

# MAINE STATE LEGISLATURE

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FIFTY-THIRD ANNUAL REPORT  
OF THE  
BUREAU OF TAXATION



STATE OF MAINE

1943



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State Tax Assessor

PROPERTY DIVISION

A. E. Lewis

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GASOLINE TAX DIVISION

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BUREAU OF TAXATION  
Augusta, Maine

December 31, 1943

To His Excellency, Sumner Sewall, Governor, and the  
Honorable Executive Council:

Gentlemen:

In accordance with the statutes of the State of Maine, there is herewith submitted for your consideration, the fifty-third annual report of the Bureau of Taxation.

LOCAL VALUATIONS

From the final summary of valuation returns submitted to the Bureau of Taxation by the local assessors of the 500 municipalities of the State of Maine for the municipal year 1943 and by comparison with those returns of past years, the following table has been made up showing the increase and decrease in the total valuation for tax purposes on personal property and real estate in the municipalities.

Total Assessment		
1935.....	\$582,455,510	
1936.....	579,192,127	\$3,263,383 Decrease
1937.....	581,873,160	2,681,033 Increase
1938.....	578,512,841	3,360,319 Decrease
1939.....	580,848,031	2,335,190 Increase
1940.....	583,907,658	3,059,627 Increase
1941.....	591,152,114	7,244,456 Increase
1942.....	601,399,995	10,247,881 Increase
1943.....	603,750,284	2,350,289 Increase

The significance of the above table is that from the years 1935 to 1940 the total valuation was rather consistent, showing a variation of two to three million dollars per year. The substantial increase in 1941 and 1942 were the result of additional property resulting from business conditions in connection with war activities. The return to a nominal increase in 1943 of about two million dollars indicates that the local communities no longer have additional property which can be assessed as the result of



increased industrial activities. It would therefore follow that the increase in the state valuation of about nineteen million dollars for the biennium 1941-42, will not be repeated for the next biennium, and the Board of Equalization will have to take this fact into consideration in making the next state valuation.

### STATE TAX LAWS

Considerable work has been carried on in the Bureau of Taxation during the past year along the lines of examination and investigation of the application of the tax laws relating to excise taxes on corporations levied by the state. This activity was started under the Hon. George E. Hill, former State Tax Assessor, and continued under the incumbent State Tax Assessor with the result that a substantial amount of additional revenue has accrued to the State of Maine. This revenue was obtained from examination of the following taxes:

Excise Taxes	Increased Per Year
Telephone.....	\$4,203
Telegraph.....	1,679
Loan and Bldg. Assn.....	3,115
Railway Express.....	2,300
Electric Railroads.....	2,019
Steam Railroads.....	2,000
	<hr/>
Total.....	\$15,316

Plans are now being made to continue this examination of state taxes by means of regular field investigations and this work will also be supplemented by a study of the administrative functions of these taxes. At the present time returns from the taxpayers are routed through other state departments before being received in the Bureau of Taxation. It is hoped that simplification in the handling of these returns can be accomplished with resulting increased efficiency in state administration and less inconvenience to the taxpayers.

This study of tax laws is also being made with a view of consolidating and concentrating the assessment, billing and collection phases of those taxes assessed by the state taxing agency, rather than having these functions distributed over two and sometimes three or four state agencies as is now the case.

## TAX STUDY

The 91st Legislature made a special appropriation available to the Bureau of Taxation for the purpose of studying the effect of taxes on real estate. This work was started in July of 1943 and after considerable thought and investigation it was decided that there did not exist in the State of Maine any complete and specific information regarding the actual burden sustained by real estate as the result of state and local taxes. The decision was made to adopt a procedure of going to the taxpayer and from information given by the taxpayer and recorded on suitable forms by field workers, determine how taxes were actually affecting the financial returns on real estate and at the same time, obtain information in regard to the ability of the taxpayer to pay real estate taxes or any other taxes that might be contemplated in the future by the state legislature.

This method is known as the selective sampling method of obtaining information and so far as is known, has never been used to obtain information of a tax nature on the scale which is being carried on by the Bureau of Taxation. It would not of course be financially feasible to use such a sampling method in a state with a comparatively large population but it was believed that it would be financially possible and certainly desirable in the State of Maine to use the sampling method. This method is one which has been proven to be very successful and produced results within a relatively small range of error, and it is one which will be watched with a great deal of interest not only by officials of this state, but by tax administrators of other states. The field work is nearly completed and the results so far obtained have justified the adoption of the sampling method. It is believed that a final report will be available by July or August 1944.

## GENERAL FACTS

The total amount of taxes assessed by the 500 municipalities of the state on personal property and real estate for the municipal year 1943 was \$30,018,923 which is approximately \$110,000 more than was assessed for the municipal year 1942. The average rate of taxes for the entire state decreased one cent on the amount of tax assessed per one thousand dollars in valuation, the decrease being from \$49.73 in 1942 to \$49.72 in 1943.

Another interesting fact regarding local valuation and which indicates a trend was a decrease in the value of land by the amount of \$5,200,000 while the value of buildings increased by \$7,100,000. Accurate information does not exist to interpret this trend but it would seem that because of stripped woodlands and abandoned farms in the municipalities, the value of land is decreasing and urban buildings, presumably, are becoming more valuable because of economic conditions.

The number of polls taxed by the municipalities in 1943 was 204,684 which was a decrease of 14,500 over the preceding year. This of course is accounted for by the large number of Maine citizens having joined the armed forces.

The returns on timber cut in the unorganized townships and in certain organized plantations indicate that approximately 670,000 cords of pulpwood were taken from these woodlands in the last fiscal year, of which 580,000 cords were spruce and fir pulpwood. Over 60 million board feet of spruce, pine and fir logs were also cut during the same period and an increased activity in hardwood was indicated by a cut of about 25 million board feet of hardwood logs.

The information on timber cut returned to the Bureau of Taxation by the land owners is used to make what is probably the most comprehensive record of timber cut in the state, and it is hoped that provisions can be made to obtain similar information from the six million acres of wood lands in the organized municipalities which are not now covered by the law requiring reports.

## REVENUE

Present estimates of revenue to be obtained from franchise and excise taxes on corporations for the present fiscal year ending June 30, 1944, indicate that approximately \$20,000 additional revenue will be obtained over and above that estimated and approved by the 91st Legislature.

Increased revenue will be obtained from franchise taxes on corporations, excise taxes on express, telephone and telegraph companies, while the revenue from trust and banking companies, savings banks and railroads, will show slight decreases as compared with the estimates set up by the Budget Officer and the Legislature. The decrease in the excise tax on railroads will

result from failure of the Canadian Pacific Railroad and Canadian National Railroad to show increased revenue in the amount that was anticipated.

Revenue obtained from the tax on potatoes for the fiscal year ending June 30, 1943, was \$10,000 above that received in the preceding fiscal year and resulted in the largest amount of revenue being received by the state for the entire period since the tax on potatoes became a law. Revenues to be received from this tax for the current fiscal year will no doubt show an increase and will be in excess of the budget estimate. The slight increase in administrative expense for this tax was necessary in order to provide a field inspection service which had not been maintained during the previous two shipping seasons.

Total revenue from the cigarette tax after deducting discounts, refunds, and administrative expense for the fiscal year ending June 30, 1943, was \$1,440,000 and was approximately \$140,000 above the estimate set up at the time the cigarette tax was enacted into law by the 90th Legislature. Revenue during the current fiscal year to be ended June 30, 1944, is running 13% above that for the corresponding period of the fiscal year ending June 30, 1943. Despite several field checks and comparisons of revenue with other states, the reason for this increase has not been fully determined. It is believed that additional purchasing power enjoyed by those individuals who are employed in war activities may have resulted in an increased volume of sales of cigarettes in the state. This purchasing power was available however during the past fiscal year and no doubt was reflected to some extent in sales for that year. It is thought that revenue will be in excess of the estimates approved by the 91st Legislature but will not total the 13% which revenue is now running over the corresponding period for last year.

The amount of gasoline tax levied by the State of Maine has not shown the decrease, because of the restrictions on the use of gasoline, which was originally anticipated. An examination of the tax levied by six month periods for the past two fiscal years indicates a decrease from the maximum amount of tax levied in the six months period ending December 31, 1941, from \$3,932,000 to \$1,878,000 levied in the six months period ending December 31, 1943. On the basis of returns received during the first four months of the current fiscal year it would seem reason-

able to expect the amount of tax to be levied will remain fairly constant at \$2,000,000 each six months period or approximately four million dollars per fiscal year. This figure will of course be subject to change if present federal government restrictions are changed, and it is entirely possible that the tax levies will more nearly approach \$3,400,000 if additional gasoline is demanded by the armed forces. This figure is in excess of the estimate by the 91st Legislature.

Additional information in the form of financial statistics will be found in the appendixes of this report.

## APPENDIX A

### LOCAL VALUATION

Comparison of Counties in 1942 and 1943, exclusive of the unorganized townships.

Counties	1942	1943	Increase
Androscoggin . . . . .	\$63,198,902	\$63,209,833	\$ 10,931
Aroostook . . . . .	40,429,700	41,048,511	618,811
Cumberland . . . . .	141,731,600	142,316,594	584,994
Franklin . . . . .	13,243,715	13,205,113	*38,602
Hancock . . . . .	28,119,772	27,796,421	*323,351
Kennebec . . . . .	51,125,062	51,572,276	447,214
Knox . . . . .	19,259,314	19,352,695	93,381
Lincoln . . . . .	12,183,598	12,451,253	267,655
Oxford . . . . .	24,422,872	24,550,597	127,725
Penobscot . . . . .	65,500,966	64,980,749	*520,217
Piscataquis . . . . .	10,362,271	10,411,857	49,586
Sagadahoc . . . . .	14,195,713	14,584,694	388,981
Somerset . . . . .	28,288,435	28,665,788	377,353
Waldo . . . . .	11,141,486	11,207,802	66,316
Washington . . . . .	14,544,421	14,495,366	*49,055
York . . . . .	63,652,168	63,900,735	248,567
	<u>\$601,399,995</u>	<u>\$603,750,284</u>	<u>\$3,281,514</u>
*Decrease . . . . .			<u>*931,225</u>
Net Increase . . . . .			<u><u>\$2,350,289</u></u>

## LOCAL VALUATION OF TWENTY-ONE CITIES

Cities	1942	1943	Increase
Auburn . . . . .	\$18,111,925	\$17,982,395	*\$129,530
Augusta . . . . .	13,075,040	13,443,690	368,650
Bangor . . . . .	28,874,292	28,493,567	*380,725
Bath . . . . .	8,935,295	9,263,270	327,975
Belfast . . . . .	3,234,096	3,251,515	17,419
Biddeford . . . . .	14,580,518	14,666,207	85,689
Brewer . . . . .	5,056,760	5,076,670	19,910
Calais . . . . .	2,748,818	2,667,940	*80,878
Eastport . . . . .	1,026,585	1,027,760	1,175
Ellsworth . . . . .	3,295,673	3,244,490	*51,183
Gardiner . . . . .	4,706,344	4,693,077	*13,267
Hallowell . . . . .	1,826,585	1,824,190	*2,395
Lewiston . . . . .	33,471,096	33,560,287	89,191
Old Town . . . . .	4,251,300	4,239,605	*11,695
Portland . . . . .	79,389,600	79,948,150	558,550
Presque Isle . . . . .	4,783,240	4,861,920	78,680
Rockland . . . . .	6,787,741	6,846,760	59,019
Saco . . . . .	6,909,358	6,938,243	28,885
South Portland . . . . .	15,959,145	15,235,590	*723,555
Waterville . . . . .	13,553,188	13,465,849	*87,339
Westbrook . . . . .	9,527,510	9,535,247	7,737
	<u>\$280,104,109</u>	<u>\$280,266,422</u>	<u>\$1,642,880</u>
*Decrease . . . . .			<u>*1,480,567</u>
Net Increase . . . . .			<u><u>\$162,313</u></u>

## COMPARISON OF TOTAL LOCAL VALUATIONS

Value of real estate, 1943 . . . . .	\$516,091,914
Value of real estate, 1942 . . . . .	514,279,042
Increase . . . . .	<u>\$1,812,872</u>
Value of personal estate, 1943 . . . . .	\$87,658,370
Value of personal estate, 1942 . . . . .	87,120,953
Increase . . . . .	<u>\$537,417</u>
Value of land, 1943 . . . . .	\$173,967,286
Value of land, 1942 . . . . .	179,264,037
Decrease . . . . .	<u>\$5,296,751</u>
Value of buildings, 1943 . . . . .	\$342,124,628
Value of buildings, 1942 . . . . .	335,015,005
Increase . . . . .	<u>\$7,109,623</u>
Number of polls taxed, 1943 . . . . .	204,684
Number of polls not taxed, 1943 . . . . .	29,719
	<u>234,403</u>
Number of polls taxed, 1942 . . . . .	228,026
Number of polls not taxed, 1942 . . . . .	20,877
	<u>248,903</u>
Decrease . . . . .	<u><u>14,500</u></u>

Amount of taxes assessed on polls, 1943, \$614,052. Amount of taxes assessed on property in the different cities, towns and plantations for state, county and local purposes in 1943, \$30,018,923.

## TAX RATES

Average rate of taxation on each \$1,000 of local valuation is \$49.72.

## LOCAL TAX RATES BY COUNTIES FOR 1943

Average Rate of Taxation	Average of the Rates
Androscoggin..... .042	Androscoggin..... .050
Aroostook..... .065	Aroostook..... .0717
Cumberland..... .0474	Cumberland..... .0472
Franklin..... .0471	Franklin..... .0526
Hancock..... .0486	Hancock..... .0518
Kennebec..... .046	Kennebec..... .0497
Knox..... .048	Knox..... .0495
Lincoln..... .049	Lincoln..... .052
Oxford..... .0536	Oxford..... .0552
Penobscot..... .0544	Penobscot..... .0659
Piscataquis..... .0552	Piscataquis..... .0575
Sagadahoc..... .0486	Sagadahoc..... .0501
Somerset..... .0431	Somerset..... .0515
Waldo..... .0571	Waldo..... .0597
Washington..... .0623	Washington..... .0625
York..... .049	York..... .0531
Average rate..... <u>.04972</u>	Average of rates..... <u>.0550</u>

Total amount of taxes assessed on property divided by the total amount of valuation gives the average rate of taxation.

Total of the rates divided by 16, which is the number of counties, gives the average of the rates.

RECAPITULATION BY COUNTIES OF LOCAL VALUATIONS OF CITIES, TOWNS  
AND PLANTATIONS FOR 1943

Counties	Real Estate Resident	Real Estate Non-Resident	Personal Estate Resident	Personal Estate Non-Resident	Total Value
Androscoggin .....	\$43,894,087	\$12,782,066	\$5,637,708	\$ 895,972	\$63,209,833
Aroostook .....	28,680,463	7,381,815	3,813,060	1,173,173	41,048,511
Cumberland .....	84,530,609	33,326,965	17,669,432	6,789,588	142,316,594
Franklin .....	7,583,012	3,889,762	1,446,340	285,999	13,205,113
Hancock .....	11,571,715	13,182,709	1,640,129	1,401,868	27,796,421
Kennebec .....	33,891,691	9,475,197	6,611,189	1,594,199	51,572,276
Knox .....	11,599,755	4,624,427	2,384,006	744,507	19,352,695
Lincoln .....	6,149,816	5,072,420	871,314	357,703	12,451,253
Oxford .....	13,413,713	7,143,612	2,212,646	1,780,626	24,550,597
Penobscot .....	39,864,948	14,038,691	8,486,670	2,590,440	64,980,749
Piscataquis .....	5,541,180	3,486,781	827,180	556,716	10,411,857
Sagadahoc .....	9,002,091	2,448,450	2,621,479	512,674	14,584,694
Somerset .....	11,978,624	13,695,193	1,957,985	1,033,986	28,665,788
Waldo .....	6,331,110	3,264,372	1,192,675	419,645	11,207,802
Washington .....	7,004,595	5,127,213	1,376,712	986,846	14,495,366
York .....	37,550,469	18,564,363	4,587,055	3,198,848	63,900,735
Totals .....	\$358,587,878	\$157,504,036	\$63,335,580	\$24,322,790	\$603,750,284



RECAPITULATION BY COUNTIES OF LOCAL VALUATIONS OF CITIES, TOWNS  
AND PLANTATIONS FOR 1943

Counties	No. of Polls Taxed	Amt. of Taxes Assessed on Polls	Amt. of Taxes Assessed on Property	Total Value of Land	Total Value of Buildings
Androscoggin .....	18,337	\$55,011	\$2,657,552	\$16,943,551	\$39,732,602
Aroostook .....	15,991	47,973	2,671,137	17,981,876	18,080,402
Cumberland .....	42,088	126,264	6,751,194	36,666,665	81,190,909
Franklin .....	4,539	13,617	622,205	4,350,742	7,122,032
Hancock .....	7,752	23,256	1,351,002	10,387,620	14,366,804
Kennebec .....	19,467	58,401	2,373,723	13,224,775	30,142,113
Knox .....	6,833	20,499	929,010	5,082,707	11,141,475
Lincoln .....	4,365	13,095	611,078	3,746,554	7,475,682
Oxford .....	9,455	28,365	1,316,637	8,357,842	12,199,483
Penobscot .....	21,169	63,507	3,535,283	17,114,356	36,789,283
Piscataquis .....	4,270	12,810	574,814	3,608,111	5,419,850
Sagadahoc .....	6,535	19,605	710,121	3,989,669	7,460,872
Somerset .....	8,666	25,998	1,238,299	8,601,183	17,072,634
Waldo .....	4,717	14,151	640,588	3,458,878	6,136,604
Washington .....	8,031	24,093	904,169	4,029,158	8,102,650
York .....	22,469	67,407	3,132,111	16,423,599	39,691,233
<b>Totals .....</b>	<b>204,684</b>	<b>\$614,052</b>	<b>\$30,018,923</b>	<b>\$173,967,286</b>	<b>\$342,124,628</b>

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS AND PLANTATIONS  
From July 1, 1942 to June 30, 1943

Counties	Feet B. M.								
	Spruce Logs	Pine Logs	Cedar Logs	Fir Logs	Hemlock Logs	Yellow Birch Logs	Maple Logs	Beech Logs	Hardwood Logs
Aroostook.....	20,226,708	1,946,878	1,650,063	3,990,971	312,614	5,672,387	205,831	5,713	5,522,084
Franklin.....	1,206,791	17,877	443	26,921	.....	86,660	18,460	.....	2,039,129
Hancock.....	3,233,006	96,348	624,804	.....	141,494	.....	.....	.....	149,348
Oxford.....	297,382	457,265	.....	102,362	.....	97,285	.....	.....	2,467,633
Penobscot.....	3,604,045	12,760,029	62,116	34,915	510,667	1,675,261	485,438	99,216	1,593,168
Piscataquis.....	1,416,575	1,011,589	500	47,640	136,854	14,485	5,890	.....	2,595,167
Somerset.....	3,579,396	1,185,429	36,200	10,505	42,110	1,769,554	394,087	.....	3,197,866
Washington.....	1,256,647	6,602,144	113,076	.....	513,945	10,357	9,981	.....	367,122
<b>Totals.....</b>	<b>34,820,550</b>	<b>24,077,559</b>	<b>2,487,202</b>	<b>4,213,314</b>	<b>1,657,684</b>	<b>9,325,989</b>	<b>1,119,687</b>	<b>104,929</b>	<b>17,931,517</b>

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS AND PLANTATIONS  
From July 1, 1942 to June 30, 1943

Counties	Cords						Pieces	
	Spruce & Fir Pulpwood	Hemlock Pulpwood	Poplar Pulpwood	Hardwood Pulpwood	Hardwood Fuel	Birch Spool Stock	Cedar Rail- way Ties	Cedar Tel. Poles
Aroostook.....	99,038	3,203	1,190	79	4,585	1,175	3,275	8,593
Franklin.....	98,986	.....	521	4,455	360	3,533	.....	.....
Hancock.....	6,368	1,123	49	220	223	1,216	.....	340
Oxford.....	65,081	447	50	8,066	390	178	.....	372
Penobscot.....	61,024	22,919	1,379	319	2,476	8,356	3,693	.....
Piscataquis.....	49,372	13,868	367	1,789	536	3,340	976	421
Somerset.....	171,976	63	2,962	7,804	511	2,789	.....	.....
Washington.....	29,138	8,125	3,734	3,691	4,540	2,979	291	3,032
<b>Totals.....</b>	<b>580,983</b>	<b>49,748</b>	<b>10,252</b>	<b>26,423</b>	<b>13,621</b>	<b>23,566</b>	<b>8,235</b>	<b>12,758</b>

**STATE TAX ON PERSONAL PROPERTY IN  
UNORGANIZED TOWNSHIPS**

For July 1, 1942 to June 30, 1943

Counties	Valuation	State Tax
Aroostook.....	\$197,914.00	\$1,435.36
Franklin.....	199,687.00	1,447.83
Hancock.....	39,965.00	289.76
Knox.....	6,715.00	48.71
Lincoln.....	2,220.00	16.10
Oxford.....	65,535.00	475.25
Penobscot.....	107,281.00	778.05
Piscataquis.....	260,778.00	1,890.89
Sagadahoc.....	2,680.00	19.44
Somerset.....	242,087.00	1,755.32
Washington.....	42,910.00	311.25
	<u>\$1,167,772.00</u>	<u>\$8,467.96</u>

**CORPORATION TAXES LEVIED**

	July 1, 1941 to June 30, 1942	July 1, 1942 to June 30, 1943
Railroads.....	\$1,219,413.06	\$1,492,137.38
Street Railroads.....	6,476.95	10,436.30
Telephone Companies.....	399,920.22	465,592.39
Telegraph Companies.....	24,591.01	25,764.16
Express Companies.....	11,365.67	18,645.70
Parlor Car Company.....	444.15	605.36
General Franchise Taxes.....	210,155.00	207,715.00
Savings Banks.....	177,043.91	143,394.17
Trust & Banking Companies.....	9,491.87	5,469.16
Insurance Companies.....	705,533.37	698,487.69
Loan & Building Associations.....	3,003.76	6,001.36
Government Workers Credit Union.....	111.04	109.62
Railroad Workers Credit Union.....	74.28	109.82
Telephone Workers Credit Union.....	876.58	873.12
National Bank Stock.....	85,581.75	88,713.00
Trust & Banking Companies Stock.....	46,798.50	47,216.40
	<u>\$2,900,881.12</u>	<u>\$3,211,270.63</u>

**APPENDIX B**

**POTATO TAX FISCAL YEARS 1937-1943**

Year	Amount Tax Collected	Administrative Expense
1937-38.....	\$112,615.39	\$2,049.98
1938-39.....	95,098.31	4,227.96
1939-40.....	100,585.31	6,084.45
1940-41.....	92,348.77	2,957.73

Amount Tax Levied

1941-42.....	\$112,654.06	2,598.31
1942-43.....	122,385.23	3,397.86

**APPENDIX C****CIGARETTE TAX DIVISION**

Period July 1, 1942 to June 30, 1943

**REVENUE**

Stamp Sales (face value) . . . . .		\$1,587,011.97
Discount to Distributors . . . . .	\$109,741.59	
Refunds . . . . .	11,830.49	
		<u>121,572.08</u>
Net Stamp Sales . . . . .		\$1,465,439.89
Licenses sold . . . . .		7,772.25
Confiscated Cigarettes sold . . . . .		107.94
		<u>\$1,473,320.08</u>

**EXPENDITURES**

Cost of Stamps . . . . .	\$10,929.01	
Administrative Expenditures . . . . .	22,022.20	
		<u>32,951.21</u>
Total Expenditures . . . . .		32,951.21
Available for Old Age Assistance . . . . .		<u>\$1,440,368.87</u>
Cost of Administration (including cost of stamps) 2-23/100%		

Net available for Old Age Assistance for the period July 1st to November 30th, 1943, shows an increase of 13% over the same period in the preceding year.

**APPENDIX D****GASOLINE AND USE FUEL TAX DIVISION**

Period July 1, 1942 to June 30, 1943

Amount of Gasoline Tax Levied . . . . .		\$4,439,865.71
Use Fuel Tax Penalties and Interest Levied . . . . .		2,695.73
License Fees Use Fuel . . . . .		4.00
		<u>\$4,442,565.44</u>
Total . . . . .		\$4,442,565.44
<b>Expenditures</b>		
Administrative . . . . .	\$16,071.27	
Refunds Gasoline Tax . . . . .	205,755.71	
Refund on Use Fuel Tax . . . . .		
		<u>221,826.98</u>
Total Expenditures . . . . .		221,826.98
Available for General Highway . . . . .		<u>\$4,220,738.46</u>
Cost of Administration 36/100 of 1%		

The amount of Gasoline Tax Levied for:—

Fiscal Year ended June 30, 1942 . . . . .	\$6,499,209.05
Fiscal Year ended June 30, 1943 . . . . .	\$4,439,865.71

## 31% DECREASE

The amount of Gasoline Tax Levied for:—

Calendar Year ended Dec. 31, 1941 .....	\$6,894,015.43
Calendar Year ended Dec. 31, 1942 .....	\$5,128,517.12

## 25.6% DECREASE

Amount of Gasoline Tax Levied by Six Months Period

Six Months Period Ending:—

December 31, 1941 .....	\$3,932,896.83
June 30, 1942 .....	\$2,566,312.22
December 31, 1942 .....	\$2,562,204.90
June 30, 1943 .....	\$1,877,660.81

Respectfully submitted,

DAVID H. STEVENS,  
State Tax Assessor

The following tables show the total valuations in the different cities and towns in the State, as returned by the assessors in each municipality for the year 1943; also tax rates for 1943.

## ANDROSCOGGIN COUNTY

Towns	Total Valuation 1943	Rate of Taxation 1943
Auburn .....	\$17,982,395	.0445
Durham .....	517,264	.051
Greene .....	649,558	.0382
Leeds .....	360,589	.065
Lewiston .....	33,560,287	.038
Lisbon .....	2,992,760	.046
Livermore .....	628,365	.056
Livermore Falls .....	2,139,365	.046
Mechanic Falls .....	1,089,743	.064
Minot .....	333,200	.058
Poland .....	1,119,497	.05
Turner .....	1,012,910	.05
Wales .....	279,068	.0415
Webster .....	544,832	.053
Total .....	<u>\$63,209,833</u>	

## AROOSTOOK COUNTY

Amity .....	\$ 82,313	.075
Ashland .....	756,451	.078
Bancroft .....	101,882	.062
Benedicta .....	95,243	.075
Blaine .....	477,800	.056
Bridgewater .....	631,361	.063
Caribou .....	3,888,045	.07
Castle Hill .....	304,655	.06
Chapman .....	175,343	.061
Connor .....	119,820	.104
Crystal .....	195,535	.08
Dyer Brook .....	115,679	.091
Eagle Lake .....	229,490	.092
Easton .....	923,397	.062
Fort Fairfield .....	4,849,555	.055

## AROOSTOOK COUNTY—Concluded

Towns	Total Valuation 1943	Rate of Taxation 1943
Fort Kent	1,268,770	.0852
Frenchville	331,090	.088
Grand Isle	258,983	.10
Haynesville	57,199	.097
Hersey	78,848	.051
Hodgdon	534,035	.063
Houlton	4,600,339	.053
Island Falls	440,334	.073
Limestone	1,122,285	.078
Linneus	320,152	.08
Littleton	578,867	.0655
Ludlow	128,753	.071
Madawaska	2,382,171	.052
Mapleton	676,212	.065
Mars Hill	1,139,418	.066
Masardis	338,163	.054
Merrill	167,986	.098
Monticello	573,161	.056
New Limerick	187,241	.066
New Sweden	377,935	.054
Oakfield	305,371	.082
Orient	74,579	.095
Perham	373,805	.056
Portage Lake	225,632	.073
Presque Isle	4,861,920	.06
St. Agatha	330,030	.09
Sherman	419,968	.062
Smyrna	189,250	.083
Stockholm	202,583	.07
Van Buren	1,081,210	.088
Wade	172,055	.055
Washburn	1,042,825	.068
Westfield	455,886	.048
Weston	78,879	.112
Woodland	383,410	.084
Plantations		
Allagash	323,364	.057
Cary	65,728	.08
Caswell	197,290	.098
Cyr	154,849	.054
E	43,673	.065
Garfield	42,021	.054
Glenwood	41,809	.063
Hamlin	148,903	.069
Hammond	86,013	.059
Macwahoc	67,400	.071
Moro	62,219	.058
Nashville	71,365	.036
New Canada	148,941	.082
Oxbow	74,435	.05
Reed	88,479	.094
St. Francis	196,105	.11
St. John	168,713	.084
Wallagrass	179,507	.093
Westmanland	126,295	.028
Winterville	55,488	.09
Total	<u>\$41,048,511</u>	

## CUMBERLAND COUNTY

Towns	Total Valuation 1943	Rate of Taxation 1943
Baldwin	\$607,252	.052
Bridgton	1,873,557	.046
Brunswick	5,908,515	.048
Cape Elizabeth	4,343,925	.0328
Casco	446,168	.057
Cumberland	1,791,961	.037
Falmouth	3,262,700	.0358
Freeport	1,725,748	.053
Gorham	2,832,258	.037
Gray	734,763	.05
Harpeswell	1,320,395	.043
Harrison	615,699	.063
Naples	486,271	.057
New Gloucester	654,442	.049
North Yarmouth	393,191	.04
Otisfield	394,841	.062
Portland	79,948,150	.0496
Pownal	272,464	.058
Raymond	695,363	.039
Scarboro	2,865,908	.049
Sebago	611,090	.045
South Portland	15,235,590	.0504
Standish	1,850,282	.043
Westbrook	9,535,247	.039
Windham	2,440,930	.04
Yarmouth	1,469,884	.0524
Total	<u>\$142,316,594</u>	

## FRANKLIN COUNTY

Avon	\$ 162,434	.058
Carthage	135,050	.064
Chesterville	301,300	.05
Eustis	433,612	.059
Farmington	2,751,310	.043
Industry	167,478	.065
Jay	2,295,427	.0446
Kingfield	377,244	.062
Madrid	97,018	.09
New Sharon	332,814	.067
New Vineyard	213,364	.067
Phillips	555,722	.054
Rangeley	1,665,080	.041
Salem	55,516	.059
Strong	544,220	.05
Temple	167,323	.053
Weld	376,500	.042
Wilton	1,913,441	.045
Plantations		
Coplin	74,055	.036
Dallas	181,957	.044
Rangeley	228,404	.033
Sandy River	175,844	.031
Total	<u>\$13,205,113</u>	

## HANCOCK COUNTY

Towns	Total Valuation Rate of Taxation	
	1943	1943
Amherst.....	\$ 68,085	.04
Aurora.....	69,187	.0585
Bar Harbor.....	6,494,425	.0405
Bluehill.....	1,118,460	.049
Brooklin.....	502,335	.038
Brooksville.....	325,544	.066
Bucksport.....	2,719,497	.068
Castine.....	645,455	.05
Cranberry Isles.....	369,725	.0366
Dedham.....	371,174	.049
Deer Isle.....	636,335	.0593
Eastbrook.....	103,040	.048
Ellsworth.....	3,244,490	.053
Franklin.....	273,391	.049
Gouldsboro.....	507,922	.051
Hancock.....	403,455	.04
Lamoine.....	214,770	.055
Mariaville.....	85,323	.067
Mount Desert.....	4,038,205	.038
Orland.....	385,602	.065
Otis.....	84,694	.056
Penobscot.....	230,489	.075
Sedgwick.....	268,801	.062
Sorrento.....	310,046	.039
Southwest Harbor.....	1,401,820	.042
Stonington.....	635,145	.0589
Sullivan.....	390,356	.058
Surry.....	290,009	.0548
Swans Island.....	171,223	.052
Tremont.....	451,000	.064
Trenton.....	184,400	.043
Verona.....	98,440	.064
Waltham.....	85,305	.0555
Winter Harbor.....	476,284	.048
Plantations		
Long Island.....	24,940	.049
Osborn.....	58,619	.033
No. 33.....	58,430	.04164
Total.....	<u>\$27,796,421</u>	

## KENNEBEC COUNTY

Albion.....	\$ 455,178	.044
Augusta.....	13,443,690	.045
Belgrade.....	805,013	.048
Benton.....	569,132	.06
Chelsea.....	250,273	.082
China.....	683,130	.04
Clinton.....	603,497	.068
Farmingdale.....	885,651	.032
Fayette.....	240,973	.054
Gardiner.....	4,693,077	.047
Hallowell.....	1,824,190	.048
Litchfield.....	436,274	.052
Manchester.....	441,180	.045



## KENNEBEC COUNTY—Concluded

Towns	Total Valuation Rate of Taxation	
	1943	1943
Monmouth	1,003,875	.038
Mount Vernon	389,590	.055
Oakland	1,560,774	.053
Pittston	380,335	.052
Randolph	382,415	.064
Readfield	458,485	.048
Rome	439,850	.04
Sidney	436,998	.047
Vassalboro	1,036,589	.048
Vienna	128,535	.066
Waterville	13,465,849	.045
Wayne	364,301	.05
West Gardiner	436,085	.046
Windsor	392,849	.038
Winslow	3,355,658	.042
Winthrop	2,008,830	.0448
Total	<u>\$51,572,276</u>	

## KNOX COUNTY

Appleton	\$ 228,049	.064
Camden	3,949,379	.044
Cushing	175,188	.055
Friendship	503,718	.036
Hope	271,010	.056
Isle au Haut	132,522	.0309
North Haven	726,247	.039
Owls Head	363,650	.045
Rockland	6,846,760	.048
Rockport	1,340,046	.052
St. George	570,482	.065
South Thomaston	232,319	.055
Thomaston	1,727,110	.043
Union	564,022	.055
Vinalhaven	751,053	.0532
Warren	695,899	.056
Washington	230,614	.066
Matinicus Plantation	44,627	.029
Total	<u>\$19,352,695</u>	

## LINCOLN COUNTY

Alna	\$ 214,437	.028
Boothbay	961,200	.066
Boothbay Harbor	2,335,175	.04
Bremen	238,653	.052
Bristol	952,192	.045
Damariscotta	763,787	.05
Dresden	276,160	.051
Edgecomb	281,689	.056
Jefferson	397,282	.072
Newcastle	600,745	.056
Nobleboro	302,396	.061

LINCOLN COUNTY—Concluded

Towns	Total Valuation 1943	Rate of Taxation 1943
South Bristol.....	694,945	.041
Southport.....	1,151,850	.046
Waldoboro.....	1,064,901	.061
Westport.....	164,826	.047
Whitefield.....	428,341	.053
Wiscasset.....	1,401,605	.041
Plantations		
Monhegan.....	166,034	.028
Somerville.....	55,035	.095
Total.....	<u>\$12,451,253</u>	

OXFORD COUNTY

Andover.....	\$ 467,097	.054
Bethel.....	1,309,165	.0448
Brownfield.....	320,870	.07
Buckfield.....	469,090	.05
Byron.....	135,929	.053
Canton.....	358,720	.068
Denmark.....	333,825	.07
Dixfield.....	968,365	.051
Fryeburg.....	1,001,827	.049
Gilead.....	187,259	.04
Greenwood.....	298,280	.064
Hanover.....	115,010	.042
Hartford.....	246,759	.058
Hebron.....	259,721	.05
Hiram.....	444,396	.057
Lovell.....	952,684	.035
Mexico.....	1,289,170	.07
Newry.....	241,628	.038
Norway.....	1,894,009	.0634
Oxford.....	540,990	.07
Paris.....	2,425,710	.05
Peru.....	865,844	.043
Porter.....	263,010	.08
Roxbury.....	172,750	.056
Rumford.....	6,150,970	.0535
Stoneham.....	165,853	.045
Stow.....	120,223	.039
Sumner.....	264,063	.06
Sweden.....	154,794	.065
Upton.....	125,665	.064
Waterford.....	633,946	.05
Woodstock.....	517,590	.06
Plantations		
Lincoln.....	600,948	.028
Magalloway.....	204,562	.049
Milton.....	49,875	.093
Total.....	<u>\$24,550,597</u>	

## PENOBSCOT COUNTY

Towns	Total Valuation Rate of Taxation	
	1943	1943
Alton	\$ 68,507	.09
Bangor	28,493,567	.0467
Bradford	262,960	.06
Bradley	235,627	.084
Brewer	5,076,670	.052
Burlington	160,627	.052
Carmel	322,784	.075
Charleston	329,980	.054
Chester	64,312	.086
Clifton	63,525	.083
Corinna	847,692	.049
Corinth	465,260	.047
Dexter	2,369,705	.0556
Dixmont	190,522	.062
East Millinocket	1,530,505	.062
Eddington	242,560	.052
Edinburg	49,795	.057
Enfield	462,509	.06
Etna	117,435	.074
Exeter	283,655	.068
Garland	250,346	.074
Glenburn	188,420	.058
Greenbush	77,225	.111
Greenfield	70,590	.0724
Hampden	949,747	.067
Hermon	496,050	.059
Holden	232,190	.059
Howland	796,111	.064
Hudson	125,520	.071
Kenduskeag	146,629	.057
Lagrange	227,138	.066
Lee	202,844	.083
Levant	192,456	.068
Lincoln	1,649,648	.077
Lowell	71,144	.075
Mattawamkeag	696,481	.041
Maxfield	33,455	.073
Medway	345,023	.085
Milford	658,712	.055
Millinocket	4,737,178	.065
Newburg	190,553	.06
Newport	1,157,532	.047
Old Town	4,239,605	.058
Orono	1,962,147	.061
Orrington	539,635	.05
Passadumkeag	80,602	.088
Patten	567,029	.084
Plymouth	176,885	.076
Springfield	111,656	.095
Stetson	151,710	.06
Veazie	648,150	.044
Winn	167,455	.109
Woodville	237,817	.05
Plantations		
Carroll	81,229	.079
Drew	63,837	.044

## PENOBSCOT COUNTY—Concluded

Towns	Total Valuation Rate of Taxation	
	1943	1943
Grand Falls.....	67,430	.056
Kingman.....	82,061	.088
Lakeville.....	153,260	.0302
Mount Chase.....	97,826	.077
Prentiss.....	82,972	.107
Seboeis.....	93,162	.02
Stacyville.....	186,051	.078
Webster.....	57,041	.042
<b>Total.....</b>	<b>\$64,980,749</b>	

## PISCATAQUIS COUNTY

Abbot.....	\$ 165,316	.075
Atkinson.....	185,080	.061
Blanchard.....	101,576	.055
Bowerbank.....	145,630	.023
Brownville.....	929,455	.056
Dover-Foxcroft.....	2,737,621	.0475
Greenville.....	943,900	.058
Guilford.....	929,892	.0553
Milo.....	1,744,961	.0582
Monson.....	408,763	.064
Orneville.....	86,270	.101
Parkman.....	261,360	.068
Sangerville.....	500,642	.079
Sebec.....	251,290	.048
Shirley.....	131,950	.057
Wellington.....	108,809	.094
Willimantic.....	131,593	.061
Plantations		
Barnard.....	84,395	.033
Elliottsville.....	242,436	.026
Kingsbury.....	102,792	.055
Lake View.....	139,849	.021
Medford.....	78,277	.071
<b>Total.....</b>	<b>\$10,411,857</b>	

## SAGADAHOC COUNTY

Arrowsic.....	\$ 71,484	.048
Bath.....	9,263,270	.048
Bowdoin.....	247,095	.061
Bowdoinham.....	455,171	.058
Georgetown.....	416,420	.043
Phippsburg.....	689,257	.045
Richmond.....	879,485	.074
Topsham.....	1,640,594	.041
West Bath.....	351,857	.0372
Woolwich.....	570,061	.046
<b>Total.....</b>	<b>\$14,584,694</b>	

## SOMERSET COUNTY

Towns	Total Valuation Rate of Taxation	
	1943	1943
Anson . . . . .	\$ 914,000	.058
Athens . . . . .	309,205	.057
Bingham . . . . .	749,529	.045
Cambridge . . . . .	148,374	.059
Canaan . . . . .	313,486	.06
Cornville . . . . .	313,171	.058
Detroit . . . . .	202,400	.041
Embden . . . . .	588,565	.032
Fairfield . . . . .	2,701,966	.05
Harmony . . . . .	347,665	.073
Hartland . . . . .	604,191	.058
Madison . . . . .	3,568,550	.038
Mercer . . . . .	139,178	.069
Moscow . . . . .	2,794,541	.019
New Portland . . . . .	297,179	.056
Norridgewock . . . . .	692,249	.077
Palmyra . . . . .	365,270	.067
Pittsfield . . . . .	1,950,590	.046
Ripley . . . . .	166,090	.0545
St. Albans . . . . .	372,368	.07
Skowhegan . . . . .	5,097,465	.05
Smithfield . . . . .	277,129	.046
Solon . . . . .	705,582	.046
Starks . . . . .	217,805	.065
Plantations		
Brighton . . . . .	104,676	.058
Caratunk . . . . .	200,054	.034
Dead River . . . . .	146,418	.042
Dennistown . . . . .	174,340	.02
Flagstaff . . . . .	140,141	.061
Highland . . . . .	35,000	.103
Jackman . . . . .	461,722	.066
Moose River . . . . .	174,334	.045
Pleasant Ridge . . . . .	2,996,725	.016
The Forks . . . . .	157,555	.036
West Forks . . . . .	238,275	.03
Total . . . . .	<u>\$28,665,788</u>	

## WALDO COUNTY

Belfast . . . . .	\$3,251,515	.058
Belmont . . . . .	103,760	.06
Brooks . . . . .	317,314	.067
Burnham . . . . .	291,647	.076
Frankfort . . . . .	207,295	.068
Freedom . . . . .	176,360	.054
Islesboro . . . . .	1,004,917	.05
Jackson . . . . .	108,768	.073
Knox . . . . .	161,691	.067
Liberty . . . . .	211,460	.069
Lincolnville . . . . .	477,095	.042
Monroe . . . . .	221,101	.072
Montville . . . . .	167,295	.067
Morrill . . . . .	134,409	.046
Northport . . . . .	564,955	.036
Palermo . . . . .	214,893	.064
Prospect . . . . .	172,617	.059

WALDO COUNTY—Concluded

Towns	Total Valuation Rate of Taxation	
	1943	1943
Searsmont . . . . .	249,542	.061
Searsport . . . . .	868,817	.05
Stockton Springs . . . . .	392,182	.07
Swanville . . . . .	166,101	.054
Thorndike . . . . .	203,078	.062
Troy . . . . .	243,455	.063
Unity . . . . .	504,000	.048
Waldo . . . . .	148,716	.052
Winterport . . . . .	644,819	.066
Total . . . . .	<u>\$11,207,802</u>	

WASHINGTON COUNTY

Addison . . . . .	\$ 203,308	.092
Alexander . . . . .	106,535	.06
Baileyville . . . . .	2,328,230	.038
Beals . . . . .	105,765	.088
Beddington . . . . .	41,706	.056
Calais . . . . .	2,667,940	.07
Centerville . . . . .	102,214	.057
Charlotte . . . . .	104,160	.061
Cherryfield . . . . .	325,667	.074
Columbia . . . . .	130,938	.065
Columbia Falls . . . . .	175,463	.0715
Cooper . . . . .	68,325	.0654
Crawford . . . . .	72,482	.0513
Cutler . . . . .	144,167	.059
Danforth . . . . .	322,125	.093
Deblois . . . . .	44,783	.055
Dennysville . . . . .	85,089	.07125
East Machias . . . . .	359,170	.06
Eastport . . . . .	1,027,760	.087
Harrington . . . . .	201,120	.0913
Jonesboro . . . . .	144,399	.0608
Jonesport . . . . .	545,195	.058
Lubec . . . . .	1,148,108	.054
Machias . . . . .	731,755	.065
Machiasport . . . . .	223,077	.07
Marshfield . . . . .	56,573	.068
Meddybemps . . . . .	39,899	.087
Milbridge . . . . .	416,121	.063
Northfield . . . . .	110,910	.0375
Pembroke . . . . .	301,663	.053
Perry . . . . .	221,600	.055
Princeton . . . . .	272,799	.091
Robbinston . . . . .	191,632	.058
Roque Bluffs . . . . .	47,437	.0552
Steuben . . . . .	242,780	.07
Talmadge . . . . .	59,087	.04
Trescott . . . . .	75,704	.075
Vanceboro . . . . .	245,766	.07
Waite . . . . .	76,949	.048
Wesley . . . . .	70,099	.0542
Whiting . . . . .	168,096	.044
Whitneyville . . . . .	124,948	.047

## REPORT OF THE BUREAU OF TAXATION

## WASHINGTON COUNTY—Concluded

Towns	Total Valuation Rate of Taxation	
	1943	1943
Plantations		
Codyville.....	59,660	.062
Grand Lake Stream.....	152,749	.051
No. 14.....	80,925	.042
No. 21.....	70,488	.035
Total.....	<u>\$14,495,366</u>	

## YORK COUNTY

Acton.....	\$ 400,215	.04
Alfred.....	490,331	.064
Berwick.....	1,056,385	.06
Biddeford.....	14,666,207	.043
Buxton.....	1,606,228	.043
Cornish.....	338,078	.06
Dayton.....	287,350	.041
Eliot.....	1,742,814	.04
Hollis.....	1,048,169	.0466
Kennebunk.....	3,133,659	.042
Kennebunkport.....	1,933,168	.045
Kittery.....	2,506,760	.0585
Lebanon.....	705,235	.054
Limerick.....	522,992	.059
Limington.....	422,005	.058
Lyman.....	340,284	.054
Newfield.....	229,325	.062
North Berwick.....	750,279	.0616
North Kennebunkport.....	320,768	.06
Old Orchard Beach.....	4,599,715	*.046
Parsonfield.....	431,760	.068
Saco.....	6,938,243	.0525
Sanford.....	9,952,898	.051
Shapleigh.....	384,143	.052
South Berwick.....	1,127,290	.064
Waterboro.....	549,113	.062
Wells.....	3,360,342	.052
York.....	4,056,979	.05
Total.....	<u>\$63,900,735</u>	

\*.034 in Village Corporation