,000	17,000	.....
518	Sebago.....	585,392	49.00	29,233	1,170	101.5	12,000	10,000	.....
15,781	South Portland.....	14,000,950	49.20	704,693	131,365	101.8	634,500	638,500	122,692
1,472	Standish.....	1,841,279	42.20	79,029	3,230	101.8	9,600	4,000	.....
11,087	Westbrook.....	9,350,350	39.00	374,691	46,711	101.5	316,000	309,000	.....
2,381	Windham.....	2,243,805	45.00	103,023	10,522	102.3	35,375	30,750	.....
2,214	Yarmouth.....	1,457,050	53.40	80,300	21,235	103.2	8,000	9,500	.....
146,000	26	37,228,896	48.74 (Average)	6,459,462	832,399	103.92 (Average)	6,535,228	6,365,831	128,093

DEPARTMENT OF AUDIT

FRANKLIN COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1941	Tax Rate Per M 1941	Tax Commitment 1941	Total Unpaid Tax Accounts	% Collections for all years during 1941	BONDS AND NOTES		Miscellaneous Accounts Payable
							Start of Year	End of Year	
387	Avon	172,415	65.00	11,547	4,814	95.3	2,000	4,000	173
281	Carthage	134,824	68.00	9,440	2,268	113.3	1,000	1,000	
538	Chesterville	302,110	45.00	14,039	2,145	102.7			
707	Eustis	411,537	57.00	24,385	3,165	103.9	11,000	9,000	
3,743	Farmington	2,691,815	42.00	118,293	5,349	100.8	77,000	140,000	
307	Industry	166,570	73.00	12,536	2,216	113.9	5,150	3,150	
2,858	Jay	2,394,988	49.00	119,909	31,077	98.1	50,748	40,848	
860	Kingfield	376,939	60.00	23,522	803	100.1	10,000	9,000	
214	Madrid	104,383	72.00	7,702	3,311	116.9	2,000	2,500	
761	New Sharon	325,782	63.00	21,280	6,780	100.5	16,989	16,989	
486	New Vineyard	214,985	63.00	13,968	1,197	104.9	7,000	6,000	
1,186	Phillips	568,064	56.00	32,967	16,277	107.9	21,000	22,000	
1,464	Rangeley	1,662,923	45.00	76,206	3,729	102.2	51,931	46,470	
78	Salem	57,588	61.00	3,598	2,040	97.8	1,300	1,650	
1,007	Strong	530,711	52.00	28,564	1,177	102.0	7,438	7,139	
252	Temple	167,176	50.00	8,629	6,022	145.9	2,900	1,500	
422	Weld	370,925	52.00	19,698	1,685	102.6		2,000	
3,228	Wilton	1,874,046	44.00	94,897	8,053	101.2	5,350		6,500
54	Coplin Plantation	74,494	45.00	3,400	1,395	92.0			
123	Dallas Plantation	183,057	52.00	9,630	564	102.6			
63	Rangeley Plantation	227,438	41.00	9,400	510	96.6			
88	Sandy River Plantation	173,610	32.00	5,655	345	97.9		500	
19,107	22	13,186,380	53.95 (Average)	669,265	104,922	104.50 (Average)	272,806	313,746	6,673

HANCOCK COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1941	Tax Rate per M 1941	Tax Commitment 1941	Total Unpaid Tax Accounts	% Collections for all years during 1941	Bonds and Notes		Misc. Accts. Payable
							Start of yr.	End of year	
146	Amherst	67,573	70.00	4,875	1,408	91.4			
81	Aurora	69,746	55.00	3,932	244	95.4	1,000	500	
4,378	Bar Harbor	6,853,757	47.60	330,988	28,682	99.3	159,525	134,250	
1,343	Blue Hill	1,120,510	49.00	56,357	2,873	99.4	27,700	25,400	
656	Brooklin	496,920	46.00	23,516	1,896	105.1		700	
805	Brooksville	324,775	71.00	23,838	1,987	99.9	1,000	2,500	
2,927	Bucksport	2,882,181	60.00	175,683	21,924	63.8	111,800	116,800	8,000
662	Castine	637,205	45.00	29,280	2,646	105.7	2,550	1,550	
334	Cranberry Isles	376,480	37.40	14,384	273	101.3	3,000	3,000	
293	Dedham	404,567	42.00	17,375	50,020	103.4		10,000	
1,303	Deer Isle	523,907	78.85	42,573	14,842	93.4	15,000	15,000	2,927
188	Eastbrook	103,145	53.00	5,655	3,222	132.4	1,275		
3,911	Ellsworth	3,287,175	53.00	177,724	79,257	99.5	148,400	126,500	20,942
742	Franklin	270,115	54.00	15,554	4,686	99.7	7,000	6,000	
1,068	Gouldsboro	511,825	49.00	26,080	2,347	95.8	18,800	19,300	
761	Hancock	370,410	49.00	18,819	1,054	103.6			157
454	Lamoine	231,740	60.00	14,462	3,051	99.0	2,000	1,000	330
132	Mariaville	84,025	63.00	5,417	1,480	101.3			1,008
2,047	Mount Desert	3,983,255	52.00	209,209	9,111	99.4	170,043	158,241	
1,015	Orland	392,509	70.00	28,369	9,961	109.1	12,900	10,700	
134	Otis	81,423	66.00	5,481	1,072	92.0	700	500	2,973
680	Penobscot	230,195	76.00	18,207	10,914	94.8	6,017	5,278	982
718	Sedgwick	266,297	67.00	18,416	2,647	105.8			
118	Sorrento	362,242	43.00	15,755	2,328	95.0		8,500	
1,260	Southwest Harbor	1,367,475	43.00	60,183	1,772	100.6	24,330	19,860	498
1,493	Stonington	657,235	66.39	45,005	2,152	99.8	5,000		
801	Sullivan	397,095	62.00	25,233	6,466	99.0	13,000	12,000	7,900
497	Surry	282,622	63.00	18,204	2,369	100.1	1,000		
452	Swan's Island	172,879	56.00	10,156	5,199	107.9	4,525	5,700	436
1,118	Tremont	452,240	66.00	30,777	7,994	107.5	13,700	12,200	
403	Trenton	183,532	54.00	10,217	4,219	96.3	3,491	2,632	375
391	Verona	97,365	65.00	6,334	1,350	97.0	1,500	1,000	
157	Waltham	81,355	62.50	5,214	912	102.5	500	500	
518	Winter Harbor	490,895	46.00	22,990	2,106	98.9	13,400	12,900	
119	Long Island Plantation	26,055	58.00	1,611	253	107.5			
40	Osborn Plantation	58,599	31.00	1,868	1,235	88.1	800	900	
76	No. 33 Plantation	58,353	41.41	2,473	169	98.0			
32,291	37	28,257,677	55.98 (average)	1,522,515	294,121	99.69 (average)	769,956	713,411	46,528

DEPARTMENT OF AUDIT

KENNEBEC COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1941	Tax Rate per M 1941	Tax Commitment 1941	Total Unpaid Tax Accounts	% Collections for all years during 1941	Bonds and Notes		Misc. Accts. Payable
							Start of yr.	End of year	
974	Albion	436,837	48.00	21,998	2,087	104.5			
19,360	Augusta.....	12,957,880	44.00	586,353	174,037	100.7	543,000	489,000	
1,046	Belgrade	804,570	55.00	45,171	9,860	104.7	22,600	21,000	
1,290	Benton	568,992	59.00	34,933	5,891	99.3	28,925	25,450	
2,280	Chelsea	245,675	80.00	20,426	8,684	95.5	7,000	4,500	3,899
1,252	China*	678,825	40.00	28,121	2,659	100.3	1,000		
1,436	Clinton	605,510	58.50	36,755	3,975	100.0	28,551	24,749	
1,197	Farmingdale	876,027	40.00	36,025	8,739	95.8			
438	Fayette	223,324	61.00	13,990	5,352	117.4	3,000	2,000	
6,044	Gardiner	4,774,509	47.00	230,038	158,577	92.5	321,000	277,000	26,787
2,906	Hallowell.....	1,804,955	48.00	89,173	30,995	101.1	58,000	53,000	
722	Litchfield	431,940	53.00	23,616	23,362	113.8	6,500	3,500	
626	Manchester.....	440,665	46.00	20,942	8,528	99.8			212
1,500	Monmouth	973,040	44.00	44,110	5,165	108.1			
653	Mount Vernon	373,338	59.00	22,631	7,337	109.1	12,000	11,000	
2,730	Oakland	1,513,941	58.00	90,346	6,946	100.9	52,750	46,750	
1,114	Pittston.....	379,068	51.00	20,143	4,696	103.7	13,000	12,000	2,802
1,612	Randolph	386,865	66.00	26,308	11,565	127.3	15,000	13,000	3,393
986	Readfield.....	445,635	52.00	24,022	4,070	109.5	11,000	10,000	
418	Rome	422,958	48.00	21,665	5,179	99.8	5,774	4,774	840
989	Sidney	417,529	54.00	23,338	3,393	102.8	10,000	9,000	
1,931	Vassalboro	970,835	51.00	51,733	10,220	101.3	38,000	36,000	
301	Vienna	129,275	68.00	9,067	5,961	93.6	5,600	5,700	
16,688	Waterville.....	13,506,858	45.00	624,187	162,045	106.0	664,500	621,000	
463	Wayne	356,403	47.00	17,227	4,754	112.6	14,000	12,000	
867	West Gardiner	415,615	52.00	22,295	5,205	112.2	12,000	11,000	
695	Windsor	394,555	46.00	18,302	3,266	103.5	1,000		
4,153	Winslow	3,336,912	40.00	136,937	3,357	101.2	40,000	54,000	
2,508	Winthrop	1,838,075	44.00	85,648	9,259	99.8	26,000	16,000	
52	Unity Plantation	22,003	60.00	1,347	433	105.8			
77,231	30	50,727,614	52.15 (average)	2,425,847	696,097	104.12 (average)	1,940,200	1,762,423	37,933

*No Audit of Record—Figures from Town Report.

KNOX COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1941	Tax Rate Per M 1941	Tax Commitment 1941	Total Unpaid Tax Accounts	% Collections for all years during 1941	BONDS AND NOTES		Miscellaneous Accounts Payable
							Start of Year	End of Year	
641	Appleton.....	221,832	64.00	14,821	2,649	98.5	4,200	3,600	
3,554	Camden.....	3,860,436	46.50	182,969	14,470	101.7	2,300	65,300	
362	Cushing.....	176,732	64.00	11,669	799	99.4	2,000		
747	Friendship.....	484,518	38.00	19,208	1,245	102.5			
524	Hope.....	261,642	55.00	14,850	2,608	100.8	8,291	6,391	118
97	Isle-au-Haut.....	132,367	44.00	5,941	233	97.8	600	400	
460	North Haven.....	732,061	40.00	29,606	348	98.9	18,000	17,000	
609	Owl's Head.....	360,577	50.00	18,574	1,326	107.7			
8,899	Rockland.....	6,661,072	48.00	327,694	175,565	112.7	433,500	428,000	11,915
1,526	Rockport.....	1,356,499	54.00	74,586	8,702	99.8	20,000	17,000	
538	South Thomaston.....	224,975	53.00	12,552	3,426	106.6	5,000	4,500	
1,550	Saint George.....	601,807	65.00	40,889	11,554	104.1	7,000	2,000	
2,533	Thomaston.....	1,687,657	46.00	79,857	9,977	105.8	21,000	17,000	
1,150	Union.....	524,646	56.00	30,415	6,014	106.1	9,750	8,750	
1,629	Vinalhaven.....	768,235	55.00	43,738	29,186	99.0	7,000	7,000	
1,458	Warren.....	678,368	58.00	40,746	16,058	108.8	28,700	26,700	
689	Washington.....	216,255	83.00	18,451	10,537	113.2	4,964	377	1,716
112	Matineus Isle Pl.	45,939	37.00	1,843	100	101.2			
27,078	18	18,995,618	53.14 (Average)	968,409	294,797	103.60 (Average)	572,305	604,018	13,749

LINCOLN COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1941	Tax Rate per M 1941	Tax Commitment 1941	Total Unpaid Tax Accounts	% Collections for all years during 1941	Bonds and Notes		Misc. Accts. Payable
							Start of yr.	End of year	
339	Alna.....	175,749	50.00	9,117	2,567	107.1	4,000		
1,370	Boothbay.....	965,195	64.50	63,593	8,229	109.9	27,500	21,000	
2,121	Boothbay Harbor*	2,285,575	45.00	104,878	11,251	102.5	25,000	26,000	
383	Bremen.....	232,381	60.00	14,249	772	101.7	7,000	7,000	
1,355	Bristol.....	947,407	52.80	51,410	11,644	98.2	3,000	6,000	
844	Damariscotta.....	763,725	51.00	39,994	6,112	99.0	29,080	24,500	
631	Dresden.....	278,155	46.00	13,283	6,852	103.9	12,750	12,750	
411	Edgecomb.....	275,811	52.00	14,781	3,068	109.6	2,000		
938	Jefferson*.....	383,389	73.00	28,633	9,376	107.7	18,000	10,000	
994	Newcastle.....	622,566	54.50	34,763	16,123	97.4	12,000	8,000	
665	Nobleboro.....	301,983	61.00	18,973	10,576	101.2	15,250	13,400	
266	Somerville.....	54,485	98.00	5,535	2,451	96.3	700	1,000	338
582	South Bristol.....	693,435	45.00	31,769	4,389	101.4	4,000		
405	Southport.....	1,153,050	42.00	48,771	2,624	98.6	15,400	11,900	
2,497	Waldoboro.....	1,051,053	60.00	65,268	11,908	101.7	26,800	32,000	
111	Westport.....	162,370	48.00	7,971	938	101.4			
962	Whitefield.....	380,791	56.00	22,131	5,773	106.7	5,600	3,600	
1,231	Wiscasset.....	1,114,007	41.00	47,402	3,826	106.9	1,500		
115	Monhegan Plantation...	166,010	32.00	5,444	35	100.0			
16,220	19	12,007,137	54.31 (average)	627,965	118,514	102.8 (average)	209,590	177,150	338

*No Audit of Record—Figures from Town Report.

OXFORD COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1941	Tax Rate per M 1941	Tax Commitment 1941	Total Unpaid Tax Accounts	% Collections for all years during 1941	Bonds and Notes		Misc. Accts. Payable
							Start of yr.	End of year	
757	Andover	496,219	51.70	26,462	11,794	100.2	18,000	16,000	
2,034	Bethel	1,284,865	45.00	59,659	15,726	106.3	6,800	3,500	
741	Brownfield	312,992	71.60	23,128	7,045	96.0	6,470	7,570	
903	Buckfield	462,525	55.00	26,216	8,798	97.7	12,000	9,000	
125	Byron	138,665	54.00	7,866	1,245	85.9	2,000	2,000	
706	Canton	348,020	76.00	27,362	8,412	122.4	21,350	16,750	
532	Denmark	321,535	64.00	21,124	4,985	106.4	7,800	7,800	
1,790	Dixfield	963,907	48.00	48,412	4,546	107.0	10,400	10,400	
1,726	Fryeburg	974,912	52.40	52,699	3,543	98.9			
160	Gilead	146,451	49.00	7,328	2,030	92.2	6,400	6,500	
564	Greenwood	303,420	66.00	20,673	11,332	118.7	7,000	3,000	
178	Hanover	122,315	44.00	5,538	497	98.9		750	
430	Hartford	245,141	57.00	14,697	11,475	118.8	8,743	6,256	100
678	Hebron	261,910	50.00	13,621	5,425	102.2			
787	Hiram	454,014	52.00	24,370	4,932	101.8			
647	Lovell	973,390	36.00	35,723	1,537	99.0			
4,431	Mexico	1,294,287	74.00	99,343	61,724	102.3	57,500	53,500	1,165
167	Newry	236,320	36.00	8,655	5,602	116.6			851
3,649	Norway	1,855,932	59.60	114,073	15,980	102.0	87,000	85,000	184
1,316	Oxford	535,490	66.00	36,544	11,797	102.2	18,300	13,100	
4,094	Paris	2,340,595	50.00	121,243	20,486	104.4	98,500	79,000	
965	Peru	864,727	43.00	37,989	1,663	101.3	13,125	10,125	
892	Porter	253,666	75.00	20,195	2,840	101.8	10,000	9,000	
346	Roxbury	172,460	59.00	10,448	2,365	99.9	8,500	8,500	
10,230	Rumford*	6,014,775	56.75	348,907	43,083	105.4	281,500	259,000	9,133
238	Stoneham	153,149	43.00	6,787	383	100.8			
153	Stow	117,324	44.00	5,309	266	99.0			305
541	Sumner	266,738	58.00	16,009	12,153	97.3	7,000	5,500	
225	Sweden	160,347	58.00	9,705	1,073	104.6	752		
174	Upton	125,378	75.00	9,592	151	98.0	4,400	3,000	
836	Waterford	435,875	55.00	27,497	3,420	101.7			
913	Woodstock	524,110	55.00	29,624	7,891	103.5	4,000	6,500	
89	Lincoln Plantation	601,000	23.00	16,912		100.0	7,000	6,300	
84	Magalloway Plantation	219,763	53.00	11,732	101	102.1	6,300	5,600	
127	Milton Plantation	48,200	77.00	3,846	850	124.0	282		
42,228	35	24,080,467	55.34 (average)	1,349,288	295,150	103.44 (average)	711,122	633,651	11,738

DEPARTMENT OF AUDIT

*No Audit of Record—Figures from Town Report.

PENOBSCOT COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1941	Tax Rate per M 1941	Tax Commitment 1941	Total Unpaid Tax Accounts	% Collections for all years during 1941	Bonds and Notes		Misc. Accts. Payable
							Start of yr.	End of year	
286	Alton.....	67,749	90.00	6,311	1,302	99.7	300		
29,822	Bangor.....	28,578,695	47.20	1,373,577	181,491	101.7	1,050,920	1,071,000	53,775
734	Bradford.....	253,330	57.00	15,201	9,091	105.0	10,000	11,500	1,756
716	Bradley.....	235,743	87.00	21,117	4,892	107.2	3,260	3,159	
6,510	Brewer.....	4,997,540	52.00	266,140	63,571	96.0	234,000	213,000	29,290
338	Burlington.....	159,851	50.00	8,293	2,794	102.1	1,700		
870	Carmel.....	326,082	69.00	23,241	14,206	95.1	15,000	13,000	
768	Charleston.....	317,195	55.00	18,232	14,041	120.2	14,500	12,000	
258	Chester.....	64,903	90.00	6,023	9,034	100.0			5,216
168	Clifton.....	60,741	90.00	5,619	1,211	103.7	100		
1,515	Corinna.....	796,252	48.00	39,516	14,083	105.5	27,975	17,900	
954	Corinth.....	451,967	45.00	21,246	9,979	101.6	5,450	2,800	
3,714	Dexter.....	2,223,710	54.00	124,779	20,682	98.8	56,000	47,000	10,600
576	Dixmont.....	189,330	65.00	12,792	5,144	122.3	3,100		
1,663	East Millinocket.....	1,532,485	64.00	99,438	1,804	100.	34,750	30,000	
571	Eddington.....	236,225	51.00	12,568	1,570	99.9			
34	Edinburg.....	49,752	50.00	2,515	774	103.9	1,175		
979	Enfield.....	458,164	54.00	25,428	7,754	105.7	2,360	18,000	1,655
460	Etna.....	113,960	80.00	9,736		103.3	100		
751	Exeter.....	275,993	64.00	18,234	7,608	128.4	10,700	5,900	
610	Garland.....	252,294	75.00	19,508	11,412	106.0	12,700	10,250	3,952
500	Glenburn.....	186,539	61.00	11,805	7,174	110.0	1,800	1,000	758
439	Greenbush.....	79,209	119.00	10,152	5,989	102.3	698	100	2,186
110	Greenfield.....	72,731	74.00	5,520	601	99.2			
2,591	Hampden.....	924,669	68.00	65,367	18,673	107.1	34,690	30,000	2,804
1,182	Hermon.....	499,116	66.00	34,155	11,699	93.7	10,885	10,485	1,454
680	Holden.....	234,915	62.00	15,109	1,837	98.7	2,000		
1,189	Howland.....	607,245	65.00	40,516	9,418	105.3	15,000	10,000	541
372	Hudson.....	124,724	82.00	10,548	4,937	103.0	3,050	800	309
387	Kenduskeag.....	147,232	59.00	8,996	3,986	113.1	2,500	1,000	
508	Lagrange.....	229,750	63.00	15,020	3,820	104.7		1,177	9

PENOBSCOT COUNTY— Concluded

618	Lee	201,648	68.00	14,183	7,534	111.1	26,098	25,097	331
661	Levant	188,718	88.00	17,114	8,426	97.2	9,000	5,500	
3,653	Lincoln	1,442,885	72.00	107,322	9,722	107.6	40,000	53,000	
161	Lowell	69,745	73.00	5,194	535	103.4	1,250		
843	Mattawamkeag	699,845	47.00	33,487	1,159	99.9	27,391	14,000	
67	Maxfield	33,305	73.00	2,488	406	101.5			
623	Medway	343,638	86.00	30,020	6,741	112.8	20,325	19,383	5,215
1,264	Milford	588,804	62.00	37,592	15,253	104.0	25,000	24,000	560
6,223	Millinocket	4,739,550	70.00	337,165	13,079	99.8	108,913	135,190	842
591	Newburg	189,974	61.00	12,120	3,301	104.9	4,000	4,000	
2,052	Newport	1,135,635	50.00	59,140	4,299	102.9	47,000	38,500	
7,688	Old Town	3,894,837	55.00	220,305	119,130	97.8	314,467	286,734	
3,702	Orono	2,176,106	53.50	119,628	8,830	102.0	101,500	98,000	
1,517	Orrington	519,665	60.00	33,073	16,049	96.4	1,778	1,157	2,703
277	Passadumkeag	80,625	80.00	6,711	1,156	105.1			
1,548	Patten	525,468	69.00	37,514	25,010	104.1	14,303	39,719	2,402
462	Plymouth	174,880	74.00	13,313	1,338	102.6	4,020	5,100	
337	Prentiss	84,251	95.00	8,258	7,893	104.3			7,516
442	Springfield	103,198	84.00	8,996	8,469	104.4	5,879	5,879	6,018
408	Stetson	150,200	57.00	9,930	5,305	110.9	3,000	2,000	1,752
597	Veazie	649,154	41.00	27,132	620	101.0	16,450	13,450	
585	Winn	156,875	105.00	17,085	7,870	102.6	2,835	2,000	5,555
133	Woodville	239,882	60.00	14,489	1,810	110.2	6,000	500	
93	Drew Plantation	64,349	55.00	3,628	2,074	90.7			
55	Grand Falls Plantation	60,626	54.00	3,319	186	103.0	400		
367	Kingman Plantation†	82,712	80.00	6,924	12,513	79.9	5,000		2,774
71	Lakeville Plantation	161,851	29.20	4,804	7	101.4			
198	Mount Chase Pl.	98,479	73.00	7,359	2,665	107.2	2,875	2,382	686
80	Seboeis Plantation	99,680	22.00	2,271	70	98.5			
717	Stacyville Plantation*	176,705	70.00	12,924	3,853	117.8	1,000		
89	Webster Plantation	58,092	52.00	3,086	782	97.8			273
304	Carroll Plantation	83,935	85.00	7,363	3,309	106.8	3,180		
96,681	63	64,023,408	66.03 (average)	3,569,639	749,971	103.69 (average)	2,346,377	2,285,662	150,932

*No Audit—Figures from Town Report.

†Under control of Board of Emergency Municipal Finance.

DEPARTMENT OF AUDIT

PISCATAQUIS COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1941	Tax Rate Per M 1941	Tax Commitment 1941	Total Unpaid Tax Accounts	% Collections for all years during 1941	BONDS AND NOTES		Miscellaneous Accounts Payable
							Start of Year	End of Year	
466	Abbot.....	165,555	73.00	12,595	2,974	101.6	8,000	7,000	
312	Atkinson.....	184,248	63.00	11,976	8,409	98.7	9,788	8,288	
118	Blanchard.....	101,208	57.00	5,874	163	101.2		750	
49	Bowerbank.....	141,175	28.00	3,986	231	99.9	600		
1,914	Brownville.....	928,799	52.00	50,080	3,663	108.5	33,389	30,000	
4,015	Dover-Foxcroft.....	2,665,432	46.00	126,160	14,030	102.4	17,000	9,000	2,602
1,955	Greenville.....	924,930	53.00	51,182	4,051	100.5	12,000	8,000	
1,752	Guilford.....	918,861	50.60	48,128	3,226	109.4	17,800	14,870	
3,000	Milo.....	1,854,584	53.60	101,893	4,097	99.9	61,320	52,000	1,320
977	Monson.....	421,123	64.00	27,963	4,306	97.5	8,925	5,925	6,450
210	Orneville.....	82,749	88.50	7,521	2,580	102.9	3,300	3,300	165
581	Parkman.....	260,820	63.00	16,927	12,109	92.6	11,502	10,887	5,063
1,194	Sangerville.....	491,085	80.00	40,942	12,600	95.5	31,104	28,624	13,224
372	Sebec.....	256,763	41.00	10,905	1,012	105.2	5,000	5,000	
236	Shirley.....	130,064	54.00	7,212	1,613	144.9	1,500		
261	Wellington.....	110,493	96.00	10,855	5,163	113.6	8,410	6,535	
188	Willimantic.....	126,142	67.00	8,641	1,212	97.2	1,388	500	
74	Barnard Plantation.....	84,643	47.00	4,050	214	94.2	600	200	
100	Elliottsville Plantation.....	245,955	30.00	7,448	261	104.0			
63	Kingsbury Plantation.....	103,190	59.00	6,172	118	99.0	500	1,000	
70	Lakeview Plantation.....	150,421	20.00	3,047	7	99.8			
17,907	21	10,348,240	56.46 (Average)	563,557	82,039	103.26 (Average)	232,126	191,879	28,824

SAGADAHOC COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1941	Tax Rate Per M 1941	Tax Commitment 1941	Total Unpaid Tax Accounts	% Collections for all years during 1941	BONDS AND NOTES		Miscellaneous Accounts Payable
							Start of Year	End of Year	
167	Arrowsic.....	69,646	48.00	3,463	1,595	103.2			
10,235	Bath.....	8,313,670	47.00	402,036	106,022	99.7	436,000	350,000	70,786
467	Bowdoin.....	240,440	72.50	17,880	5,422	108.0			
915	Bowdoinham.....	451,751	57.00	26,531	3,537	101.7	4,800	3,800	
420	Georgetown.....	408,540	45.00	18,850	4,282	103.8	15,000	14,000	
1,020	Phippsburg.....	688,557	50.00	35,460	6,272	99.6	10,700	5,700	
2,063	Richmond.....	887,774	74.00	67,699	24,192	99.5	38,000	32,000	16,934
2,384	Topsham.....	1,611,908	41.00	68,320	22,671	93.9	7,100	5,900	
353	West Bath.....	322,136	34.00	11,405	2,504	100.3			
1,144	Woolwich.....	463,505	57.00	27,749	4,536	98.9	3,500	3,500	
19,118	10	13,457,927	52.55 (Average)	679,393	181,033	100.87 (Average)	515,100	414,900	87,720

SOMERSET COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1941	Tax Rate Per M 1941	Tax Commitment 1941	Total Unpaid Tax Accounts	% Collections for all years during 1941	BONDS AND NOTES		Miscellaneous Accounts Payable
							Start of Year	End of Year	
2,130	Anson	900,977	60.00	55,868	22,881	115.9	16,000	14,000	
742	Athens	308,215	64.00	20,337	5,125	110.9	2,400		
1,210	Bingham	745,625	42.00	33,356	2,754	99.4	30,000	28,000	329
310	Cambridge	143,890	56.00	8,367	1,271	98.7	11,730	10,230	
717	Canaan	310,701	63.00	20,220	2,569	105.9	9,700	8,700	
626	Cornville	313,010	58.00	18,624	8,567	97.6	10,000	9,000	
466	Detroit	201,175	42.00	8,806	381	99.0			
319	Embsen	526,491	35.00	18,728	228	100.0		500	
5,294	Fairfield	2,595,820	55.00	149,472	28,203	98.6	86,900	75,000	
788	Harmony	334,025	73.00	25,066	1,063	99.3	38,850	36,000	870
1,240	Hartland	533,965	63.00	34,773	5,351	108.8	41,000	33,800	
3,836	Madison	3,373,350	49.00	168,703	14,544	108.8	56,184	40,000	
381	Mercer	141,022	77.00	11,582	4,004	126.5	5,000		
451	Moscow	2,803,513	20.00	56,452	419	99.9			11,000
765	New Portland	299,707	62.00	19,257	1,318	109.8			
1,511	Norridgewock	651,016	64.00	43,018	13,098	115.3	35,000	32,000	
934	Palmyra	353,710	67.00	24,440	4,681	101.2	15,000	13,000	
3,329	Pittsfield	1,826,815	53.00	99,880	15,020	109.1	71,000	66,000	
331	Ripley	171,424	60.00	10,706	2,205	100.8	11,530	9,530	
950	St. Albans	354,345	70.00	25,814	6,561	113.3	12,500	15,000	1,191
7,159	Skowhegan	5,171,784	50.00	268,677	35,549	104.9	175,114	138,037	
353	Smithfield	276,244	50.00	14,133	2,585	103.8	5,950	2,950	
773	Solon	705,946	43.00	31,065	3,014	98.3	14,500	14,500	
426	Starks	210,100	63.00	13,582	1,369	100.0			
183	Brighton Plantation	112,781	53.00	6,157	838	103.1			
133	Caratunk Plantation	202,059	40.00	8,256	255	96.9	200		
76	Dead River Plantation	143,843	50.00	7,264	373	96.9	1,000		
48	Dennistown Plantation	174,082	27.00	4,750	317	97.4	650		
143	Flagstaff Plantation	132,680	65.00	8,738	1,475	98.8	4,000	4,000	
53	Highland Plantation	33,062	70.00	2,386	943	99.7	1,700	1,500	
1,069	Jackman Plantation	475,283	51.00	25,342	2,135	96.3	18,000	21,600	1,491
216	Moose River Plantation	176,610	45.00	8,173	1,090	97.7			
92	Pleasant Ridge Plantation ..	3,000,665	19.00	57,106	145	99.8	4,000		
123	The Forks Plantation	157,130	36.00	5,741	256	96.5	3,500		
117	West Forks Plantation	235,460	28.00	6,739	771	114.6			
37,294	35	28,096,525	52.08 (Average)	1,321,578	191,358	103.52 (Average)	681,408	573,347	14,881

WALDO COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1941	Tax Rate per M 1941	Tax Commitment 1941	Total Unpaid Tax Accounts	% Collections for all years during 1941	Bonds and Notes		Misc. Accts. Payable
							Start of yr.	End of year	
5,540	Belfast.....	3,212,489	54.50	179,913	66,168	103.7	552,088	516,020*	21,190
213	Belmont.....	89,648	68.00	6,435	5,064	121.0	1,719	1,219	
744	Brooks.....	310,447	59.00	18,931	6,801	117.4	22,300	21,250	3,694
643	Burnham.....	298,430	64.00	19,685	3,768	100.4	24,953	23,468	10,225
562	Frankfort.....	268,613	68.00	18,806	3,051	87.2	10,000	9,000	690
492	Freedom.....	167,045	67.00	11,621	2,251	111.0			1,873
718	Islesboro.....	1,022,565	50.00	51,768	3,015	99.9	40,400	35,242	
299	Jackson.....	110,018	74.00	8,417	7,545	131.2	4,759	4,459	3,026
471	Knox.....	163,036	71.00	11,945	3,079	121.1	2,000	1,000	
499	Liberty.....	210,445	69.00	15,116	2,318	106.8	5,575	4,500	
892	Lincolnton.....	471,110	48.00	23,411	1,918	105.6	5,000	4,000	
665	Monroe.....	214,119	75.00	16,745	10,231	105.9	1,000		
605	Montville.....	165,845	75.00	12,937	7,041	118.8	4,400	3,500	
328	Morrill.....	127,498	50.00	6,623	1,129	100.5			
485	Northport.....	563,310	38.00	21,962	1,326	99.3	2,000	2,000	
527	Palermo†.....	170,480	67.00	14,025	1,063	96.7	5,425	4,025	1,787
430	Prospect.....	174,636	61.00	11,041	3,657	106.0	2,500	2,000	
542	Searsmont.....	237,821	65.00	15,907	2,646	99.1	2,870	2,000	
1,319	Searsport.....	850,615	53.00	47,023	6,096	107.3	10,000	9,000	212
905	Stockton Springs.....	410,586	64.00	27,048	5,123	103.3	7,850	6,900	1,589
373	Swanville.....	154,166	59.50	9,517	1,961	108.6	1,500		
478	Thorndike.....	205,182	57.00	12,205	4,252	99.4			
582	Troy.....	239,050	68.00	17,253	3,988	115.5	2,000		
935	Unity.....	505,284	49.00	25,652	953	111.6		2,000	747
340	Waldo.....	139,741	58.00	8,451	1,297	105.7			
1,572	Winterport.....	602,702	75.00	46,514	25,285	96.2	10,000	11,000	7,216
21,159	26	11,084,881	61.80 (average)	658,951	181,531	106.89 (average)	718,339	662,583	52,249

*City of Belfast owns \$500,000 Bangor and Moosehead Lake Railroad Stock—Market about \$10,000.

†No Audit—Figures from Town Report.

DEPARTMENT OF AUDIT

WASHINGTON COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1941	Tax Rate per M 1941	Tax Commitment 1941	Total Unpaid Tax Accounts	% Collections for all years during 1941	Bonds and Notes		Misc. Accts. Payable
							Start of yr.	End of year	
805	Addison	207,817	80.00	17,366	4,473	92.8	13,717	13,000	145
292	Alexander*	116,879	60.00	7,276	1,946	97.4	1,900	2,105	1,035
2,018	Baileyville	2,326,224	44.00	104,038	2,090	100.3			
513	Beals	99,327	60.00	6,383	1,614	110.1	5,000	4,000	599
31	Beddington	45,103	73.00	3,319	298	91.1			
273	Brookton	62,948	74.00	4,850	5,795	53.9	2,100	2,100	4,216
5,161	Calais	2,822,623	60.00	174,564	120,454	94.7	205,163	243,074	41,584
86	Centerville	101,945	74.67	7,670	573	95.3	600		1,060
292	Charlotte	103,856	66.00	7,094	2,117	102.3	3,450	2,950	
1,046	Cherryfield	332,504	70.00	24,187	1,989	99.8	2,000	3,877	177
399	Columbia	131,283	74.00	10,093	4,270	119.2	5,285	4,000	
596	Columbia Falls	173,404	69.00	12,515	713	108.1	3,239	3,608	337
178	Cooper	63,778	76.00	5,000	2,848	113.4	2,371	600	
136	Crawford	82,880	69.00	5,833	198	100.0	1,000	1,000	314
481	Cutler	143,995	66.00	9,987	588	104.0			1,400
1,348	Danforth	337,945	86.00	30,927	11,990	99.3	17,500	16,000	
55	Deblois	44,777	44.00	2,030	60	99.1	972	972	208
424	Dennysville	85,407	85.00	7,638	430	99.1	1,500	1,500	
1,183	East Machias	357,930	70.00	26,037	2,066	105.3			
3,346	Eastport†	1,018,765	92.00	96,524	164,477	125.7	61,000	61,000	154,818
918	Harrington	200,794	90.50	19,020	2,930	130.5	14,400	12,400	1,634
479	Jonesboro	144,265	64.40	9,702	479	98.8			
1,745	Jonesport	530,695	62.00	34,457	579	102.1	4,089	2,666	2,047
3,108	Lubec	1,134,118	56.00	66,127	1,837	100.0			1,418
1,954	Machias	752,919	65.00	50,865	2,188	96.0	3,727	3,939	
818	Machiasport	216,156	73.00	16,492	3,306	99.1	2,000	1,333	150
173	Marshfield	54,585	65.00	3,695	78	99.0			
101	Meddybemps	39,508	94.00	3,819	1,374	95.7	700	500	277
1,318	Milbridge	429,226	59.00	26,455	9,322	102.6	14,512	13,000	
57	Northfield	114,458	47.10	5,475	165	101.2	667	500	
7,029	Pembroke	275,103	66.00	18,986	6,897	97.7	2,500	1,200	394
713	Perry	223,537	58.00	13,589	4,224	99.1	2,600	1,900	268
1,009	Princeton	278,277	93.00	26,740	6,081	100.1	15,000	14,000	2,242
637	Robbinston	169,963	66.00	11,732	5,586	111.2	3,621	2,621	2,760
120	Roque Bluffs	46,820	50.00	2,440	160	99.5			
690	Steuben	243,870	68.00	17,157	7,892	103.5	8,500	8,000	4,664
50	Talmadge	58,639	41.00	2,452		98.4			
395	Trescott	76,010	84.00	6,662	204	105.3	1,500	1,300	93
627	Vanceboro	248,212	63.00	16,191	1,061	100.0	14,000	15,401	1,191
152	Waite	77,061	50.00	3,991	74	97.0			
157	Wesley	69,891	74.00	5,304	2,880	56.6	500		2,738
358	Whiting	168,866	40.00	7,085	523	99.0			
262	Whitneyville	97,114	52.00	5,272		97.1			
79	Codyville Plantation	59,261	62.00	3,737	1,344	83.1	1,553	302	1,154
216	Grand Lake Stream Pl.	152,841	54.00	8,490	251	101.2	5,500	4,950	
99	No. 14 Plantation	73,159	44.00	3,306	54	102.5			
110	No. 21 Plantation	69,312	37.00	2,673	62	99.2			
36,037	47	14,664,050	65.33 (average)	955,245	388,540	99.71 (average)	442,166	443,798	226,923

*No Audit of Record—Figures from Town Report.
 †Under control of Emergency Municipal Finance Board.

YORK COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1941	Tax Rate per M 1941	Tax Commitment 1941	Total Unpaid Tax Accounts	% Collections for all years during 1941	Bonds and Notes		Misc. Accts. Payable
							Start of yr.	End of year	
392	Acton	388,862	50.00	19,876	973	103.9	4,000		
1,039	Alfred	514,097	55.00	29,326	7,853	102.0	16,000	13,200	
1,971	Berwick*	1,048,940	59.00	63,684	9,979	99.8	93,233	64,000	
19,790	Biddeford	14,398,296	46.00	680,335	264,458	103.9	554,500	507,000	113,884
1,708	Buxton	1,607,367	41.60	68,412	9,300	102.7	20,400	16,200	
826	Cornish	325,552	70.00	23,443	3,238	102.0	2,900	1,900	
454	Dayton	288,191	42.00	12,618	531	100.6			
1,932	Eliot	1,611,880	35.00	58,337	2,191	101.4	64,133	61,183	
1,111	Hollis	1,042,091	41.60	44,325	1,734	99.7	10,945	20,957	
3,698	Kennebunk	3,192,321	45.20	147,945	38,261	98.6	95,000	84,500	7,319
1,448	Kennebunkport	1,949,242	52.00	103,242	25,816	103.4	32,000	38,200	
5,374	Kittery	2,421,405	59.00	147,326	9,121	102.2	57,200	46,000	
1,452	Lebanon	695,421	54.00	38,843	2,527	103.0	25,000	16,000	2,372
1,080	Limerick	521,758	61.00	32,598	5,230	102.4	20,500	16,200	
864	Limington	429,123	59.00	25,977	5,224	104.5			
385	Lyman	360,477	51.00	18,824	9,087	95.4	15,086	13,208	1,121
475	Newfield	231,590	64.00	15,420	3,297	101.8	3,750	3,250	
1,455	North Berwick	760,733	63.00	49,362	6,185	98.3	27,920	22,741	
866	North Kennebunkport	317,246	61.00	20,071	11,848	105.7	4,000	3,000	
2,557	Old Orchard Beach	4,632,500	43.00	200,771	58,285	100.8	197,100	198,300	13,813
946	Parsonsfield	426,270	65.00	28,708	4,317	104.8	3,500	3,500	
8,631	Saco	6,849,442	52.50	369,236	54,861	99.9	392,544	319,000	45,199
14,886	Sanford	9,812,269	66.20	581,975	66,727	90.2	326,090	314,000	
290	Shapleigh	378,530	56.00	21,734	5,768	108.7	1,000		100
2,546	South Berwick	1,153,522	63.50	75,863	10,121	105.2	39,500	35,500	4,000
947	Waterboro	549,208	60.00	33,813	11,834	102.3	21,000	19,000	
2,144	Wells	3,331,555	58.34	197,903	12,532	101.5	132,677	109,570	1,547
3,283	York	4,081,013	49.00	203,272	19,741	99.8	44,047	42,698	111
82,550	28	63,318,901	54.39 (average)	3,313,239	661,039	101.63 (average)	2,204,025	1,969,107	189,466

*No audit of record.
Has now arranged for same.

DEPARTMENT OF AUDIT

**COMMENTS COVERING SUMMARY BY COUNTIES
OF MUNICIPAL TAXES, DEBT, ETC., FOR
STATE OF MAINE**

As this is our third full year of gathering certain statistics which have to do with the municipal and county debt in this state, we are submitting the following comparative schedule which this department feels is of value to the inhabitants of our state.

The figures submitted include all cities, towns and organized plantations, but do not include Village Corporations; Bridge, Water, School Districts; etc.

Population:

Number of people living in organized municipalities, as shown by the 1940 census.

Valuation, 1940-1941:

Represents the local valuation of our municipalities by counties as of April 1st each year.

Tax Rates:

The average of local tax rates for the municipal years ending in most instances, in February of 1941 and 1942.

Tax Commitments:

The total tax commitment of our municipalities by counties for the municipal years ending, in most instances, in February 1941 and 1942. This figure includes taxes assessed for local, county and state purposes against local estates.

Average Collection:

The percentage which the total collections during the current year, of taxes assessed in that and previous years, bears to the current year's commitment.

Total Municipal Debt:

The total debt of our municipalities as shown by the audit reports, including bonds, long- and short-term notes, tax anticipation loans and accounts payable, all before sinking fund deductions.

County Debt—December 31, 1940:

The unpaid bonds, notes and accounts payable by counties before sinking fund deductions. The total sinking funds in the sixteen (16) counties amounted to \$262,364.00 as of December 31, 1941.

Combined Debt:

The combined county and municipal debt in each county in the state before sinking fund deductions, all of which will eventually have to be paid from local taxation.

Per Capita Debt:

The total debt subject to local taxation in each county, as against its population; exclusive of (a) such liabilities of the State of Maine as of December 31, 1941, which amounted to \$3,790,000 or 4.40 per capita, and (b) debts of village corporations, bridge, water, sewer, school districts, etc., which, while not large, would slightly increase the per capita debt in certain counties.

The total per capita debt for all the 16 counties, as shown on the following schedule has decreased from 31.55 as of the end of the 1940-41 year to 29.24 at the end of the 1941-42 year.

SUPPLEMENTAL REPORT

SUMMARY BY COUNTIES OF MUNICIPAL

Number of Organized Municipalities	County	Population	Valuation		Average Tax Rate	
			1940	1941	1940	1941
14	Androscoggin	76,679	61,186,082	61,729,100	49.41	49.68
70	Aroostook	93,183	39,642,280	39,598,424	71.84	70.83
26	Cumberland	146,000	135,161,493	137,228,896	47.70	48.74
22	Franklin	19,107	13,163,196	13,186,380	53.00	53.95
37	Hancock	32,291	27,656,996	28,257,677	55.15	55.98
30	Kennebec	77,231	49,700,790	50,727,614	51.73	52.15
18	Knox	27,078	18,793,944	18,995,618	53.22	53.14
19	Lincoln	16,220	11,836,990	12,007,137	53.91	54.31
35	Oxford	42,228	23,982,873	24,080,467	54.65	55.34
63	Penobscot	96,681	63,260,654	64,023,408	65.03	66.03
21	Piscataquis	17,907	10,386,421	10,348,240	55.89	56.46
10	Sagadahoc	19,118	13,032,568	13,457,927	51.25	52.55
35	Somerset	37,294	27,718,247	28,096,525	53.37	52.08
26	Waldo	21,159	11,040,162	11,084,881	61.86	61.80
47	Washington	36,037	14,919,378	14,664,050	65.38	65.33
28	York	82,550	62,469,290	63,318,901	53.81	54.39
501	16	840,763	583,951,364	590,805,245	56.08	56.42 (Average)

TAXES, DEBT, ETC., FOR STATE OF MAINE

Tax Commitment		Average Collection Percentage		Total Municipal Debt		County Debt Dec. 31, 1941	Combined Debt	Average per Capita Debt
1940	1941	1940	1941	1940	1941			
2,526,026	2,578,302	101.33	108.84	2,301,967	2,221,581	107,834	2,329,415	30.37
2,569,715	2,537,806	91.41	101.95	2,650,678	2,369,621	63,710	2,433,331	26.11
6,394,144	6,459,462	100.70	103.92	6,972,115	6,493,924	385,000	6,878,924	47.11
648,787	669,265	102.20	104.50	277,142	320,419	19,248	339,667	17.77
1,481,917	1,522,515	100.60	99.69	830,863	759,939	254,394	1,014,333	31.41
2,380,215	2,425,847	100.30	104.12	2,004,089	1,800,356	33,234	1,833,590	23.74
961,248	968,409	101.76	103.60	711,624	617,767	45,000	662,767	24.47
615,088	627,965	101.72	102.80	181,167	177,488	27,794	205,282	12.65
1,348,589	1,349,288	99.70	103.44	742,256	645,389	153,120	798,509	18.91
3,396,241	3,569,639	101.90	103.69	2,549,881	2,436,594	38,065	2,474,659	25.59
561,938	563,557	97.70	103.26	249,336	220,703	15,366	236,069	13.18
649,108	679,393	101.55	100.87	609,014	502,620	45,910	548,530	28.69
1,332,491	1,321,578	102.40	103.52	677,837	588,228	4,390	592,618	15.89
661,600	658,951	104.63	106.89	752,247	714,832	500	715,332	33.81
948,456	955,245	102.90	99.71	696,561	670,721	460,003	1,130,724	31.37
3,294,162	3,313,239	99.10	101.63	2,379,792	2,158,573	234,270	2,392,843	28.98
29,769,725	30,200,461	100.62 (Average)	103.27	24,586,569	22,698,755	1,887,838	24,586,593	29.24