

MAINE STATE LEGISLATURE

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STATE OF MAINE

Supplemental Report

of the

Department of Audit



Covering
1942-1943 Municipal Audits

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1942-1943 Municipal Audits

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STATE AUDITOR



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MUNICIPAL AUDITOR

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STATE OF MAINE
State Department of Audit
Augusta

January 27, 1944

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 1942 usually ending in February 1943, 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 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 October 31, 1943.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "William D. Hayes".

State Auditor.

HEC-KER

MUNICIPAL AUDITS AND LOCAL FINANCIAL CONDITIONS

HAROLD E. CRAWFORD, Municipal Auditor

Submitted herewith is our fourth annual Supplemental Report covering the activities of the Municipal Division of this department, and presenting certain statistical information of value to the taxpayers and administrative officials regarding Maine cities and towns covering the municipal years ended between October, 1942 and March, 1943. Audits of counties and courts, also handled by this Division, have been covered in the Annual Report of the State Auditor, issued October 31, 1943 and for that reason, the results are not included in this Supplemental Report.

It is again impossible to present figures on every municipality taken from audit reports. In our report covering the 1940-41 year, we called attention to the fact that fourteen (14) municipalities had failed to have 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. For the 1941-42 year, we reported nine (9) such municipalities, while this year we have no record of legal audits being made in thirty (30) municipalities; for these latter, as far as practical, we have included unaudited figures from printed town reports, etc., as noted in the schedules herewith submitted.

We call attention to the requirements of Section 97, as amended, which reads in part, "The municipal officers of every city, town, plantation and village corporation in the state shall have an audit made of its accounts annually", and that such audits shall be made "by either the state department of audit or by individuals or firms recognized as competent auditors by training and experience, or by qualified public accountants". Chapter 5, Section 100 of the Revised Statutes, as amended by Chapter 216, Public Laws of 1937, requires in part that "the auditor shall

render a report to the municipal officers, embodying the results of his findings, with such suggestions as he may deem advisable for the proper administration of the city, town, or village corporation"; while Section 102 of the same chapter provides that the state department of audit "shall collect from the proper local authorities such other information pertaining to municipal affairs as in its judgment may be of public interest". In order to gather this information, we have requested all auditors making municipal audits to submit at once, and direct to this department, a copy of each audit report which he submits to the municipality.

The weakening of the law by the 1941 Legislature has already shown results in that more towns each year are using local persons as auditors who in no way can be classed as competent, and who fail to make an audit report to the municipality in accordance with statute.

During the last year, out of a total of five hundred (500) municipalities, the Municipal Division of this department completed audits in 261; 207 were handled by outside auditors whose reports were submitted to this department, and we understand 2 municipalities have had their accounts examined by outside auditors whose reports have so far failed to reach us. Sixteen (16) municipalities have apparently failed to provide for an audit, while we understand fourteen (14) had arranged for an audit by outside public accountants who failed to do the work, probably due to the accountant contracting for more work than he could possibly handle under present labor conditions.

We find that a few towns have failed to provide town reports for the use of the State Library as is required by statute, and some town reports which are on file appear to lack certain information which our statutes require to be printed, thus failing to comply with Chapter 5, Section 63 of the Revised Statutes, as amended by Chapter 177 of the Public Laws of 1941 and Chapter 243 of the Public Laws of 1943. Information required in town reports by the

SUPPLEMENTAL REPORT

above-mentioned law, and found lacking in some, is as follows:

Report of Treasurer
 Report of Collector
 List of Delinquent Taxpayers
 Printing and size of Reports

In the municipalities audited for the municipal year of 1942-43, the following differences were found, some due to errors or carelessness and immediately rectified by the officials responsible for the condition and, in other cases, the responsible officials made restitution and resigned their positions. In one case, the official owing one of the larger amounts made a settlement, but still holds his position as Town Treasurer.

Andover	\$273.97
Chapman	228.80
Chester	344.71
Cushing	118.49
East Millinocket	102.73
Georgetown	278.01
Grand Lake Stream	55.38
Greenville	99.00
Hampden	237.83
Harmony	547.79
Kennebunkport	1,661.41
Orrington	710.57
Palermo	257.67
Patten — Treasurer	1,855.65
Patten — Collector	1,163.90
Rangeley Plantation	100.26
Richmond	53.72
Ripley	115.31
St. Albans	331.96
Searsport	473.29
Stockton Springs	229.18
Stoneham	1,552.64
Washington	215.99

\$11,008.26

During the year, our Municipal Audit Division lost a total of four men, all of whom had been connected with

municipal work for several years; two of these men to the armed services, one to a position as Town Manager, and one by death. We were, however, able to employ two new men and after proper experience, it is our belief they will prove their value to our municipalities.

The possibility of completing audits in 1944 of even as high a proportion of municipalities as in 1943 would appear questionable, due to the fact that one outside auditor who has handled from thirty to forty audits will not be available for further work of this nature, and that both the outside auditors qualified to do municipal work, and our own department, are already working short-handed due to labor conditions.

We have endeavored to improve the value of audits made by our Municipal Division and have had fine cooperation from most of the outside auditors, especially as to standardization and clearness of reports. An audit report is of no real value unless it clearly sets forth the true financial condition of a municipality and its transactions during the year in simple and rather complete summary form with proper detail.

Each year's experience of our own men, as well as that of outside auditors who do the larger number of towns, surely must increase their value to our municipalities. Almost any person versed in accounting can check figures, but it requires real experience in connection with municipal affairs to make that person really valuable to the municipal officers. Practically all transactions in a municipality are regulated by statute and if municipal officers are incorrectly handling certain transactions, a suggestion made at the right time can eliminate possible troublesome errors in the future.

The records of the Municipal Division show that average charges against the 261 municipalities, whose accounts we examined, were as follows:

SUPPLEMENTAL REPORT

<i>Population</i>	<i>NORMAL*</i>		<i>EXCEPTIONAL†</i>		<i>COMBINED</i>	
	<i>No.</i>	<i>Average</i>	<i>No.</i>	<i>Average</i>	<i>No.</i>	<i>Average</i>
Under 500	75	\$49.12	17	\$133.94	92	\$ 63.82
500 to 1,000	45	62.13	18	201.25	63	101.88
1,000 to 2,000	30	82.50	24	216.74	54	142.16
2,000 to 3,000	15	88.02	4	206.01	19	112.76
3,000 to 5,000	14	117.38	5	428.40	19	199.22
Over 5,000					14	503.18
	<hr/>		<hr/>		<hr/>	
	179		68		261	

*"Normal" listed above, numbering 179 out of 261 municipalities, includes charges against those towns whose accounts and records were found in good condition and where no unreasonable, time-taking trouble was encountered.

†"Exceptional" listed above embraces 68 municipalities where conditions were found necessitating expenditure of an entirely disproportionate amount of time.

The contacts which our department has had in the past years with the personnel in the various municipalities, and the relative results obtained by them, indicate that lack of proper town officials in certain towns is one of the leading causes of financial complications and prompts us to suggest the advantage to these towns of electing and keeping in office those best fitted to handle their affairs.

We find that steady improvement is being made in the condition of the records in our municipalities and that their financial conditions show a definite trend for the better.

Probably a considerable contributing factor in the financial improvement is the increase in tax paying ability, which has been brought about by higher wages and higher prices for produce, added to, in most cases, by an apparent improvement in collection methods.

We cite one case where all the above conditions affected a marked financial change. During the year, uncollected taxes decreased \$87,000; notes payable decreased \$80,000, and the cash balance increased \$28,000 due to a combination of good current collections, a saving of \$12,000 in appropriation accounts and good collection of accounts re-

ceivable. This case is outstanding, although we can cite another nearly as marked where uncollected taxes were decreased \$63,000, notes payable decreased \$125,000, and the cash balance only decreased \$13,000.

Your attention is called to the summary schedule on the last pages of this report which shows, by counties, certain data on the various municipalities of the state and indicates the following changes during the 1942-43 year in the 500 municipalities combined.

	<i>Increase</i>	<i>Decrease</i>
Valuation	\$10,330,052	
Average tax rate		\$.79 per M
Tax commitment	447,932	
Average collection		1.23%
Debt—Municipal		2,854,650

Uncollected municipal taxes decreased by \$1,161,191, or 16%, during the year.

The county debt was decreased by \$282,592 during the year ended December 31, 1942.

It appears that the per capita debt in our municipalities and counties, exclusive of the state debt subject to direct taxation, has decreased from approximately \$29.24 at the end of the 1941-42 year, to \$25.51 at the end of the 1942-43 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 1942-43 on file in the Department of Audit, and from town reports in 32 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 1942 tax assessments; differs in most cases from the State Tax Assessor's valuation for state taxes.

Tax Commitment—1942

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 1942-43 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 audit reports, when available, and by town reports in other cases; 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 1942-43.

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.

Trust Funds Not Properly Invested

Includes all trust funds; such as, Cemetery, Charity, Schools, Libraries, Ministerial and School, etc., which are carried as liabilities to the municipalities, but are not invested in accordance with Chapter 5, Section 93 of the Revised Statutes of 1930 as amended.

ANDROSCOGGIN COUNTY

Population 1940	Municipality	Valuation April 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collected for all years During 1942	BONDS AND NOTES		Miscellaneous Accounts Payable	Trust Funds Not Properly Invested
							Start of Year	End of Year		
19,817	Auburn.....	\$18,111,925	41.00	762,177	90,222	101.4	580,000	582,800	2,235	
784	Durham.....	522,731	50.00	26,878	4,355	102.2	9,917	6,917		
865	Greene.....	640,025	37.40	24,716	4,980	99.8				996
301	Leeds.....	352,461	65.00	23,454	4,812	101.7	5,000	4,000		
38,598	Lewiston*	33,471,096	38.00	1,301,691	222,007	100.5	1,307,000	1,216,000		
4,123	Lisbon.....	2,980,457	46.00	140,522	7,885	101.4	150,000	145,000		
1,802	Livermore.....	633,670	60.00	39,052	12,655	106.5	26,000	24,000		
3,190	Livermore Falls.....	2,124,821	46.00	100,656	4,251	103.2	35,000	29,000		
1,999	Mechanic Falls.....	1,119,242	59.00	67,669	11,800	93.3	35,000	35,000		
674	Minot.....	323,455	61.00	20,396	3,597	101.2				
1,441	Poland.....	1,110,324	50.00	56,699	6,709	103.4	14,000	7,000		
1,415	Turner.....	1,004,894	49.00	50,542	8,227	103.1	26,150	15,150		11,566
434	Wales.....	269,684	40.00	11,143	1,290	103.4				
1,286	Webster.....	534,117	55.50	30,669	11,783	105.6	16,900	11,700		
76,679	14	\$63,198,902	49.85 (Average)	2,656,269	399,573	101.9 (Average)	2,204,967	2,076,567	2,235	12,562

*Holds \$225,000 L. & A. Railroad Stock—Value questionable.

AROOSTOOK COUNTY

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1940 Population	Municipality	Valuation Apr. 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collected for all years During 1942	BONDS AND NOTES		Miscellaneous Accounts Payable	Trust Funds Not Properly Invested
							Start of Year	End of Year		
345	Amity.....	82,011	81.00	6,886	4,589	120.1	4,026		3,188	4,026
2,457	Ashland.....	744,998	74.00	56,772	47,741	133.1	35,446	34,450	30,200	10,606
216	Bancroft.....	99,971	53.00	5,463	656	102.6				1,576
264	Benedicta*.....	95,227	60.00	5,890	3,649	140.2	1,500	1,500	2,100	
1,049	Blaine†.....	471,685	52.00	25,096	20,415	105.0	8,975	23,000		
1,267	Bridgewater.....	617,237	53.00	33,662	18,119	144.3	33,000	32,000		
8,218	Caribou.....	3,769,580	68.00	260,173	78,709	132.9	310,000	153,000	2,707	1,000
697	Castle Hill*.....	312,188	59.00	18,830	17,377	112.7	10,000	9,000	2,123	3,647
397	Chapman.....	173,777	58.00	10,376	14,177	115.5			3,145	5,332
789	Connor†.....	119,500	112.00	13,759	22,904	102.0	18,330	18,330	26,605	
348	Crystal*.....	193,537	78.00	15,102	4,963	87.3	5,000	4,000	4,628	
265	Dyer Brook.....	123,722	93.00	11,674	20,236	108.9	6,002	4,821	7,181	2,366
1,891	Eagle Lake†.....	226,105	97.00	22,817	17,429	102.7	13,445	13,445	22,556	6,682
1,605	Easton.....	779,825	75.00	59,420	11,068	123.3	36,650	17,650	947	
5,607	Fort Fairfield.....	4,806,616	51.00	249,350	132,653	135.2	247,000	150,000	1,991	3,629
5,363	Fort Kent†.....	1,257,070	81.20	105,311	44,971	112.9	77,674	77,674	80,612	
1,566	Frenchville†.....	325,540	94.00	31,501	18,372	106.4	5,050	5,050	21,033	
1,574	Grand Isle.....	260,940	95.00	25,617	3,500	110.9	17,789	8,500	3,429	391
235	Haynesville.....	55,242	100.00	5,686	2,195	97.7	2,337	2,337	305	
150	Hersey*.....	79,074	70.00	5,646	4,003	84.0	1,950	2,200	705	
1,076	Hodgdon*.....	518,187	55.00	29,202						
7,771	Houlton.....	4,567,355	54.00	253,160	33,473	95.8	110,000	85,000		
1,370	Island Falls.....	437,367	70.00	31,646	10,566	100.2	15,000	12,000		
1,855	Limestone.....	1,100,115	74.00	82,512	23,332	118.0	45,000	40,000		
775	Linneus*.....	257,319	80.00	21,066						
1,049	Littleton.....	579,685	39.00	23,433	15,960	128.6	30,200	29,200	5,526	
343	Ludlow*.....	121,643	70.00	8,888	6,304	102.0	3,967	3,666		920
4,477	Madawaska*.....	2,366,061	52.00	125,624	4,025	101.0	72,500	63,000		800
1,354	Mapleton.....	665,373	63.00	42,812	14,009	113.9	28,700	26,400		326
1,386	Mars Hill.....	1,116,307	63.00	77,500	20,521	115.5	39,000	26,000		
601	Masardis.....	335,390	52.00	17,890	12,762	121.2	6,404	4,947	4,795	
424	Merrill.....	184,367	85.00	16,059	21,843	88.0	17,713	17,013	3,439	12,942
1,504	Monticello.....	579,339	56.00	33,378	24,672	103.6	13,500	10,200	15,398	1,025
418	New Limerick.....	188,181	66.00	12,671	2,477	101.5	4,500	3,000		
844	New Sweden.....	372,068	56.00	21,507	4,823	110.5				3,046
1,059	Oakfield.....	307,194	32.00	27,476	23,107	101.6	11,000	8,000	1,234	6,747
147	Orient.....	73,720	88.00	6,613	7,565	93.6	156	200	4,966	4,595
689	Perham.....	372,120	45.00	17,164	5,255	120.7				2,390
773	Portage Lake.....	219,374	77.50	17,670	8,279	100.9	6,500	6,500	828	2,939

AROOSTOOK COUNTY (Continued)

1940 Population	Municipality	Valuation April 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collected for all years During 1942	BONDS AND NOTES		Miscellaneous Accounts Payable	Trust Funds Not Properly Invested
							Start of Year	End of Year		
7,939	Presque Isle.....	4,783,240	53.00	283,134	70,808	118.6	197,000	139,000		
1,874	St. Agatha†.....	326,486	91.00	31,008	19,155	118.9	12,158	12,158	22,928	
1,059	Sherman*.....	407,500	64.00	27,274	8,623	185.0	18,000	16,000	301	
409	Smyrna.....	189,750	83.00	16,322	21,588	121.8	11,581	9,872	10,405	20,958
891	Stockholm†.....	204,646	73.00	15,874	4,775	108.4	10,470	9,692	6,595	750
5,380	Van Buren†.....	1,083,640	82.00	91,689	64,918	114.9	100,643	100,643	66,498	
335	Wade*.....	180,614	55.00	10,194	6,996	116.7	2,000	2,000		10,976
1,805	Washburn*.....	1,013,925	63.00	70,066	19,847	118.5	65,000	32,000		1,659
785	Westfield.....	440,551	63.00	29,315	12,598	114.9	12,000	10,000		
323	Weston.....	80,700	110.00	9,134	1,621	99.9	3,705	1,705	1,434	
1,298	Woodland.....	373,785	84.00	32,165	9,932	121.4	13,430	13,430		981
644	Allagash Plt.*.....	325,028	60.00	19,888	2,431	97.4			1,132	
287	Cary Plt.....	69,950	77.00	5,622	4,509	97.2			4,065	
650	Caswell Plt.*.....	194,870	94.00	18,993	4,347	106.5	2,670	2,000	9,398	
433	Cyr Plt.*.....	155,384	54.00	8,579	1,986	103.3	1,000	1,000		
79	E Plt.*.....	44,343	68.00	3,069	245	119.0			197	
97	Garfield Plt.....	43,380	60.00	2,686	942	100.1	600		322	
75	Glenwood Plt.....	44,042	70.00	3,142	506	94.8				
688	Hamlin Plt.*.....	145,636	84.00	13,571	3,543	108.3				
108	Hammond Plt.....	89,087	53.70	4,853	2,024	96.9				
242	Macwahoc Plt.*.....	66,472	78.00	4,975	275	104.4			1,272	
130	Moro Plt.*.....	61,974	56.00	3,578	3,809	97.4	1,000		4,637	
36	Nashville Plt.....	71,595	36.00	2,601	163	100.1				
683	New Canada Plt.....	143,676	88.00	13,338	3,323	103.0	4,177	3,594	4,217	
173	Oxbow Plt.*.....	73,466	50.00	3,870	1,633	121.1			1,594	
433	Reed Plt.†.....	89,425	112.00	10,409	15,782	92.8			14,616	100
1,489	St. Francis Plt.†.....	186,390	98.00	19,285	31,537	106.8	14,201	14,201	19,086	
623	St. John Plt.*.....	161,606	95.00	15,604	1,693	91.9			3,375	
1,123	Wallagrass Plt.†.....	175,743	92.00	16,916	9,444	117.7	5,772	5,772	12,595	
105	Westmanland Plt.....	126,595	25.00	3,233		118.2				
462	Winterville Plt.....	53,453	110.00	6,156	4,062	73.9	1,240	1,240	3,533	
93,183	70	40,368,416	71.76 (Average)	2,631,395	1,065,334	109.39 (Average)	1,714,361	1,271,390	447,891	117,609

†Under control of Board of Emergency Municipal Finance.

*Figures from town report. No audit report available. 5 towns, no arrangements for audit as required by statute. 15 audits contracted for but not completed. Hodgdon and Linneus town reports not available, and valuation and tax rates from State Tax Assessor's records.

All totals for 68 municipalities except valuation, tax rate and commitment which includes 70 municipalities.

CUMBERLAND COUNTY

1940 Population	Municipality	Valuation Apr. 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collected for all years During 1942	BONDS AND NOTES		Miscellaneous Accounts Payable	Trust Funds Not Properly Invested
							Start of Year	End of Year		
721	Baldwin.....	604,667	46.00	28,411	309	100.1	3,000	3,000		
3,035	Bridgton.....	1,846,348	46.00	88,439	23,609	102.0	24,500	12,500		
3,658	Brunswick.....	5,779,501	43.00	285,916	60,463	101.0	207,096	177,000	572	
3,172	Cape Elizabeth.....	3,886,725	36.00	142,936	9,138	102.4	68,000	65,000		
890	Casco.....	442,853	60.00	27,530	3,017	105.9	1,500		1,350	2,000
1,491	Cumberland.....	1,771,402	35.60	64,337	6,523	104.0	23,000	19,500		
2,888	Falmouth.....	3,250,544	38.25	127,476	15,244	101.9	83,000	75,000		
2,764	Freeport.....	1,754,896	58.00	104,370	24,916	102.9	48,750	30,000		
3,494	Gorham.....	2,794,123	41.00	119,747	1,217	101.0	43,809	33,809		
1,378	Gray.....	710,937	50.00	36,788	5,001	102.9	3,633	2,400		
1,305	Harpswell.....	1,320,945	46.00	62,321	16,055	104.4	39,000	37,000	3,919	
1,026	Harrison.....	616,805	55.00	34,879	3,356	103.1	10,300	9,525		
676	Naples.....	495,662	59.00	29,895	1,837	102.4	5,250	2,750		
2,334	New Gloucester.....	640,320	52.00	34,381	4,709	100.8	6,000	5,000		500
666	North Yarmouth.....	404,219	46.00	19,228	7,155	113.2	1,850			
438	Otisfield.....	404,982	64.00	26,393	2,165	101.0	2,000	6,300		
73,643	Portland.....	79,339,600	43.00	3,897,677	315,472	100.8	4,782,000	4,631,000		4,552
575	Pownal.....	271,980	59.00	16,542	8,195	94.1	3,200	2,200		
506	Raymond.....	696,629	44.00	31,179	1,863	99.6				2,175
2,342	Scarboro.....	2,884,334	47.00	137,839	21,161	101.8	17,000	12,000		4,420
518	Sebago.....	603,548	50.00	30,765	2,260	95.9	10,000	8,000		
15,731	South Portland.....	15,959,145	50.40	822,950	113,006	99.7	633,500	588,000	11,635	
1,472	Standish.....	1,843,674	41.60	78,003	2,427	100.8	4,000			1,560
11,037	Westbrook.....	9,504,595	39.00	382,336	38,999	100.3	309,000	252,000	8,109	45,635
2,331	Windham.....	2,348,332	41.00	98,710	8,091	102.4	30,750	18,500		2,440
2,214	Yarmouth.....	1,479,337	51.00	77,486	18,557	106.2	9,500	7,000		
146,000	26	141,707,153	43.14 (Average)	6,806,634	714,300	101.94 (Average)	6,369,633	5,997,484	25,635	63,332

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FRANKLIN COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collected for all years During 1942	BONDS AND NOTES		Trust Funds Not Properly Invested
							Start of Year	End of Year	
387	Avon.....	155,649	63.00	10,469	3,889	110.6	4,000	3,000	
281	Carthage.....	135,376	58.00	8,115	2,880	91.4	1,000	1,000	750
538	Chesterville.....	302,475	45.00	14,108	1,911	101.6			910
707	Eustis.....	430,564	63.00	27,849	2,226	95.1			13,275
3,743	Farmington.....	2,743,640	46.00	129,710	4,342	100.6	9,000	4,500	
307	Industry.....	168,333	70.00	12,088	2,296	97.1	140,000	102,000	
2,858	Jay.....	2,372,457	48.00	116,199	28,067	102.1	3,150	1,150	
860	Kingfield*	377,444	62.00	24,247	708	100.3	30,848	28,848	1,848
214	Madrid.....	100,484	78.00	7,978	2,609	104.3	9,000	6,000	
761	New Sharon.....	381,317	64.00	21,825	5,468	99.8	2,500	2,000	500
486	New Vineyard.....	214,030	64.00	14,066	1,041	100.4	10,463	7,463	6,525
1,186	Phillips.....	562,730	64.00	37,123	10,872	112.9	6,000	5,000	
1,464	Rangeley.....	1,662,407	45.00	76,427	4,854	99.5	22,000	12,000	1,000
78	Salem†	56,427	62.00	3,567	1,602	113.5	46,469	39,000	
1,007	Strong.....	538,061	50.00	27,972	1,104	102.0	1,650	1,650	
252	Temple.....	168,039	48.00	8,314	6,296	94.2	7,139	3,000	
422	Weld.....	374,445	46.00	17,562	924	101.2	1,500	1,000	1,863
3,228	Wilton.....	1,885,350	44.00	86,119	6,663	101.6	2,000	1,000	
54	Coplin Plantation.....	74,981	41.00	3,125	1,384	100.1			
123	Dallas Plantation.....	184,713	52.00	9,715	411	101.5			
63	Rangeley Plantation.....	227,988	36.00	8,276	433	97.9			
88	Sandy River Plantation.....	176,815	32.00	5,757	598	95.3	500	500	
19,107	22	13,243,715	53.68 (Average)	670,616	90,573	101.04 (Average)	297,219	219,111	28,819

*Figures from town report. No record of audit according to statute.
 †Figures from town report. Contract for audit made but work not completed.
 Column—Miscellaneous Accounts Payable omitted as there are none.

HANCOCK COUNTY

Population 1940	Municipality	Valuation April 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collected for all years During 1942	BONDS AND NOTES		Miscellaneous Accounts Payable	Trust Funds Not Properly Invested
							Start of Year	End of Year		
146	Amherst.....	68,133	54.00	3,817	158	132.9				1,183
81	Aurora.....	68,830	59.00	4,145	115	102.2	500	500		
4,378	Bar Harbor.....	6,672,067	43.50	294,401	23,064	99.0	119,250	118,325		
1,343	Blue Hill.....	1,142,460	48.00	56,002	2,481	99.5	25,400	29,100		1,236
656	Brooklin.....	498,050	45.00	23,054	6,553	91.0	700	500		
805	Brooksville.....	328,566	68.00	23,022	1,176	102.3	2,500	500		
2,927	Bucksport.....	2,706,667	68.00	187,034	6,292	100.5	116,800	108,800		
662	Castine.....	651,310	43.00	28,602	2,308	99.1	1,550	2,116		1,035
334	Cranberry Isles.....	372,050	36.80	13,955	861	95.9	3,000	2,500		
293	Dedham.....	357,515	52.00	19,127	35,598	75.5	10,000	9,000	9,271	1,149
1,303	Deer Isle.....	637,128	53.42	35,352	12,985	106.5	15,000	15,000	2,643	
188	Eastbrook.....	102,667	51.00	5,398	2,927	102.0				402
3,911	Ellsworth.....	3,295,673	52.00	174,709	81,334	98.2	126,500	115,000	21,539	
742	Franklin.....	272,552	51.00	14,749	2,640	114.2	6,000	5,000		
1,068	Gouldsboro.....	510,871	47.00	24,905	1,227	104.5	19,300	17,800		
761	Hancock.....	407,278	44.00	18,529	725	101.7			328	
454	Lamoine.....	219,405	57.00	13,037	3,069	97.5	1,000			
132	Mariaville.....	84,175	62.00	5,329	1,116	105.1			1,567	1,000
2,047	Mount Desert.....	4,026,130	42.50	173,051	6,234	101.6	158,241	146,440		
1,015	Orland.....	389,742	71.00	28,868	7,271	105.3	10,700	9,700		2,253
134	Otis.....	82,640	64.00	5,390	740	106.1	500	200	954	661
680	Penobscot.....	229,214	77.00	13,232	9,398	102.7	5,257	3,500	280	2,056
718	Sedgwick.....	268,172	65.00	18,003	1,510	103.4				
138	Sorrento.....	362,372	40.00	14,656	4,419	97.5	8,500	7,000		
1,260	Southwest Harbor.....	1,404,150	44.00	62,817	1,204	100.8	19,860	14,560		
1,493	Stonington.....	656,664	60.53	40,842	6,679	89.1				448
801	Sullivan.....	394,136	53.00	23,411	5,498	103.4	10,000	9,000	5,507	
497	Surry.....	288,561	53.60	15,880	1,691	103.1				1,595
452	Swan's Island†.....	172,878	61.00	10,932	5,872	100.8	5,700	4,700	265	
1,118	Tremont*.....	461,250	66.00	31,204	7,723	101.2	12,200	10,700		
403	Trenton.....	182,955	50.00	9,473	4,799	93.3	2,832			
391	Verona.....	96,857	67.00	6,738	1,632	94.4	1,000	500		
157	Waltham.....	82,299	62.00	5,222	347	110.5	500			
518	Winter Harbor.....	433,060	50.00	24,474	2,065	100.1	12,900	10,600		44
119	Long Island Pt. † (a).....	26,290								
40	Osborn Plantation.....	58,666	31.00	1,869	34	164.0	900			
76	No. 33 Plantation.....	58,283	42.11	2,514	67	100.1				
32,291	37	-28,119,716	53.87 (Average)	1,438,743	256,812	102.91 (Average)	696,590	640,541	42,354	13,072

*Figures from town report. No record of audit as required by statute.

†Figures from town report. Audit contracted for but not completed.

(a) No town report available. Valuation from State Tax Assessor's records.

All totals except valuation, for 36 municipalities only.

KENNEBEC COUNTY

Population 1940	Municipality	Valuation April 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collected for all years during 1942	BONDS AND NOTES		Miscellaneous Accounts Payable	Trust Funds Not Properly Invested
							Start of Year	End of Year		
974	Albion.....	443,381	48.00	22,238	838	103.2				
19,360	Augusta.....	13,075,040	44.00	590,331	178,213	99.4	489,000	438,000	51,434	1,140
1,046	Belgrade.....	799,117	52.00	42,384	9,935	98.6	21,000	20,000		
1,290	Benton.....	568,752	59.00	34,542	4,998	101.0	25,450	19,900		
2,280	Chelsea.....	245,779	75.00	19,279	6,732	104.0	4,500	3,000	3,143	
1,252	China*.....	672,670	40.00	28,044	2,679	101.1				
1,436	Clinton.....	604,401	63.00	39,336	3,411	101.0				1,500
1,197	Farmingdale.....	838,225	38.50	35,129	2,660	98.8	24,748	21,455		
483	Fayette.....	229,978	62.00	14,682	4,988	103.4	2,000			
6,044	Gardiner.....	4,706,344	47.00	226,869	155,203	94.9	277,000	230,500	27,230	
2,906	Hallowell.....	1,826,585	48.00	89,984	14,972	99.7	53,000	43,000		8,450
722	Litchfield.....	430,677	56.00	24,830	19,844	111.1	3,500			
626	Manchester*.....	439,948	48.00	21,726	3,672	94.0				
1,500	Monmouth.....	980,970	41.00	41,278	3,416	100.1				
653	Mount Vernon.....	382,395	56.00	22,070	6,581	107.5	11,000	8,000		
2,730	Oakland.....	1,547,792	57.00	90,802	5,343	100.5	46,750	40,750		
1,114	Pittston.....	379,552	53.00	20,870	2,637	108.7	12,000	11,000	2,941	
1,612	Randolph.....	385,155	66.00	26,808	10,752	102.4	13,000	13,000	1,898	
986	Readfield.....	453,750	50.00	23,368	3,125	102.9	10,000	9,000		2,220
418	Rome.....	433,160	45.00	20,052	5,744	97.0	4,774			
989	Sidney.....	423,071	50.00	21,890	4,377	95.1	9,000	3,000		
1,931	Vassalboro.....	992,289	50.00	51,662	11,515	106.4	36,000	34,000	932	1,050
301	Vienna.....	135,105	64.00	8,928	6,420	106.4	5,700	4,500		
16,688	Waterville.....	13,553,188	45.00	625,723	150,569	100.9	621,000	545,500		
463	Wayne.....	361,544	45.50	16,393	3,574	103.7	12,000	10,000		300
867	West Gardiner.....	425,825	48.00	21,082	3,481	108.1	11,000	10,000		
695	Windsor.....	376,701	40.00	15,573	2,072	111.5				
4,153	Winslow.....	3,360,267	39.00	134,761	3,013	100.2	54,000	43,000		
2,508	Winthrop.....	1,998,401	44.60	91,578	8,914	100.0	16,000	6,000		
77,179	29	51,125,062	50.84 (Average)	2,422,712	639,728	102.12 (Average)	1,762,422	1,523,605	87,578	14,660

*Figures from town report. No record of audit in accordance with statute.

KNOX COUNTY

1940 Population	Municipality	Valuation Apr. 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collected for all years During 1942	BONDS AND NOTES		Miscellaneous Accounts Payable	Trust Funds Not Properly Invested
							Start of Year	End of Year		
641	Appleton.....	221,504	65.00	14,869	2,253	101.0	3,600	3,100		
3,554	Camden.....	3,932,127	45.00	180,455	10,572	101.5	65,800	34,900		
362	Cushing.....	178,092	58.00	10,675	544	97.6				
747	Friendship.....	500,992	37.00	19,318	1,025	99.9		3,000		
524	Hope.....	266,055	55.00	15,071	2,220	100.2	3,500	3,500		
97	Isle-au-Haut.....	133,027	35.50	4,815	233	100.1	400	400		
460	North Haven.....	729,222	39.00	28,790	551	99.2	17,000	26,000		
609	Owl's Head.....	362,806	48.00	18,013	1,332	100.0				
8,899	Rockland.....	6,787,741	48.00	333,747	148,894	111.8	428,000	355,000	8,413	10,900
1,526	Rockport.....	1,360,543	56.00	77,455	12,111	95.1	17,000	23,000		709
538	South Thomaston.....	230,755	52.00	12,558	3,059	97.1	4,500	4,000		
1,550	Saint George.....	586,048	70.00	43,079	10,134	102.9	2,000	4,334		
2,533	Thomaston.....	1,713,579	45.00	79,317	9,355	99.9	17,000	13,000		
1,150	Union.....	534,652	52.00	28,973	5,414	101.7	8,750	11,750		
1,629	Vinalhaven.....	758,685	55.00	43,096	23,611	107.1	7,000	2,000		
1,453	Warren.....	701,675	54.00	39,287	10,252	103.4	26,700	20,200		
639	Washington.....	217,073	81.00	17,997	8,161	101.8	377			1,527
112	Matinicus Isle Pkt.....	45,332	32.00	1,546	109	100.0				
27,078	18	19,259,913	51.52 (Average)	969,061	249,830	101.11 (Average)	601,127	504,184	8,413	13,136

LINCOLN COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collected for all years During 1942	BONDS AND NOTES		Miscellaneous Accounts Payable
							Start of Year	End of Year	
339	Alna.....	199,587	38.00	7,914	1,137	113.2			
1,370	Boothbay.....	968,325	61.00	60,363	9,098	97.6	21,000	21,000	
2,121	Boothbay Harbor*	2,329,725	43.00	102,149	8,987	103.4	26,000	19,000	
383	Bremen.....	236,967	51.00	12,379	766	99.8	7,000	7,000	
1,355	Bristol.....	960,641	49.00	48,370	11,219	99.7	6,000	6,000	
844	Damariscotta.....	764,604	50.40	39,293	4,472	100.2	24,500	23,000	
631	Dresden.....	276,390	48.00	13,755	6755	99.8	12,750	11,750	
411	Edgecomb.....	281,172	54.00	15,686	3,884	94.0			
938	Jefferson*	394,285	70.00	28,209	9,303	101.2		5,000	757
994	Newcastle.....	611,203	56.00	35,136	12,328	106.5	8,000		
665	Nobleboro.....	301,113	61.00	18,908	8,149	112.5	13,400	10,000	
266	Somerville.....	54,046	98.00	5,491	2,434	99.9	1,000	800	322
532	South Bristol.....	695,861	42.00	29,765	2,471	102.5			
405	Southport.....	1,156,950	42.00	49,036	3,599	96.7	11,900	7,900	
2,497	Waldoboro.....	1,060,562	60.00	65,741	11,825	99.2	32,000	29,000	
111	Westport.....	162,520	52.00	8,710	1,446	93.9			
962	Whitefield.....	421,797	54.00	23,594	5,063	104.2	3,600	3,000	
1,231	Wiscasset.....	1,141,778	41.00	48,307	3,601	100.9			
115	Monhegan Plantation.....	166,012	26.00	4,427	35	100.0			
16,220	19	12,183,543	52.44 (Average)	617,233	106,572	101.32 (Average)	167,150	143,450	1,079

*Figures from Town Report—No record of audit as provided by statute.
 Column—Trust Funds Not Properly Invested omitted as all trust funds appear to be properly invested.

OXFORD COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collected for all years During 1942	BONDS AND NOTES		Miscellaneous Accounts Payable	Trust Funds Not Properly Invested
							Start of Year	End of Year		
757	Andover.....	478,110	53.00	26,079	11,064	102.5	16,000	14,000		1,079
2,034	Bethel.....	1,312,809	45.00	60,871	14,533	101.4	3,500			
741	Brownfield.....	311,726	70.00	22,663	6,691	102.5	7,570	6,130		2,000
903	Buckfield.....	459,890	50.00	23,781	9,017	103.3	9,000	8,000		2,104
125	Byron.....	140,975	56.00	7,994	800	93.3	2,000	1,000		361
706	Canton.....	361,080	72.00	26,793	3,269	101.8	16,750	8,750		1,021
532	Denmark.....	332,050	60.00	20,682	4,472	101.5	7,800	3,800		546
1,790	Dixfield.....	974,995	46.00	46,861	4,760	100.5				2,400
1,726	Fryeburg.....	998,435	52.00	53,505	2,391	97.7				
160	Gilead.....	188,015	50.00	9,619	2,209	98.1	6,500	3,000		1,725
564	Greenwood.....	297,960	66.00	20,282	9,120	108.4	3,000	4,500		1,068
178	Hanover.....	123,660	42.50	5,400	199	102.7	750			200
430	Hartford.....	240,490	52.00	12,871	3,197	120.8	6,256	5,500		1,000
678	Hebron.....	253,450	50.00	13,343	4,139	105.8				
787	Hiram.....	451,070	53.00	24,473	3,885	104.1			705	
647	Lovell.....	933,944	32.60	31,150	423	103.0				
4,431	Mexico.....	1,294,848	74.00	99,602	55,355	104.8	53,500	49,500		
167	Newry.....	238,803	42.00	10,167	5,271	86.1			1,635	840
3,649	Norway.....	1,878,570	59.40	114,571	13,825	101.0	85,000	78,000		
1,316	Oxford.....	535,512	64.00	35,448	9,474	106.5	13,100	9,600		
4,094	Paris.....	2,405,785	48.00	118,777	17,862	101.5	79,000	56,000		
965	Peru.....	878,123	46.00	41,244	1,466	100.5	10,125	7,125		573
892	Porter.....	254,315	75.00	19,763	2,458	106.8	9,000	6,000		2,406
346	Roxbury.....	173,455	56.00	9,951	2,132	101.7	8,500	7,000	261	
10,230	Rumford.....	6,068,240	53.50	332,339	33,874	105.0	259,000	232,000		
238	Stoneham.....	157,270	42.00	6,809	1,603	101.6		2,000		
153	Stow.....	122,538	42.00	5,299	209	100.3			383	
541	Sumner.....	264,615	67.00	13,235	11,758	102.0	5,500	4,500		2,500
225	Sweden.....	166,246	63.00	10,656	1,007	98.5				1,720
174	Upton.....	123,853	75.00	9,433	181	99.1	3,000	2,800		
336	Waterford.....	624,995	44.00	23,186	3,464	98.9				
913	Woodstock.....	515,990	58.00	30,677	6,266	105.4	6,500	4,000		
89	Lincoln Plantation.....	601,160	30.50	13,431		100.0	6,300	5,600		
84	Magalloway Plantation.....	206,732	52.75	11,005		100.0	5,600	4,900		
127	Milton Plantation.....	48,346	77.00	3,333	852	100.0		500		
42,228	35	24,423,070	54.83 (Average)	1,330,598	253,536	101.9 (Average)	623,251	524,205	2,984	21,543

PENOBSCOT COUNTY

1940 Population	Municipality	Valuation April 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collected for all years During 1942	BONDS AND NOTES		Miscellaneous Accounts Payable	Trust Funds Not Properly Invested
							Start of Year	End of Year		
286	Alton.....	67,827	90.00	6,296	1,180	101.3				
29,822	Bangor.....	28,874,292	47.40	1,392,917	140,498	101.6	1,098,000	1,022,000	65,314	229,918
784	Bradford.....	251,869	56.00	14,722	7,866	108.2	2,000		9,000	1,756
716	Bradley.....	238,499	95.00	23,232	5,228	102.3	3,158	260		816
6,510	Brewer.....	5,056,760	52.00	268,719	56,547	99.9	216,000	204,000		
338	Burlington.....	171,132	45.00	7,967	1,417	118.5				
870	Carmel.....	326,656	75.00	25,153	12,339	99.1	13,000	11,500		
768	Charleston.....	353,090	49.00	17,033	12,301	105.0	12,000	11,000		1,984
258	Chester.....	65,331	93.00	6,475	9,677	86.1			1,954	
168	Clifton.....	63,505	75.00	4,918	601	98.3				892
1,515	Corinna.....	823,582	48.00	40,818	5,551	117.9	17,900	8,200		
954	Corinth.....	456,904	43.00	20,512	8,384	106.2				2,300
3,714	Dexter.....	2,299,640	54.00	127,920	16,447	101.5	47,000	33,000		
576	Dixmont.....	189,535	64.00	12,496	3,740	111.7				
1,668	East Millinocket.....	1,536,500	66.60	103,675	1,696	99.5	30,000	27,000		
571	Eddington.....	239,701	48.00	11,991	1,565	98.7				
34	Edinburg.....	49,311	57.00	2,866	681	96.1				
979	Enfield.....	462,570	60.00	28,615	3,981	106.0	18,000	16,000		920
460	Etna.....	116,990	70.00	8,740	374	95.7				870
751	Exeter.....	276,160	60.00	17,109	4,725	116.5	5,900	2,700		2,600
610	Garland.....	250,508	75.00	19,265	9,148	111.4	10,250	6,500	1,953	
500	Glenburn.....	181,908	51.00	9,725	7,090	101.0	1,000	1,000	1,608	3,000
439	Greenbush.....	79,800	113.00	9,593	5,805	99.6	100	100	1,521	500
110	Greenfield.....	74,095	70.90	5,377	853	95.3				2,000
2,591	Hampden.....	951,690	65.00	64,100	11,375	110.5	30,000	17,872		
1,182	Hermon.....	501,610	62.00	32,180	6,334	114.7	10,485	3,485		
680	Holden.....	232,610	62.00	14,923	1,675	101.2				328
1,139	Howland.....	792,864	69.00	55,728	8,200	103.3	10,000	5,000		
372	Hudson.....	125,244	77.00	9,952	3,585	104.5	800			1,850
387	Kenduskeag.....	148,290	55.00	8,476	2,782	112.1	1,000			865
508	Lagrange.....	225,642	66.00	15,306	3,750	99.7	1,177	800		
618	Lee.....	201,900	65.00	13,687	4,123	123.1	25,097	19,978	284	
661	Levant.....	184,505	64.00	12,266	7,826	105.4	5,500	5,500		1,412
3,663	Lincoln.....	1,640,981	74.00	125,146	5,178	102.3	53,000	43,000		5,870
161	Lowell.....	70,165	72.00	5,163	367	101.0				1,250
843	Mattawamkeag.....	705,480	44.00	31,509	1,065	99.7	14,000	12,000		11,390
67	Maxfield.....	33,315	70.00	2,386	299	104.6				
623	Medway.....	340,504	100.00	34,537	6,234	102.6	16,574	14,074	5,961	12,074

PENOBSCOT COUNTY (Continued)

Population 1940	Municipality	Valuation April 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collected for all years During 1942	BONDS AND NOTES		Miscellaneous Accounts Payable	Trust Funds Not Properly Invested
							Start of Year	End of Year		
1,264	Milford.....	639,872	57.00	37,531	11,231	102.4	24,000	23,000	275	3,150
6,223	Millinocket.....	4,743,505	70.00	337,347	6,222	99.7	135,190	93,471		
591	Newburg.....	192,333	60.00	12,020	2,553	106.9	4,000	4,000		
2,052	Newport.....	1,156,430	47.00	57,086	2,393	102.1	33,500	34,000		2,538
7,688	Old Town.....	4,251,300	55.00	239,433	101,291	102.5	286,734	253,000		
3,702	Orono.....	2,249,569	53.50	123,143	9,065	96.9	98,000	94,500		3,125
1,517	Orrington.....	539,095	54.00	30,460	15,551	99.3				1,157
277	Passadumkeag.....	80,530	85.00	7,082	1,570	96.9				
1,548	Patten.....	537,876	67.00	37,247	25,645	85.2	39,719	36,719	4,734	3,115
462	Plymouth.....	174,670	62.00	11,137	753	103.2	5,100	6,100		1,300
337	Prentiss.....	33,527	92.00	7,906	5,322	106.1	6,580	5,432	1,024	460
442	Springfield.....	127,365	100.00	13,051	3,201	94.2	5,879		322	
408	Stetson.....	149,560	60.00	9,240	5,523	102.1	2,000	1,000	1,335	2,700
597	Veazie.....	649,773	41.40	27,384	1,392	99.3	13,450	10,450		
585	Winn.....	162,055	106.00	17,653	9,394	102.4	2,000	2,000	6,179	3,355
133	Woodville.....	239,137	50.00	12,037	1,040	99.1	5,500	5,000		5,000
93	Drew Plt.*.....	63,337	40.00							
55	Grand Falls Plt.....	61,639	56.00	3,500	244	99.9				
367	Kingman Plt. (a).....	33,432	84.00	7,303	10,975	106.7	(b)	(d) 2,619		
71	Lakeville Plantation.....	158,349	30.00	4,816	14	100.0				
198	Mount Chase Plt.....	96,539	86.00	8,479	2,361	102.4	2,331	1,881		
80	Sebouis Plantation.....	93,217	21.00	2,033	50	100.2				
717	Stacyville Plt.*.....	136,051	37.00							
89	Webster Plantation.....	57,470	53.00	3,105	781	119.0			273	
304	Carroll Plantation.....	31,552	33.00	7,425	1,332	113.0				1,130
96,631	63	65,499,798	65.06 (Average)	3,627,976 (c)	605,690 (c)	103.4 (Average) (c)	2,310,924 (c)	2,043,141 (c)	102,737 (c)	307,155 (c)

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(a) Under control of Board of Emergency Municipal Finance.

(b) Old accounts—town, Bonds \$5,000, Accounts Payable \$43,232.

(c) For 61 towns.

(d) Plantation accounts.

*Figures shown from State Tax Assessor's Office. No record of audit as required by statute. No town report in State Library as required by statute.

PISCATAQUIS COUNTY

Population 1940	Municipality	Valuation Apr. 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collected for all years During 1942	BONDS AND NOTES		Miscellaneous Accounts Payable	Trust Funds Not Properly Invested
							Start of Year	End of Year		
466	Abbot.....	167,226	79.00	13,556	2,797	100.1	7,000	5,000		
312	Atkinson.....	184,155	64.00	12,116	8,216	99.9	8,087	6,587		
113	Blanchard.....	101,541	59.00	6,077	213	100.0	750	500		686
49	Bowerbank.....	145,675	27.00	3,962	310	96.3				
1,914	Brownville.....	934,274	53.00	51,265	3,866	99.1	30,000	26,000		1,388
4,015	Dover-Foxcroft.....	2,695,102	48.00	132,703	13,255	100.2	9,000	6,000		2,602
1,955	Greenville.....	937,510	53.00	51,502	2,736	98.3	8,000	34,575		3,000
1,752	Guilford.....	932,023	51.60	49,601	636	102.1	14,870	5,800		
3,000	Milo.....	1,738,379	52.60	93,653	4,638	99.3	52,000	50,000		
977	Monson.....	410,600	66.00	23,036	3,241	102.4	12,375	5,375		
210	Orneville.....	82,409	100.00	8,503	2,869	95.8	3,300	3,000	408	5,374
581	Parkman.....	258,335	68.00	17,993	11,105	99.6	10,887	9,830	4,434	537
1,194	Sangerville.....	494,087	74.00	37,763	6,765	113.2	28,624	25,024	3,566	
372	Sebec.....	254,494	41.00	10,789	1,154	97.9	5,000	4,000		
236	Shirley.....	132,713	56.00	7,583	154	103.4				
261	Wellington.....	109,150	95.00	10,597	5,204	97.4	6,535	4,400		
183	Willimantic.....	128,198	66.00	8,633	642	106.5				500
74	Barnard Plantation.....	85,159	45.00	3,901	112	100.4	200			
100	Elliotsville Plantation.....	247,237	26.00	6,536	206	100.6				
63	Kingsbury Plantation.....	103,255	54.00	5,645	103	100.1	1,000	500		
70	Lakeview Plantation.....	139,736	23.00	3,266	3	100.0				
213	Medford Plantation.....	80,952	60.00	5,073	2,074	95.5				100
18,120	22	10,362,270	57.32 (Average)	563,753	70,204	100.59 (Average)	197,623	186,591	8,408	14,137

SAGADAHOC COUNTY

Population 1940	Municipality	Valuation April 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collector for all years During 1942	BONDS AND NOTES		Miscellaneous Accounts Payable	Trust Funds Not Properly Invested
							Start of Year	End of Year		
167	Arrowsic.....	69,468	45.00	3,267	1,538	101.7				
10,235	Bath.....	8,935,295	43.00	451,021	85,823	99.7	350,000	360,000		
467	Bowdoin.....	239,522	55.00	13,853	5,205	107.5				2,501
915	Bowdoinham.....	451,547	55.00	25,702	3,336	99.3	3,800	3,800		3,081
420	Georgetown.....	401,150	46.00	18,939	3,734	99.7	14,000	13,000		
1,020	Phippsburg.....	690,342	47.00	33,701	6,581	97.4	5,700			
2,063	Richmond.....	879,593	63.00	61,855	13,961	105.1	32,000	30,000	8,731	
2,334	Topsham.....	1,628,675	42.00	70,816	22,340	100.4	5,900	4,700		4,104
353	West Bath.....	336,132	35.00	12,335	2,102	104.4				
1,144	Woolwich.....	563,989	51.00	30,152	4,595	97.8	3,500			
19,118	10	14,195,713	49.20 (Average)	721,646	154,220	101.30 (Average)	414,900	411,500	8,731	9,636

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SOMERSET COUNTY

1940 Population	Municipality	Valuation Apr. 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collected for all years During 1942	BONDS AND NOTES		Trust Funds for all years Not Properly Invested
							Start of Year	End of Year	
2,130	Anson.....	907,293	56.00	52,536	16,772	110.0	14,000	11,000	5,395
742	Athens.....	304,570	57.00	17,924	3,685	106.6			2,207
1,210	Bingham.....	738,374	46.00	35,877	1,932	100.1	28,324	26,824	2,375
810	Cambridge.....	147,040	57.00	8,609	951	102.4	10,230	8,250	1,102
717	Canaan.....	310,052	60.00	19,236	2,133	100.9	8,700	5,700	
626	Cornville.....	307,950	60.00	18,954	5,567	114.9	9,000	6,000	
466	Detroit.....	200,690	42.00	8,788	260	101.3			
319	Embden.....	526,857	35.00	18,681	223	99.5	500		
5,294	Fairfield.....	2,668,497	52.00	143,252	18,922	104.4	75,000	65,000	
788	Harmony.....	340,365	73.00	25,457	1,794	97.5	36,000	33,250	1,666
1,240	Hartland.....	580,852	58.00	34,996	5,015	100.3	33,800	23,000	1,028
3,836	Madison.....	3,470,340	41.00	145,323	13,422	100.0	40,000	25,000	
381	Mercer.....	141,405	68.00	9,969	3,069	103.9			
451	Moscow.....	2,797,709	20.00	56,332	363	100.1			
765	New Portland.....	300,010	59.00	13,373	636	101.9			
1,511	Norridgewock.....	674,793	58.00	40,355	9,324	109.7	32,000	31,000	3,524
934	Palmyra.....	351,070	60.00	21,869	2,851	107.5	13,000	6,000	1,163
3,329	Pittsfield.....	1,851,015	48.00	91,980	9,216	103.3	66,000	61,000	
331	Ripley.....	171,695	57.00	10,221	2,698	96.4	9,530	9,530	2,552
950	St. Albans.....	362,765	66.00	24,754	4,932	104.9	15,000	9,000	1,996
7,159	Skowhegan.....	5,120,316	50.00	261,646	33,111	99.3	138,037	140,433	
853	Smithfield.....	274,135	49.00	13,790	2,326	101.3	2,950	1,950	
773	Solon.....	707,907	45.00	32,523	3,277	99.0	14,500	8,500	
426	Starks.....	211,080	68.00	14,734	1,165	103.2			1,157
183	Brighton Plantation.....	108,508	54.00	6,045	633	102.4			
183	Caratunk Plantation.....	199,330	34.00	6,937	150	100.0			
76	Dead River Plantation.....	143,533	44.00	6,368	197	98.2			
48	Dennistown Plantation.....	174,355	27.00	4,740	334	97.8			
143	Flagstaff Plantation.....	129,170	62.50	3,178	1,178	99.9	4,000	3,000	
53	Highland Plantation.....	34,995	75.00	2,690	827	102.6	1,500	1,500	
1,069	Jackman Plantation.....	471,885	66.00	32,296	3,189	95.5	21,600	21,000	
216	Moose River Plantation.....	176,933	52.00	9,406	1,120	99.3			
92	Pleasant Ridge Plt.....	2,993,170	18.00	53,987	170	99.9			
123	The Forks Plantation.....	161,190	36.00	5,892	179	99.9			
117	West Forks Plantation.....	231,785	29.00	6,884	776	99.3			
37,294	35	28,291,734	50.93 (Average)	1,269,607	152,457	101.9 (Average)	573,671	501,987	29,165

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Column—Miscellaneous Accounts Payable omitted as there are none.

WALDO COUNTY

Population 1940	Municipality	Valuation April 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collected for all years During 1942	BONDS AND NOTES		Miscellaneous Accounts Payable	Trust Funds Not Properly Invested
							Start of Year	End of Year		
5,540	Belfast.....	3,234,096	56.00	186,037	90,482	99.1	516,019	498,000	1,092	
213	Belmont.....	89,810	57.00	5,437	4,468	110.0	1,219			
744	Brooks.....	310,723	60.00	19,131	9,096	103.3	21,256	20,250	1,955	2,550
643	Burnham.....	299,205	76.00	23,230	6,718	102.0	23,468	20,444	5,847	
562	Frankfort.....	270,176	70.00	19,459	2,393	111.1	9,000	8,000		250
492	Freedom.....	162,110	60.00	10,140	3,487	93.1			1,921	
718	Islesboro.....	1,006,456	50.00	51,013	6,969	92.8	37,242	28,242	6,000	
299	Jackson.....	103,910	63.00	7,147	9,630	109.2	4,459	4,159	1,587	650
471	Knox.....	161,659	73.00	12,157	5,617	101.2	1,000			
499	Liberty.....	203,480	69.00	15,046	4,014	106.4	4,500	1,750		
892	Lincolnton.....	464,150	50.00	24,170	3,553	102.8	4,000			593
665	Monroe.....	213,002	70.00	15,535	12,336	103.6				
605	Montville.....	165,190	72.00	12,352	10,339	112.1	3,500	1,000		
328	Morrill*.....	130,981	49.00	6,655	1,347	102.9				942
485	Northport.....	564,629	38.00	21,378	2,626	97.9	2,000			
527	Palermo.....	201,395	61.00	12,813	2,373	101.8	4,025	4,025	393	
430	Prospect.....	172,021	56.00	9,947	2,687	115.9	2,000	500		
542	Searsmont.....	233,672	62.00	15,287	4,334	110.3	2,000	1,500		
1,319	Searsport.....	864,350	51.50	45,365	9,373	98.9	9,000	8,000		
905	Stockton Springs.....	403,021	64.00	26,499	9,774	94.0	6,900	6,100	777	
373	Swanville.....	157,144	55.00	8,945	2,420	109.2				
478	Thorndike.....	205,540	66.00	13,994	5,176	102.5				
582	Troy.....	232,465	71.00	17,835	6,006	100.4				
935	Unity.....	503,760	49.00	25,542	2,757	102.0	2,000			
840	Waldo.....	139,310	55.00	7,909	1,394	106.8				
1,572	Winterport.....	633,972	69.00	44,955	13,501	103.9	11,000	8,000	1,470	
21,159	26	11,141,127	60.47 (Average)	653,483	239,875	103.96 (Average)	664,532	609,970	21,042	4,985

*Figures from town report. No record of audit as provided by statute.

WASHINGTON COUNTY

Population 1940	Municipality	Valuation April 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collected for all years During 1942	BONDS AND NOTES		Miscellaneous Accounts Payable	Trust Funds Not Properly Invested
							End of Year	Start of Year		
805	Addison.....	209,776	81.00	17,672	4,624	99.2	13,000	11,000		
292	Alexander.....	113,107	62.00	7,255	2,278	104.0	2,098	1,100		1,744
2,018	Baileyville.....	2,327,915	43.00	101,655	2,153	100.0				
518	Beala.....	104,652	66.00	7,334	1,509	100.7	4,000	4,000	839	
81	Beddington.....	48,423	56.00	2,461	286	100.1				1,160
5,161	Calais.....	2,743,868	60.00	169,505	115,247	90.6	243,074	233,074	66,805	
86	Centerville.....	103,000	73.19	7,595	202	102.4				324
292	Charlotte.....	103,877	59.00	6,345	2,242	107.0	2,950	2,450		1,000
1,046	Cherryfield.....	329,308	73.00	24,986	2,346	99.4	3,876	6,875		
899	Columbia.....	131,875	82.00	11,238	3,639	112.3	4,000	3,000		1,222
596	Columbia Falls.....	174,236	65.00	11,908	568	101.3	2,507		213	1,106
178	Cooper.....	63,390	72.00	4,726	1,632	120.0	600			
186	Crawford.....	73,531	55.20	4,169	295	100.0	1,000	1,000	212	900
481	Cutler.....	145,602	63.00	9,818	475	101.1				1,400
1,348	Danforth.....	325,262	92.50	31,519	9,077	107.2	16,000	11,000		
55	Deblois.....	44,787	47.00	2,153	69	99.9	971	573	229	450
424	Dennysville.....	85,374	72.50	6,581	571	97.3	1,500	1,500		1,131
1,188	East Machias.....	357,058	65.00	24,261	1,447	102.3				
3,346	Eastport*.....	1,026,575	90.00	95,058	159,645	102.2	61,000	61,000	160,637	3,058
918	Harrington.....	202,040	90.50	19,107	2,447	100.0	12,400	11,200		3,400
479	Jonesboro.....	144,449	65.60	9,853	50	104.2				439
1,745	Jonesport.....	353,165	66.00	36,689	482	100.3	2,666		1,549	
3,108	Lubec.....	1,139,478	62.00	61,761	1,404	99.7			1,451	1,250
1,954	Machias.....	729,058	69.00	51,825	1,352	99.2	3,989	2,989		
818	Machiasport.....	217,991	70.00	15,910	3,086	97.3	1,333	666		
173	Marshfield.....	55,864	67.00	3,906	50	98.5				
101	Meddybemps.....	39,768	92.00	3,769	1,479	97.0	500	500	2,983	
1,318	Milbridge.....	425,357	59.00	26,208	3,142	103.3	13,000	11,000		
57	Northfield.....	112,107	38.00	4,352	79	101.5	500			
1,029	Pembroke.....	307,576	63.00	20,177	4,909	103.7	1,200	300	377	
713	Perry.....	219,255	59.00	13,559	3,730	102.5			580	1,900
1,009	Princeton.....	273,168	91.00	25,675	6,481	97.6	14,000	13,000	884	700
637	Robbinston.....	170,333	64.00	11,402	4,147	114.5	2,621	2,000	1,479	
120	Roque Bluffs.....	47,209	53.00	2,604	136	100.0				
690	Steuben.....	245,730	73.00	18,573	2,139	103.8	8,000	6,500	2,532	
50	Talmage.....	58,744	40.00	2,391		99.3				
395	Trescott.....	75,468	82.00	6,443	879	107.0	1,300	800		
627	Vanceboro.....	244,992	68.00	17,380	384	100.9	12,500	11,000		2,901
152	Waite.....	77,200	45.00	3,603	145	95.4				873
157	Wesley.....	70,792	67.00	4,854	3,509	90.9	500	2,162	301	
353	Whiting.....	170,509	43.00	7,653	488	100.0				
262	Whitneyville.....	116,418	47.00	5,687	3	97.5				
79	Codyville Plantation.....	59,423	54.00	3,281	1,381	99.7	301		755	
216	Grand Lake Stream Pt.....	152,439	53.00	8,349	271	100.0	4,950	4,400	384	
99	No. 14 Plantation.....	73,373	43.30	3,253	38	100.1				
110	No. 21 Plantation.....	69,332	34.00	2,444	66	100.0				
35,764	46	14,362,909	63.82 (Average)	936,912	356,082	101.3* (Average)	436,336	408,089	242,210	25,008

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*Under control of Board of Emergency Municipal Finance.

YORK COUNTY

1940 Population	Municipality	Valuation April 1, 1942	Tax Rate per M. 1942	Tax Commitment 1942	Total Unpaid Tax Accounts	% Collected for all years During 1942	BONDS AND NOTES		Miscellaneous Accounts Payable	Trust Funds Not Properly Invested
							Start of Year	End of Year		
392	Acton.....	398,259	43.00	17,501	1,066	99.3				
1,089	Alfred.....	508,471	68.00	35,524	6,956	99.6	13,200	8,000		
1,971	Berwick.....	1,051,365	59.00	63,798	19,821	97.5	67,000	55,500		3,115
19,790	Biddeford.....	14,580,518	45.00	675,085	256,055	96.4	507,000	459,500		
1,708	Buxton.....	1,612,393	43.60	71,843	6,767	101.9	16,200	12,000		5,000
826	Cornish.....	330,937	57.00	19,580	3,268	99.6	1,900			
454	Dayton.....	287,847	46.00	13,661	509	99.7				
1,982	Eliot.....	1,636,811	39.00	65,632	2,561	100.6	61,183	54,903		
1,111	Hollis.....	1,043,571	48.60	51,784	1,912	99.6	20,956	17,670		
3,698	Kennebunk.....	3,162,574	44.00	142,648	42,494	96.6	84,500	74,000		
1,448	Kennebunkport.....	1,938,110	52.00	102,290	23,897	96.4	33,200	23,500		
5,374	Kittery.....	2,518,320	57.50	149,914	11,300	98.5	46,000	41,500		
1,452	Lebanon.....	692,503	57.00	40,649	2,793	99.0	16,000	10,000	553	
1,080	Limerick.....	519,076	61.00	32,428	4,403	102.1	16,200	11,500		
864	Limington.....	418,015	58.00	24,936	4,367	104.0				
385	Lyman.....	353,225	58.00	19,131	9,519	98.6	13,207	10,307		
475	Newfield.....	230,155	60.00	14,524	2,344	102.7	3,250	1,000		
1,455	North Berwick.....	762,071	63.00	49,445	7,398	96.9	22,741	11,099		
866	North Kennebunkport.....	321,870	59.00	19,658	9,718	107.8	3,000	2,000		
2,557	Old Orchard Beach.....	4,601,683	44.00	191,123	51,179	103.0	193,300	205,500		
946	Parsonsfield.....	431,330	71.00	31,622	4,261	99.1	3,500			
8,631	Saco.....	6,909,358	52.50	373,606	74,249	98.7	307,000	366,000	11,786	
14,886	Sanford*.....	9,827,908	53.00	581,949	42,482	99.3	314,000	229,100		
290	Shapleigh.....	383,242	63.00	24,809	4,913	102.4				200
2,546	South Berwick†.....	1,116,343	64.50	74,023	7,791	101.8	35,500	31,500		
947	Waterboro.....	544,146	63.00	35,128	11,072	100.0	19,000	17,000		
2,144	Wells.....	3,400,900	53.50	184,600	15,208	99.9	109,570	92,394	1,236	
3,283	York.....	4,076,165	52.00	214,876	24,784	95.9	42,698	31,849	820	
82,550	28	63,652,166	54.32 (Average)	3,321,717	669,087	99.90 (Average)	1,960,105	1,765,822	14,395	8,315

*Figures from town report. No record of audit as required by statute.

†Figures from State Assessor's records and town report. Town report not complete. Audit made by Millet, Fish and Dresser in February and March, 1943, but report submitted to neither town or State Department of Audit as of January 26, 1944.

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

As this is our fourth 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 and School Districts, etc.

Population

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

Valuation, 1941-1942

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 year ending, in most instances, in February of 1942 and 1943.

Tax Commitments

The total tax commitment of our municipalities by counties for the municipal years ending, in most instances, in February 1942 and 1943. 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, 1942

The unpaid bonds, notes and accounts payable by counties before sinking fund deductions. The total sinking funds in the sixteen (16) counties amounted to \$255,622 as of December 31, 1942.

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, 1942, which amounted to \$3,105,000 or 3.69 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.

SUPPLEMENTAL REPORT

SUMMARY BY COUNTIES OF MUNIC

Number of Organized Municipalities	County	Population	Valuation		Average Tax Rate	
			1940	1941	1942	1941
14	Androscoggin.....	76,679	61,729,100	63,198,902	49.68	41
70	Aroostook*.....	93,183	39,598,424	40,368,416	70.83	71
26	Cumberland.....	146,000	137,228,896	141,707,153	48.74	41
22	Franklin.....	19,107	13,186,380	13,243,805	53.95	51
37	Hancock†.....	32,291	28,257,677	28,119,716	55.98	51
29	Kennebec.....	77,179	50,727,614	51,125,062	52.15	51
18	Knox.....	27,073	18,995,613	19,259,913	53.14	51
19	Lincoln.....	16,220	12,007,137	12,183,543	54.31	51
35	Oxford.....	42,223	24,080,467	24,423,070	55.34	54
63	Penobscot.....	96,681	64,023,408	65,499,798	66.03	61
22	Piscataquis.....	17,907	10,348,240	10,362,270	56.46	51
10	Sagadahoc.....	19,118	13,457,927	14,195,713	52.55	41
35	Somerset.....	37,294	28,096,525	28,291,734	52.03	51
26	Waldo.....	21,159	11,084,881	11,141,127	61.80	61
46	Washington.....	36,037	14,664,050	14,862,909	65.33	61
28	York.....	82,550	63,313,901	63,652,166	54.39	54
500	16	840,711	590,305,245	601,135,297	56.42	51

The above figures do not include population, valuation, etc. of unorganized areas of the State Maine.

DEPARTMENT OF AUDIT

TAXES, DEBT, ETC. FOR STATE OF MAINE

Tax Commitment		Average Collection Percentage		Total Municipal Debt		County Debt Dec. 31, 1942	Combined Debt	Average Per Capita Debt
1941	1942	1941	1942	1941	1942			
2,578,302	2,656,269	108.84	101.90	2,221,581	2,078,802	82,082	2,160,884	28.18
2,587,806	2,681,895	101.95	109.89	2,869,621	1,720,007	68,451	1,788,458	19.19
6,459,462	6,806,684	108.92	101.94	6,493,924	6,023,119	288,200	6,311,819	48.22
669,265	670,616	104.50	101.04	320,419	219,111	0	219,111	11.46
1,522,515	1,488,748	99.69	102.91	759,989	682,895	225,034	907,929	28.11
2,425,847	2,422,712	104.12	102.12	1,800,856	1,611,188	8,618	1,619,796	20.98
968,409	969,061	103.60	101.11	617,767	512,597	38,500	551,097	20.35
627,965	617,238	102.80	101.82	177,488	144,529	22,794	167,323	10.31
1,349,288	1,380,681	103.44	101.90	645,889	527,189	135,000	662,189	15.68
3,569,639	3,627,976	103.69	100.10	2,436,594	2,145,928	23,016	2,173,944	22.48
563,557	568,758	103.26	100.59	220,708	194,999	2,789	197,788	11.04
679,893	721,646	100.87	101.80	502,620	420,231	36,266	456,497	23.37
1,321,578	1,269,607	103.52	101.90	588,228	501,987	6,141	508,128	13.62
658,951	658,488	106.89	108.96	714,832	681,012	0	681,012	29.82
955,245	986,912	99.71	101.80	670,721	650,299	484,429	1,084,728	30.10
3,813,239	3,821,717	101.63	99.90	2,158,573	1,780,217	228,981	2,009,148	24.33
30,200,461	30,648,393	103.27	102.04	22,693,755	19,844,105	1,605,246	21,449,351	25.51

*Figures not available for 2 towns.)
 †Figures not available for 1 town.)

All small towns and have no material effect on above summary.