

MAINE STATE LEGISLATURE

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REPORT

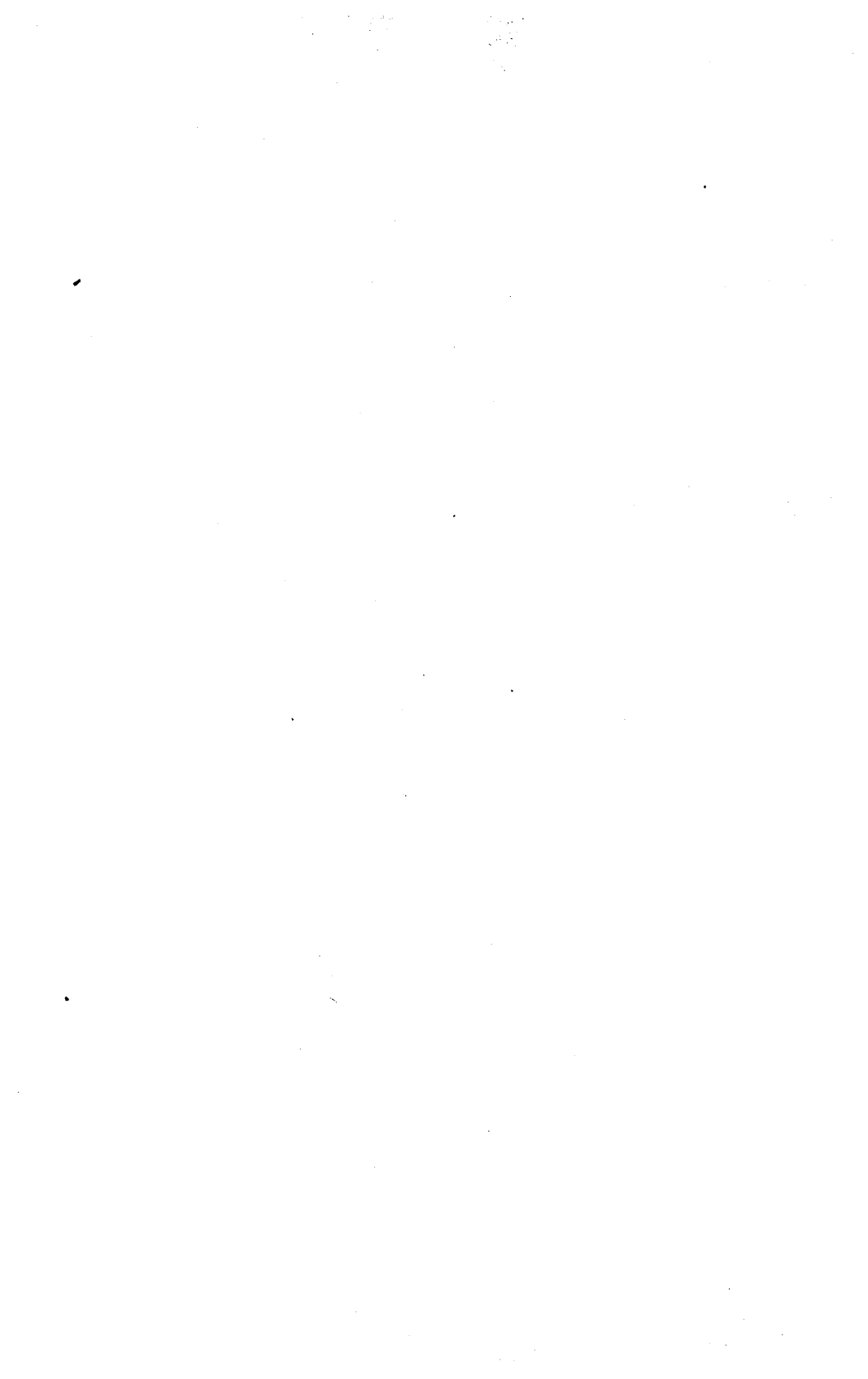
OF THE

Bureau of Taxation



STATE OF MAINE

1943 and 1944



FIFTY-FOURTH ANNUAL REPORT

OF THE

BUREAU OF TAXATION



STATE OF MAINE

1944

	STATE TAX ASSESSOR	
David H. Stevens		Augusta
	PROPERTY DIVISION	
Arthur J. Fenton		Director
	POTATO TAX DIVISION	
D. C. Goggin		Supervisor
	CIGARETTE TAX DIVISION	
W. E. Chase, Jr.		Director
	GASOLINE TAX DIVISION	
L. E. Griffin		Director

MEMBERS OF BOARD OF STATE ASSESSORS
1891 to 1931

Benjamin F. Chadbourne	Biddeford	1891-1893
Frank Gilman	Bangor	1891-1892
Otis Hayford	Canton	1891-1909
Hall C. Burleigh	Vassalboro	1892-1895
George Pottle	Lewiston	1893-1911
William C. Marshall	Belfast	1895-1901
F. Marion Simpson	Bangor	1901-1907
W. J. Thompson	South China	1907-1913
E. M. Johnston	Brownville	1909-1915
O. Gardner	Rockland	1911-1911
B. G. McIntire	Waterford	1911-1917
J. J. Dearborn	Hampden Highlands	1913-1925
W. F. Dresser	South Portland	1915-1924
C. S. Stetson	Greene	1917-1929
F. S. Jordan	Portland	1924-1927
A. G. Merritt	Houlton	1925-1931
L. O. Tebbetts	Waterville	1927-1931
F. H. Sterling	Caratunk Pl.	1929-1931

STATE TAX ASSESSORS

Frank H. Holley	North Anson	1931-1941
George E. Hill	Portland	1941-1942
David H. Stevens	Augusta	1942-

BOARD OF EQUALIZATION

David H. Stevens, Augusta	Delmont Emerson, Island Falls
LeForest A. Thurston, Rockland	

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BUREAU OF TAXATION
Augusta

November 13, 1944

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 54th Annual Report of the Bureau of Taxation.

FORM OF REPORT

Because of a critical shortage of material and labor the report for this biennium has been reduced by approximately 125 pages. The information which has been deleted consists, for the most part, of tables by towns and counties showing the amount of personal property by categories, summaries of which are contained in the report. In the event any interested citizen wishes more detailed information regarding the amount of personal property including live stock, both exempt and taxable, records are available at the Bureau of Taxation.

STATE PROPERTY TAX

Under the existing tax laws, slightly more than five million dollars of state revenue or nearly one-quarter of the total general fund revenue, is derived from the general property tax. Except for \$335,000, the tax on property in the unorganized territory, the entire amount of five million dollars is assessed and collected by the municipalities at practically no expense to the State of Maine.

One of the facts proven most positively by the results of the tax study carried on by the Bureau of Taxation during the past year, is that there is a tremendous inequality and unfairness in the levying of the property tax. These inequalities are due to two factors: (1) too many government taxing units in the state, (2) poor assessment procedures.

To combine government units to permit better assessment procedure would probably be impossible. As a result, the conclusion has been reached that some form of education and training programs, permitting assistance to be given to local assessors at the expense of the state, would be beneficial. The necessary legal provisions for such assistance are now contained in the laws, (Chapter 280, Public Laws 1939, now Sections 58 to 62 inclusive, Revised Statutes of 1944). Sufficient funds to carry out the provisions of such an education and training program will be requested of the Legislature.

Consensus of opinion of industrial, residential and other categories of property taxpayers, as evidenced through personal contact and in a large amount of correspondence coming to the Bureau of Taxation, is that the problem of inequality and unfairness in the levying of the property tax is the largest single factor in creating dissatisfaction and complaints in the administration of this tax in the State of Maine.

ASSESSMENT AND COLLECTION PROCEDURE

For the past several months through the very helpful cooperation of the Treasurer of State, certain employees of the Treasury Department have been working in the Bureau of Taxation although still under the supervision of the Treasurer. These employees have been administering the collection of the state and county taxes assessed by the state legislature and the county commissioners on property in the unorganized territory. This procedure has in effect concentrated the administration of the assessment and collection phases of these taxes in one state agency. The results have been a very marked increase in efficiency, less inconvenience to taxpayers and some simplification in the administrative routine.

The results of this procedure have now been studied and analyzed. The conclusion reached being that this arrangement should be on a permanent basis, not only for taxes now being administered under the present procedure, but also for certain other taxes which are assessed by the Bureau of Taxation and collected by the Treasurer of State.

TAX STUDY

The tax study, authorized by the 91st Legislature, has been practically completed and four preliminary reports published. The final report will be published and placed in the hands of the members of the Legislature shortly after the 92nd Legislature convenes. Space in this report does not permit a summary of the conclusions obtained through the tax study. It is the expressed opinion of tax administrators in other states and also taxpayers in this state, that the amount of information obtained through this study will be of enormous value to the Legislature in its consideration of tax problems of the state in the future.

FOREST RESOURCE REPORT

Mr. James W. Sewall, whose organization is employed by the Bureau of Taxation for the purpose of making timberland cruises used in establishing valuations in the unorganized territory, has summarized and compiled the results of these cruises and surveys for the past ten years, making a very comprehensive and informative report on timberland and forest resources of the State of Maine.

Because the federal government expects to do some work along this same line in the near future, it has been thought advisable not to go to the expense of publishing the Sewall Report but to make it available to the federal authorities and to the Forest Commissioner of the State of Maine with the idea that a final, complete report, will eventually be issued by the federal government. In the meantime, the Sewall Report is definitely the most complete record of forest resources in both the unorganized territory and incorporated towns in the State of Maine and as such will provide valuable information for use by state departments and the general public.

GENERAL FACTS

The total state valuation for the 499 cities, towns and plantations as established by the Board of Equalization and filed in November 1944, after making the necessary adjustments based on surveys in the municipalities, was \$661,518,799. This figure represents an increase of \$3,751,835 above that established by the Board of Equalization for the previous biennium and filed in November 1942. During the same period 1942 to 1944, local valuations increased \$7,265,119.

The state valuation for the entire state including unorganized territory as established in 1944 was \$707,076,513, in which there is a decrease in valuation of property in the unorganized territory of \$675,813. From an over-all standpoint it seems apparent that new property taken into consideration in establishing the state valuation in 1942, being the result of heavy installations for war purposes, has now been absorbed into the valuation picture and there will not be substantial increases in the state valuation in the future.

A comparison of the number of polls taxed by the municipalities in 1944 indicates a decrease in number of 31,359 when compared with those taxed in 1942. This decrease is of course due to the large number of State of Maine citizens being in the armed forces and being employed in other states.

As the general property tax constitutes the main source of revenue, for municipalities and counties and also provides a substantial portion of the state's revenue, a summary of property taxes levied by the municipalities, counties and state, has been included below.

	1943	1944
State Property Tax—Municipalities	\$4,768,810	\$4,768,810
State Property Tax—Unorganized Townships	335,193	335,193
County Property Tax—Unorganized Townships	82,979	82,979
County Property Tax—Municipalities	1,219,751	1,219,751
Forestry District Tax	133,231	133,519
(Note—Assessed against Real Property in Unorganized Townships and some Municipalities.)		
School Tax—Unorganized Townships	6,965	8,152
County Personal Property—Unorganized Townships	2,179	1,974
State Personal Property	8,479	7,746
Property Tax—Municipalities	24,030,363	24,932,939
Road Repair—Unorganized Townships	58,474	58,962
Debt Retirement—Unorganized Townships	2,654	3,930
Total	<u>\$30,649,077</u>	<u>\$31,553,965</u>

Average rate of taxation in municipalities for 1943, \$49.72 per thousand dollars.

Average rate of taxation in municipalities for 1944, \$52.56 per thousand dollars.

GASOLINE TAX

The federal government, taking recognition of the restricted supply of gasoline for civilian use, and wishing to obtain the most efficient use of storage and transportation facilities, issued

through the Office of Petroleum Administrator for War, Directive No. 59 which provides for "Pooling" of petroleum supplies during the war emergency. This pooling procedure increased the number of transactions which had to be taken into consideration in connection with the administration of the gasoline tax. This was due to the fact that tank car shipments were substituted for barge shipments and tank truck shipments for tank car transportation.

Section 80 of Chapter 12 of the Revised Statutes, as amended, provides that the distributor first receiving the fuel in the state shall be primarily liable to the state for the tax except when such fuel has been sold or delivered in tank car, ship or barge lots to another distributor in the state. This provision was devised for normal conditions but under conditions far from normal it imposed a hardship on distributors and added greatly to the cost of collection of the tax.

In view of this emergency and by the authority vested in the Governor under Section 5, Chapter 305, of the Public Laws of 1941, Executive Order No. 24 was issued. This order gave the State Tax Assessor authority to issue a regulation providing that the sale of fuels between licensed motor fuel distributors might be made free of the motor fuel tax regardless of the method of delivery, and that the purchasing distributor should be liable to the state for the tax.

Regulation No. GT 10 was accordingly issued effective as of April 1, 1943. This action removed many of the obstacles. Even then it was found very difficult to reconcile the amounts reported by the selling and purchasing companies. On March 1, 1944, plans were adopted whereby distributors, through the exchange of form letters, made certain that the amount picked up by the receiving companies in the tax report, was the same as that deducted in the tax report of the selling companies. This procedure has meant less confusion in auditing distributors' reports and has been of material benefit in reporting transfers between licensed distributors.

All possible cooperation has been extended to the Office of Price Administration and other federal agencies involved since gasoline rationing became effective. Copies of all Distributor's Monthly Gasoline Tax Reports have been forwarded to the Office of Price Administration and conferences with the officials of that

organization have taken place in order to facilitate the method of handling reports. This additional work has been carried on by the regular personnel with no additional employees.

Since January 24, 1942, the tax on the sale of fuel for aeronautical purposes has been credited to the Aeronautical Fund. This has meant that a very close check on sales of aeronautical fuel has been made necessary and also subsequent sales of such fuel to the United States Government have caused difficulty in that those sales are non-taxable and consequently have to be deducted from the Aeronautical Tax Fund.

CIGARETTE TAX

In May 1944, metering machines were authorized for the purpose of placing inked impressions upon packages containing cigarettes in place of decalcomania tax stamps. A survey of both in and out of state distributors was made to determine if a sufficient demand existed for the use of such metering machines. Returns from the survey indicated that because of labor difficulties and because many of the distributors are using metering machines in connection with the administration of the cigarette tax law in other states, such authorization in the State of Maine would be desirable.

Several of the major distributors are now using the machines apparently to their advantage. Neither the machines nor the meter heads so-called, as manufactured by the Pitney-Bowles Postage Meter Co., are paid for by the state and it is believed that due to the decrease in the number of stamps used, some saving will materialize to the state.

POTATO TAX

The administration of the Potato Tax has been complicated because of (1) the exceedingly large amount of shipments due to the extraordinary heavy crop; (2) because of government purchasing and shipments in connection with various government programs.

Despite the difficulties encountered, the administration has been carried on with the same personnel except that a field man is now employed for the entire shipping season rather than for part of the season as has been the practice in the past. The

services of this field man have been beneficial not only to the state but also to the shippers in the matter of assistance in making out returns and in establishing a better contact in the event of misunderstanding.

PROPERTY AND CORPORATION TAXES

The equalization work for the purpose of obtaining data to be used by the Board of Equalization in establishing the valuation for state purposes, has been carried on and intensified.

Efforts have been made in many surveys of municipalities to get a cross-section of all types of property rather than to concentrate on sales alone. This program has proven worthwhile and has resulted in much better information being available for use in the making up of the last state valuation.

The auditing and checking program of tax returns for corporations and utilities has been standardized and is now functioning in a satisfactory manner. This program originated about three years ago and has proven to be desirable from the standpoint of establishing personal contacts and eliminating misunderstandings and also has produced considerable additional revenue to the State of Maine.

REVENUE

Estimates of revenue to be obtained from franchise and excise taxes on corporations and utilities indicate that revenue will hold up very well during the current year, or in other words, the fiscal year ending June 30, 1945. It is anticipated that these revenues will not show a too substantial decrease during the next biennium. Estimates have been filed with the Legislative Budget Committee and will be reviewed at the time they are presented to the Appropriations Committee.

Substantial increases are believed to be possible in gasoline tax revenue due of course to an anticipated lifting of restrictions and a larger supply of gasoline being available for civilian use. Revenue from this tax during the current biennium has exceeded the original budget estimates.

Cigarette tax revenues are falling off at the rate of about 10% at the present time but estimates submitted for the next biennium have been based on the last year's revenue before restrictions were placed in effect. From the best information obtainable it would seem that this estimate is reasonable.

This tax, ear-marked for Old Age Assistance, is a very difficult tax to estimate in advance. Because of the uncertainty of this revenue it would seem reasonable that this should be free revenue of the general fund rather than being ear-marked for an activity in which commitments must be made months in advance.

The revenue from the potato tax for the fiscal year ending June 30, 1944, was approximately \$170,000, the largest yield since it was placed in effect. Estimates for the current year and next biennium have been reduced to more nearly compare with a normal year's revenue.

Additional information will be found in the statistical sections of this report.

Respectfully submitted,

DAVID H. STEVENS,
State Tax Assessor

LOCAL VALUATION

Comparison of Counties in 1943 and 1944, exclusive of the unorganized townships.

Counties	1943	1944	Increase
Androscoggin	\$63,209,833	\$63,486,366	\$276,533
Aroostook	41,048,511	42,304,086	1,255,575
Cumberland	142,316,594	143,337,051	1,020,457
Franklin	13,205,113	13,104,932	*100,181
Hancock	27,796,421	27,639,359	*157,062
Kennebec	51,572,276	51,836,732	264,456
Knox	19,352,695	19,386,832	34,137
Lincoln	12,451,253	12,609,141	157,888
Oxford	24,550,597	24,681,065	130,468
Penobscot	64,980,749	65,671,633	690,884
Piscataquis	10,411,857	10,508,589	96,732
Sagadahoc	14,584,694	14,841,063	256,369
Somerset	28,665,788	29,193,871	528,083
Waldo	11,207,802	11,280,507	72,705
Washington	14,495,366	14,603,652	108,286
York	63,900,735	64,180,235	279,500
	<u>\$603,750,284</u>	<u>\$608,665,114</u>	<u>\$5,172,073</u>
*Decrease			257,243
Net Increase			<u>\$4,914,830</u>

VALUATION OF TWENTY-ONE CITIES

Cities	1943	1944	Increase
Auburn	\$17,982,395	\$17,984,700	\$ 2,305
Augusta	13,443,690	13,595,045	151,355
Bangor	28,493,567	28,401,613	*91,954
Bath	9,263,270	9,501,020	237,750
Belfast	3,251,515	3,239,660	*11,855
Biddeford	14,666,207	14,661,160	*5,047
Brewer	5,076,670	5,604,556	527,886
Calais	2,667,940	2,675,975	8,035
Eastport	1,027,760	1,027,560	*200
Ellsworth	3,244,490	3,234,035	*10,455
Gardiner	4,693,077	4,666,357	*26,720
Hallowell	1,824,190	1,843,425	19,235
Lewiston	33,560,287	33,727,789	167,502
Old Town	4,239,605	4,255,275	15,670
Portland	79,948,150	80,122,500	174,350
Presque Isle	4,861,920	5,176,554	314,634
Rockland	6,846,760	6,849,825	3,065
Saco	6,938,243	6,960,912	22,669
South Portland	15,235,590	15,418,920	183,330
Waterville	13,465,849	13,492,884	27,035
Westbrook	9,535,247	9,601,419	66,172
	<u>\$280,266,422</u>	<u>\$282,041,184</u>	<u>\$1,920,993</u>
*Decrease			146,231
Net increase			<u>\$1,774,762</u>

**DIVISION OF REAL ESTATE BETWEEN LAND
AND BUILDINGS**

Value of land, 1944.....	\$173,766,394	
Value of land, 1943.....	173,967,286	
Decrease.....	\$ 200,892	
Value of buildings, 1944.....	\$345,232,388	
Value of buildings, 1943.....	342,124,628	
Increase.....	\$3,107,760	
Number of polls taxed, 1944.....	196,667	
Number of polls not taxed, 1944.....	36,046	232,713
Number of polls taxed, 1943.....	204,684	
Number of polls not taxed, 1943.....	29,719	234,403
Decrease.....	1,690	

MUNICIPAL TAX RATES

1944

County	Average Rate of Taxation	Average of the Rates
Androscoggin.....	.0408	.05217
Aroostook.....	.0699	.07562
Cumberland.....	.04797	.04976
Franklin.....	.0513	.05689
Hancock.....	.0525	.05523
Kennebec.....	.0473	.05129
Knox.....	.0486	.05058
Lincoln.....	.0502	.0536
Oxford.....	.0553	.05726
Penobscot.....	.0541	.06814
Piscataquis.....	.0559	.0585
Sagadahoc.....	.0495	.05328
Somerset.....	.0454	.05519
Waldo.....	.0593	.06246
Washington.....	.0636	.06437
York.....	.0493	.05412
	.05256	.0574

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 the number of counties (16) gives the average of the rates.

Amount of taxes assessed on polls, 1944, \$590,001. Amount of taxes assessed on property in the different cities, towns and plantations for state, county and local purposes in 1944, \$30,921,500. Average rate of taxation on each \$1,000 is \$52.56.

CORPORATION TAXES

	July 1, 1942 to June 30, 1943	July 1, 1943 to June 30, 1944
Railroads.....	\$1,492,137.38	\$1,559,039.94
Street Railroads.....	10,436.30	15,417.29
Telephone Companies.....	465,592.39	399,044.67
Telegraph Companies.....	25,764.16	28,957.25
Express Companies.....	18,645.70	18,174.66
Parlor Car Company.....	605.36	556.15
General Franchise Taxes.....	207,715.00	204,980.00
Savings Banks.....	143,394.17	123,161.84
Trust and Banking Companies.....	5,469.16	7,408.97
Insurance Companies.....	698,487.69	775,637.09
Loan & Building Associations.....	6,001.36	6,359.55
Government Workers Credit Union.....	109.62	109.25
Railroad Workers Credit Union.....	109.82	141.32
Telephone Workers Credit Union.....	873.12	368.85
National Bank Stock.....	88,713.00	98,088.00
Trust & Banking Companies Stock.....	47,216.40	49,274.70
	<u>\$3,211,270.63</u>	<u>\$3,286,719.53</u>

POTATO TAX FISCAL YEARS 1937-1944

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
1943-44.....	170,414.49	3,445.23

CIGARETTE TAX DIVISION

Period July 1, 1943 to June 30, 1944

Revenue		
Stamp Sales (face value).....	\$1,748,176.48	
Discount to Distributors.....	\$120,870.65	
Refunds.....	1,992.80	
	<u>122,863.45</u>	
Net Stamp Sales.....		\$1,625,313.03
Licenses sold.....		10,865.00
Confiscated Cigarettes sold.....		153.05
		<u>\$1,636,331.08</u>
Expenditures		
Cost of Stamps.....	10,840.63	
Administrative Expenditures.....	24,047.93	
	<u>34,888.56</u>	
Total Expenditures.....		34,888.56
Available for Old Age Assistance..		<u>\$1,601,442.52</u>

Cost of Administration
(including cost of stamps) 2-18/100%

Net available for Old Age Assistance for the period July 1st to October 21, 1944, shows a decrease of 9-6/10% over the same period in the preceding year.

GASOLINE AND USE FUEL TAX DIVISION

Period July 1, 1943 to June 30, 1944

Revenue

Amount of Gasoline Tax Levied	\$4,300,764.61
Use Fuel Tax Penalties and Interest Levied....	3,293.82
License Fees Use Fuel.....	6.00
Total Revenue.....	\$4,304,064.43

Expenditures

Administrative.....	\$18,943.15
Refunds Gasoline Tax.....	181,160.07
Reimbursements to U. S. Gov.....	1,874.03
Refund on Use Fuel Tax.....	_____
Total Expenditures.....	201,977.25
Available for General Highway.....	<u>\$4,102,087.18</u>
Cost of Administration 43/100 of 1%.	

The amount of Gasoline Tax Levied on Aeronautical Fuel:

January 1, 1942 to June 30, 1942.....	\$ 2,501.40
July 1, 1942 to June 30, 1943.....	22,847.56
July 1, 1943 to June 30, 1944.....	24,386.43

The total amount of Gasoline Tax Levied, including Aeronautical, for:

The Fiscal Year ended June 30, 1943.....	\$4,439,865.71
The Fiscal Year ended June 30, 1944.....	4,324,119.52

2% DECREASE

RETURN OF TIMBER CUT
IN
UNORGANIZED TOWNSHIPS AND PLANTATIONS
1943 - 1944

County	FEET B. M.								
	Spruce	Pine	Cedar	Fir	Hemlock	Yellow Birch	Maple	Beech	Hardwood
Aroostook	35,371,436	3,558,521	4,600,605	5,550,914	2,206,459	2,016,410	1,217,488	203,931	7,922,027
Franklin	185,633	180,000	287	279	314	.....	.....	.....	85,401
Hancock	153,355	1,111,629	182,790	220	268,460	.....	.....	.....	1,215,972
Oxford	164,530	99,664	.....	.....	.....	.....	.....	.....	1,251,637
Penobscot	883,942	4,495,888	6,595	750	429,290	77,979	116,529	9,214	2,165,138
Piscataquis	1,327,723	3,356,778	37,778	100	453,993	270,719	28,508	42	4,943,607
Somerset	513,074	99,094	34	1,010	94,270	3,221,601	1,127,400	239,605	4,471,505
Washington	287,068	2,333,492	18,077	.....	634,075	106,746	59,418	13,209	39,000
Total	38,886,761	15,235,066	4,846,166	5,553,273	4,086,861	5,693,455	2,549,343	466,001	22,094,287

RETURN OF TIMBER CUT
IN
UNORGANIZED TOWNSHIPS AND PLANTATIONS
1943 - 1944

County	Cords						Pieces	
	Spruce & Fir Pulpwood	Hemlock Pulpwood	Poplar Pulpwood	Hardwood Pulpwood	Hardwood Fuel	Birch Spool Stock	Cedar Railway Ties	Cedar Telephone Poles
Aroostook	58,159	1,106	8,203	79	8,973	2,668	11,009	14,119
Franklin	38,763	20	9	175	394	4,846	.....	.....
Hancock	2,335	3,679	1,637	226	325	59	.....	.....
Oxford	33,106	33	436	6,535	509	216	85	.....
Penobscot	21,678	8,586	1,107	215	3,707	71	435	.....
Piscataquis	64,855	.....	111	681	380	8,454	.....	627
Somerset	105,193	.....	4,360	3,212	1,245	2,765	672	.....
Washington	13,942	1,567	3,612	1,943	3,606	2,728	479	78
Total	338,031	14,991	19,475	13,066	19,139	21,807	12,680	14,824

STATE VALUATION

Number of polls and valuation of the State of Maine as affixed by Valuation Commissions and State Assessors since its organization in 1820.

Year	Polls	Valuation
1820	59,606	\$20,962,778
1830	66,986	28,807,687
1840	86,544	69,246,288
1850	105,602	100,157,573
1860	128,899	164,714,168
1870	143,561	224,812,900
1880	160,569	235,978,716
1890	172,799	309,096,041
1892	167,378	314,330,181
1894	176,685	324,478,321
1896	180,176	328,500,994
1898	178,131	329,516,244
1900	180,190	336,699,649
1902	184,631	352,228,897
1904	188,915	366,514,014
1906	190,456	394,732,990
1908	189,415	428,212,465
1910	196,117	451,780,119
1912	197,617	478,192,044
1914	202,260	498,487,849
1916	206,847	521,402,933
1918	202,125	577,442,529
1920	209,848	637,403,433
1922	216,907	672,767,742
1924	216,808	700,439,297
1926	214,588	724,938,295
1928	213,904	743,688,259
1930	215,553	757,289,579
1932	218,648	696,466,849
1934	224,032	663,532,161
1936	227,798	661,209,219
1938	230,763	672,089,963
1940	234,641	684,764,276
1942	228,026	704,000,491
1944	196,667	707,076,513

The following table gives the rate of taxation for State taxes in the State of Maine each year since its organization in 1820.

1821	.0019	1837	None
1822	.0015	1838	None
1823	.0015	1839	None
1824	.0017	1840	.0029
1825	.0017	1841	.0029
1826	.0019	1842	.0029
1827	.0019	1843	.0029
1828	.0019	1844	.00218
1829	.0019	1845	.003
1830	.0019	1846	.0015
1831	.00175	1847	.003
1832	.00175	1848	.003
1833	.00175	1849	.003
1834	.00175	1850	.002
1835	.00175	1851	.002
1836	None	1852	.002

1853	.002	1899	.00275
1854	.002	1900	.00275
1855	.002	1901	.00275
1856	.002	1902	.00275
1857	.002	1903	.00275
1858	.002	1904	.00275
1859	.002	1905	.0025
1860	.00125	1906	.0025
1861	.001563	1907	.003
1862	.0025	1908	.003
1863	.003	1909	.003
1864	.008	1910	.005
1865	.015	1911	.006
1866	.0075	1912	.004
1867	.006	1913	.005
1868	.005	1914	.0045
1869	.007	1915	.005
1870	.006	1916	.005
1871	.005	1917	.006
1872	.00575	1918	.006
1873	.005	1919	.0075
1874	.005	1920	.00725
1875	.004	1921	.0055
1876	.00375	1922	.006
1877	.003	1923	.00725
1878	.004	1924	.00675
1879	.004	1925	.007
1880	.005	1926	.007
1881	.0045	1927	.0065
1882	.0045	1928	.0065
1883	.004	1929	.0075
1884	.004	1930	.0075
1885	.00375	1931	.007
1886	.00375	1932	.0075
1887	.00275	1933	.00725
1888	.00275	1934	.00725
1889	.00275	1935	.00725
1890	.00225	1936	.00725
1891	.00275	1937	.00725
1892	.00275	1938	.00725
1893	.00275	1939	.00725
1894	.0025	1940	.00725
1895	.0025	1941	.00725
1896	.00225	1942	.00725
1897	.00275	1943	.00725
1898	.00275	1944	.00725

DETAIL OF STATE VALUATION AS MADE BY TOWNS
BY BOARD OF EQUALIZATION FOR 1944

ANDROSCOGGIN COUNTY

Towns	Estates	Towns	Estates
Auburn	\$18,197,564	Mechanic Falls	1,063,527
Durham	549,689	Minot	419,220
Greene	700,113	Poland	1,563,594
Leeds	469,156	Turner	1,195,647
Lewiston	37,195,674	Wales	297,538
Lisbon	3,438,089	Webster	619,992
Livermore	699,476		
Livermore Falls	2,298,986	Total	<u>\$68,708,265</u>

AROSTOOK COUNTY

Towns	Estates	Towns	Estates
Amity	\$ 129,806	Perham	400,865
Ashland	809,684	Portage Lake	280,324
Bancroft	116,838	Presque Isle	5,525,951
Benedicta	114,961	St. Agatha	386,668
Blaine	550,078	Sherman	430,313
Bridgewater	777,186	Smyrna	270,815
Caribou	4,263,105	Stockholm	210,507
Castle Hill	320,750	Van Buren	1,200,716
Chapman	199,251	Wade	235,527
Connor	139,960	Washburn	1,120,402
Crystal	210,331	Westfield	556,021
Dyer Brook	185,595	Weston	135,220
Eagle Lake	260,009	Woodland	499,085
Easton	1,010,595		
Fort Fairfield	4,295,265	Plantations	
Fort Kent	1,510,232	Allagash	500,226
Frenchville	396,021	Cary	95,432
Grand Isle	308,422	Caswell	230,176
Haynesville	95,115	Cyr	209,669
Hersey	124,288	E	74,963
Hodgdon	447,991	Garfield	76,635
Houlton	5,159,754	Glenwood	96,891
Island Falls	480,391	Hamlin	214,934
Limestone	1,274,717	Hammond	161,530
Linneus	342,815	Macwahoc	93,212
Littleton	655,559	Moro	80,324
Ludlow	167,143	Nashville	110,550
Madawaska	3,399,359	New Canada	194,480
Mapleton	770,671	Oxbow	90,770
Mars Hill	1,270,064	Reed	99,500
Masardis	318,056	St. Francis	197,098
Merrill	189,693	St. John	199,313
Monticello	685,884	Wallagrass	199,092
New Limerick	255,209	Westmanland	150,030
New Sweden	490,500	Winterville	88,045
Oakfield	346,876		
Orient	115,190	Total	<u>\$46,602,648</u>

CUMBERLAND COUNTY

Baldwin	\$701,552	North Yarmouth	408,848
Bridgton	1,990,396	Otisfield	469,933
Brunswick	6,998,094	Portland	80,209,680
Cape Elizabeth	4,550,557	Pownal	285,742
Casco	619,968	Raymond	880,081
Cumberland	1,901,130	Scarboro	3,629,487
Falmouth	3,689,226	Sebago	770,257
Freeport	2,066,631	South Portland	15,902,515
Gorham	3,130,457	Standish	2,061,830
Gray	949,336	Westbrook	9,964,874
Harpwell	1,499,635	Windham	2,829,618
Harrison	734,698	Yarmouth	1,649,467
Naples	639,245		
New Gloucester	760,658	Total	<u>\$149,293,915</u>

FRANKLIN COUNTY

Towns	Estates	Towns	Estates
Avon	\$ 181,214	Salem	76,809
Carthage	146,191	Strong	629,771
Chesterville	307,269	Temple	171,191
Eustis	424,822	Weld	420,220
Farmington	2,940,930	Wilton	2,101,907
Industry	187,361		
Jay	2,593,705	Plantations	
Kingfield	460,710	Coplin	90,275
Madrid	114,836	Dallas	202,496
New Sharon	343,719	Rangeley	242,299
New Vineyard	267,403	Sandy River	191,911
Phillips	600,164		
Rangeley	1,803,684	Total	<u>\$14,498,887</u>

HANCOCK COUNTY

Amherst	\$ 84,585	Otis	102,216
Aurora	84,966	Penobscot	265,114
Bar Harbor	7,250,489	Sedgwick	362,089
Bluehill	1,275,052	Sorrento	390,029
Brooklin	558,483	Southwest Harbor	1,499,940
Brooksville	397,415	Stonington	770,095
Bucksport	3,200,311	Sullivan	420,291
Castine	730,475	Surry	322,675
Cranberry Isles	434,655	Swans Island	206,865
Dedham	405,594	Tremont	544,330
Deer Isle	675,770	Trenton	217,968
Eastbrook	124,209	Verona	140,025
Ellsworth	3,682,504	Waltham	99,419
Franklin	319,733	Winter Harbor	552,235
Gouldsboro	550,833	Plantations	
Hancock	438,138	Long Island	29,015
Lamoine	246,973	Osborn	78,624
Mariaville	112,407	No. 33	78,744
Mount Desert	4,261,582		
Orland	443,738	Total	<u>\$31,357,586</u>

KENNEBEC COUNTY

Albion	\$ 468,136	Pittston	425,179
Augusta	14,750,586	Randolph	414,025
Belgrade	909,227	Readfield	525,019
Benton	674,806	Rome	497,413
Chelsea	285,528	Sidney	465,526
China	775,016	Vassalboro	1,200,602
Clinton	759,428	Vienna	150,833
Farmingdale	935,974	Waterville	14,708,679
Fayette	235,863	Wayne	416,604
Gardiner	4,705,836	West Gardiner	460,165
Hallowell	1,810,960	Windsor	375,349
Litchfield	460,131	Winslow	4,065,167
Manchester	524,080	Winthrop	2,040,423
Monmouth	1,064,822		
Mount Vernon	465,695	Total	<u>\$56,389,381</u>
Oakland	1,818,309		

KNOX COUNTY

Towns	Estates	Towns	Estates
Appleton	\$ 262,638	St. George	724,985
Camden	4,438,788	Thomaston	2,368,167
Cushing	217,846	Union	615,114
Friendship	499,979	Vinalhaven	750,692
Hope	310,392	Warren	800,195
Isle au Haut	118,811	Washington	270,418
North Haven	769,829		
Owls Head	427,911	Plantations	
Rockland	6,924,720	Matinicus Isle	50,999
Rockport	1,570,586		
South Thomaston	300,283	Total	\$21,422,353

LINCOLN COUNTY

Alna	\$ 197,909	South Bristol	765,115
Boothbay	1,153,044	Southport	1,220,295
Boothbay Harbor	2,504,905	Waldoboro	1,230,258
Bremen	259,927	Westport	180,492
Bristol	1,094,615	Whitefield	480,555
Damariscotta	960,075	Wiscasset	2,040,948
Dresden	302,746	Plantations	
Edgecomb	289,092	Monhegan	171,531
Jefferson	504,893	Somerville	66,008
Newcastle	755,720		
Nobleboro	360,429	Total	\$14,538,557

OXFORD COUNTY

Andover	\$ 505,384	Oxford	647,404
Bethel	1,320,758	Paris	2,445,096
Brownfield	364,351	Peru	944,916
Buckfield	516,159	Porter	359,573
Byron	184,244	Roxbury	197,360
Canton	379,613	Rumford	8,150,775
Denmark	400,437	Stoneham	163,055
Dixfield	975,020	Stow	121,221
Fryeburg	1,269,272	Sumner	272,968
Gilead	198,749	Sweden	192,099
Greenwood	346,137	Upton	175,421
Hanover	124,960	Waterford	700,563
Hartford	283,699	Woodstock	566,101
Hebron	278,895		
Hiram	542,025	Plantations	
Lovell	1,043,823	Lincoln	603,311
Mexico	1,390,094	Magalloway	338,695
Newry	243,120		
Norway	2,109,860	Total	\$28,355,158

PENOBSCOT COUNTY

Alton	\$ 95,177	Charleston	361,185
Bangor	29,900,529	Chester	116,483
Bradford	275,679	Clifton	82,098
Bradley	310,521	Corinna	893,217
Brewer	5,299,750	Corinth	505,260
Burlington	167,953	Dexter	2,400,182
Carmel	363,021	Dixmont	198,329

Towns	Estates	Towns	Estates
East Millinocket	2,099,570	Newport	1,218,715
Eddington	297,056	Old Town	4,570,750
Edinburg	64,886	Orono	2,400,130
Enfield	535,706	Orrington	681,895
Etna	144,499	Passadumkeag	104,932
Exeter	318,054	Patten	650,553
Garland	263,065	Plymouth	213,891
Glenburn	199,346	Springfield	135,199
Greenbush	115,981	Stetson	169,219
Greenfield	100,608	Veazie	801,700
Hampden	1,450,269	Winn	205,248
Hernon	638,110	Woodville	443,127
Holden	294,345		
Howland	1,025,773	Plantations	
Hudson	144,499	Carroll	104,679
Kenduskeag	166,321	Drew	86,941
Lagrange	279,151	Grand Falls	86,888
Lee	231,561	Kingman	94,670
Levant	233,155	Lakeville	199,645
Lincoln	2,215,692	Mount Chase	112,037
Lowell	113,158	Prentiss	99,984
Mattawamkeag	1,200,105	Seboeis	110,449
Maxfield	44,181	Stacyville	238,896
Medway	470,513	Webster	75,880
Milford	660,940		
Millinocket	5,796,015	Total	<u>\$73,111,670</u>
Newburg	234,299		

PISCATAQUIS COUNTY

Abbot	\$ 187,099	Sebec	307,499
Atkinson	199,793	Shirley	149,835
Blanchard	126,783	Wellington	127,877
Bowerbank	150,615	Willimantic	154,457
Brownville	1,030,032		
Dover-Foxcroft	2,900,252	Plantations	
Greenville	1,150,712	Barnard	97,910
Guilford	1,135,930	Elliottsville	239,450
Milo	1,845,837	Kingsbury	117,759
Monson	520,710	Lakeview	188,734
Orneville	110,233	Medford	99,581
Parkman	256,543		
Sangerville	639,133	Total	<u>\$11,736,774</u>

SAGADAHOC COUNTY

Arrowsic	\$ 74,198	Richmond	945,844
Bath	9,460,325	Topsham	1,860,311
Bowdoin	254,071	West Bath	401,748
Bowdoinham	483,960	Woolwich	633,940
Georgetown	445,415		
Phippsburg	737,741	Total	<u>\$15,297,553</u>

SOMERSET COUNTY

Anson	\$1,012,179	Cornville	317,629
Athens	335,698	Detroit	203,925
Bingham	790,131	Embden	839,389
Cambridge	152,880	Fairfield	3,040,894
Canaan	359,280	Harmony	360,331

REPORT OF THE BUREAU OF TAXATION

Towns	Estates	Towns	Estates
Hartland	608,569	Plantations	
Madison	3,729,147	Brighton	114,061
Mercer	157,780	Caratunk	224,445
Moscow	2,915,868	Dead River	173,843
New Portland	310,855	Dennistown	174,492
Norridgewock	705,844	Flagstaff	163,199
Palmyra	372,671	Highland	57,214
Pittsfield	2,069,295	Jackman	499,303
Ripley	178,684	Moose River	199,373
Skowhegan	6,290,674	Pleasant Ridge	3,100,398
Smithfield	318,874	The Forks	171,675
Solon	700,811	West Forks	226,400
St. Albans	392,931		
Starks	221,725	Total	<u>\$31,490,467</u>

WALDO COUNTY

Belfast	\$3,400,614	Northport	660,622
Belmont	108,650	Palermo	212,567
Brooks	319,837	Prospect	185,125
Burnham	324,233	Searsmont	293,828
Frankfort	315,120	Searsport	928,024
Freedom	175,983	Stockton Springs	525,729
Islesboro	1,045,639	Swanville	179,890
Jackson	115,356	Thorndike	225,264
Knox	190,359	Troy	268,440
Liberty	242,529	Unity	529,958
Lincolntonville	513,128	Waldo	146,743
Monroe	238,695	Winterport	670,586
Montville	197,090		
Morrill	140,973	Total	<u>\$12,154,982</u>

WASHINGTON COUNTY

Addison	\$ 233,347	Marshfield	64,857
Alexander	113,441	Meddybemps	61,651
Baileyville	2,598,280	Milbridge	454,819
Beals	120,744	Northfield	141,707
Beddington	60,016	Pembroke	375,554
Calais	2,649,985	Perry	239,414
Centerville	152,549	Princeton	373,558
Charlotte	117,628	Robbinston	222,647
Cherryfield	416,305	Roque Bluffs	48,217
Columbia	139,336	Steuben	269,358
Columbia Falls	223,681	Talmadge	75,490
Cooper	97,815	Trescott	86,841
Crawford	104,855	Vanceboro	280,735
Cutler	163,506	Waite	92,887
Danforth	435,039	Wesley	83,488
Deblois	47,414	Whiting	184,968
Dennysville	134,725	Whitneyville	146,806
East Machias	477,480		
Eastport	999,236	Plantations	
Harrington	315,562	Codyville	97,199
Jonesboro	176,851	Grand Lake Stream	169,009
Jonesport	605,451	No. 14	87,947
Lubec	1,299,961	No. 21	77,788
Machias	870,487		
Machiasport	240,775	Total	<u>\$16,429,409</u>

YORK COUNTY

Towns	Estates	Towns	Estates
Acton.....	\$ 525,239	Lyman.....	402,819
Alfred.....	589,272	Newfield.....	323,901
Berwick.....	1,180,579	North Berwick.....	960,042
Biddeford.....	15,016,760	No. Kennebunkport..	404,741
Buxton.....	1,748,932	Old Orchard Beach..	4,840,054
Cornish.....	388,036	Parsonsfield.....	640,063
Dayton.....	318,479	Saco.....	7,537,005
Eliot.....	1,974,976	Sanford.....	11,145,584
Hollis.....	1,178,569	Shapleigh.....	476,388
Kennebunk.....	3,500,178	South Berwick.....	1,684,307
Kennebunkport.....	2,211,538	Waterboro.....	751,036
Kittery.....	2,650,640	Wells.....	3,604,256
Lebanon.....	751,886	York.....	4,138,039
Limerick.....	682,608		
Limington.....	505,267	Total.....	<u>\$70,131,194</u>

SUMMARY OF STATE VALUATION FOR 1944

Counties	No. of Polls Taxed	Real Estate	Personal Estate	Total Estates	Unorganized Territory	Timber and Grass on Public Lands	Total Amounts
Androscoggin	17,775	\$60,779,921	\$7,928,344	\$68,708,265			\$68,708,265
Aroostook	15,965	39,630,478	6,972,170	46,602,648	\$12,986,455	\$471,776	60,060,879
Cumberland	41,187	123,016,691	26,277,224	149,293,915			149,293,915
Franklin	4,301	12,417,948	2,080,939	14,498,887	2,228,279	78,047	16,805,213
Hancock	7,116	27,444,033	3,913,553	31,357,586	1,488,641	39,004	32,885,231
Kennebec	18,198	44,934,333	11,455,048	56,389,381	24,107		56,413,488
Knox	6,579	17,594,797	3,827,556	21,422,353	41,487		21,463,840
Lincoln	4,172	12,491,161	2,047,396	14,538,557	25,587		14,564,144
Oxford	9,019	23,178,267	5,176,891	28,355,158	2,607,526	62,656	31,025,340
Penobscot	20,268	59,679,739	13,431,931	73,111,670	3,846,255	99,501	77,057,426
Piscataquis	4,059	9,863,731	1,873,043	11,736,774	10,070,179	313,765	22,120,718
Sagadahoc	6,354	11,806,946	3,490,607	15,297,553	7,390		15,304,943
Somerset	8,347	27,311,000	4,179,467	31,490,467	8,047,885	228,055	39,766,407
Waldo	4,514	10,129,723	2,025,259	12,154,982			12,154,982
Washington	7,515	13,621,543	2,807,866	16,429,409	2,830,729	60,390	19,320,528
York	21,298	59,906,020	10,225,174	70,131,194			70,131,194
Total	196,667	\$553,806,331	\$107,712,468	\$661,518,799	\$44,204,520	\$1,353,194	\$707,076,513

RECAPITULATION

Real estate of cities, towns and plantations	\$553,806,331
Personal estate of cities, towns and plantations	107,712,468
Real estate in unorganized townships	44,204,520
Growth on public lots	1,353,194
	<u>\$707,076,513</u>

This represents an increase from the State Valuation of 1942, amounting to \$3,076,022, as follows:

Real estate of cities, towns and plantations	\$1,363,226
Personal estate of cities, towns and plantations	2,388,609
	<u>\$3,751,835</u>
Real estate in unorganized townships	*\$665,079
Growth on public lots	*\$ 10,734
	<u>675,813</u>
Net increase	<u>\$3,076,022</u>
*Decrease.	

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1943 to June 30, 1944

Counties	Valuation	State Tax
Aroostook	\$228,391.00	\$1,656.31
Franklin	206,416.00	1,496.56
Hancock	37,390.00	271.09
Kennebec	2,075.00	15.05
Knox	5,360.00	38.88
Lincoln	2,535.00	18.39
Oxford	67,274.00	487.85
Penobscot	96,597.00	700.65
Piscataquis	232,653.00	1,687.07
Sagadahoc	130.00	0.95
Somerset	217,432.00	1,576.60
Washington	73,101.00	530.25
	<u>\$1,169,354.00</u>	<u>\$8,479.65</u>

STATISTICS .

from

Valuation Returns as made by Assessors

of each

City, Town and Plantation

for the year

1944



ANDROSCOGGIN COUNTY

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Estate	Total Value	Total Value of Land	Total Value of Buildings	Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
Auburn	5,527	914	.039	\$16,081,560	\$1,903,140	\$17,984,700	\$4,850,300	\$11,231,260	\$701,403	\$16,581
Durham	192	95	.053	487,615	38,856	526,471	336,325	151,290	27,903	576
Greene	209	83	.044	588,445	72,083	660,528	377,320	211,125	29,063	627
Leeds	164	28	.065	313,321	48,049	361,370	171,466	141,855	23,489	492
Lewiston	8,159	2,238	.038	30,267,544	3,460,245	33,727,789	7,851,571	22,415,973	1,281,656	24,477
Lisbon	978	246	.048	2,587,655	439,394	3,027,049	759,585	1,828,070	145,298	2,934
Livermore	281	70	.066	560,070	80,755	640,825	322,560	237,510	42,294	843
Livermore Falls	641	163	.046	1,962,140	185,237	2,147,377	571,417	1,390,723	98,779	1,923
Mechanic Falls	475	150	.058	994,876	107,604	1,102,480	156,801	838,075	63,944	1,425
Minot	168	41	.063	285,325	46,660	331,985	156,850	128,475	21,915	504
Poland	283	70	.048	986,920	139,012	1,125,932	253,600	733,320	54,044	849
Turner	390	103	.05	909,965	111,725	1,021,690	553,060	356,905	51,085	1,170
Wales	105	34	.044	238,825	43,470	282,295	144,350	94,475	12,421	315
Webster	203	35	.0685	477,660	68,215	545,875	160,585	317,075	37,392	609
	17,775	4,270		\$56,741,921	\$6,744,445	\$63,486,366	\$16,665,790	\$40,076,131	\$2,590,686	53,325

AROOSTOOK COUNTY

Amity	51	8	.069	\$ 74,318	\$ 7,155	\$ 81,473	\$ 59,232	\$ 15,086	\$ 5,621	\$ 153
Ashland	440	16	.083	689,207	93,931	783,138	302,847	386,360	65,000	1,320
Bancroft	43	3	.06	92,463	8,730	101,193	70,887	21,576	6,072	129
Benedicta	55	4	.075	79,646	18,152	97,798	52,786	26,860	7,335	165
Blaine	199	20	.0686	452,470	37,288	489,758	250,735	201,735	33,597	597
Bridgewater	269	9	.067	543,125	98,053	641,178	336,445	206,680	42,959	807
Caribou	854	50	.081	3,498,060	600,645	4,098,705	1,660,760	1,837,300	331,995	2,562
Castle Hill	115	5	.069	285,795	23,115	308,910	173,318	112,477	21,315	345
Chapman	82	5	.066	153,946	27,972	181,918	107,761	46,185	12,006	246
Connor	91	5	.07	150,795	19,465	170,260	119,040	31,755	11,918	273
Crystal	73	8	.074	186,026	11,530	197,556	124,791	61,235	14,619	219
Dyer Brook	41	4	.11	100,412	19,613	120,025	74,967	25,445	13,203	123
Eagle Lake	212	27	.098	205,805	27,325	233,130	96,980	108,825	22,847	636
Easton	313	78	.072	933,995	93,870	1,027,865	472,490	461,505	74,006	939

AROOSTOOK COUNTY—Concluded

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Estate	Total Value	Total Value of Land	Total Value of Buildings	Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
Fort Fairfield	906	47	.056	\$ 4,295,985	\$ 595,470	\$ 4,891,455	\$2,369,670	\$1,926,315	\$ 273,921	\$ 2,718
Fort Kent	668	30	.0872	1,074,440	229,955	1,304,395	487,580	586,860	113,743	2,004
Frenchville	236		.094	287,030	51,465	338,495	183,855	103,175	31,819	708
Grand Isle	221	12	.104	223,245	40,985	264,230	135,500	87,745	27,480	663
Haynesville	42	2	.10	64,870	3,995	68,865	50,292	14,578	6,887	126
Hersey	40	4	.071	72,227	6,341	78,568	58,467	13,760	5,578	120
Hodgdon	230	3	.07	477,595	67,305	544,900	259,395	218,200	38,143	690
Houlton	1,812	255	.058	3,912,019	725,260	4,637,279	1,545,025	2,366,994	268,962	5,436
Island Falls	265	21	.076	387,011	66,045	453,056	144,316	242,695	34,432	795
Limestone	375	46	.093	1,055,075	82,665	1,137,740	631,325	423,750	105,810	1,125
Linneus	144	28	.082	287,990	34,380	322,370	194,280	93,710	26,436	432
Littleton	199	42	.061	526,488	54,923	581,411	350,303	176,185	35,466	597
Ludlow	58	20	.073	102,263	19,055	121,318	67,108	35,155	8,856	174
Madawaska	710	60	.052	2,252,387	158,859	2,411,246	266,722	1,985,665	125,385	2,130
Mapleton	265	29	.068	622,210	60,931	683,141	335,705	286,505	46,454	795
Mars Hill	449	23	.077	995,150	128,615	1,123,765	486,825	508,325	86,530	1,347
Masardis	115	12	.05	257,395	82,040	339,435	138,770	118,625	16,972	345
Merrill	77	9	.106	158,038	13,290	171,328	99,993	58,045	18,161	231
Monticello	286	32	.076	523,230	68,787	592,017	287,015	236,215	44,993	858
New Limerick	89	29	.062	194,855	14,646	209,501	100,580	94,275	12,989	267
New Sweden	214	10	.056	319,005	52,850	371,855	171,030	147,975	20,824	642
Oakfield	191	38	.082	275,308	28,592	303,900	113,100	162,208	24,320	573
Orient	29	2	.103	73,215	5,175	78,390	53,340	19,875	8,074	87
Perham	139	9	.06	339,500	42,485	381,985	207,370	132,130	22,919	417
Portage Lake	116	10	.085	194,139	28,447	222,586	73,669	120,470	18,920	348
Presque Isle	1,776	59	.063	4,314,559	861,995	5,176,554	1,516,329	2,798,230	326,123	5,328
St. Agatha	228	14	.086	299,890	52,625	352,515	216,880	83,010	30,316	684
Sherman	207	25	.074	380,030	60,576	440,606	177,785	202,245	32,605	621
Smyrna	90	14	.082	175,245	17,415	192,660	109,912	65,333	15,798	270
Stockholm	132	10	.087	188,700	19,620	208,320	100,665	88,035	18,124	396
Van Buren	710	20	.077	1,025,145	210,830	1,235,975	407,330	617,815	95,170	2,130
Wade	58	9	.058	159,805	15,685	175,490	122,395	37,410	10,778	174
Washburn	362	30	.080	941,855	100,480	1,042,335	438,435	503,420	83,387	1,086
Westfield	123	12	.065	388,332	44,124	432,456	249,307	139,025	28,110	369
Weston	58	11	.10	71,459	12,828	84,287	44,910	26,549	8,429	174
Woodland	222	25	.084	355,335	51,510	406,845	275,495	79,840	34,175	666

Plantations										
Allagash	117	6	.082	\$ 315,346	\$ 8,122	\$ 323,468	\$ 307,276	\$ 8,070	\$ 26,524	\$ 351
Cary	58	4	.087	58,102	7,620	65,722	49,057	9,045	5,718	174
Caswell	92	14	.099	199,813	13,480	213,293	167,113	32,700	21,116	276
Cyr	31	10	.060	145,434	9,780	155,214	115,139	30,295	9,313	93
E	10	2	.088	41,793	1,540	43,333	39,528	2,265	3,813	30
Garfield	28		.064	39,255	3,087	42,342	25,480	13,775	2,710	84
Glenwood	17	7	.056	44,886	1,375	46,261	43,346	1,540	2,591	51
Hamlin	65		.080	137,120	16,275	153,395	111,985	25,135	12,272	195
Hammond	13	5	.0462	87,070	2,696	89,766	82,019	5,051	4,147	39
Macwahoc	31	6	.073	60,707	5,565	66,272	47,367	13,340	4,838	93
Moro	26	1	.058	56,739	4,875	61,614	46,909	9,830	3,574	78
Nashville	5		.0315	69,960	1,260	71,220	67,707	2,253	2,243	15
New Canada	83	3	.10	134,120	23,790	157,910	103,100	31,020	15,791	249
Oxbow	49		.05	76,210	7,510	83,720	50,155	26,055	4,186	147
Reed	55	11	.094	82,110	6,225	88,335	65,825	16,285	8,303	165
St. Francis	264	10	.110	154,510	43,375	197,885	84,335	70,175	21,768	792
St. John	60	5	.08	157,773	10,125	167,898	132,558	25,215	13,432	180
Wallagrass	188	12	.094	155,627	22,570	178,197	82,568	73,059	16,751	564
Westmanland	26	1	.032	121,720	4,570	126,290	112,460	9,260	4,041	78
Winterville	67	3	.088	48,095	9,675	57,770	23,539	24,556	5,084	201
	15,965	1,344		\$36,903,478	\$5,400,608	\$42,304,086	\$18,131,183	\$18,772,295	\$2,957,797	\$47,895

CUMBERLAND COUNTY

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Estate	Total Value	Total Value of Land	Total Value of Buildings	Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
Baldwin	163	65	.051	\$ 580,857	\$ 30,096	\$ 610,953	\$ 136,997	\$ 443,860	\$ 31,159	\$ 489
Bridgton	650	88	.046	1,680,710	202,952	1,883,662	448,950	1,231,760	86,648	1,950
Brunswick	2,552	399	.048	5,326,582	779,521	6,106,103	1,040,700	4,285,882	293,093	7,656
Cape Elizabeth	809	15	.032	4,173,060	198,115	4,371,175	1,224,960	2,948,100	139,878	2,427
Casco	191	24	.063	416,363	35,882	452,245	208,563	207,800	28,491	573
Cumberland	425	123	.0412	1,697,210	107,113	1,804,323	527,341	1,169,869	74,338	1,275
Falmouth	898	202	.0374	3,162,394	150,980	3,313,374	909,204	2,253,190	123,920	2,694
Freeport	655	161	.059	1,529,199	198,787	1,727,986	448,184	1,081,015	101,951	1,965
Gorham	853	205	.041	2,614,535	239,123	2,853,658	597,300	2,017,235	117,000	2,559
Gray	360	95	.066	663,320	69,290	732,610	262,295	401,025	48,352	1,080
Harpwell	384	78	.045	1,283,725	29,420	1,313,145	399,700	884,025	59,092	1,152
Harrison	227	90	.051	659,035	68,266	727,301	252,880	406,155	37,092	681
Naples	180	60	.048	507,715	46,966	554,681	183,570	324,145	26,825	540
New Gloucester	292	77	.066	572,603	88,155	660,758	276,993	295,610	43,610	876
North Yarmouth	197	54	.046	323,770	83,358	407,158	134,180	189,590	18,729	591
Otisfield	139	12	.06	370,704	28,472	399,176	229,695	141,009	23,951	417
Portland	20,600	5,042	.0496	61,599,400	18,523,100	80,122,500	21,070,250	40,529,150	3,974,076	61,800
Pownal	151	41	.071	221,609	48,157	269,766	106,179	115,430	19,153	453
Raymond	158	44	.04	702,615	28,644	731,259	319,800	382,815	29,250	474
Scarboro	768	162	.054	2,771,050	108,032	2,879,082	1,005,835	1,765,215	155,470	2,304
Sebago	144	40	.051	579,925	31,460	611,385	206,920	373,005	31,181	432
South Portland	5,627	190	.0504	13,582,445	1,836,475	15,418,920	2,916,410	10,666,035	777,114	16,881
Standish	360	133	.041	1,798,550	60,200	1,858,750	1,363,930	434,620	76,209	1,080
Westbrook	3,117	654	.039	8,585,094	1,016,325	9,601,419	1,111,375	7,473,719	374,455	9,351
Windham	672	90	.0425	2,180,464	264,982	2,445,446	1,040,816	1,139,648	103,931	2,016
Yarmouth	615	128	.0548	1,368,757	111,459	1,480,216	379,882	988,875	81,116	1,845
	41,187	8,272		\$118,951,691	\$24,385,360	\$143,337,051	\$36,802,909	\$82,148,782	\$6,875,884	\$123,561

FRANKLIN COUNTY

Avon	77	2	.086	\$ 144,567	\$ 16,427	\$ 160,994	\$ 106,527	\$ 38,040	\$ 13,845	\$ 231
Carthage	49	13	.066	125,339	8,829	134,168	101,479	23,860	8,855	147
Chesterville	119	23	.053	245,980	50,610	296,590	155,765	90,215	15,719	357
Eustis	167	17	.055	342,729	57,036	399,784	118,424	224,305	21,988	501
Farmington	964	139	.046	2,331,895	414,595	2,746,490	715,220	1,616,675	126,339	2,892
Industry	75	18	.06	153,273	15,370	168,643	89,243	64,030	10,119	225
Jay	510	45	.0516	2,096,050	164,500	2,260,550	676,905	1,419,145	116,644	1,530
Kingfield	239	50	.06	329,232	46,163	375,395	115,382	213,850	22,523	717
Madrid	34	12	.08	93,708	4,220	97,928	77,323	16,385	7,834	102
New Sharon	164	19	.076	280,451	51,822	332,273	140,191	140,260	25,252	492
New Vineyard	85	18	.07	182,379	33,096	215,475	103,624	78,755	15,083	255
Phillips	280	60	.061	486,710	58,025	544,735	202,557	284,153	33,228	840
Rangeley	277	71	.04	1,500,709	150,302	1,651,011	390,377	1,110,332	66,040	831
Salem	19	10	.065	51,608	3,949	55,557	40,083	11,525	3,611	57
Strong	264	49	.06	386,595	150,451	537,046	116,630	269,965	32,223	792
Temple	66	16	.067	156,783	11,203	167,986	107,688	49,095	11,255	198
Weld	88	61	.048	350,840	23,615	374,455	191,680	159,160	17,974	264
Wilton	739	112	.052	1,527,878	391,040	1,918,918	401,428	1,126,450	99,784	2,217
Plantations										
Coplin	11	2	.043	72,256	1,800	74,056	63,656	8,600	3,184	33
Dallas	27	6	.047	176,013	9,279	185,292	98,518	77,495	8,709	81
Rangeley	21		.035	227,904	1,818	229,722	196,354	31,550	8,040	63
Sandy River	26	4	.03	177,049	815	177,864	139,309	37,740	5,336	78
	4,301	747		\$11,439,948	\$1,664,984	\$13,104,932	\$4,348,363	\$7,091,585	\$673,585	\$12,903

HANCOCK COUNTY

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Estate	Total Value	Total Value of Land	Total Value of Buildings	Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
Amherst	36	7	.047	\$ 64,970	\$ 3,470	\$ 68,440	\$ 44,705	\$ 20,265	\$ 3,217	\$ 108
Aurora	21	13	.056	66,799	2,400	69,199	52,124	14,675	3,875	63
Bar Harbor	1,057	46	.044	5,754,015	578,830	6,332,845	3,004,270	2,749,745	278,645	3,171
Bluehill	332	39	.049	1,031,075	89,300	1,120,375	315,205	715,870	54,898	996
Brooklin	181	24	.044	462,990	43,230	506,220	107,700	355,290	22,274	543
Brooksville	183	43	.07	298,826	25,556	324,382	106,311	192,515	22,707	549
Bucksport	635	105	.070	2,115,638	563,585	2,679,223	317,462	1,798,176	187,546	1,905
Castine	144	19	.050	603,120	37,535	640,655	233,915	369,205	32,033	432
Cranberry Isles	63	32	.0356	296,815	71,025	368,440	77,220	219,595	13,116	189
Dedham	72	12	.035	349,695	21,035	370,730	175,267	174,428	20,390	216
Deer Isle	315	103	.06976	602,649	38,864	641,513	451,217	151,432	44,752	945
Eastbrook	44	20	.056	98,713	6,003	104,716	43,548	55,165	5,864	132
Ellsworth	836	121	.059	2,891,469	342,366	3,234,035	1,307,455	1,584,014	190,808	2,508
Franklin	165	38	.053	241,983	31,870	273,853	104,541	137,442	14,514	495
Gouldsboro	262	93	.058	460,498	52,518	513,016	140,187	320,311	29,755	786
Hancock	169	30	.046	366,870	27,030	393,900	159,415	207,455	18,119	507
Lamoine	101	22	.067	202,465	13,886	216,351	79,835	122,630	14,495	303
Mariaville	38	14	.065	79,095	6,380	85,475	62,020	17,075	5,556	114
Mt. Desert	525	89	.045	3,702,610	335,015	4,037,625	1,495,160	2,207,450	181,693	1,575
Orland	206	56	.071	369,261	20,504	389,765	162,905	206,356	27,673	618
Otis	27	14	.059	81,016	1,675	82,691	40,031	40,985	4,879	81
Penobscot	160	18	.075	198,307	34,307	232,614	110,200	88,107	17,446	480
Sedgwick	153	39	.075	242,904	26,011	268,915	85,669	157,235	20,169	459
Sorrento	39	7	.040	281,698	25,852	307,550	85,398	196,300	12,302	117
Southwest Harbor	329	64	.042	1,232,020	187,220	1,419,240	352,700	879,320	59,608	987
Stonington	276	22	.05534	480,590	179,505	660,095	141,200	339,390	36,530	828
Sullivan	155	70	.055	373,696	17,585	391,281	120,251	253,441	21,520	465
Surry	108	40	.063	279,020	12,395	291,415	132,012	147,008	18,359	324
Swans Island	105	21	.073	135,730	37,170	172,900	41,914	93,816	12,622	315
Tremont	65		.064	422,270	31,255	453,525	99,995	322,275	29,026	195
Trenton	77	32	.046	172,667	17,861	190,528	63,407	109,260	8,764	231
Verona	61	11	.066	88,405	8,085	96,490	27,370	61,035	6,368	183
Waltham	32	11	.053	76,679	5,445	82,124	52,969	23,710	4,353	96
Winter Harbor	90	30	.05	433,025	42,325	475,350	147,520	285,505	23,768	270
Plantations										
Long Island	26	5	.053	19,205	7,750	26,955	11,380	7,825	1,429	78
Osborn	15	3	.032	57,939	575	58,514	53,859	4,080	1,872	45
No. 33	13		.032	57,306	1,108	58,414	44,581	12,725	1,869	39
	7,116	1,313		\$24,692,033	\$2,947,326	\$27,639,359	\$10,050,918	\$14,641,115	\$1,452,814	\$21,348

KENNEBEC COUNTY

Albion	216	29	.044	\$ 373,665	\$ 95,164	\$ 468,829	\$ 162,955	\$ 210,710	\$ 20,628	\$ 648
Augusta	4,122	1,352	.048	10,630,965	2,964,080	13,595,045	3,000,535	7,630,430	652,562	12,366
Belgrade	214	15	.049	735,550	81,506	817,056	261,025	474,525	40,036	642
Benton	284		.063	521,638	54,251	575,889	315,973	205,665	36,281	852
Chelsea	182	28	.075	238,975	16,699	255,674	120,235	118,740	19,176	546
China	263	35	.042	612,370	75,035	687,405	273,795	338,575	28,871	789
Clinton	359	32	.066	519,972	98,181	618,153	225,141	294,831	40,798	1,077
Farmingdale	282	33	.043	850,490	50,172	900,662	213,505	636,985	38,728	846
Fayette	76	22	.06	203,720	31,369	235,089	106,995	96,725	14,105	228
Gardiner	1,622	79	.047	3,642,024	1,024,333	4,666,357	810,141	2,831,883	219,319	4,866
Hallowell	661	8	.048	1,548,745	294,680	1,843,425	369,425	1,179,320	88,484	1,983
Litchfield	192	70	.054	399,350	37,200	436,550	201,205	198,145	23,574	576
Manchester	135	16	.048	406,035	25,715	431,750	169,630	236,405	20,724	405
Monmouth	324	38	.04	887,185	109,480	996,665	299,270	587,915	39,867	972
Mt. Vernon	138	41	.055	343,465	45,370	388,835	153,655	189,810	21,386	414
Oakland	687	176	.052	1,244,925	362,485	1,607,410	539,355	705,570	83,585	2,061
Pittston	215	39	.055	338,885	48,945	387,830	148,935	189,950	21,331	645
Randolph	322	78	.064	345,135	38,060	383,195	107,745	237,390	24,524	966
Readfield	215	43	.048	407,790	49,210	457,000	151,195	256,595	21,936	645
Rome	85	30	.039	411,700	34,955	446,655	160,840	250,860	17,420	255
Sidney	201	15	.057	356,488	68,710	425,198	197,213	159,275	24,236	603
Vassalboro	444	80	.051	904,217	144,752	1,048,969	298,300	605,917	53,497	1,332
Vienna	65	15	.066	109,580	20,780	130,360	65,000	44,580	8,604	195
Waterville	4,872	188	.045	11,807,170	1,685,714	13,492,884	3,603,969	8,203,210	607,180	14,616
Wayne	129	9	.053	341,918	27,613	369,531	139,468	202,450	19,585	387
West Gardiner	188	43	.05	401,935	41,550	443,485	172,735	229,200	22,174	564
Windsor	138	24	.038	345,249	50,940	396,189	169,334	175,915	15,055	414
Winslow	920	87	.042	3,074,687	288,214	3,362,901	442,730	2,631,957	141,242	2,760
Winthrop	647	32	.0456	1,559,505	408,236	1,967,741	403,745	1,155,760	89,729	1,941
	18,198	2,657		\$43,563,333	\$8,273,399	\$51,836,732	\$13,284,040	\$30,279,293	\$2,454,637	\$54,594

KNOX COUNTY

Towns	No of Polls Taxed	No. of Polls Not Taxed	Rate of Tax- ation	Real Estate	Personal Estate	Total Value	Total Value of Land	Total Value of Buildings	Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
Appleton	129	40	.06	\$ 184,070	\$ 52,940	\$ 237,010	\$ 103,915	\$ 80,155	\$ 14,221	\$ 387
Camden	995	225	.044	3,239,507	683,697	3,923,204	915,105	2,324,402	172,621	2,985
Cushing	101	26	.057	137,550	42,055	179,605	60,545	77,005	10,237	303
Friendship	177	39	.049	482,434	27,798	510,232	110,694	371,740	25,001	531
Hope	120	34	.058	245,420	28,068	273,488	123,230	122,190	15,862	360
Isle au Haut	26	8	.033	106,586	8,075	114,661	28,936	77,650	3,784	78
North Haven	86	29	.0436	664,992	63,935	728,927	279,727	385,265	31,781	258
Owls Head	114	40	.045	354,500	10,850	365,350	112,800	241,700	16,441	342
Rockland	2,264	670	.048	5,246,735	1,603,090	6,849,825	1,582,542	3,664,193	328,792	6,792
Rockport	328	105	.054	1,274,820	63,223	1,338,043	324,608	950,212	72,254	984
St. George	348	109	.065	553,045	35,148	588,193	190,880	362,165	38,233	1,044
South Thomaston	140	26	.052	214,670	18,907	233,577	84,360	130,310	12,146	420
Thomaston	576	54	.045	1,481,835	242,320	1,724,155	385,360	1,096,475	77,587	1,728
Union	277	78	.05	483,465	91,039	574,504	202,405	281,060	28,725	831
Vinalhaven	325	32	.052	681,279	70,170	751,449	180,429	500,850	39,075	975
Warren	397	51	.055	628,595	74,695	703,290	236,170	392,425	38,681	1,191
Washington	143	19	.062	197,740	49,655	247,395	98,790	98,950	15,338	429
Matineus Isle Pl.	33		.038	33,554	10,370	43,924	7,367	26,187	1,669	99
	6,579	1,585		\$16,210,797	\$3,176,035	\$19,386,832	\$5,027,863	\$11,182,934	\$942,448	\$19,737

LINCOLN COUNTY

Alna	102	17	.05	\$ 166,441	\$ 29,265	\$ 195,706	\$ 107,744	\$ 58,697	\$ 9,785	\$ 306
Boothbay	403	15	.061	1,071,439	58,093	1,129,532	356,449	714,990	68,901	1,209
Boothbay Harbor	580	125	.044	2,117,850	221,800	2,339,650	603,425	1,514,425	102,945	1,740
Bremen	84	20	.052	215,370	22,762	238,132	80,445	134,925	12,383	252
Bristol	389	116	.051	880,456	70,021	950,477	289,341	591,115	48,474	1,167
Damariscotta	228	43	.052	636,965	115,097	752,062	462,475	174,490	39,107	684
Dresden	166	18	.056	263,875	19,065	282,940	148,870	115,005	15,845	498
Edgecomb	146	17	.05	271,315	14,501	285,816	81,150	190,165	14,291	438
Jefferson	197	47	.067	342,170	74,709	416,879	174,835	167,335	27,931	591
Newcastle	234	63	.055	551,000	51,401	602,401	145,985	405,015	33,132	702
Nobleboro	163	49	.065	262,365	41,456	303,821	126,340	136,025	19,748	489
South Bristol	161	52	.041	644,965	48,980	693,945	214,615	430,350	28,452	483
Southport	101	21	.04	1,107,175	25,000	1,132,175	348,200	758,975	45,287	303
Waldoboro	572	171	.061	932,753	149,802	1,082,555	323,390	609,363	66,035	1,716
Westport	40	11	.046	127,405	35,080	162,485	47,355	80,050	7,474	120
Whitefield	107	45	.058	356,355	74,725	431,080	205,420	150,935	25,003	321
Wiscasset	415	91	.042	1,221,647	166,830	1,388,477	315,100	906,547	58,316	1,245
Plantations										
Monhegan	26	22	.0295	164,645	686	165,331	42,495	122,150	4,877	78
Somerville	58	10	.098	46,370	9,307	55,677	32,970	13,400	5,456	174
	4,172	953		\$11,380,561	\$1,228,580	\$12,609,141	\$4,106,604	\$7,273,957	\$633,442	\$12,516

OXFORD COUNTY

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Estate	Total Value	Total Value of Land	Total Value of Buildings	Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
Andover	177	63	.0635	\$ 413,915	\$ 43,517	\$ 457,432	\$ 211,865	\$ 202,050	\$ 29,047	\$ 531
Bethel	486	185	.044	1,114,625	207,905	1,322,530	476,325	638,300	58,191	1,458
Brownfield	169	55	.077	263,093	56,855	319,948	130,553	132,540	24,636	507
Buckfield	212	40	.057	392,025	72,120	464,145	167,810	224,215	26,456	636
Byron	22	4	.056	141,039	1,936	142,975	129,904	11,135	8,007	66
Canton	178	41	.072	311,955	50,340	362,295	139,655	172,300	26,085	534
Denmark	143	39	.075	273,435	86,555	359,990	172,540	100,895	26,999	429
Dixfield	442	120	.049	826,440	160,009	986,449	227,665	598,775	48,336	1,326
Fryeburg	425	117	.057	785,044	189,653	974,697	299,894	485,150	55,558	1,275
Gilead	34	5	.035	179,260	21,266	200,526	131,495	47,765	7,018	102
Greenwood	161	20	.068	253,385	51,655	305,040	130,105	123,280	20,743	483
Hanover	39	14	.041	100,625	12,425	113,050	36,960	63,665	4,635	117
Hartford	107	27	.063	212,755	31,039	243,794	144,085	68,670	15,359	321
Hebron	101	34	.056	213,450	39,590	253,040	113,240	100,210	14,170	303
Hiram	190	41	.064	422,505	27,865	450,370	232,830	189,675	28,824	570
Lovell	200	25	.0412	835,710	121,733	957,443	380,495	455,215	39,446	600
Mexico	890	103	.07	1,182,480	108,952	1,291,432	271,470	911,010	90,400	2,670
Newry	38	7	.04	233,400	6,665	240,065	191,180	42,220	9,602	114
Norway	791	261	.0648	1,530,430	366,026	1,896,456	432,605	1,097,825	122,890	2,373
Oxford	321	56	.068	452,010	84,570	536,580	189,045	262,965	36,487	963
Paris	874	161	.05	1,985,710	460,714	2,446,424	645,235	1,340,475	122,321	2,622
Peru	201	25	.0446	704,317	250,596	954,913	173,107	531,210	42,589	603
Porter	213	34	.09	230,325	30,697	261,022	95,625	134,700	23,492	639
Roxbury	66	11	.056	163,000	8,710	171,710	102,095	60,905	9,616	198
Rumford	1,824	150	.0535	4,805,805	1,381,765	6,187,570	1,786,435	3,019,370	331,035	5,472
Stoneham	57	11	.055	149,765	15,139	164,904	75,163	74,602	9,070	171
Stow	40	4	.043	106,968	14,942	121,910	84,308	22,660	5,242	120
Sumner	107	26	.071	222,840	36,350	259,190	133,775	89,065	18,402	321
Sweden	40	17	.064	133,599	13,414	147,013	93,764	39,835	9,409	120
Upton	26	7	.068	122,006	3,425	125,431	102,206	19,800	8,529	78
Waterford	191	44	.055	530,761	104,090	634,851	246,706	284,055	34,917	573
Woodstock	207	68	.058	452,330	67,635	519,965	185,050	267,280	30,158	621
Plantations										
Lincoln	24	4	.0315	597,388	5,935	603,323	190,283	407,105	19,005	72
Magalloway	23	3	.046	202,872	1,710	204,582	180,537	22,335	9,411	69
	9,019	1,822		\$20,545,267	\$4,135,798	\$24,681,065	\$8,304,010	\$12,241,257	\$1,366,085	\$27,057

PENOBSCOT COUNTY

Alton	45	10	.09	\$ 62,507	\$ 6,993	\$ 69,500	\$ 39,612	\$ 22,895	\$ 6,255	\$ 135
Bangor	6,427	163	.0463	23,408,441	4,993,172	28,401,613	6,983,851	16,424,590	1,314,995	19,281
Bradford	165	18	.068	209,900	67,640	277,540	107,700	102,200	18,873	495
Bradley	160	11	.085	229,275	7,130	236,405	116,465	112,810	20,094	480
Brewer	1,617	538	.0474	4,199,120	1,405,436	5,604,556	906,395	3,292,725	265,656	4,851
Burlington	75	16	.053	125,345	35,870	161,215	86,485	38,860	8,544	225
Carmel	161	29	.08	246,260	46,854	293,114	100,335	145,925	23,449	483
Charleston	165	39	.054	282,050	63,155	345,205	141,250	140,800	18,641	495
Chester	48	5	.095	60,699	7,571	68,270	49,088	11,611	6,486	144
Clifton	44	17	.078	64,958	4,255	69,213	47,468	17,490	5,399	132
Corinna	375	32	.052	728,565	127,199	855,764	224,485	504,080	44,500	1,125
Corinth	225	68	.047	388,436	81,247	469,683	196,991	191,445	22,075	675
Dexter	1,018	282	.0556	1,896,370	641,486	2,537,856	350,320	1,546,050	141,105	3,054
Dixmont	114	25	.062	162,255	34,104	196,359	103,345	58,910	12,174	342
East Millinocket	307	12	.062	1,369,400	154,630	1,524,030	354,925	1,014,475	94,490	921
Eddington	133	43	.042	217,885	29,087	246,972	117,385	100,500	10,373	399
Edinburg	7	1	.061	50,649	699	51,348	47,989	2,660	3,132	21
Enfield	168	29	.068	432,107	25,984	458,091	278,147	153,960	31,150	504
Etna	75	10	.076	92,945	26,645	119,590	43,710	49,235	9,089	225
Exeter	158	40	.07	235,600	49,981	285,581	136,415	99,185	19,990	474
Garland	104	20	.072	200,065	38,168	238,233	99,945	100,120	17,153	312
Glenburn	87	20	.06	168,882	18,760	187,642	91,342	77,540	11,259	261
Greenbush	72	41	.115	75,295	5,665	80,960	44,775	30,520	9,310	216
Greenfield	30	4	.072	64,970	8,024	72,994	52,985	11,985	5,256	90
Hampden	605	40	.073	818,665	143,781	962,446	266,590	552,075	70,259	1,815
Hermon	249	38	.07	435,170	72,360	507,530	128,580	306,590	35,527	747
Holden	133	29	.06	212,500	25,470	237,970	97,370	115,130	14,278	399
Howland	280	27	.068	609,212	188,540	797,752	104,067	505,145	54,247	840
Hudson	89	8	.067	107,991	25,861	133,852	63,096	44,895	9,969	267
Kenduskeag	78	8	.068	130,200	16,306	146,506	69,250	60,950	9,962	234
Lagrange	115	26	.066	212,408	16,503	228,911	98,513	113,895	15,108	345
Lee	115	24	.086	184,091	19,865	203,956	83,551	100,540	17,540	345
Levant	120	42	.065	154,600	38,597	193,197	72,855	81,745	12,558	360
Lincoln	840	214	.077	1,371,638	294,066	1,665,704	281,688	1,089,950	128,259	2,520
Lowell	23	14	.076	70,103	1,270	71,373	62,298	7,805	5,424	69
Mattawamkeag	119	38	.045	615,495	31,330	646,825	436,430	179,065	29,107	357
Maxfield	13	3	.073	30,889	2,104	32,993	26,596	4,293	2,408	39
Medway	81	23	.077	339,014	9,587	348,601	211,567	127,447	26,842	243
Millford	255	54	.054	636,400	23,245	659,645	132,100	504,300	35,621	765
Millinocket	1,176	101	.062	3,577,475	1,157,352	4,734,827	221,695	3,355,780	298,559	3,528

PENOBSCOT COUNTY—Concluded

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Estate	Total Value	Total Value of Land	Total Value of Buildings	Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
Newburg	127	20	.061	\$ 163,560	\$ 28,826	\$ 192,386	\$ 75,895	\$ 87,665	\$ 11,736	\$ 381
Newport	359	64	.047	941,215	239,933	1,181,148	249,395	691,820	55,514	1,077
Old Town	1,383	438	.058	3,628,500	626,775	4,255,275	1,138,741	2,489,759	246,806	4,149
Orono	694	97	.063	1,785,012	145,692	1,930,704	556,722	1,228,290	121,634	2,082
Orrington	329	44	.055	512,140	46,585	558,725	150,005	362,135	30,730	987
Passadumkeag	60	12	.09	69,447	10,990	80,437	33,562	35,885	7,239	180
Patten	301	29	.08	479,456	95,831	575,287	160,441	319,015	46,023	903
Plymouth	89	39	.08	139,710	34,340	174,050	83,280	56,430	13,920	267
Springfield	88	13	.10	109,314	13,119	122,433	66,118	43,196	12,243	264
Stetson	87	41	.066	124,650	28,070	152,720	73,440	51,210	10,080	261
Veazie	122		.041	634,975	15,411	650,386	226,500	408,475	26,666	366
Winn	90	5	.108	137,298	25,225	162,523	94,543	42,755	17,552	270
Woodville	11	2	.05	233,897	2,030	235,927	75,872	158,025	11,796	33
Plantations										
Carroll	60	16	.092	71,423	8,906	80,329	59,384	12,039	7,390	180
Drew	17	11	.057	60,066	3,915	63,981	52,541	7,525	3,647	51
Grand Falls	23	1	.07	58,783	3,515	62,298	55,333	3,450	4,361	69
Kingman	56	21	.096	72,015	8,280	80,295	44,275	27,740	7,708	168
Lakeville	20	4	.032	122,125	25,185	147,310	96,100	26,025	4,714	60
Mt. Chase	51	18	.087	89,002	10,445	99,447	58,691	30,311	8,652	153
Prentiss	52	20	.118	73,762	9,190	82,952	59,042	14,720	9,788	156
Seboeis	18	4	.019	91,582	7,133	98,715	73,982	17,600	1,876	54
Stacyville	141	10	.08	156,876	46,305	203,181	76,871	80,005	16,254	423
Webster	19	3	.045	55,101	2,201	57,302	49,082	6,019	2,579	57
	20,268	3,074		\$54,287,739	\$11,383,894	\$65,671,633	\$16,687,469	\$37,600,270	\$3,558,024	\$60,804

PISCATAQUIS COUNTY

Abbot	78	11	.075	\$ 151,465	\$ 16,989	\$ 168,454	\$ 91,560	\$ 59,905	\$ 12,634	\$ 234
Atkinson	102	13	.056	166,355	27,167	193,522	108,280	58,075	10,837	306
Blanchard	26	5	.057	98,573	2,605	101,178	81,371	17,202	5,767	78
Bowerbank	9		.023	145,640	550	146,190	110,300	35,340	3,362	27
Brownville	475	115	.057	829,060	103,535	932,595	234,975	594,085	53,158	1,425
Dover-Foxcroft	888	296	.0475	2,311,250	458,103	2,769,353	729,205	1,582,045	131,544	2,664
Greenville	375	13	.06	854,027	88,249	942,276	266,267	587,760	56,537	1,125
Guilford	461	61	.0553	783,499	156,025	939,524	185,769	597,730	51,956	1,383
Milo	663	221	.0582	1,394,160	363,676	1,757,836	294,660	1,099,500	102,306	1,989
Monson	223	53	.064	359,589	41,880	401,469	182,024	177,565	25,694	669
Orneville	47	7	.118	82,148	3,780	85,928	61,312	20,836	10,140	141
Parkman	124	41	.08	229,400	34,430	263,830	135,795	93,605	21,106	372
Sangerville	249	28	.079	451,006	76,972	527,978	195,636	255,370	41,710	747
Sebec	92	1	.051	228,510	26,362	254,872	167,110	61,400	12,998	276
Shirley	41	20	.058	120,378	7,077	127,455	103,713	16,665	7,392	123
Wellington	57	22	.095	96,535	12,817	109,352	70,855	25,680	10,388	171
Willimantic	48	13	.06	121,270	10,930	132,200	87,220	34,050	7,932	144
Plantations										
Barnard	14	2	.03	82,715	1,160	83,875	74,561	8,154	2,516	42
Elliottsville	16	7	.029	237,155	4,300	241,455	172,905	64,250	7,002	48
Kingsbury	12	5	.053	100,713	2,176	102,889	94,853	5,860	5,453	36
Lake View	11		.019	139,264	350	139,614	133,064	6,200	2,653	33
Medford	48	2	.062	78,519	8,225	86,744	58,014	20,505	5,378	144
	4,059	936		\$9,061,231	\$1,447,358	\$10,508,589	\$3,639,449	\$5,421,782	\$588,463	\$12,177

SAGADAHOC COUNTY

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Estate	Total Value	Total Value of Land	Total Value of Buildings	Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
Arrowsic	50	9	.052	\$ 58,708	\$ 10,608	\$ 69,316	\$ 29,205	\$ 29,503	\$ 3,604	\$ 150
Bath	3,969	144	.048	6,629,695	2,871,325	9,501,020	2,005,525	4,624,170	456,049	11,907
Bowdoin	121	15	.061	219,570	32,185	251,755	140,195	79,375	15,357	363
Bowdoinham	225	31	.061	417,450	39,492	456,942	186,195	231,255	27,873	675
Georgetown	133	24	.046	404,050	13,180	417,230	126,840	277,210	19,193	399
Phippsburg	251	8	.048	643,130	43,412	686,542	237,945	405,185	32,954	753
Richmond	509	41	.074	754,015	128,077	882,092	223,150	530,865	65,275	1,527
Topsham	593	56	.04	1,492,033	150,358	1,642,391	688,303	803,730	65,696	1,779
West Bath	163	12	.0468	341,945	14,302	356,247	133,820	208,125	16,672	489
Woolwich	340	8	.056	539,900	37,628	577,528	168,084	371,816	32,342	1,020
	6,354	348		\$11,500,496	\$3,340,567	\$14,841,063	\$3,939,262	\$7,561,234	\$735,015	\$19,062

SOMERSET COUNTY

Anson	478	97	.064	\$ 844,240	\$ 80,760	\$ 925,000	\$ 277,915	\$ 566,325	\$ 59,200	\$ 1,434
Athens	149	18	.058	259,065	49,200	308,265	115,990	143,075	17,879	447
Bingham	348	38	.05	621,330	137,724	759,054	203,180	418,150	37,953	1,044
Cambridge	67	17	.08	116,214	34,502	150,716	66,544	49,670	12,057	201
Canaan	182	12	.071	272,045	47,381	319,426	140,045	132,000	22,679	546
Cornvill	123	11	.068	259,585	44,477	304,062	143,480	116,105	20,676	369
Detroit	103	11	.044	187,260	17,315	204,575	120,870	66,390	9,001	309
Emhden	81	18	.03	608,481	60,371	668,852	535,216	73,265	20,066	243
Fairfield	1,155	74	.05	2,236,440	497,023	2,733,463	634,660	1,601,780	136,673	3,465
Harmony	149	14	.072	277,980	77,160	355,140	132,980	145,000	25,570	447
Hartland	256	83	.058	505,655	109,204	614,859	220,165	285,490	35,662	768
Madison	861	409	.04	2,970,735	553,835	3,524,570	919,480	2,051,255	140,983	2,583
Mercer	83	17	.08	112,955	26,185	139,140	56,060	56,895	11,131	249
Moscow	107	19	.018	2,780,799	15,113	2,795,912	189,150	2,591,649	50,326	321
New Portland	171	1	.07	239,665	67,369	307,034	118,035	121,630	21,492	513
Norridgewock	338	50	.071	564,345	139,012	703,357	219,080	345,265	49,938	1,014
Palmyra	203	43	.068	315,460	55,425	370,885	161,950	153,510	25,220	609
Pittsfield	812	264	.049	1,675,870	300,220	1,976,090	442,140	1,233,730	96,828	2,436
Ripley	85	17	.066	139,015	27,570	166,585	89,290	49,725	10,994	255
St. Albans	224	10	.074	309,185	72,304	381,489	155,120	154,065	28,230	672
Skowhegan	1,520	43	.054	4,706,534	742,976	5,449,510	1,930,529	2,776,005	294,274	4,560
Smithfield	89	8	.045	257,360	29,334	286,694	118,245	139,115	12,901	267
Solon	178	32	.046	654,500	58,452	712,952	475,725	178,775	32,796	534
Starks	117	12	.073	186,375	35,035	221,410	102,285	84,090	16,163	351
Plantations										
Brighton	38	4	.066	85,332	12,767	98,099	72,637	12,695	6,475	114
Caratunk	39	14	.037	192,094	7,421	199,515	143,221	48,873	7,382	117
Dead River	9	3	.04	142,063	875	142,938	128,813	13,250	5,718	27
Dennistown	10	5	.0202	173,240	1,235	174,475	145,145	28,095	3,524	30
Flagstaff	27	11	.078	132,119	6,765	138,884	113,567	18,552	10,833	81
Highland	12	8	.095	34,129	6,755	40,884	32,514	1,615	3,884	36
Jackman	194	56	.06	423,972	42,824	466,796	167,102	256,870	28,008	582
Moose River	49	21	.044	169,948	3,550	173,498	108,200	61,748	7,634	147
Pleasant Ridge	28		.0165	2,989,570	6,067	2,995,637	72,830	2,916,740	49,428	84
The Forks	18	2	.038	156,765	1,550	158,315	128,765	28,000	6,016	54
West Forks	44		.038	221,675	4,115	225,790	205,500	16,175	8,580	132
	8,347	1,442		\$25,822,000	\$3,371,871	\$29,193,871	\$8,886,428	\$16,935,572	\$1,326,174	\$25,041

REPORT OF THE BUREAU OF TAXATION

WALDO COUNTY

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Estate	Total Value	Total Value of Land	Total Value of Buildings	Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
Belfast	1,307	376	.06	\$2,705,675	\$ 533,985	\$ 3,239,660	\$ 660,675	\$2,045,000	\$194,380	\$ 3,921
Belmont	50	14	.055	84,157	23,293	107,450	28,742	55,415	5,910	150
Brooks	122	47	.073	281,732	38,079	319,811	119,907	161,825	23,346	366
Burnham	128	28	.078	274,005	24,010	298,015	164,890	109,115	23,245	384
Frankfort	100	14	.083	172,563	40,920	213,483	87,653	84,910	17,719	300
Freedom	115	25	.066	138,280	39,390	177,670	54,455	83,825	11,726	345
Islesboro	112	47	.055	855,075	78,022	933,097	279,435	575,640	51,320	336
Jackson	61	8	.075	86,550	29,036	115,586	58,980	27,570	8,669	183
Knox	96	18	.07	128,184	35,865	164,049	74,724	53,460	11,483	288
Liberty	119	16	.068	179,320	31,460	210,780	83,815	95,505	14,333	357
Lincolnville	178	50	.04	437,860	44,510	482,370	196,545	241,315	19,295	534
Monroe	123	27	.082	187,839	51,137	238,976	83,452	104,387	19,596	369
Montville	132	20	.069	137,030	29,645	166,675	78,955	58,075	11,501	396
Morrill	78	13	.044	105,520	50,791	156,311	49,835	55,685	6,877	234
Northport	85	35	.036	551,935	12,645	564,580	193,070	358,865	20,325	255
Palermo	140	11	.076	174,661	35,151	209,812	105,446	69,215	15,946	420
Prospect	84	32	.064	159,457	13,572	173,029	52,087	107,370	11,074	252
Searsport	122	31	.068	212,313	40,177	252,490	98,693	113,620	17,169	366
Stockton Springs	238	.05	751,550	163,270	914,820	172,170	579,380	45,741	714	
Swanville	79	23	.06	360,742	35,851	396,593	101,280	259,462	23,796	483
Thorndike	116	16	.056	142,399	31,388	173,787	63,726	78,673	10,427	237
Troy	138	21	.064	162,585	47,260	209,845	79,045	83,540	11,751	348
Unity	186	42	.055	195,995	48,900	244,895	102,380	93,615	15,673	414
Waldo	72	13	.052	441,005	67,240	508,245	182,080	258,925	27,954	558
Winterport	372	76	.065	121,925	30,593	152,518	70,920	51,005	7,931	216
	4,514	1,052		\$9,609,723	\$1,670,784	\$11,280,507	\$3,401,342	\$6,208,381	\$669,824	\$13,542

WASHINGTON COUNTY

Addison	171	43	.085	\$ 187,775	\$ 14,245	\$ 202,020	\$ 77,840	\$ 109,935	\$ 17,172	\$ 513
Alexander	54		.063	91,178	14,769	105,947	53,328	37,850	6,675	162
Baileyville	403	45	.040	1,886,255	439,545	2,325,800	136,760	1,749,495	93,032	1,209
Beals	129	31	.084	76,770	30,690	107,460	25,020	51,750	9,027	387
Beddington	8	3	.053	36,736	5,180	41,916	32,006	4,730	2,222	24
Calais	944	50	.070	2,115,860	560,115	2,675,975	476,275	1,639,585	187,318	2,832
Centerville	18	1	.05	100,619	1,530	102,149	98,849	5,770	5,107	54
Charlotte	67	10	.065	91,945	13,396	105,341	59,385	32,560	6,847	201
Cherryfield	237	76	.070	287,012	44,208	331,220	96,257	190,755	23,185	711
Columbia	89	24	.060	129,564	4,114	133,678	97,874	31,690	8,020	267
Columbia Falls	139	30	.062	156,502	19,672	176,174	77,077	79,425	10,922	417
Cooper	41		.0684	63,665	4,005	67,670	50,585	13,080	4,629	123
Crawford	27	3	.0563	70,593	4,751	75,344	65,038	5,555	4,242	81
Cutler	128	36	.061	130,543	14,254	144,797	75,741	54,802	8,832	384
Danforth	235	33	.098	294,340	44,410	338,750	140,860	153,480	33,197	705
Deblois	12	2	.049	44,789	3,425	48,214	36,994	7,795	2,362	36
Dennysville	75	34	.106	72,395	13,559	85,954	24,795	47,600	9,111	225
East Machias	319		.059	340,040	22,105	362,145	99,110	240,930	21,367	957
Eastport	738	25	.085	908,070	119,490	1,027,560	228,993	679,977	87,343	2,214
Harrington	191	42	.097	188,711	14,628	203,339	50,876	137,835	19,724	573
Jonesboro	94	50	.073	135,976	11,365	147,341	78,927	57,049	10,756	282
Jonesport	397	50	.069	426,905	117,370	544,275	132,650	294,255	37,554	1,191
Lubec	648	20	.05	779,509	374,346	1,153,855	215,814	563,695	57,693	1,944
Machias	385	20	.070	616,705	125,285	741,990	166,721	449,984	52,681	1,155
Machiasport	160	39	.071	209,150	22,125	231,275	61,235	147,915	16,189	480
Marshfield	46	5	.057	51,510	7,123	58,633	33,650	17,860	3,342	138
Meddybemps	267	83	.062	358,832	58,527	417,359	17,705	258,495	3,459	99
Milbridge	23	4	.0400	80,807	1,825	110,632	83,373	25,434	4,425	69
Northfield	202	107	.063	259,575	53,993	313,568	87,165	172,410	19,755	606
Pembroke	161	42	.057	171,169	53,033	224,202	75,672	95,497	12,780	483
Perry	173	76	.091	230,345	41,634	271,979	112,535	117,810	24,750	519
Robbinston	133	33	.056	170,785	24,563	195,348	69,500	101,285	10,939	399
Roque Bluffs	23	6	.0562	43,702	3,595	47,297	22,712	20,990	2,658	69
Steuben	168	31	.075	233,225	15,245	248,470	113,365	119,860	18,635	504
Talmadge	13	3	.040	57,890	2,085	59,975	54,140	3,750	2,399	39
Trescott	81	11	.08	69,237	6,300	75,537	43,837	25,400	6,043	243
Vanceboro	135	11	.076	222,587	27,120	249,707	61,037	161,550	18,978	405
Waite	30	4	.055	74,402	3,013	77,415	69,782	4,620	4,258	90
Wesley	40	7	.0634	69,524	1,846	71,370	62,189	7,335	4,525	120
Whiting	98	5	.043	155,617	11,899	167,516	100,497	55,120	7,203	294
Whitneyville	61	8	.055	103,421	23,260	126,681	35,761	67,660	6,967	183
Plantations										
Codyville	16		.053	58,524	1,260	59,784	55,834	2,690	3,169	48
Grand Lake Stream	66	10	.054	140,309	12,425	152,734	80,684	59,625	8,247	198
No. 14	17	6	.046	81,397	880	82,277	63,489	17,908	3,785	51
No. 21	20	4	.037	71,463	1,760	73,223	58,421	13,042	2,709	60
	7,515	1,103		\$12,209,544	\$2,394,108	\$14,603,652	\$4,060,695	\$8,148,849	\$930,109	\$22,545

REPORT OF THE BUREAU OF TAXATION

YORK COUNTY

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Estate	Total Value	Total Value of Land	Total Value of Buildings	Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
Acton	110	32	.042	\$ 378,725	\$ 21,820	\$ 400,545	\$ 173,460	\$ 205,265	\$ 16,823	\$ 330
Alfred	211	69	.06	381,510	104,656	486,166	157,639	223,871	29,170	633
Berwick	530	80	.064	874,275	181,626	1,055,901	316,690	557,585	67,578	1,590
Biddeford	4,797	1,665	.041	12,381,787	2,279,373	14,661,160	3,291,496	9,090,291	601,108	14,391
Buxton	430	152	.046	1,515,828	94,626	1,610,454	459,686	1,056,142	74,081	1,290
Cornish	173	57	.064	295,650	38,539	334,189	124,985	170,665	21,389	519
Dayton	111	11	.043	252,319	34,978	287,297	178,369	73,950	12,354	333
Eliot	576	123	.04	1,351,425	433,901	1,785,326	223,267	1,128,158	71,413	1,728
Hollis	283	83	.0446	990,310	55,571	1,045,881	581,962	408,348	46,646	849
Kennebunk	994	222	.042	2,829,605	290,471	3,120,076	903,255	1,926,350	131,043	2,982
Kennebunkport	315	63	.0458	1,879,165	50,094	1,929,259	630,070	1,249,095	88,360	945
Kittery	1,095	620	.0585	2,358,695	164,485	2,523,180	455,695	1,903,000	147,606	3,285
Lebanon	313	82	.048	649,555	105,680	755,235	387,400	262,155	36,251	939
Limerick	208	91	.062	453,997	69,734	523,731	122,887	331,110	32,471	624
Limington	192	27	.065	376,044	41,759	417,803	277,809	98,235	27,157	576
Lyman	110	34	.054	324,175	12,197	336,372	225,255	98,920	18,164	330
Newfield	104	41	.071	185,665	25,455	211,120	86,395	99,270	14,990	312
North Berwick	387	114	.06	654,641	108,655	763,296	261,476	393,165	45,798	1,161
North Kennebunkport	178	15	.06	296,991	24,450	321,441	157,885	139,106	19,286	534
Old Orchard Beach	1,572		.051	4,326,985	274,160	4,601,145	1,194,090	3,132,895	233,920	4,716
Parsonsfield	225	32	.068	363,250	69,838	433,088	172,052	191,198	29,450	675
Saco	2,318	665	.0515	6,193,070	767,842	6,960,912	1,598,331	4,594,739	358,487	6,954
Sanford	3,410	571	.053	7,903,451	2,338,970	10,242,421	1,278,861	6,624,590	542,848	10,230
Shapleigh	132	10	.052	363,940	19,068	383,008	208,438	155,502	19,916	396
South Berwick	676	37	.066	1,080,656	41,131	1,121,787	364,781	715,875	74,038	2,028
Waterboro	244	55	.061	493,053	50,440	543,493	260,605	232,448	33,153	732
Wells	666	150	.052	3,190,580	166,855	3,357,435	1,062,928	2,127,652	174,587	1,998
York	938	27	.05	3,733,673	234,841	3,968,514	1,274,302	2,459,371	198,426	2,814
	21,298	5,128		\$56,079,020	\$8,101,215	\$64,180,235	\$16,430,069	\$39,648,951	\$3,166,513	\$63,894

SUMMARY OF LOCAL VALUATIONS BY COUNTIES FOR 1944

Counties	No. of Polls Taxed	No. of Polls Not Taxed	Real Estate	Personal Estate	Total Value	Total Value of Land	Total Value of Buildings	Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
Androscoggin	17,775	4,270	\$ 56,741,921	\$ 6,744,445	\$ 63,486,366	\$ 16,665,790	\$ 40,076,131	\$ 2,590,686	\$ 53,325
Aroostook	15,965	1,344	36,903,478	5,400,608	42,304,086	18,131,183	18,772,295	2,957,797	47,895
Cumberland	41,187	8,272	118,951,691	24,385,360	143,337,051	36,802,909	82,148,782	6,875,884	123,561
Franklin	4,301	747	11,439,948	1,664,984	13,104,932	4,348,363	7,091,585	673,585	12,903
Hancock	7,116	1,313	24,692,033	2,947,326	27,639,359	10,050,918	14,641,115	1,452,814	21,348
Kennebec	18,198	2,657	43,563,333	8,273,399	51,836,732	13,284,040	30,279,293	2,454,637	54,594
Knox	6,579	1,585	16,210,797	3,176,035	19,386,832	5,027,863	11,182,934	942,448	19,737
Lincoln	4,172	953	11,380,561	1,228,580	12,609,141	4,106,604	7,273,957	633,442	12,516
Oxford	9,019	1,822	20,545,267	4,135,798	24,681,065	8,304,010	12,241,257	1,366,085	27,057
Penobscot	20,268	3,074	54,287,739	11,383,894	65,671,633	16,687,469	37,600,270	3,558,024	60,804
Piscataquis	4,059	936	9,061,231	1,447,358	10,508,589	3,639,449	5,421,782	588,463	12,177
Sagadahoc	6,354	348	11,500,496	3,340,567	14,841,063	3,939,262	7,561,234	735,015	19,062
Somerset	8,347	1,442	25,822,000	3,371,871	29,193,871	8,886,428	16,935,572	1,326,174	25,041
Waldo	4,514	1,052	9,609,723	1,670,784	11,280,507	3,401,342	6,208,381	669,824	13,542
Washington	7,515	1,103	12,209,544	2,394,108	14,603,652	4,060,695	8,148,849	930,109	22,545
York	21,298	5,128	56,079,020	8,101,215	64,180,235	16,430,069	39,648,951	3,166,513	63,894
	196,667	36,046	\$518,998,782	\$89,666,332	\$608,665,114	\$173,766,394	\$345,232,388	\$30,921,500	\$590,001

Detail
of
Corporation
Taxes

CORPORATION TAXES

Taxes assessed upon Corporations doing business in the State of Maine

RAILROADS	July 1, 1942 to June 30, 1943	July 1, 1943 to June 30, 1944
Bangor and Aroostook Railroad Company.....	\$326,221.65	\$419,014.05
Belfast and Moosehead Lake Railroad Company.....	2,169.00	2,268.98
Boston and Maine Railroad Company.....	288,184.21	261,283.21
Canadian Pacific Railway Company.....	150,980.06	173,479.52
Canadian National Railway Company.....	68,942.49	72,462.53
Maine Central Railroad Company.....	654,253.30	628,468.41
Monson Railroad Company.....	103.21	
Portland Terminal Company.....	1,283.46	2,063.24
	<u>\$1,492,137.38</u>	<u>\$1,559,039.94</u>

STREET RAILROADS		
Aroostook Valley Railroad Company.....	\$3,656.98	\$6,363.00
Penobscot Transportation Company.....	4,654.52	7,108.07
York Utilities Company.....	2,124.80	1,946.22
	<u>\$10,436.30</u>	<u>\$15,417.29</u>

INSURANCE COMPANIES		
Maine Mutual Fire Companies.....	\$2,847.96	\$3,216.66
Mutual Fire Companies of Other States, Factory Mutuals	1,327.34	1,324.96
Mutual Fire Companies of Other States, Other Mutuals	24,792.28	24,424.90
Stock Fire and Marine Companies of Other States....	112,827.99	123,958.39
Stock Fire Insurance Companies of Maine.....		145.51
Stock Fire and Marine Companies of Foreign Countries	16,385.77	18,261.24
Inter-Insurers Exchanges.....	719.99	1,109.09
Life Insurance Companies.....	371,130.87	396,950.81
Miscellaneous Companies.....	164,591.14	164,631.43
Assessment Casualty Companies.....	3,864.35	5,048.01
	<u>\$698,487.69</u>	<u>\$739,071.00</u>

FIRE INVESTIGATION AND PREVENTION TAX

Maine Mutual Fire Companies.....	\$3,164.85
Mutual Fire Companies of Other States, Factory Mutuals	24,264.32
Mutual Fire Companies of Other States, Other Mutuals	5,274.63
Stock Fire and Marine Companies of Other States....	72.75
Stock Fire and Marine Companies of Foreign Countries	3,789.54
	<u>\$36,566.09</u>

Premium Tax.....	\$698,487.69	\$739,071.00
Fire Prevention Tax.....		36,566.09
Total Insurance Tax.....	<u>\$698,487.69</u>	<u>\$775,637.09</u>

CORPORATION TAXES—Continued

TELEPHONE COMPANIES

	July 1, 1942 to June 30, 1943	July 1, 1943 to June 30, 1944
American Telephone & Telegraph Company	\$17,586.63	\$14,334.65
Andover Telephone Company	23.47	19.12
Baldwin & Sebago Telephone Company	77.61	64.16
Center Lincolnville Telephone Company	51.54	64.93
China Telephone Company	132.63	13.11
Citizens Telephone Company	26.34	21.85
Cobbossecontee Telephone Company	29.77	17.90
Denmark Telephone Company	38.41	33.46
Eastern Telephone Company	56.84	68.98
Eastern Telephone & Telegraph Company	6,015.96	5,550.74
Eustis Telephone Company	111.06	92.68
Fort Kent Telephone Company	303.66	259.90
Franklin Farmers Co-operative Telephone Co.	323.99	379.17
Hampden Telephone Company	103.97	72.37
Harmony & Wellington Telephone Company	32.61	26.35
Hartland & St. Albans Telephone Company	198.88	194.26
Hebron's Home Telephone Company	55.64	45.96
Jonesboro Telephone Company	15.27	12.73
Katahdin Farmers' Telephone Company	557.86	423.24
Kingman, Prentiss & Carroll Telephone Company	13.00	11.33
Knox & Montville Telephone Company	22.39	32.36
Lagrange & Medford Telephone Company	19.44	19.04
Lee Telephone Company		10.08
Leeds Telephone Association	14.38	9.85
Levant Telephone Company	36.72	30.48
Lewiston, Greene & Monmouth Telephone Company	640.09	532.81
Liberty & Belfast Telephone & Telegraph Company	122.80	95.77
Lovell United Telephone Company	181.92	145.66
Monson Telephone Company		19.65
Moosehead Telephone & Telegraph Company	3,380.61	3,009.46
Mount Vernon Telephone Company	77.42	57.98
Nash Telephone Company	601.03	509.68
New England Telephone & Telegraph Company	432,104.64	370,306.33
New Portland & Eustis Telephone & Telegraph Company	26.16	16.70
New Sharon & Norridgewock Telephone Company	195.18	168.30
Oxford County Telephone & Telegraph Company	305.35	302.21
Oxford Farmers' Co-operative Telephone Company		13.43
Oxford & Otisfield Telephone & Telegraph Company	20.89	16.50
Pine Tree Telephone & Telegraph Company	260.68	228.62
Plymouth Telephone Company	15.87	10.10
Poland Telephone Company	132.64	348.22
Saco River Telephone & Telegraph Company	435.00	383.19
Sidney Telephone Company	26.05	21.71
Standish Telephone Company	196.38	168.71
Stockton Springs Telephone Company	28.48	24.22
Swan's Island Telephone & Telegraph Company	35.93	19.07
Union River Telephone Company	25.44	20.49
Union Telephone Company	90.73	72.76
Unity Telephone Company	241.84	212.36
Van Telephone & Telegraph Company	229.99	188.53
Waldo & Penobscot Telephone Company	37.65	30.04
Warren Telephone Company	108.19	97.69
Washington Telephone Company	33.56	24.40
West Appleton Telephone Company	18.23	16.71
West Penobscot Telephone & Telegraph Company	145.63	149.89
Winn Telephone Company	25.94	24.78
	<u>\$465,592.39</u>	<u>\$399,044.67</u>

TELEGRAPH COMPANIES

Northern Telegraph Company	\$ 616.34	\$ 490.04
Postal Telegraph-Cable Company	1,204.44	
Western Union Telegraph Company	23,943.38	28,467.21
	<u>\$25,764.16</u>	<u>\$28,957.25</u>

SLEEPING AND PARLOR CAR COMPANIES

The Pullman Company	<u>\$605.36</u>	<u>\$556.15</u>
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CORPORATION TAXES—Continued

EXPRESS COMPANIES

	July 1, 1942 to June 30, 1943	July 1, 1943 to June 30, 1944
Canadian Pacific Express Company.....	\$ 93.87	\$ 77.19
Railway Express Agency, Inc.....	18,551.83	18,097.47
	<u>\$18,645.70</u>	<u>\$18,174.66</u>

CREDIT UNIONS

Government Employees Credit Union of Maine.....	\$109.62	\$109.25
Railroad Workers Credit Union of Maine.....	\$109.82	\$141.32
Telephone Workers Credit Union of Maine.....	\$873.12	\$368.85

SAVINGS BANKS

Androscoggin County Savings Bank, Lewiston.....	\$9,431.65	\$7,847.77
Auburn Savings Bank.....	3,363.56	2,870.96
Augusta Savings Bank.....	1,320.10	433.38
Bangor Savings Bank.....	5,454.64	3,288.62
Bath Savings Institution.....	15,609.81	14,505.65
Bethel Savings Bank.....	3,180.74	3,166.91
Biddeford Savings Bank.....	3,670.55	2,493.02
Brewer Savings Bank.....	671.17	502.81
Brunswick Savings Bank.....	1,616.67	1,681.37
Eastport Savings Bank.....	1,656.81	1,424.32
Franklin County Savings Bank, Farmington.....	4,016.09	3,017.15
Gardiner Savings Institution.....	6,828.66	4,976.71
Gorham Savings Bank.....	1,002.90	871.16
Houlton Savings Bank.....	457.17	171.01
Kennebec Savings Bank, Augusta.....	1,518.70	1,021.27
Kennebunk Savings Bank.....	3,063.16	3,088.24
Kingfield Savings Bank.....	569.09	697.08
Machias Savings Bank.....	2,936.09	2,671.32
Maine Savings Bank, Portland.....	12,894.72	11,625.15
Mechanics Savings Bank, Auburn.....	1,783.41	1,838.17
Norway Savings Bank.....	5,083.60	4,907.91
Penobscot Savings Bank, Bangor.....	9,248.96	7,563.74
Peoples Savings Bank, Lewiston.....	6,394.52	6,297.85
Piscataquis Savings Bank, Dover-Foxcroft.....	2,868.36	2,186.11
Portland Savings Bank.....	13,338.19	12,977.73
Rockland Savings Bank.....	2,837.88	2,325.74
Saco and Biddeford Savings Institution, Saco.....	5,817.09	3,465.17
Sanford Institution for Savings.....	1,751.77	1,739.03
Skowhegan Savings Bank.....	5,855.72	5,437.91
South Paris Savings Bank.....	1,719.68	1,581.87
Waterville Savings Bank.....	5,711.12	5,141.45
York County Savings Bank, Biddeford.....	1,721.59	1,345.26
	<u>\$143,394.17</u>	<u>\$123,161.84</u>

CORPORATION TAXES—Concluded

TRUST & BANKING COMPANIES

	July 1, 1942 to June 30, 1943	July 1, 1943 to June 30, 1944
Aroostook Trust Company, Caribou		
Ashland Trust Company		\$286.86
Bar Harbor Banking and Trust Company		
Bath Trust Company		
Casco Bank & Trust Company, Portland		
Community Trust Company, York Village		
Depositors Trust Company, Augusta		
Eastern Trust & Banking Company, Bangor		
Federal Trust Company, Waterville		1,732.10
First Auburn Trust Company		
Frontier Trust Company, Fort Fairfield		235.65
Guilford Trust Company		
Houlton Trust Company		
Katahdin Trust Company, Patten		
Knox County Trust Company, Rockland		
Lewiston Trust Company		
Limestone Trust Company		
Lincoln Trust Company		
Livermore Falls Trust Company	\$2,971.11	2,739.13
Merrill Trust Company		
Millinocket Trust Company		
Newport Trust Company		104.51
Pepperell Trust Company, Biddeford		
Rangeley Trust Company	1,028.57	528.83
Rumford Falls Trust Company		
Sanford Trust Company		
South Berwick Trust Company	1,469.48	1,624.03
Union Trust Company, Ellsworth		157.86
Washburn Trust Company		
Westbrook Trust Company		
Wilton Trust Company		
	<u>\$5,469.16</u>	<u>\$7,408.97</u>

LOAN & BUILDING ASSOCIATIONS

Auburn Loan and Building Association	\$170.03	\$173.46
Augusta Loan and Building Association	632.25	608.18
Bangor Loan and Building Association	480.28	469.89
Bar Harbor Loan and Building Association	74.48	70.86
Belfast Loan and Building Association	35.10	42.87
Brunswick Loan and Building Association	100.13	108.16
Bucksport Loan and Building Association	24.06	23.17
Casco Loan and Building Association	558.55	579.43
Central Maine Loan and Building Association, Lewiston	69.15	83.50
Cumberland Savings and Loan Association, Portland	710.15	866.27
Deering Loan and Building Association, Portland	65.20	72.40
Ellsworth Loan and Building Association	59.36	89.85
Falmouth Loan and Building Association	258.46	267.36
Federal Loan and Building Association, Portland	748.16	832.08
Forest City Loan and Building Association, Portland	6.40	5.49
Gardiner Loan and Building Association	39.82	46.28
Hallowell Loan and Building Association	34.00	32.81
Homestead Savings and Loan Association, Portland	68.48	63.93
Kennebunk Loan and Building Association	50.03	52.67
Lewiston Loan and Building Association	89.50	96.67
Maine Savings and Loan Association, Portland	352.98	324.65
Mechanic Falls Loan and Building Association	7.62	3.76
Old Town Loan and Building Association	29.66	31.62
Oxford County Loan and Building Association, South Paris	14.43	10.32
Pine State Loan and Building Association, Portland	212.03	210.94
Piscataquis Loan and Building Association, Dover-Fox- croft	39.54	38.11
Richmond Loan and Building Association	6.91	5.32
Rockland Loan and Building Association	346.93	439.40
Sanford Loan and Building Association	224.75	242.52
Somerset Loan and Building Association, Skowhegan	91.06	101.48
South Portland Loan and Building Association	118.80	114.14
Waldoboro Savings and Loan Association	28.49	28.04
Waterville Loan and Building Association	206.66	148.06
York Loan and Building Association, Biddeford	47.91	75.86
	<u>\$6,001.36</u>	<u>\$6,359.55</u>

Detail
of
Bank Stock
Taxes



BANK STOCK TAXES

Taxes assessed upon the Stock of Banks doing business in the State of Maine, under the provisions of Section 77 of Chapter 12, Revised Statutes which is in lieu of all municipal or other taxes upon said stock.

NATIONAL BANKS

	July 1, 1942 to June 30, 1943	July 1, 1943 to June 30, 1944
Bath National Bank	\$2,343.75	\$2,531.25
Bethel National Bank	562.50	525.00
Camden National Bank	1,312.50	1,406.25
Canal National Bank, Portland	5,850.00	6,300.00
First National Granite Bank, Augusta	2,700.00	2,925.00
First National Bank, Bar Harbor	2,250.00	2,475.00
First National Bank, Bath	5,100.00	5,400.00
First National Bank, Belfast	225.00	1,125.00
First National Bank, Biddeford	2,580.00	2,700.00
First National Bank, Brunswick	1,706.25	1,837.50
First National Bank, Damariscotta	2,310.00	2,625.00
First National Bank, Farmington	487.50	487.50
First National Bank, Fort Fairfield	375.00	750.00
First National Bank, Fort Kent	525.00	525.00
First National Bank, Houlton	2,250.00	2,250.00
First National Bank, Lewiston	6,000.00	6,480.00
First National Bank, Pittsfield	900.00	1,020.00
First National Bank, Rockland	1,312.50	1,350.00
First Portland National Bank	16,200.00	18,000.00
Kezar Falls National Bank, Parsonsfield	487.50	487.50
Liberty National Bank, Ellsworth	900.00	900.00
Manufacturers National Bank, Lewiston	7,800.00	8,100.00
Merchants National Bank, Bangor	11,550.00	12,000.00
National Bank of Calais	1,008.00	1,008.00
National Bank of Commerce, Portland	5,625.00	6,375.00
National Bank of Gardiner	450.00	450.00
North Berwick National Bank	345.00	517.50
Northern National Bank of Presque Isle	1,803.75	2,100.00
Norway National Bank	450.00	562.50
Ocean National Bank, Kennebec	510.00	487.50
Peoples National Bank, Farmington	487.50	487.50
Rumford National Bank	281.25	1,875.00
Springvale National Bank, Sanford	675.00	525.00
Thomaston National Bank	600.00	675.00
York National Bank, Saco	750.00	825.00
	<u>\$88,713.00</u>	<u>\$98,088.00</u>

TRUST & BANKING COMPANIES

Aroostook Trust Company, Caribou		
Ashland Trust Company	\$525.00	\$525.00
Bar Harbor Banking and Trust Company	5,250.00	5,625.00
Bath Trust Company	1,875.00	2,025.00
Casco Bank and Trust Company, Portland	4,080.00	4,560.00
Community Trust Company, York	780.00	780.00
Depositors Trust Company, Augusta	10,200.00	11,400.00
Eastern Trust and Banking Company, Bangor	3,000.00	3,300.00
Federal Trust Company, Waterville	3,150.00	3,150.00
First Auburn Trust Company		
Frontier Trust Company, Fort Fairfield	37.50	
Guilford Trust Company	2,475.00	2,550.00
Houlton Trust Company	398.40	1,001.70
Katahdin Trust Company, Patten	247.50	247.50
Knox County Trust Company, Rockland	480.00	480.00
Lewiston Trust Company		
Limestone Trust Company	37.50	
Lincoln Trust Company	337.50	375.00
Livermore Falls Trust Company	637.50	525.00
Merrill Trust Company, Bangor	7,650.00	6,750.00
Millinocket Trust Company	1,875.00	1,875.00
Newport Trust Company	396.00	396.00
Pepperell Trust Company, Biddeford	112.50	37.50
Rangeley Trust Company	637.50	637.50
Rumford Falls Trust Company		
Sanford Trust Company	1,350.00	1,350.00
South Berwick Trust Company	600.00	600.00
Union Trust Company, Ellsworth		
Washburn Trust Company	675.00	675.00
Westbrook Trust Company	297.00	297.00
Wilton Trust Company	112.50	112.50
	<u>\$47,216.40</u>	<u>\$49,274.70</u>