

MAINE STATE LEGISLATURE

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1964

MAINE PUBLIC DOCUMENTS

1944-1946

(in three volumes)

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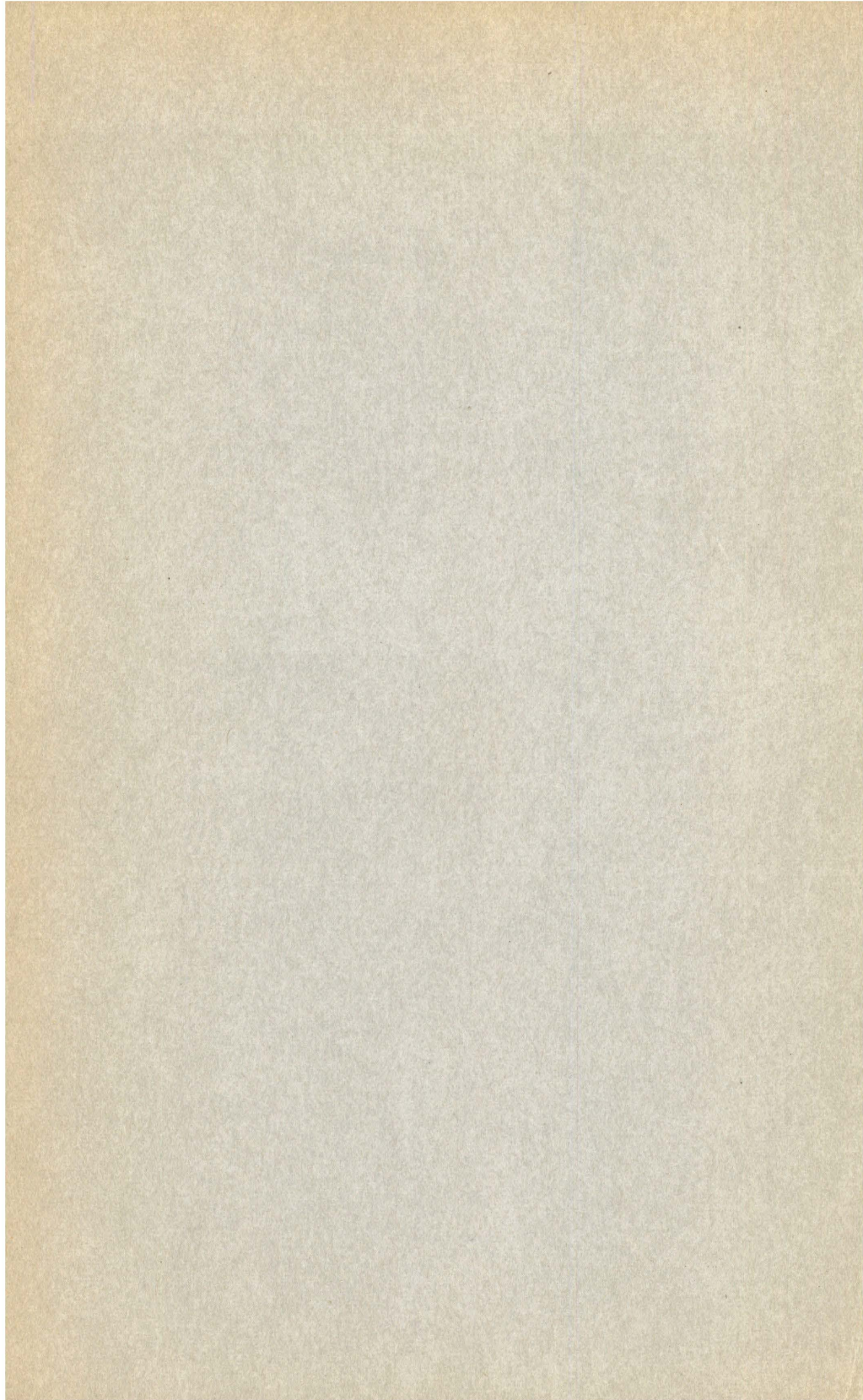
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REPORT
OF THE
Bureau of Taxation



STATE OF MAINE

1945 and 1946



FIFTY-SIXTH ANNUAL REPORT

OF THE

BUREAU OF TAXATION



STATE OF MAINE

1946

	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
LaForest A. Thurston, Rockland	

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State of Maine
BUREAU OF TAXATION
Augusta

November 13, 1946

To His Excellency Horace A. Hildreth, Governor, and
The Honorable Executive Council:

Gentlemen:

In accordance with the statutes of the State of Maine, there is submitted herewith, for your consideration, the 56th Annual Report of the Bureau of Taxation.

FORM OF REPORT

This report is made annually and in the year before the convening of the regular session of the Legislature, the last two annual reports are printed in the form of a biennial report for the information of the members of the Legislature. The last printed biennial report was reduced by approximately 125 pages, due to a shortage of material and labor and the form in which it was submitted, met with general approval. It is now planned to continue these reports in the same form in order to save expense, as well as material in its preparation. Certain statistics covering the detail information of local valuations are not included, but are available at the Bureau of Taxation and may be consulted by any interested parties during regular office hours.

ORGANIZATION CHANGES

As a result of legislation passed in 1945 by the 92nd Legislature, the responsibility for the collection of approximately \$13,000,000 of state taxes was placed in the Bureau of Taxation. This has resulted in much better co-ordination in assessment and collection procedures and closer supervision has been exercised over collection activities. The whole procedure, from assessment to final payment of the taxes, has been streamlined to the point where inquiries regarding taxes, valuations and collections, have been expedited to bet-

ter satisfaction of the taxing agency and taxpayers. This legislation also made it possible to arrange for the billing and posting of approximately 13,000 taxpayers' accounts to be made on a machine especially designed for this type of work. One operator is able to do the billing and posting, expediting this work compared with the old manual method. It has also resulted in records being kept in such a manner that outstanding amounts in each category of taxes, or for any one account, are immediately available.

Centralized accounting, purchasing and pay roll procedures have been installed during the past year, with the result that only one appropriation is necessary to finance all activities of the Bureau instead of several as in past years. In cases where revenue funds are still dedicated, expenditures are charged to the one appropriation and the division receiving such revenue is billed on a six months' basis, with the result, that a credit accrues to the appropriation of the Bureau, so charged originally. This procedure has resulted in considerable time saving and also eliminates some work in the Controller's and Budget Offices. As time goes on, it is believed this feature can be expanded and will further decrease the accounting now done.

Every effort has been made during the past year to check outstanding taxes in the field and to determine if such taxes were collectible and, if so, steps have been taken to make such collections. This has been accomplished with no increase in personnel and field men have undertaken this additional work, with practically no additional expense to the state, due to the fact that they were in the vicinity of taxpayers' residence on other work. At the close of the fiscal year ending June 30, 1946, there was outstanding on the Controller's books in those accounts for which the Bureau of Taxation is responsible, less than \$2,000 of delinquent taxes, of approximately \$13,000,000 assessed.

ASSISTANCE TO LOCAL ASSESSORS, TAX COLLECTORS AND TREASURERS

The 92nd Legislature made a small appropriation available to the Bureau of Taxation to provide assistance to local assessors. This program has proceeded slowly, due to the fact that the additional man employed on this work was un-

available for a considerable period. There is now a definite program being followed whereby assistance in the form of advice and consultation is given to local assessors whenever requests are made. This assistance has been received with a great deal of satisfaction and while the results will not be noticeable for a long period, it is believed this Bureau is performing a worth while service in this respect.

As an adjunct of this service, a member of the staff also investigates complaints received from taxpayers and a report is made to the taxpayer on the basis of the field inspection, a copy of which is sent to the local assessors. The man making the inspection advises the taxpayer as to whether or not, in his judgment, there is a legal or worth while complaint.

The usual meetings in the field for local assessors were held during the past year and it was gratifying to note that over 500 assessors attended these meetings, the largest attendance since the inception of this type of instruction. Meetings for collectors and treasurers were also held during 1945, but, unfortunately, because of the material which must be prepared for the 93rd Legislature, such meetings could not be arranged for 1946. It is the intent of those in the Bureau of Taxation to undertake these meetings next year and in the meantime, monthly releases are going forward to collectors and treasurers outlining certain steps which they should take in connection with the settling of their accounts.

A manual for use of local assessors, in establishing valuations for tax purposes of different categories of properties, is now being prepared and will be available to the local assessors by April 1, 1947. It is expected that this manual will be a helpful guide to the local assessors in the performance of their duties. The staff of the Bureau of Taxation has a very real responsibility in the matter of giving assistance and advice to local officials and it is expected this program will be accelerated and intensified as time goes on. In passing, it should be noted that this assistance should always be in the form of advice and consultation and not along the lines of a "must" program.

DELINQUENT LAND SURVEY

Legislation was passed by the 92nd Legislature placing the responsibility in the Bureau of Taxation for the administration and supervision of lands acquired by the State of Maine through tax delinquency procedures. A comprehensive survey of these lands has been made and a report covering the description of the land, amount of taxes due, and a recommendation for the disposition of such lands will be presented to the 93rd Legislature.

Maps showing the location of the 126 parcels of land involved, the result of checking the Registry of Deeds records and the circumstances involved in connection with each parcel, have been prepared and will be submitted to the State Lands and Forest Preservation Committee. This survey covers parcels acquired during the past 40 years and has required a great deal of intensive field work and study. It is believed this report will provide real assistance to the Legislature in the handling of this problem. A second report giving available information as to state ownership of public reserved lands is also being prepared and should be helpful when future consideration is given this problem.

HANCOCK COUNTY SURVEY

In an effort to gain more information in regard to the taxation of forest lands, the Bureau of Taxation, the Forestry Department of the State of Maine and the United States Forest Service have, jointly, been carrying on a survey of Hancock County. Aerial photographs of the entire county have been obtained from the Standard Aerial Survey Company of Newark, New Jersey, through a contract entered into by that Company and the Bureau of Taxation (with the approval of the Governor and Council). From aerial photographs thus obtained, the United States Forest Service has undertaken a tax study of three selected towns and it is hoped, much information will be obtained in regard to taxation of forest lands in organized and unorganized townships in the State of Maine. The results of this study will be incorporated in a report made by the U. S. Forest Service and will be presented by the Bureau of Taxation and the Forestry Department to the committee authorized by the 92nd Legislature to study the productivity of the

forests of the State. It is believed the report sponsored by these two state agencies, should be of real value in the consideration of the problem of taxation of forest lands.

It is unfortunate that Mr. James W. Sewall of Old Town, Maine, who had a great deal to do with the origin of this study and who was intensely interested in this problem, passed away during the summer of 1946. Mr. Sewall's ideas and thoughts in regard to this subject have been a real guide to those who have carried on the work to the point where a report has been made.

PROPERTY TAX

The total state valuation for the 493 cities, towns and plantations as established by the Board of Equalization and filed in November 1946, after making the necessary adjustments based on surveys in the municipalities, was \$671,756,000. This figure represents an increase of \$10,237,201 above that established by the Board of Equalization for the previous biennium and filed in November 1944. During the same period, 1944 to 1946, local valuations increased \$17,813,945.

The state valuation for the entire state including unorganized territory as established in 1946 was \$717,953,436, in which there is an increase in valuation of property in the unorganized territory of \$639,722 of which \$583,797 came from 6 towns deorganizing since the last valuation with the result that the valuation for these towns is now in that for the unorganized territory.

For the most part neither the local assessors nor the Board of Equalization have been influenced by the present high real estate market. This assessment practice seems prudent, as well as logical, especially considering the 1935 decision of the Maine Law Court in the case Sweet v. Auburn which states that assessors are not obliged to follow the fleeting, speculative fancy of the moment, that they should recognize that the true value of a fixed asset such as real estate is fairly constant and must be gaged by conditions not temporary and extraordinary, but by those which over a period of time will be regarded as measurably stable.

A comparison of the number of polls taxed by the municipalities in 1946 indicates an increase in number of 24,642 when compared with those taxed in 1944. This increase is, of course, due to the large number of State of Maine citizens returning from the armed forces or from employment in other states.

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.

	1945	1946
State Property Tax—Municipalities	\$ 4,796,011	\$ 4,796,011
State Property Tax—Unorganized Townships	330,293	330,293
County Property Tax—Unorganized Townships	79,012	79,012
County Property Tax—Municipalities	1,190,388	1,190,388
Forestry District Tax—Unorganized Townships	101,747	101,747
Forestry District Tax—Some Municipalities	32,330	32,330
School Tax—Unorganized Townships	8,391	9,315
County Personal Property — Unorganized Townships	1,980	2,252
State Personal Property	7,995	9,043
Property Tax—Municipalities	26,604,734	28,704,195
Road Repair—Unorganized Townships	67,173	73,523
Debt Retirement—Unorganized Townships	19,887	21,965
Total	**\$33,239,941	**\$35,350,074

* Figures are based on the original assessments. Minor adjustments for supplemental assessments and abatements have not been included.

** Comparable total for 1943 was \$30,649,077.

** Comparable total for 1944 was \$31,553,965.

The average rate of taxation per thousand dollars for municipalities was:

1943—	\$49.72
1944—	\$50.80
1945—	\$53.18
1946—	\$55.43

A comparison of the above figures indicates that the total tax on property increased from \$30,649,077 in 1943 to \$35,350,074 in 1946 or a net increase of \$4,700,997. A check of the item "Property Tax—Municipalities" (reference is made to report for 1944 for figures for 1943 and 1944) shows an increase for these same years of \$4,673,832, while the "State Property Tax—Municipalities" increased only \$27,201.

It would, therefore, seem evident that the municipalities are finding it necessary to increase at a rather rapid rate the amount of taxes assessed to pay for the cost of local government.

GASOLINE TAX

Revenue from the gasoline tax increased substantially during the past year due to the removal of the restrictions on civilian use. It is expected that revenue for the current year, will be equal, or perhaps slightly in excess of that for the last normal pre-war year.

The Federal Government removed its regulation in 1945 whereby the "pooling" of petroleum supplies were made mandatory due to the war emergency and, as a result, the regulation issued by the State Tax Assessor under the Governor's war-time powers was revoked, effective May 1, 1946. Sales of tax free gasoline by the distributors in tank wagon lots, permitted under the war-time emergency regulations, are no longer allowed.

A new form to be used by applicants, requesting a refund on gasoline not used on the highway, has been designed, and it is expected that very shortly a continuous record of all refund payments, filed under each applicant's name, will be in effect. This will give the Bureau of Taxation a better control of refund payments and it is expected that slight additional expenses involved will be more than offset by a reduction in the amount of refund payments. No additional personnel will be required to carry on this record.

CIGARETTE TAX

Approximately fifty per cent of the tax on cigarettes is now handled by metering machines. The use of these machines, authorized in 1944, to place inked impressions upon the packages instead of decalcomania tax stamps, has been very successful. It is believed when material becomes available for the manufacturing of additional machines, that considerably more than fifty per cent of the tax will be accounted for through metering impressions.

The revenue from the cigarette tax has exceeded expectations and also is above the budget, both as originally pro-

posed to the 92nd Legislature and the revised budget put into effect at the beginning of the current fiscal year. Estimates for the current fiscal year indicate that the tax will amount to at least \$2,167,000, which is \$278,000 in excess of the original budget.

An intensive drive to check all licenses has been carried on during the past several months and the increased number issued during this period has been ample evidence of the need of such work in the field.

Retailers' licenses are now permanent rather than on an annual basis, and while the state lost approximately \$6,000 per year in revenue, this was partially offset by a decrease in the amount of labor necessary to issue the annual licenses and has resulted in a great deal of satisfaction from the administrative standpoint, both to the taxing agency and the cigarette retailers.

POTATO TAX

The administration of the potato tax is still complicated by the various government purchasing programs requiring the tax be collected from many sources rather than through a comparatively small number of potato brokers. Despite this fact, administrative expenses have not increased to any great extent and it is believed very little loss in taxes has occurred as a result of the changing programs. Considerable work has been done from an educational standpoint in collecting the taxes on local sales which, for some reason, are oftentimes not considered taxable by the seller. The current year will see the government program of purchasing intensified. It is expected the potato tax revenue will be considerably above the average of the past years.

CORPORATION AND FRANCHISE TAXES

Revenue from these taxes amounted to about what was expected and it is anticipated that there will not be any substantial decrease from these sources in the immediate future. Customary field audits have been carried on as in the past three years and have proven very satisfactory in establishing a proper basis for the assessment of taxes and also providing taxpayers with a source of information not available before this program was inaugurated.

MISCELLANEOUS

The 92nd Legislature levied a tax of thirty cents per ton on sweet corn, one-half to be paid by the grower and the other half by the contractor. The Legislature also levied a tax on blueberries at the rate of one and one-quarter mills per pound. Both taxes are of the same nature as the potato tax, in other words, they are taxes imposed by the State at the request of the industry for the purpose of research or sales promotional activities and administered by the Bureau of Taxation. The administrative activities of these taxes have been carried on with a minimum expense by the regular staff of the Bureau of Taxation.

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

Respectfully submitted,

DAVID H. STEVENS,
State Tax Assessor

LOCAL VALUATION

Comparison of Counties in 1945 and 1946, exclusive of the unorganized townships.

Counties	1945	1946	Increase
Androscoggin.....	\$63,847,909	\$64,663,769	\$815,860
Aroostook.....	43,015,404	44,444,312	1,428,908
Cumberland.....	144,040,319	146,447,183	2,406,864
Franklin.....	13,142,268	13,650,665	508,397
Hancock.....	27,651,859	27,980,294	328,435
Kennebec.....	52,592,488	54,730,287	2,137,799
Knox.....	19,598,461	19,961,331	362,870
Lincoln.....	12,710,032	12,785,597	75,565
Oxford.....	25,123,537	25,881,817	758,280
Penobscot.....	66,369,375	67,486,707	1,117,332
Piscataquis.....	10,252,999	10,440,595	187,596
Sagadahoc.....	15,191,136	15,309,815	118,679
Somerset.....	28,839,623	29,370,615	530,992
Waldo.....	11,430,862	11,681,094	250,232
Washington.....	14,566,309	14,709,487	143,178
York.....	65,107,289	66,935,491	1,828,202
	<u>\$613,479,870</u>	<u>\$626,479,059</u>	<u>\$12,999,189</u>

VALUATION OF TWENTY-ONE CITIES

Cities	1945	1946	Increase
Auburn.....	\$17,992,665	\$18,263,850	\$271,185
Augusta.....	13,761,475	13,851,710	90,235
Bangor.....	28,407,516	28,888,387	480,871
Bath.....	9,600,045	9,621,095	21,050
Belfast.....	3,281,990	3,396,841	114,851
Biddeford.....	14,939,033	15,087,438	148,405
Brewer.....	5,790,455	5,930,395	139,940
Calais.....	2,614,527	2,593,640	*20,887
Eastport.....	1,031,090	1,039,705	8,615
Ellsworth.....	3,246,531	3,267,554	21,023
Gardiner.....	4,657,742	4,665,731	7,989
Hallowell.....	1,892,170	1,943,620	51,450
Lewiston.....	34,070,090	34,464,033	393,943
Old Town.....	4,537,431	4,685,926	148,495
Portland.....	80,352,200	81,811,575	1,459,375
Presque Isle.....	5,357,964	5,599,065	241,101
Rockland.....	7,037,156	7,245,468	208,312
Saco.....	6,914,225	6,989,274	75,049
South Portland.....	15,459,800	15,470,970	11,170
Waterville.....	13,653,430	15,261,265	1,607,835
Westbrook.....	9,818,956	9,998,972	180,016
	<u>\$284,416,491</u>	<u>\$290,076,514</u>	<u>\$5,680,910</u>
* Decrease.....			20,887
Net Increase.....			<u>\$5,660,023</u>

DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS

Value of land, 1946.....		\$179,531,298
Value of land, 1945.....		176,566,762
Increase		<u>\$2,964,536</u>
Value of buildings, 1946.....		\$346,985,629
Value of buildings, 1945.....		344,228,657
Increase		<u>\$2,756,972</u>
Number of polls taxed, 1946.....	221,309	
Number of polls not taxed, 1946	22,702	244,011
Number of polls taxed, 1945.....	190,624	
Number of polls not taxed, 1945	40,021	230,645
Increase		<u>13,366</u>

MUNICIPAL TAX RATES

1946		
County	Average Rate of Taxation	Average of the Rates
Androscoggin.....	.04544	.05796
Aroostook.....	.08095	.08377
Cumberland.....	.05090	.05786
Franklin.....	.05503	.05740
Hancock.....	.05902	.06062
Kennebec.....	.04995	.05831
Knox.....	.05355	.05628
Lincoln.....	.05856	.06150
Oxford.....	.06003	.06155
Penobscot.....	.05816	.07405
Piscataquis.....	.06011	.06152
Sagadahoc.....	.05433	.05890
Somerset.....	.05276	.06376
Waldo.....	.06471	.06953
Washington.....	.06868	.07191
York.....	.05262	.06066
	<u>.05543</u>	<u>.06347</u>

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

Total of the county rates divided by the number of counties (16) gives the average of the rates.

Amount of taxes assessed on polls in the cities, towns and plantations in 1946, \$663,927. Amount of taxes assessed on property in the cities, towns and plantations for state, county and local purposes in 1946, \$34,722,924. Average rate of taxation on each \$1,000 is \$55.43.

CORPORATION TAXES

	July 1, 1944 to June 30, 1945	July 1, 1945 to June 30, 1946
Railroads	\$1,525,971.48	\$1,427,986.73
Street Railroads	14,443.52	13,345.58
Telephone Companies	531,161.59	585,397.28
Telegraph Companies	31,039.07	32,842.53
Express Companies	25,521.61	29,142.39
Parlor Car Company	661.80	510.11
Corporate Franchise Taxes	199,145.00	198,350.00
Savings Banks	125,169.45	113,304.19
Trust and Banking Companies	4,123.38	3,250.21
Insurance Companies	813,169.21	880,549.92
Fire Investigation & Prevention	38,008.87	39,563.85
Loan and Building Associations	7,078.26	8,828.69
Credit Unions	494.49	536.81
National Bank Stock	110,392.50	123,867.00
Trust and Banking Companies Stock	62,963.25	71,452.65
	<u>\$3,489,343.48</u>	<u>\$3,528,927.94</u>

POTATO TAX FISCAL YEARS 1937-1946

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
1944-45	146,688.42	5,278.39
1945-46	151,114.09	3,570.08

CIGARETTE TAX DIVISION

Period July 1, 1945 to June 30, 1946

Revenue		
Stamp Sales (face value)		\$1,586,901.29
Meter Sales (gross)		539,064.00
Total Gross Sales		<u>\$2,125,965.29</u>
Discount to Distributors	\$146,016.45	
Refunds	15,941.02	
		<u>161,957.47</u>
Net Sales (stamp and meter)		\$1,964,007.82
Licenses Sold		6,128.75
Confiscated Cigarettes Sold		179.54
Miscellaneous Sales		403.35
Total Revenue		<u>\$1,970,719.46</u>
Expenditures		
Cost of Stamps	\$9,874.48	
Administrative Expenditures	27,888.97	
Total Expenditures		<u>\$37,763.45</u>
Amount to General Fund		<u>\$1,932,956.01</u>

Note: Cost of Administration

(including cost of stamps) 1-9/10%

Revenue for the period from July 1, 1946 to October 31, 1946 shows an increase of 27-8/10% over the same period in the preceding year.

GASOLINE AND USE FUEL TAX DIVISION

Period July 1, 1945 to June 30, 1946

Revenue

Gasoline Tax certified for General Highway Fund	\$5,972,582.85
Penalties	45.00
Use Fuel Tax, penalties and interest certified for General Highway Fund	9,767.72
License Fees, Use Fuel Tax certified for General Highway Fund	22.00
Total Revenue	\$5,982,417.57

Expenditures

Administrative	\$17,909.68	
Refunds Gasoline Tax	196,506.69	
Reimbursements to United States Government	14.17	214,430.54
Available for General Highway		\$5,767,987.03
Cost of Administration 28/100 of 1%		

Amount of Gasoline Tax Levied:

	<i>General Highway Fund</i>	<i>Aero Fund</i>	<i>Total</i>
July 1, 1944 to June 30, 1945	\$4,592,268.02	\$20,263.86	\$4,612,531.88
July 1, 1945 to June 30, 1946	6,187,766.06	28,624.95	6,216,391.01
34% INCREASE			

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS AND PLANTATIONS
1945-1946

County	Feet B. M.								
	Spruce	Fir	Cedar	Pine	Hemlock	Yellow Birch	Maple	Beech	Hardwood
Aroostook.....	10,523,929	6,039,988	2,315,208	1,167,865	289,560	1,286,030	1,083,133	104,631	3,552,209
Franklin.....	160,743			85,147		500	2,000		74,797
Hancock.....	514,107	223,775	2,265	2,262,383	1,411,253	817,048	221,194	153,083	2,053,745
Oxford.....	125,686	89,477		439,151	12	78,626			2,987,249
Penobscot.....	607,678	14,558	2,160	2,796,549	43,999	7,570	3,244		2,576,994
Piscataquis.....	479,675	344,040	800	1,003,417	196,836	827,392	318,245	128,858	985,425
Somerset.....	307,060	296,419	99,837	439,291	22,657	3,338,950	2,878,125	142,360	4,099,549
Washington.....	552,422	2,000	8,211	5,667,392	1,306,442				749,630
Totals.....	13,271,300	7,010,257	2,428,481	13,861,195	3,270,759	6,356,116	4,505,941	528,932	17,079,598

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS AND PLANTATIONS
1945-1946

County	Cords				Pieces			
	Pulpwood				Cedar			
	Spruce & Fir	Hemlock	Poplar	Hardwood	Hardwood Fuelwood	Birch Spool Stock	Ties	Poles
Aroostook.....	193,780	10,313	7,251	182	5,005	287	8,540	10,265
Franklin.....	53,806	68	1,051	5,098	404	4,742		
Hancock.....	9,922	12,399	30	60	238	20		
Oxford.....	24,118	98	2	1,724	288	32		
Penobscot.....	35,155	10,690	748	373	1,612	638	1,583	
Piscataquis.....	63,232	157	498	315	328	328		376
Somerset.....	203,283	180	1,501	4,534	923	15,697		
Washington.....	24,452	3,965	3,114	1,053	1,284	1,311	346	58
Totals.....	607,748	37,870	14,195	13,339	10,082	23,055	10,469	10,699

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
1946	221,309	717,953,436

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	1839	None
1822	.0015	1840	.0029
1823	.0015	1841	.0029
1824	.0017	1842	.0029
1825	.0017	1843	.0029
1826	.0019	1844	.00218
1827	.0019	1845	.003
1828	.0019	1846	.0015
1829	.0019	1847	.003
1830	.0019	1848	.003
1831	.00175	1849	.003
1832	.00175	1850	.002
1833	.00175	1851	.002
1834	.00175	1852	.002
1835	.00175	1853	.002
1836	None	1854	.002
1837	None	1855	.002
1838	None	1856	.002

1857	.002	1902	.00275
1858	.002	1903	.00275
1859	.002	1904	.00275
1860	.00125	1905	.0025
1861	.001563	1906	.0025
1862	.0025	1907	.003
1863	.003	1908	.003
1864	.008	1909	.003
1865	.015	1910	.005
1866	.0075	1911	.006
1867	.006	1912	.004
1868	.005	1913	.005
1869	.007	1914	.0045
1870	.006	1915	.005
1871	.005	1916	.005
1872	.00575	1917	.006
1873	.005	1918	.006
1874	.005	1919	.0075
1875	.004	1920	.00725
1876	.00375	1921	.0055
1877	.003	1922	.006
1878	.004	1923	.00725
1879	.004	1924	.00675
1880	.005	1925	.007
1881	.0045	1926	.007
1882	.0045	1927	.0065
1883	.004	1928	.0065
1884	.004	1929	.0075
1885	.00375	1930	.0075
1886	.00375	1931	.007
1887	.00275	1932	.0075
1888	.00275	1933	.00725
1889	.00275	1934	.00725
1890	.00225	1935	.00725
1891	.00275	1936	.00725
1892	.00275	1937	.00725
1893	.00275	1938	.00725
1894	.0025	1939	.00725
1895	.0025	1940	.00725
1896	.00225	1941	.00725
1897	.00275	1942	.00725
1898	.00275	1943	.00725
1899	.00275	1944	.00725
1900	.00275	1945	.00725
1901	.00275	1946	.00725

DETAIL OF STATE VALUATION AS MADE BY TOWNS
BY BOARD OF EQUALIZATION FOR 1946

ANDROSCOGGIN COUNTY

Towns	Estates	Towns	Estates
Auburn	\$18,220,000	Mechanic Falls	\$1,082,000
Durham	555,000	Minot	421,000
Greene	712,000	Poland	1,589,000
Leeds	481,000	Turner	1,208,000
Lewiston	37,796,000	Wales	299,000
Lisbon	3,513,000	Webster	655,000
Livermore	702,000		
Livermore Falls	2,310,000	Total	<u>\$69,543,000</u>

AROOSTOOK COUNTY

Towns	Estates	Towns	Estates
Amity	\$130,000	Portage Lake.....	\$285,000
Ashland	825,000	Presque Isle.....	5,751,000
Bancroft	117,000	St. Agatha.....	392,000
Benedicta	116,000	Sherman.....	446,000
Blaine.....	550,000	Smyrna.....	272,000
Bridgewater.....	779,000	Stockholm.....	199,000
Caribou.....	4,539,000	Van Buren.....	1,214,000
Castle Hill.....	321,000	Wade.....	238,000
Chapman.....	199,000	Washburn.....	1,122,000
Crystal.....	216,000	Westfield.....	582,000
Dyer Brook.....	186,000	Weston.....	139,000
Eagle Lake.....	260,000	Woodland.....	526,000
Easton.....	1,026,000		
Fort Fairfield.....	4,370,000	Plantations	
Fort Kent.....	1,510,000	Allagash.....	500,000
Frenchville.....	401,000	Cary.....	95,000
Grand Isle.....	313,000	Caswell.....	232,000
Haynesville.....	98,000	Cyr.....	216,000
Hersey.....	125,000	E.....	72,000
Hodgdon.....	453,000	Garfield.....	75,000
Houlton.....	5,263,000	Glenwood.....	99,000
Island Falls.....	480,000	Hamlin.....	215,000
Limestone.....	1,300,000	Hammond.....	161,000
Linneus.....	345,000	Macwahoc.....	91,000
Littleton.....	666,000	Moro.....	80,000
Ludlow.....	169,000	Nashville.....	110,000
Madawaska.....	3,459,000	New Canada.....	199,000
Mapleton.....	783,000	Oxbow.....	97,000
Mars Hill.....	1,345,000	Reed.....	99,000
Masardis.....	323,000	St. Francis.....	199,000
Merrill.....	190,000	St. John.....	197,000
Monticello.....	700,000	Wallagrass.....	199,000
New Limerick.....	265,000	Westmanland.....	151,000
New Sweden.....	509,000	Winterville.....	86,000
Oakfield.....	355,000		
Orient.....	117,000	Total.....	<u>\$47,543,000</u>
Perham.....	401,000		

CUMBERLAND COUNTY

Baldwin.....	\$ 702,000	North Yarmouth.....	\$ 429,000
Bridgton.....	2,017,000	Otisfield.....	482,000
Brunswick.....	7,198,000	Portland.....	81,410,000
Cape Elizabeth.....	4,701,000	Pownal.....	289,000
Casco.....	647,000	Raymond.....	940,000
Cumberland.....	1,918,000	Scarboro.....	3,759,000
Falmouth.....	3,779,000	Sebago.....	795,000
Freeport.....	2,137,000	South Portland.....	15,953,000
Gorham.....	3,160,000	Standish.....	2,092,000
Gray.....	982,000	Westbrook.....	10,146,000
Harpswell.....	1,550,000	Windham.....	2,850,000
Harrison.....	761,000	Yarmouth.....	1,681,000
Naples.....	674,000		
New Gloucester.....	761,000	Total.....	<u>\$151,813,000</u>

FRANKLIN COUNTY

Towns	Estates	Towns	Estates
Avon	\$182,000	Strong	\$648,000
Carthage	146,000	Temple	175,000
Chesterville	310,000	Weld	432,000
Eustis	427,000	Wilton	2,136,000
Farmington	2,973,000		
Industry	187,000	Plantations	
Jay	2,649,000	Coplin	91,000
Kingfield	461,000	Dallas	202,000
Madrid	115,000	Rangeley	247,000
New Sharon	348,000	Sandy River	190,000
New Vineyard	263,000		
Phillips	600,000	Total	\$14,611,000
Rangeley	1,829,000		

HANCOCK COUNTY

Amherst	\$85,000	Otis	\$106,000
Aurora	88,000	Penobscot	265,000
Bar Harbor	7,220,000	Sedgwick	370,000
Bluehill	1,302,000	Sorrento	385,000
Brooklin	576,000	Southwest Harbor	1,545,000
Brooksville	422,000	Stonington	772,000
Bucksport	3,318,000	Sullivan	426,000
Castine	720,000	Surry	331,000
Cranberry Isles	453,000	Swans Island	210,000
Dedham	415,000	Tremont	549,000
Deer Isle	666,000	Trenton	223,000
Eastbrook	124,000	Verona	145,000
Ellsworth	3,688,000	Waltham	99,000
Franklin	320,000	Winter Harbor	550,000
Gouldsboro	556,000	Plantations	
Hancock	446,000	Long Island	29,000
Lamoine	252,000	Osborn	79,000
Mariaville	119,000	No. 33	79,000
Mount Desert	4,262,000		
Orland	454,000	Total	\$31,649,000

KENNEBEC COUNTY

Albion	\$469,000	Pittston	\$431,000
Augusta	14,901,000	Randolph	430,000
Belgrade	934,000	Readfield	527,000
Benton	689,000	Rome	509,000
Chelsea	299,000	Sidney	477,000
China	795,000	Vassalboro	1,251,000
Clinton	780,000	Vienna	151,000
Farmingdale	936,000	Waterville	14,959,000
Fayette	243,000	Wayne	421,000
Gardiner	4,736,000	West Gardiner	476,000
Hallowell	1,841,000	Windsor	396,000
Litchfield	467,000	Winslow	4,165,000
Manchester	527,000	Winthrop	2,140,000
Monmouth	1,095,000		
Mount Vernon	472,000	Total	\$57,395,000
Oakland	1,878,000		

KNOX COUNTY

Towns	Estates	Towns	Estates
Appleton	\$271,000	St. George	\$755,000
Camden	4,466,000	Thomaston	2,339,000
Cushing	227,000	Union	628,000
Friendship	513,000	Vinalhaven	770,000
Hope	317,000	Warren	830,000
Isle Au Haut	121,000	Washington	288,000
North Haven	775,000		
Owls Head	463,000	Plantations	
Rockland	7,038,000	Matinicus Isle	53,000
Rockport	1,599,000		
South Thomaston	313,000	Total	<u><u>\$21,766,000</u></u>

LINCOLN COUNTY

Alna	\$199,000	South Bristol	\$785,000
Boothbay	1,178,000	Southport	1,235,000
Boothbay Harbor	2,530,000	Waldoboro	1,260,000
Bremen	270,000	Westport	186,000
Bristol	1,120,000	Whitefield	486,000
Damariscotta	985,000	Wiscasset	2,041,000
Dresden	312,000	Plantations	
Edgecomb	314,000	Monhegan	178,000
Jefferson	522,000	Somerville	69,000
Newcastle	781,000		
Nobleboro	365,000	Total	<u><u>\$14,816,000</u></u>

OXFORD COUNTY

Andover	\$505,000	Oxford	\$647,000
Bethel	1,326,000	Paris	2,645,000
Brownfield	369,000	Peru	970,000
Buckfield	526,000	Porter	375,000
Byron	184,000	Roxbury	197,000
Canton	380,000	Rumford	8,371,000
Denmark	400,000	Stoneham	165,000
Dixfield	997,000	Stow	128,000
Fryeburg	1,331,000	Sumner	274,000
Gilead	199,000	Sweden	193,000
Greenwood	355,000	Upton	175,000
Hanover	128,000	Waterford	701,000
Hartford	284,000	Woodstock	574,000
Hebron	274,000		
Hiram	549,000	Plantations	
Lovell	1,094,000	Lincoln	606,000
Mexico	1,424,000	Magalloway	340,000
Newry	246,000		
Norway	2,145,000	Total	<u><u>\$29,077,000</u></u>

PENOBSCOT COUNTY

Alton	\$94,000	Charleston	\$361,000
Bangor	29,923,000	Chester	116,000
Bradford	277,000	Clifton	85,000
Bradley	311,000	Corinna	943,000
Brewer	5,425,000	Corinth	505,000
Burlington	164,000	Dexter	2,410,000
Carmel	368,000	Dixmont	199,000

Towns	Estates	Towns	Estates
East Millinocket	\$2,300,000	Newport	\$1,263,000
Eddington	322,000	Old Town	4,671,000
Edinburg	65,000	Orono	2,400,000
Enfield	548,000	Orrington	692,000
Etna	144,000	Passadumkeag	105,000
Exeter	320,000	Patten	666,000
Garland	261,000	Plymouth	214,000
Glenburn	199,000	Springfield	135,000
Greenbush	114,000	Stetson	170,000
Greenfield	99,000	Veazie	822,000
Hampden	1,485,000	Winn	205,000
Hermon	658,000	Woodville	445,000
Holden	306,000		
Howland	1,076,000		
Hudson	146,000		
Kenduskeag	166,000		
Lagrange	279,000		
Lee	233,000		
Levant	235,000		
Lincoln	2,319,000		
Lowell	112,000		
Mattawamkeag	1,182,000		
Maxfield	45,000		
Medway	491,000		
Milford	683,000		
Millinocket	6,071,000		
Newburg	224,000		
		Plantations	
		Carroll	105,000
		Drew	87,000
		Grand Falls	88,000
		Lakeville	199,000
		Mount Chase	115,000
		Prentiss	99,000
		Seboeis	116,000
		Stacyville	249,000
		Webster	76,000
		Total	<u>\$74,186,000</u>

PISCATAQUIS COUNTY

Abbot	\$191,000	Sebec	\$307,000
Atkinson	199,000	Shirley	153,000
Blanchard	127,000	Wellington	129,000
Bowerbank	161,000	Willimantic	154,000
Brownville	1,036,000		
Dover-Foxcroft	2,925,000		
Greenville	1,171,000		
Guilford	1,156,000		
Milo	1,841,000		
Monson	531,000		
Parkman	255,000		
Sangerville	646,000		
		Plantations	
		Barnard	97,000
		Elliottsville	231,000
		Kingsbury	118,000
		Lake View	187,000
		Total	<u>\$11,615,000</u>

SAGADAHOC COUNTY

Arrowsic	\$ 82,000	Richmond	\$971,000
Bath	9,560,000	Topsham	1,831,000
Bowdoin	257,000	West Bath	428,000
Bowdoinham	496,000	Woolwich	675,000
Georgetown	456,000		
Phippsburg	788,000		
		Total	<u>\$15,594,000</u>

SOMERSET COUNTY

Anson	\$1,034,000	Cornville	\$318,000
Athens	331,000	Detroit	208,000
Bingham	790,000	Embden	839,000
Cambridge	154,000	Fairfield	3,166,000
Canaan	366,000	Harmony	360,000

Towns	Estates	Towns	Estates
Hartland	\$635,000	Plantations	
Madison	3,734,000	Brighton	\$112,000
Mercer	159,000	Caratunk	224,000
Moscow	2,911,000	Dead River	170,000
New Portland	314,000	Dennistown	174,000
Norridgewock	741,000	Flagstaff	158,000
Palmyra	380,000	Highland	58,000
Pittsfield	2,144,000	Jackman	497,000
Ripley	179,000	Moose River	199,000
Skowhegan	6,286,000	Pleasant Ridge	3,095,000
Smithfield	319,000	The Forks	175,000
Solon	701,000	West Forks	223,000
St. Albans	393,000		
Starks	220,000	Total	<u>\$31,767,000</u>

WALDO COUNTY

Belfast	\$3,436,000	Northport	\$671,000
Belmont	112,000	Palermo	223,000
Brooks	322,000	Prospect	189,000
Burnham	326,000	Searsmont	298,000
Frankfort	315,000	Searsport	978,000
Freedom	179,000	Stockton Springs	536,000
Islesboro	1,046,000	Swanville	185,000
Jackson	115,000	Thorndike	227,000
Knox	190,000	Troy	271,000
Liberty	255,000	Unity	535,000
Lincolntonville	538,000	Waldo	150,000
Monroe	241,000	Winterport	691,000
Montville	198,000		
Morrill	146,000	Total	<u>\$12,373,000</u>

WASHINGTON COUNTY

Addison	\$241,000	Marshfield	\$67,000
Alexander	114,000	Meddybemps	64,000
Baileyville	2,613,000	Millbridge	451,000
Beals	120,000	Northfield	142,000
Beddington	60,000	Pembroke	376,000
Calais	2,660,000	Perry	249,000
Centerville	156,000	Princeton	376,000
Charlotte	118,000	Robbinston	226,000
Cherryfield	416,000	Roque Bluffs	52,000
Columbia	141,000	Steuben	272,000
Columbia Falls	228,000	Talmadge	81,000
Cooper	99,000	Vanceboro	289,000
Crawford	108,000	Waite	98,000
Cutler	169,000	Wesley	89,000
Danforth	425,000	Whiting	195,000
Deblois	52,000	Whitneyville	155,000
Dennysville	135,000		
East Machias	487,000	Plantations	
Eastport	1,049,000	Codyville	98,000
Harrington	313,000	Grand Lake Stream	171,000
Jonesboro	184,000	No. 14	91,000
Jonesport	635,000	No. 21	84,000
Lubec	1,325,000		
Machias	875,000	Total	<u>\$16,595,000</u>
Machiasport	246,000		

YORK COUNTY

Towns	Estates	Towns	Estates
Acton	\$565,000	Lyman	\$421,000
Alfred	594,000	Newfield	358,000
Berwick	1,221,000	North Berwick	1,001,000
Biddeford	15,247,000	No. Kennebunkport ..	416,000
Buxton	1,769,000	Old Orchard Beach ..	4,965,000
Cornish	406,000	Parsonsfield	730,000
Dayton	328,000	Saco	7,662,000
Eliot	1,975,000	Sanford	11,229,000
Hollis	1,189,000	Shapleigh	509,000
Kennebunk	3,530,000	South Berwick	1,719,000
Kennebunkport	2,226,000	Waterboro	796,000
Kittery	2,701,000	Wells	3,688,000
Lebanon	772,000	York	4,178,000
Limerick	683,000		
Limington	535,000	Total	<u>\$71,413,000</u>

SUMMARY OF STATE VALUATION FOR 1946

Counties	No. of Polls Taxed	Estates	Unorganized Territory	Timber and Grass on Public Lands	Total
Androscoggin.....	21,312	\$69,543,000			\$69,543,000
Aroostook.....	17,882	47,543,000	\$13,415,291	\$480,448	61,438,739
Cumberland.....	44,525	151,813,000			151,813,000
Franklin.....	5,121	14,611,000	2,243,071	72,260	16,926,331
Hancock.....	8,173	81,649,000	1,403,712	38,946	33,091,658
Kennebec.....	20,452	57,395,000	23,629		57,418,629
Knox.....	7,484	21,766,000	41,505		21,807,505
Lincoln.....	4,564	14,816,000	25,005		14,841,005
Oxford.....	10,730	29,077,000	2,619,682	63,690	31,760,372
Penobscot.....	23,744	74,186,000	4,015,181	102,601	78,303,782
Piscataquis.....	4,640	11,615,000	10,350,889	318,887	22,284,776
Sagadahoc.....	6,095	15,594,000	6,200		15,600,200
Somerset.....	9,859	31,767,000	7,885,518	223,851	39,876,369
Waldo.....	5,243	12,373,000			12,373,000
Washington.....	8,435	16,595,000	2,810,200	56,870	19,462,070
York.....	23,050	71,413,000			71,413,000
Totals.....	221,309	\$671,756,000	\$44,839,883	\$1,357,553	\$717,953,436

RECAPITULATION

Real and Personal Estate of cities, towns and plantations.	\$671,756,000
Real estate in unorganized townships.	44,839,883
Growth on public lots	1,357,553
	<u>\$717,953,436</u>

This represents an increase from the State Valuation of 1944, amounting to \$10,876,923, as follows:

Real and Personal estate of cities, towns and plantations.	\$10,237,201
Real estate in unorganized townships.	\$635,363
Growth on public lots	4,359
	<u>639,722</u>
Net increase.	<u>\$10,876,923</u>

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1945 to June 30, 1946

Counties	Valuation	State Tax
Aroostook.	\$230,077.00	\$1,668.06
Franklin.	112,188.00	813.36
Hancock.	17,215.00	124.81
Kennebec.	1,620.00	11.74
Knox.	5,320.00	38.57
Lincoln.	2,040.00	14.79
Oxford.	84,042.00	609.30
Penobscot.	99,437.00	720.92
Piscataquis.	241,929.00	1,753.98
Somerset.	235,215.00	1,705.30
Washington.	73,746.00	534.66
	<u>\$1,102,829.00</u>	<u>\$7,995.49</u>

STATISTICS

from

Valuation Returns as made by Assessors

of each

City, Town and Plantation

1946



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	5,845	487	.050	\$16,135,610	\$2,128,240	\$18,263,850	\$4,157,715	\$11,977,895	\$913,192	\$17,535
Durham	229	51	.054	485,930	37,389	523,319	334,210	151,720	28,259	687
Greene	223	48	.051	595,945	71,834	667,779	379,620	216,325	34,056	669
Leeds	199	23	.073	313,431	65,815	379,246	170,921	142,510	27,685	597
Lewiston	10,583	973	.039	27,459,628	7,004,405	34,464,033	7,969,134	19,490,494	1,344,097	31,749
Lisbon	1,249	96	.052	2,595,565	461,279	3,056,844	757,795	1,837,770	158,955	3,747
Livermore	302	41	.073	558,745	71,035	629,780	321,505	237,240	45,973	906
Livermore Falls	754	140	.053	1,971,115	214,656	2,185,771	570,115	1,401,000	115,848	2,262
Mechanic Falls	540	146	.06	985,825	112,409	1,098,234	149,600	836,225	65,894	1,620
Minot	215	24	.065	291,030	47,236	338,266	153,625	137,405	21,987	645
Poland	347	47	.052	1,000,625	146,127	1,146,752	247,315	753,810	59,631	1,041
Turner	416	48	.065	929,835	130,660	1,060,495	553,985	375,850	68,933	1,248
Wales	105	30	.0575	239,910	39,065	278,975	144,775	95,135	16,041	315
Webster	305	22	.067	487,705	82,720	570,425	164,355	323,350	38,218	915
TOTALS	21,312	2,176		\$54,050,899	\$10,612,870	\$64,663,769	\$16,074,670	\$37,976,229	\$2,938,769	\$63,936

AROOSTOOK COUNTY

Amity	72	6	.088	\$74,758	\$8,585	\$83,343	\$59,642	\$15,116	\$7,334	\$216
Ashland	522	10	.093	858,473	102,420	960,893	377,698	480,775	89,363	1,566
Bancroft	45	3	.077	94,387	9,565	103,952	71,541	22,846	8,004	135
Benedicta	62	6	.086	79,682	18,068	97,750	52,612	27,070	8,406	186
Blaine	198	20	.091	442,540	40,135	482,675	253,855	188,685	43,923	594
Bridgewater	276	14	.075	550,035	108,569	658,604	338,280	211,755	49,396	828
Caribou	1,317	26	.076	3,730,310	827,975	4,558,285	1,726,610	2,003,700	346,429	3,951
Castle Hill	126	6	.080	294,676	32,116	326,792	174,714	119,962	26,143	378
Chapman	82	7	.074	154,241	19,491	173,732	106,901	47,340	12,856	246
Crystal	86	5	.088	220,226	9,170	229,396	143,746	76,480	20,187	258
Dyer Brook	57	5	.100	103,911	15,028	118,939	72,977	30,934	11,893	171
Eagle Lake	220	21	.132	219,705	29,700	249,405	93,630	126,075	32,921	660
Easton	302	70	.118	983,000	82,110	1,065,110	475,350	507,650	125,682	906

AROSTOOK 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	996	15	.062	\$4,352,945	\$640,351	\$4,993,296	\$2,370,655	\$1,982,290	\$309,584	\$2,988
Fort Kent	872	25	.0134	1,153,980	197,875	1,351,855	509,180	644,800	181,148	2,616
Frenchville	245	0	.100	312,610	43,055	355,665	186,435	126,175	35,566	735
Grand Isle	262	8	.116	251,555	34,865	286,420	152,810	98,745	33,224	786
Haynesville	49	3	.10	64,924	3,390	68,314	50,144	14,780	6,831	147
Hersey	41	5	.075	74,391	6,355	80,746	59,286	15,105	6,056	123
Hodgdon	229	14	.079	486,310	56,145	542,455	261,640	224,670	42,853	687
Houlton	2,056	175	.065	3,970,247	820,125	4,790,372	1,962,725	2,007,522	311,374	6,168
Island Falls	346	22	.078	405,086	86,030	491,116	150,231	254,855	38,307	1,038
Limestone	421	49	.106	1,115,975	88,210	1,204,185	644,700	471,275	127,643	1,263
Linneus	171	15	.078	296,435	37,845	334,280	198,620	97,815	26,073	513
Littleton	218	27	.068	528,208	31,610	559,818	347,443	180,765	38,067	654
Ludlow	64	18	.084	105,694	18,896	124,590	70,154	35,540	10,447	192
Madawaska	800	54	.077	2,327,229	182,258	2,509,487	299,084	2,028,145	193,230	2,400
Mapleton	304	29	.083	637,920	48,387	686,307	334,215	303,705	56,963	912
Mars Hill	448	11	.088	1,057,905	202,695	1,260,600	500,530	557,375	110,932	1,344
Masardis	137	9	.065	268,565	84,880	353,445	139,275	129,290	22,973	411
Merrill	95	7	.103	152,403	13,895	166,298	92,983	59,420	17,128	285
Monticello	322	29	.100	634,865	51,953	686,818	346,755	288,110	68,681	966
New Limerick	103	17	.073	202,768	14,328	217,096	100,398	102,370	15,848	309
New Sweden	245	9	.088	321,855	54,810	376,665	172,205	149,650	33,146	735
Oakfield	250	29	.093	279,712	35,808	315,520	114,113	165,599	29,343	750
Orient	30	2	.100	82,559	8,160	90,719	60,604	21,955	9,071	90
Perham	146	7	.074	344,095	28,305	372,400	206,065	138,030	27,557	438
Portage Lake	129	8	.093	203,030	27,185	230,215	78,360	124,670	21,410	387
Presque Isle	1,616	75	.070	4,476,140	1,122,925	5,599,065	1,567,025	2,909,115	391,934	4,843
St. Agatha	280	15	.134	310,220	44,845	355,065	216,400	93,820	47,578	840
Sherman	236	6	.090	386,310	48,645	434,955	179,090	207,220	39,145	708
Smyrna	86	10	.084	159,810	40,730	200,540	108,907	50,903	16,845	258
Stockholm	147	21	.097	185,800	20,660	206,460	100,795	85,005	20,026	441
Van Buren	724	10	.094	1,059,000	225,935	1,284,935	410,415	648,585	120,733	2,172
Wade	65	7	.085	165,934	14,217	180,151	128,204	37,730	15,313	195
Washburn	394	33	.081	979,580	84,400	1,063,980	454,920	524,660	86,133	1,182
Westfield	133	8	.066	409,457	52,655	462,112	252,907	150,550	30,103	399
Weston	56	11	.105	74,423	13,800	88,223	51,667	22,761	9,263	168
Woodland	253	15	.078	545,225	52,785	598,010	414,930	130,295	46,644	759

Plantations										
Allagash.....	123	0	.096	\$314,842	\$7,570	\$322,412	\$306,787	\$8,055	\$30,952	\$369
Cary.....	62	0	.086	58,888	7,985	66,873	49,348	9,540	5,752	186
Caswell.....	113	17	.115	207,140	6,860	214,000	172,820	34,320	24,610	339
Cyr.....	43	9	.066	143,595	6,815	150,410	110,290	33,305	9,927	129
E.....	9	2	.070	42,998	2,425	45,423	40,743	2,255	3,179	27
Garfield.....	29	1	.071	45,956	2,480	48,436	33,236	12,720	3,438	87
Glenwood.....	14	9	.075	45,108	2,215	47,323	43,543	1,565	3,549	42
Hamlin.....	70	15	.078	136,810	14,980	151,790	112,005	24,805	11,839	210
Hammond.....	14	7	.055	87,763	2,875	90,638	82,027	5,736	4,985	42
Macwahoc.....	36	7	.068	60,712	5,550	66,262	47,387	13,325	4,505	108
Moro.....	29	1	.058	56,169	5,440	61,609	46,439	9,730	3,373	87
Nashville.....	6	1	.033	70,060	1,070	71,130	66,107	3,953	2,347	18
New Canada.....	80	3	.120	155,663	16,655	172,318	117,648	33,015	20,678	240
Oxbow.....	51	4	.055	86,709	7,750	94,459	50,134	36,575	5,195	153
Reed.....	78	4	.12	87,370	7,545	94,915	71,035	16,335	11,389	234
St. Francis.....	359	12	.146	159,275	33,145	192,420	86,345	72,930	23,093	1,077
St. John.....	106	2	.09	136,463	12,430	148,943	110,548	25,915	13,404	318
Wallagrass.....	232	8	.105	174,303	22,415	196,718	94,387	79,916	20,655	696
Westmanland.....	29	0	.039	121,920	3,905	125,825	112,660	9,260	4,907	87
Winterville.....	65	5	.093	47,039	10,310	57,349	23,859	23,180	5,333	195
TOTALS	17,882	1,104		\$38,421,897	\$6,022,415	\$44,444,312	\$19,018,774	\$19,403,123	\$3,598,119	\$53,646

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	162	51	.064	\$582,552	\$34,938	\$617,490	\$291,012	\$291,540	\$39,519	\$486
Bridgton	713	91	.056	1,653,810	250,793	1,904,603	441,475	1,212,335	106,657	2,139
Brunswick	2,735	190	.057	5,529,333	700,406	6,229,739	1,091,750	4,437,583	355,094	8,205
Cape Elizabeth	869	19	.0374	4,251,710	173,510	4,425,220	1,250,310	3,001,400	165,503	2,607
Casco	214	21	.073	416,283	58,762	475,045	202,663	213,620	34,678	642
Cumberland	476	101	.0528	1,788,208	116,056	1,904,264	525,806	1,262,620	100,545	1,428
Falmouth	997	99	.046	3,194,573	136,560	3,331,133	913,658	2,280,915	153,232	2,991
Freeport	780	91	.068	1,707,578	239,252	1,946,830	421,589	1,285,989	132,384	2,340
Gorham	872	86	.0506	2,636,343	227,115	2,863,458	601,993	2,034,350	147,040	2,616
Gray	347	100	.066	750,595	51,278	801,873	280,970	469,625	52,923	1,041
Harpwell	443	42	.056	1,304,300	31,185	1,335,485	410,850	893,450	74,787	1,329
Harrison	287	38	.055	665,560	70,992	736,552	414,265	251,295	40,510	801
Naples	200	41	.067	512,525	36,319	548,844	181,315	331,210	36,772	600
New Gloucester	316	51	.073	589,170	96,784	685,954	278,180	310,990	50,075	948
North Yarmouth	211	29	.058	352,445	100,762	453,207	133,305	219,140	26,286	633
Otisfield	144	18	.071	370,401	32,339	402,740	226,215	144,186	28,594	432
Portland	22,611	1,788	.0504	61,761,875	20,049,700	81,811,575	21,285,825	40,476,050	4,123,303	67,833
Pownal	143	36	.069	222,981	49,566	272,547	107,141	115,840	18,806	429
Raymond	167	22	.050	716,160	28,840	745,000	328,535	387,575	37,250	501
Scarboro	888	90	.063	2,800,875	140,294	2,941,169	1,023,535	1,777,340	185,293	2,664
Sebago	151	24	.067	603,085	36,585	639,670	208,860	394,225	42,858	453
South Portland	5,720	172	.0504	13,650,070	1,820,900	15,470,970	2,848,160	10,801,910	779,736	17,160
Standish	378	72	.047	1,807,933	78,472	1,886,405	1,365,133	442,800	88,661	1,134
Westbrook	3,352	238	.041	8,775,507	1,223,465	9,998,972	1,112,485	7,663,022	409,957	10,056
Windham	743	86	.049	2,232,250	283,151	2,515,401	1,029,589	1,202,661	123,258	2,229
Yarmouth	626	73	.067	1,397,125	105,912	1,503,037	366,450	1,030,675	100,703	1,878
TOTALS	44,525	3,669		\$120,273,247	\$26,173,936	\$146,447,183	\$37,341,119	\$82,932,128	\$7,454,424	\$133,575

FRANKLIN COUNTY

Avon	102	1	.083	\$158,140	\$16,648	\$174,788	\$116,930	\$41,210	\$14,507	\$306
Carthage	53	8	.068	128,784	11,070	139,854	103,599	25,185	9,510	159
Chesterville	130	22	.062	248,820	55,265	304,085	152,500	96,320	18,853	390
Eustis	227	20	.070	363,189	90,581	453,770	127,399	235,790	31,763	681
Farmington	1,114	88	.049	2,427,650	570,270	2,997,920	729,000	1,698,650	146,900	3,342
Industry	80	15	.077	162,408	15,941	178,349	95,483	66,925	13,732	240
Jay	684	35	.054	2,094,645	163,619	2,258,264	1,202,155	892,490	121,946	2,052
Kingfield	280	23	.076	336,826	49,099	385,925	115,406	221,420	29,330	340
Madrid	37	11	.064	95,238	4,585	99,823	79,063	16,175	6,338	111
New Sharon	188	19	.071	279,976	55,308	335,284	136,591	143,385	23,805	564
New Vineyard	97	11	.078	186,059	30,374	216,433	106,054	80,005	16,821	291
Phillips	328	17	.068	498,890	70,400	569,290	210,650	288,240	37,573	984
Rangeley	368	38	.045	1,523,567	249,975	1,778,542	405,589	1,122,978	80,035	1,104
Strong	324	38	.063	394,285	170,637	564,922	116,605	277,680	35,590	972
Temple	86	1	.064	160,900	11,380	172,280	108,260	52,640	11,025	258
Weld	109	18	.05	358,110	30,945	389,055	195,680	162,430	19,452	327
Wilton	831	69	.054	1,557,880	405,820	1,963,700	410,630	1,147,250	106,040	2,493
Plantations										
Coplin	14	3	.043	72,706	1,372	74,078	63,656	9,050	3,185	42
Dallas	29	4	.053	176,227	9,136	185,363	98,672	77,555	9,824	87
Rangeley	20	1	.040	230,849	2,846	233,695	198,624	32,225	9,347	60
Sandy River	20	7	.032	175,045	200	175,245	127,105	47,940	5,607	60
TOTALS	5,121	449		\$11,635,194	\$2,015,471	\$13,650,665	\$4,899,651	\$6,735,543	\$751,293	\$15,363

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.....	51	5	.074	\$63,971	\$3,165	\$67,136	\$33,396	\$30,575	\$4,968	\$153
Aurora.....	21	13	.054	71,940	3,070	75,010	55,665	16,275	4,050	63
Bar Harbor.....	1,119	49	.0515	5,662,700	563,270	6,225,970	2,983,310	2,679,390	320,637	3,357
Bluehill.....	367	16	.053	1,033,415	83,884	1,117,299	335,420	697,995	59,219	1,101
Brooklin.....	179	34	.050	467,335	45,555	512,890	108,335	359,000	25,644	537
Brooksville.....	190	32	.082	295,136	29,831	324,967	103,158	191,978	26,647	570
Bucksport.....	731	39	.072	2,239,341	591,896	2,831,237	386,992	1,852,349	203,849	2,193
Castine.....	176	12	.054	597,345	35,170	632,515	233,940	363,405	34,155	528
Cranberry Isles.....	.82	18	.0412	295,435	72,000	367,435	78,135	217,300	15,138	246
Dedham.....	94	17	.059	354,640	17,000	371,640	160,987	198,653	21,927	282
Deer Isle.....	353	47	.06357	592,980	45,651	638,631	150,637	442,343	40,598	1,059
Eastbrook.....	56	9	.057	101,140	5,279	106,419	44,644	56,496	6,066	168
Ellsworth.....	920	200	.061	2,926,759	340,795	3,267,554	1,304,690	1,622,069	199,323	2,760
Franklin.....	178	39	.053	252,276	36,623	288,899	98,156	154,120	15,313	534
Gouldsboro.....	274	46	.058	457,533	62,637	520,170	131,412	326,121	30,169	822
Hancock.....	194	15	.056	365,180	39,910	405,090	165,920	199,260	22,685	582
Lamoine.....	116	16	.060	207,470	15,790	223,260	82,090	125,380	13,395	348
Mariaville.....	38	13	.085	92,563	9,128	101,691	71,443	21,120	8,643	114
Mount Desert.....	580	34	.061	3,670,180	319,475	3,989,655	1,487,585	2,182,595	243,372	1,740
Orland.....	216	31	.07	368,227	20,126	388,353	159,724	208,503	27,184	648
Otis.....	31	6	.063	81,095	3,149	84,244	39,240	41,855	5,307	93
Penobscot.....	178	18	.083	206,247	33,827	240,074	182,712	23,585	19,926	534
Sedgwick.....	151	10	.080	243,481	24,555	268,036	79,955	163,526	21,442	453
Sorrento.....	64	7	.045	286,915	26,456	313,371	86,165	200,750	14,101	192
Southwest Harbor.....	373	43	.050	1,258,740	223,445	1,482,185	367,600	891,140	74,109	1,119
Stonington.....	374	52	.063	542,115	217,705	759,820	164,010	378,105	47,868	1,122
Sullivan.....	197	26	.058	383,158	19,245	402,403	116,388	266,770	23,339	591
Surry.....	127	38	.068	280,655	10,470	291,125	130,561	150,094	19,803	381
Swans Island.....	117	18	.061	149,184	43,440	192,624	44,556	104,628	11,750	351
Tremont.....	237	40	.072	461,505	34,680	496,185	110,105	351,400	35,725	711
Trenton.....	90	15	.055	179,947	17,586	197,533	67,882	112,065	10,864	270
Verona.....	84	4	.068	90,010	7,110	97,120	27,825	62,185	6,604	252
Waltham.....	35	3	.0753	76,845	6,504	83,349	52,360	24,485	6,276	105
Winter Harbor.....	112	12	.054	428,000	38,480	466,480	140,175	287,825	25,189	336
Plantations										
Long Island.....	35	6	.056	20,105	10,675	30,780	12,045	8,060	1,723	105
Osborn.....	16	3	.035	58,014	1,390	59,404	53,834	4,180	2,079	48
No. 33.....	17	0	.042	57,856	1,884	59,740	44,681	13,175	2,509	51
TOTALS	8,173	986		\$24,919,438	\$3,060,856	\$27,980,294	\$9,895,733	\$15,023,705	\$1,651,596	\$24,519

KENNEBEC COUNTY

Albion	236	30	.058	\$374,625	\$99,094	\$473,719	\$138,030	\$236,595	\$27,475	\$708
Augusta	4,832	1,000	.047	10,768,180	3,083,530	13,851,710	3,024,500	7,743,680	651,080	14,496
Belgrade	263	12	.067	747,775	83,782	831,557	267,225	480,550	55,714	789
Benton	313	21	.072	514,243	69,529	583,772	176,180	338,063	42,031	939
Chelsea	213	38	.086	240,115	16,130	256,245	120,000	120,115	22,037	639
China	290	39	.052	637,030	78,555	715,585	286,522	350,508	37,210	870
Clinton	398	32	.072	541,915	118,003	659,918	219,882	322,033	47,514	1,194
Farmingdale	313	45	.041	876,415	65,500	941,915	217,755	658,660	38,618	939
Fayette	93	29	.067	207,300	30,691	237,991	109,490	97,810	15,945	279
Gardiner	1,730	60	.050	3,624,029	1,041,702	4,665,731	810,141	2,813,888	233,286	5,190
Hallowell	810	0	.049	1,573,600	370,020	1,943,620	381,000	1,192,600	95,237	2,430
Litchfield	202	31	.066	403,810	48,940	452,750	159,590	244,220	29,881	606
Manchester	139	45	.048	454,660	26,050	480,710	179,205	275,455	23,074	417
Monmouth	402	7	.067	929,825	99,647	1,029,472	107,200	822,625	68,974	1,206
Mount Vernon	167	32	.065	387,625	51,635	439,260	174,090	213,535	28,552	501
Oakland	846	90	.056	1,284,032	415,922	1,699,954	542,385	741,647	95,197	2,538
Pittston	239	30	.060	342,115	49,670	391,785	177,710	164,405	23,507	717
Randolph	386	11	.070	350,970	41,960	392,930	107,341	243,629	27,505	1,158
Readfield	252	15	.056	412,425	54,415	466,840	151,665	260,760	26,143	756
Rome	113	21	.044	406,040	38,550	444,590	120,825	285,215	19,561	339
Sidney	218	27	.066	369,818	69,379	439,197	202,523	167,295	28,987	654
Vassalboro	529	35	.058	952,275	212,380	1,164,655	310,850	641,425	67,550	1,587
Vienna	76	19	.070	115,065	21,145	136,210	69,975	45,090	9,534	228
Waterville	4,966	362	.045	13,130,286	2,130,979	15,261,265	4,462,583	8,667,703	686,756	14,898
Wayne	150	5	.054	353,018	35,362	388,380	143,278	209,740	20,972	450
West Gardiner	213	32	.058	405,140	42,665	447,805	173,580	231,560	25,972	639
Windsor	166	24	.052	355,691	56,411	412,102	171,131	184,560	21,429	498
Winslow	1,143	120	.049	3,096,547	289,455	3,386,002	451,555	2,644,992	165,914	3,429
Winthrop	754	245	.046	1,662,730	471,887	2,134,617	412,955	1,249,775	98,192	2,262
TOTALS	20,452	2,457		\$45,517,299	\$9,212,988	\$54,730,287	\$13,869,166	\$31,648,133	\$2,733,797	\$61,356

REPORT OF THE BUREAU OF TAXATION

KNOX 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
Appleton.....	136	18	.067	\$192,870	\$59,555	\$252,425	\$108,105	\$84,765	\$16,912	\$408
Camden.....	1,074	152	.048	3,251,796	684,371	3,936,167	925,719	2,326,077	188,936	3,222
Cushing.....	106	25	.067	155,795	40,638	196,433	83,435	72,360	13,161	318
Friendship.....	194	36	.049	482,843	30,428	513,271	110,898	371,945	25,151	582
Hope.....	141	23	.062	269,670	30,528	300,198	139,870	136,000	18,612	423
Isle au Haut.....	29	5	.0445	106,436	7,617	114,053	23,936	77,500	5,075	87
North Haven.....	102	10	.0456	669,532	63,816	733,348	278,417	391,115	33,440	306
Owls Head.....	138	3	.048	367,840	11,710	379,550	118,965	248,375	18,218	414
Rockland.....	2,580	297	.053	5,392,000	1,853,468	7,245,468	1,538,067	3,853,933	384,010	7,740
Rockport.....	382	61	.058	1,277,626	63,403	1,341,029	323,254	954,372	77,779	1,146
South Thomaston.....	168	17	.060	559,090	40,563	241,220	81,130	138,045	14,473	504
St. George.....	415	87	.068	219,175	22,045	599,653	187,445	371,645	40,777	1,245
Thomaston.....	625	9	.049	1,482,215	240,535	1,722,750	386,335	1,095,880	84,414	1,875
Union.....	296	19	.062	491,265	94,080	585,345	311,530	179,735	36,291	888
Vinalhaven.....	435	5	.059	680,129	79,342	759,471	185,762	494,367	44,808	1,305
Warren.....	455	36	.064	649,110	75,429	724,539	240,490	408,620	46,370	1,365
Washington.....	161	23	.069	223,900	47,590	271,490	107,600	116,300	18,733	483
Plantations										
Matinicus Isle.....	47	0	.040	33,891	11,030	44,921	7,535	26,356	1,796	141
TOTALS	7,484	826		\$16,505,183	\$3,456,148	\$19,961,331	\$5,157,293	\$11,347,890	\$1,068,956	\$22,452

LINCOLN COUNTY

Alna.....	99	15	.062	\$168,876	\$27,321	\$196,197	\$110,389	\$58,487	\$12,164	\$297
Boothbay.....	370	15	.074	1,075,445	55,159	1,130,604	357,105	718,340	83,665	1,110
Boothbay Harbor.....	607	160	.050	2,126,725	215,325	2,342,050	603,500	1,523,225	117,102	1,821
Bremen.....	90	18	.057	226,275	19,357	245,632	83,015	143,260	14,001	270
Bristol.....	449	74	.061	884,486	72,905	957,391	296,496	587,990	58,400	1,347
Damariscotta.....	296	11	.057	644,200	126,714	770,914	171,925	472,275	43,942	888
Dresden.....	164	25	.064	262,905	20,520	283,425	146,645	116,260	18,139	492
Edgecomb.....	145	8	.055	284,015	19,117	303,132	86,885	197,130	16,674	435
Jefferson.....	215	39	.066	422,896	60,545	483,441	208,106	214,790	31,905	645
Newcastle.....	252	48	.054	559,690	51,481	611,171	147,795	411,895	33,003	756
Nobleboro.....	176	33	.072	275,690	41,886	317,576	130,835	144,855	22,865	523
South Bristol.....	169	33	.057	667,915	56,537	724,452	226,140	441,775	41,294	507
Southport.....	130	9	.045	1,115,675	20,925	1,136,600	351,225	764,450	51,147	390
Waldoboro.....	573	162	.070	983,490	162,811	1,146,301	331,915	651,575	80,241	1,719
Westport.....	49	8	.067	130,655	31,720	162,375	50,905	79,750	10,879	147
Whitefield.....	246	36	.064	356,760	81,844	438,604	202,375	154,385	28,070	738
Wiscasset.....	437	41	.056	1,117,437	188,662	1,306,099	296,248	821,189	73,141	1,311
Plantations										
Monhegan.....	35	10	.0325	164,919	622	165,541	42,864	122,055	5,380	105
Somerville.....	62	6	.105	52,165	11,927	64,092	37,148	15,017	6,729	186
TOTALS	4,564	751		\$11,520,219	\$1,265,378	\$12,785,597	\$3,881,516	\$7,638,703	\$748,741	\$13,692

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.....	196	30	.068	\$433,443	\$54,905	\$488,348	\$219,003	\$214,440	\$33,207	\$588
Bethel.....	580	100	.048	1,120,780	243,815	1,364,595	477,980	642,800	65,500	1,740
Brownfield.....	201	38	.072	274,243	81,369	355,612	121,503	152,740	25,604	603
Buckfield.....	243	41	.068	428,900	84,043	512,943	177,175	251,725	34,880	729
Byron.....	28	3	.056	140,180	1,515	141,695	129,065	11,115	7,934	84
Canton.....	202	27	.082	308,360	49,030	357,390	139,195	169,165	29,306	606
Denmark.....	150	29	.062	293,353	133,245	426,598	170,878	122,975	26,449	450
Dixfield.....	509	3	.063	831,940	174,147	1,006,087	225,740	606,200	63,383	1,527
Fryeburg.....	508	90	.065	804,815	213,245	1,018,060	292,065	512,750	66,175	1,524
Gilead.....	42	4	.042	188,020	11,915	199,935	138,748	49,272	8,397	126
Greenwood.....	176	21	.076	267,860	65,150	333,010	138,820	129,040	25,308	528
Hanover.....	46	8	.046	107,525	12,840	120,365	39,265	68,260	5,537	138
Hartford.....	106	12	.070	254,485	32,652	287,137	173,350	81,135	20,099	318
Hebron.....	117	19	.082	225,578	49,614	275,192	108,145	117,433	22,565	351
Hiram.....	217	40	.073	417,285	62,200	479,485	251,500	165,785	35,002	651
Lovell.....	199	30	.038	1,012,051	106,668	1,118,719	455,251	556,800	42,488	597
Mexico.....	1,160	51	.076	1,194,655	132,115	1,326,770	271,245	923,410	100,834	3,480
Newry.....	48	8	.04	234,420	6,270	240,690	194,630	39,790	9,627	144
Norway.....	910	173	.062	1,623,915	460,315	2,084,230	444,485	1,179,430	129,222	2,730
Oxford.....	351	47	.076	449,640	92,070	541,710	182,355	267,285	41,169	1,053
Paris.....	1,032	162	.054	2,101,915	540,305	2,642,220	642,465	1,459,450	142,679	3,096
Peru.....	256	17	.0644	721,415	188,760	910,175	177,655	543,760	58,615	768
Porter.....	226	16	.082	271,052	27,414	298,466	109,642	161,410	24,474	678
Roxbury.....	83	9	.065	165,825	9,440	175,265	104,545	61,280	11,392	249
Rumford.....	2,340	213	.058	4,858,786	1,403,250	6,262,036	1,735,070	3,123,716	363,198	7,020
Stoneham.....	60	12	.051	154,185	14,075	168,260	75,313	78,872	8,581	180
Stow.....	41	5	.04	114,488	12,310	126,798	88,448	26,040	5,071	123
Sumner.....	121	22	.068	248,960	36,973	285,933	151,490	97,470	19,443	363
Sweden.....	44	12	.072	151,322	8,128	159,450	108,572	42,750	11,480	132
Upton.....	23	2	.066	124,623	2,565	127,188	104,858	19,765	8,395	69
Waterford.....	220	33	.06	552,591	110,165	662,756	247,136	305,455	39,765	660
Woodstock.....	237	33	.067	501,425	72,610	574,035	207,635	293,790	38,462	711
Plantations										
Lincoln.....	32	2	.0825	597,268	5,360	602,628	190,078	407,190	19,585	96
Magalloway.....	26	4	.048	202,981	5,055	208,036	180,631	22,350	9,985	78
TOTALS	10,730	1,316		\$21,378,284	\$4,503,533	\$25,881,817	\$8,473,436	\$12,904,848	\$1,553,811	\$32,190

PENOBSCOT COUNTY

Alton	50	12	.100	\$63,347	\$5,270	\$68,617	\$39,924	\$23,423	\$6,861	\$150
Bangor	7,336	182	.0489	23,606,514	5,281,873	28,888,387	7,041,394	16,565,120	1,412,642	22,008
Bradford	201	27	.070	209,555	68,884	278,439	109,030	100,525	19,490	603
Bradley	190	10	.093	228,330	7,628	235,958	115,370	112,960	21,944	570
Brewer	2,027	252	.049	4,376,195	1,554,200	5,930,395	933,745	3,442,450	290,592	6,081
Burlington	86	12	.065	128,166	14,607	142,773	86,971	41,195	9,280	258
Carmel	195	14	.078	277,785	69,650	347,435	106,405	171,380	27,099	585
Charleston	197	25	.072	281,580	72,330	353,910	141,820	139,760	25,481	591
Chester	53	5	.110	60,999	8,245	69,244	38,621	22,378	7,616	159
Clifton	46	8	.079	68,214	3,997	72,211	49,014	19,200	5,704	138
Corinna	392	22	.057	759,062	154,514	913,576	226,372	532,690	52,074	1,176
Corinth	261	34	.057	391,036	73,580	464,616	198,991	192,045	26,483	783
Dexter	1,108	185	.064	1,960,385	558,020	2,518,405	352,260	1,608,125	161,177	3,324
Dixmont	140	28	.072	158,610	34,788	193,398	101,950	56,660	13,924	420
East Millinocket	388	29	.0628	1,507,870	175,075	1,682,945	370,675	1,137,195	105,688	1,164
Eddington	163	27	.054	245,969	35,425	281,394	124,059	121,910	15,195	489
Edinburg	8	1	.05	50,609	1,085	51,694	47,949	2,660	2,584	24
Enfield	211	22	.080	438,783	26,571	465,354	83,448	355,335	37,228	633
Etna	83	7	.076	105,995	20,970	126,965	44,805	61,190	9,649	249
Exeter	168	31	.112	240,730	59,038	299,768	135,530	105,200	33,574	504
Garland	124	15	.072	208,175	47,130	255,305	106,405	102,130	18,381	372
Glenburn	117	16	.073	171,097	19,005	190,102	91,047	80,050	13,877	351
Greenbush	101	22	.122	81,510	5,210	86,720	49,025	32,485	10,579	303
Greenfield	25	8	.078	66,603	6,550	73,153	53,068	13,535	5,705	75
Hampden	702	35	.073	929,860	152,443	1,082,303	291,575	638,285	79,009	2,106
Herman	295	29	.072	441,530	85,240	526,770	127,040	314,490	37,927	885
Holden	162	28	.072	211,350	27,140	238,490	98,485	112,865	17,171	486
Howland	352	27	.068	609,132	195,945	805,077	107,622	501,510	54,745	1,056
Hudson	103	7	.088	109,637	27,678	137,315	63,622	46,015	12,083	309
Kenduskeag	93	14	.068	130,545	21,177	151,722	67,445	63,100	10,311	279
Lagrange	118	20	.074	211,553	18,995	230,548	93,633	117,920	17,060	354
Lee	147	14	.076	183,812	22,757	206,569	85,602	98,210	15,699	441
Levant	130	25	.094	156,150	38,639	194,789	73,735	82,415	18,310	390
Lincoln	1,019	130	.077	1,510,657	301,833	1,812,490	279,962	1,230,695	139,562	3,057
Lowell	38	13	.088	70,836	2,170	73,006	63,716	7,120	6,424	114
Mattawamkeag	150	28	.055	617,560	31,445	649,005	436,130	181,430	35,695	450
Maxfield	13	5	.080	31,003	1,569	32,572	26,468	4,535	2,605	39
Medway	89	39	.094	341,371	9,523	350,894	232,111	109,260	32,984	267
Milford	287	25	.065	636,950	19,405	656,355	132,450	504,500	42,663	861
Millinocket	1,474	98	.067	3,585,565	1,166,465	4,752,030	222,815	3,362,750	318,390	4,422

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.....	144	20	.066	\$165,020	\$30,049	\$195,069	\$74,445	\$90,575	\$12,874	\$432
Newport.....	398	73	.050	1,017,105	257,555	1,274,660	255,240	761,865	63,733	1,194
Old Town.....	1,727	243	.062	3,810,348	875,578	4,685,926	1,142,004	2,668,344	290,527	5,181
Orono.....	766	85	.072	1,484,137	221,053	1,705,190	397,267	1,086,870	122,773	2,298
Orrington.....	392	47	.060	530,330	49,340	579,670	133,315	392,015	34,780	1,176
Passadumkeag.....	67	24	.107	70,957	11,605	82,562	37,682	33,275	8,834	201
Patten.....	379	30	.08	519,395	122,334	641,729	164,550	354,845	51,338	1,137
Plymouth.....	97	14	.084	140,455	32,980	173,435	83,380	57,075	14,568	291
Springfield.....	82	25	.105	106,970	13,505	120,475	61,885	45,085	12,649	246
Stetson.....	96	19	.074	127,600	33,190	160,790	74,950	52,650	11,898	288
Veazie.....	166	25	.052	633,125	13,130	646,255	235,600	397,525	33,605	498
Winn.....	115	8	.112	137,830	13,049	155,879	94,375	43,455	17,458	345
Woodville.....	21	2	.055	234,322	2,155	236,477	75,147	159,175	13,006	63
Plantations										
Carroll.....	65	7	.090	71,986	8,716	80,702	59,427	12,559	7,263	195
Drew.....	20	7	.05	64,611	4,142	68,753	57,351	7,260	3,437	60
Grand Falls.....	13	1	.068	55,825	1,255	57,080	52,350	3,475	3,881	39
Lakeville.....	20	4	.032	122,048	19,295	141,343	96,193	25,855	4,523	60
Mount Chase.....	43	10	.087	87,758	10,070	97,828	58,054	29,704	8,511	129
Prentiss.....	64	25	.107	74,052	10,635	84,687	59,137	14,915	9,058	192
Seboeis.....	15	3	.020	91,116	34,322	125,438	73,966	17,150	2,508	45
Stacyville.....	189	6	.095	172,085	52,685	224,770	83,250	88,835	21,350	567
Webster.....	23	5	.058	55,571	1,719	57,290	49,032	6,539	3,322	69
TOTALS	23,744	2,214		\$55,237,276	\$12,249,431	\$67,486,707	\$16,473,529	\$38,763,747	\$3,925,361	\$71,232

PISCATAQUIS COUNTY

Abbot.....	102	15	.112	\$152,549	\$15,823	\$168,372	\$90,614	\$61,935	\$18,858	\$306
Atkinson.....	104	9	.068	165,900	24,435	190,335	107,275	58,625	12,942	312
Blanchard.....	35	5	.057	100,643	10,926	111,569	82,017	18,626	6,359	105
Bowerbank.....	9	0	.024	147,855	755	148,610	110,900	36,955	3,567	27
Brownville.....	503	65	.064	824,360	166,414	990,774	236,075	588,285	63,409	1,509
Dover-Foxcroft.....	1,100	186	.0500	2,348,170	487,312	2,835,482	739,905	1,608,265	141,774	3,300
Greenville.....	445	20	.071	851,516	93,924	945,440	264,451	587,065	67,127	1,335
Guilford.....	552	36	.0604	789,580	160,544	950,124	186,040	603,540	57,388	1,656
Milo.....	786	122	.058	1,411,740	341,920	1,753,660	289,600	1,122,140	101,711	2,358
Monson.....	267	25	.075	335,060	58,682	393,742	179,860	155,200	29,531	801
Parkman.....	127	30	.074	231,880	29,890	261,770	137,130	94,750	19,370	381
Sangerville.....	278	38	.08	467,297	72,695	539,992	197,977	269,320	49,199	834
Sebec.....	106	0	.059	232,350	46,206	278,556	169,160	63,190	16,435	318
Shirley.....	60	16	.056	120,486	6,512	126,998	104,771	15,715	7,122	180
Wellington.....	64	12	.090	96,199	12,838	109,037	72,914	23,285	9,813	192
Willimantic.....	51	15	.068	121,848	10,295	132,143	87,088	34,760	8,985	153
Plantations										
Barnard.....	16	2	.039	83,173	1,190	84,363	74,857	8,316	3,290	48
Elliottsville.....	14	6	.04	172,993	5,585	178,578	125,953	47,040	7,143	42
Kingsbury.....	14	3	.061	100,456	1,305	101,761	94,221	6,235	6,207	42
Lakeview.....	7	1	.024	139,114	175	139,289	129,564	9,550	3,342	21
TOTALS	4,640	606		\$8,893,169	\$1,547,426	\$10,440,595	\$3,480,372	\$5,412,797	\$627,572	\$13,920

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	4	.040	\$61,978	\$41,323	\$103,301	\$29,205	\$32,773	\$4,132	\$150
Bath.....	3,535	330	.051	6,769,545	2,851,550	9,621,095	1,996,445	4,773,100	490,675	10,605
Bowdoin.....	118	10	.080	220,105	31,995	252,100	130,680	89,425	20,168	354
Bowdoinham.....	238	34	.073	419,035	44,192	463,227	186,680	232,355	33,815	714
Georgetown.....	329	5	.051	408,775	12,295	421,070	132,105	276,670	21,475	987
Phippsburg.....	249	10	.052	730,480	43,527	774,007	260,195	470,285	40,248	747
Richmond.....	495	47	.071	916,995	138,464	1,055,459	225,470	691,525	74,938	1,485
Topsham.....	564	150	.054	1,563,698	99,399	1,663,097	745,903	817,795	89,807	1,692
West Bath.....	157	16	.055	360,470	14,419	374,889	142,570	217,900	20,618	471
Woolwich.....	360	29	.062	542,899	38,671	581,570	225,675	317,224	36,057	1,080
TOTALS	6,095	635		\$11,993,980	\$3,315,835	\$15,309,815	\$4,074,928	\$7,919,052	\$831,933	\$18,285

SOMERSET COUNTY

Anson	580	83	.092	\$859,135	\$104,052	\$963,187	\$282,270	\$576,865	\$88,613	\$1,740
Athens	190	16	.083	261,045	46,485	307,530	165,670	95,375	25,524	570
Bingham	387	25	.0536	636,965	178,185	815,150	200,615	436,350	49,692	1,161
Cambridge	70	9	.073	117,919	40,152	157,171	67,009	50,010	11,473	210
Canaan	193	9	.080	272,450	50,509	322,959	137,250	135,200	25,836	579
Cornville	134	9	.074	264,135	59,085	323,220	145,355	118,780	23,918	402
Detroit	104	11	.054	183,160	19,420	207,580	120,770	67,390	11,209	312
Embsden	86	15	.054	416,445	37,561	454,006	352,855	63,590	24,516	258
Fairfield	1,599	21	.058	2,482,863	645,139	3,128,002	743,288	1,739,575	181,424	4,797
Harmony	178	20	.079	237,815	84,930	322,745	138,790	149,025	29,447	534
Hartland	300	45	.070	519,855	121,130	640,985	220,615	299,240	44,869	900
Madison	1,057	185	.042	3,055,985	583,555	3,639,540	929,870	2,126,115	152,860	3,171
Mercer	88	16	.08	115,530	27,950	143,480	57,235	58,295	11,478	264
Moscow	108	18	.021	2,782,478	15,910	2,798,388	190,860	2,591,618	58,766	324
New Portland	191	20	.085	238,355	57,363	295,718	114,905	123,450	25,136	573
Norrigewock	442	50	.098	594,275	103,985	698,260	249,405	344,870	68,430	1,326
Palmyra	228	23	.080	325,125	67,240	392,365	145,540	179,585	31,389	684
Pittsfield	964	158	.061	1,714,560	345,775	2,060,335	450,205	1,264,355	125,680	2,892
Ripley	90	11	.080	137,440	28,835	166,275	88,315	49,125	13,302	270
Skowhegan	1,747	76	.058	4,483,805	649,330	5,133,135	1,886,676	2,597,129	297,722	5,241
Smithfield	98	16	.048	267,945	26,905	294,850	123,070	144,875	14,152	294
Solon	190	30	.060	657,650	49,405	707,055	479,100	178,550	42,423	570
St. Albans	203	21	.094	303,205	66,629	369,834	153,065	150,140	34,764	609
Starks	109	7	.103	184,710	30,660	215,370	101,995	82,715	22,183	327
Plantations										
Brighton	39	5	.075	84,728	9,275	94,003	72,573	12,155	7,050	117
Caratunk	53	2	.036	192,602	6,981	199,583	143,974	48,628	7,185	159
Dead River	14	0	.042	133,434	4,141	137,575	120,834	12,550	5,778	42
Dennistown	8	1	.026	173,096	1,380	174,476	145,157	27,939	4,536	24
Flagstaff	20	8	.071	132,356	4,392	136,748	121,136	11,220	9,709	60
Highland	17	3	.095	34,133	13,900	48,033	32,318	1,615	4,567	51
Jackman	229	14	.070	413,423	35,476	448,899	158,448	254,975	31,429	637
Moose River	74	5	.0486	169,821	3,720	173,541	107,928	61,893	8,434	222
Pleasant Ridge	25	1	.0165	2,987,895	6,780	2,994,675	2,971,145	16,750	49,412	75
The Forks	16	2	.032	156,515	1,315	157,830	128,290	28,225	5,050	48
West Forks	23	5	.039	191,252	6,860	198,112	174,527	16,725	7,726	84
TOTALS	9,859	922		\$25,836,205	\$3,534,410	\$29,370,615	\$11,721,308	\$14,114,897	\$1,549,682	\$29,577

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	1,610	99	.063	\$2,740,155	\$656,686	\$3,396,841	\$679,082	\$2,061,073	\$214,001	\$4,830
Belmont	58	10	.062	86,967	20,222	107,189	38,252	48,715	6,646	174
Brooks	148	18	.077	280,050	41,612	321,662	116,340	163,710	24,857	444
Burnham	138	36	.073	265,120	23,215	288,335	150,700	114,420	21,048	414
Frankfort	126	13	.105	175,065	31,740	206,805	82,355	92,710	21,715	378
Freedom	130	10	.072	141,245	35,740	176,985	55,720	85,525	12,742	390
Islesboro	145	35	.055	891,038	76,694	967,732	295,868	595,170	53,225	435
Jackson	74	7	.087	92,450	31,184	123,634	61,435	31,015	10,756	222
Knox	97	15	.075	129,049	39,563	168,612	75,239	63,810	12,646	291
Liberty	133	11	.068	196,375	34,675	231,050	91,270	105,105	15,711	399
Lincolnton	214	37	.054	458,110	52,975	511,085	201,250	256,860	27,598	642
Monroe	144	23	.092	188,279	57,243	245,522	89,804	89,475	22,588	432
Montville	123	16	.086	141,705	28,845	170,550	80,705	61,000	14,667	369
Morrill	85	7	.058	125,415	53,814	179,229	55,110	70,305	10,395	255
Northport	93	25	.040	550,915	13,645	564,560	357,740	193,175	22,582	279
Palermo	139	15	.078	178,141	33,170	211,311	109,521	68,620	16,482	417
Prospect	118	15	.061	158,905	20,071	178,976	51,240	107,365	10,899	354
Searsmont	141	32	.066	246,170	50,361	296,531	114,594	131,576	19,571	423
Searsport	288	12	.052	785,845	178,867	964,712	176,090	609,755	50,165	864
Stockton Springs	201	24	.088	386,158	25,804	411,962	111,351	274,807	36,252	603
Swanville	95	4	.06	144,257	33,865	178,122	69,686	74,571	10,637	285
Thorndike	122	13	.061	160,660	50,449	211,109	77,290	83,370	12,877	366
Troy	139	28	.072	199,665	56,290	255,955	102,780	96,885	18,428	417
Unity	221	33	.063	444,450	70,210	514,660	181,695	262,755	32,423	663
Waldo	79	11	.068	127,135	32,696	159,831	72,195	64,940	10,868	237
Winterport	382	27	.072	550,315	88,119	638,434	155,216	395,099	45,967	1,146
TOTALS	5,243	576		\$9,843,339	\$1,837,755	\$11,681,094	\$3,652,528	\$6,190,811	\$755,796	\$15,729

WASHINGTON COUNTY

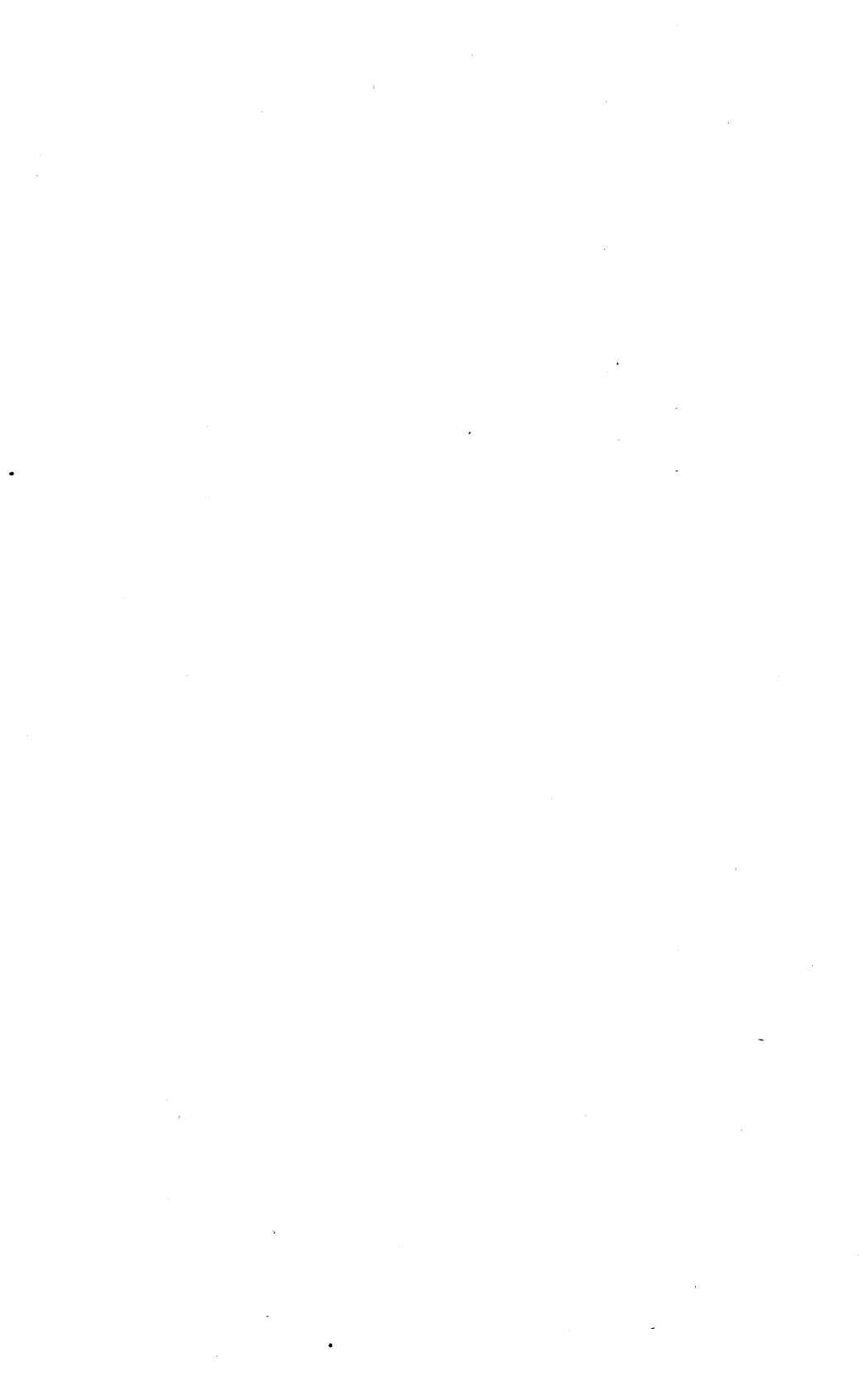
Addison	191	38	.107	\$179,431	\$21,845	\$201,276	\$68,301	\$111,130	\$21,536	\$573
Alexander	67	7	.070	93,083	15,835	108,918	54,348	38,735	7,624	201
Baileyville	374	57	.044	1,891,375	443,640	2,335,015	137,945	1,753,430	102,740	1,122
Beals	146	21	.093	77,099	35,000	112,099	24,689	52,410	10,425	438
Beddington	8	2	.063	36,097	5,795	41,892	32,017	4,080	2,639	24
Calais	1,179	45	.070	2,151,400	442,240	2,593,640	481,300	1,670,100	181,554	3,537
Centerville	19	2	.056	102,577	1,325	103,902	95,432	7,145	5,813	57
Charlotte	72	8	.073	100,995	14,077	115,072	64,405	36,590	3,400	216
Cherryfield	273	34	.080	231,895	45,738	327,633	94,625	187,270	26,210	834
Columbia	109	11	.088	133,089	9,026	142,115	98,954	34,135	12,506	327
Columbia Falls	137	34	.083	160,069	22,273	182,342	79,534	80,535	15,134	411
Cooper	45	2	.0778	66,064	3,470	69,534	52,929	13,135	5,409	135
Crawford	28	4	.058	69,853	15,185	85,038	65,293	4,560	4,932	84
Cutler	138	11	.077	129,471	14,785	144,256	74,984	54,487	11,107	414
Danforth	275	12	.107	236,193	48,502	334,695	130,415	155,778	35,812	825
Deblois	11	3	.064	44,764	3,480	48,244	36,994	7,770	3,087	33
Dennysville	91	26	.088	72,240	13,509	85,749	24,500	47,740	7,545	273
East Machias	337	26	.0721	339,255	19,735	358,990	89,350	249,905	25,883	1,011
Eastport	868	55	.078	906,000	133,705	1,039,705	225,240	680,760	81,096	2,604
Harrington	211	15	.095	199,556	19,038	218,594	50,694	148,862	20,766	633
Jonesboro	130	33	.081	137,017	10,805	147,822	78,899	58,118	11,974	390
Jonesport	432	26	.070	436,515	135,995	572,510	133,460	303,055	40,075	1,296
Lubec	690	35	.062	786,960	384,355	1,171,315	219,240	567,720	72,621	2,070
Machias	446	7	.075	643,485	141,900	785,385	170,376	473,109	58,903	1,338
Machiasport	208	31	.082	198,338	30,180	228,518	61,333	137,005	18,738	624
Marshfield	52	4	.064	51,900	12,009	63,909	34,275	17,625	4,090	156
Meddybemps	31	0	.111	36,267	4,075	40,342	18,977	17,290	4,477	93
Milbridge	320	30	.067	377,703	55,470	433,173	270,635	107,068	29,024	960
Northfield	25	3	.0436	103,187	1,820	105,007	77,208	25,979	4,578	75
Pembroke	214	31	.077	252,075	56,463	308,538	80,150	171,925	23,757	642
Perry	182	45	.070	171,562	58,648	230,210	76,410	95,152	16,114	546
Princeton	181	31	.099	232,167	40,958	273,125	109,742	122,425	27,039	543
Robbinston	154	43	.064	182,930	27,365	210,295	65,790	117,140	13,458	462
Roque Bluffs	31	2	.0692	44,358	3,766	48,124	22,077	22,281	3,330	93
Steuben	195	12	.080	231,685	17,060	248,745	116,303	115,382	19,899	585
Talmadge	16	1	.044	61,159	3,250	64,409	56,799	4,360	2,833	48
Vanceboro	174	7	.079	224,537	28,500	253,037	62,087	162,450	19,989	522
Waite	29	8	.065	74,598	3,155	77,753	69,863	4,735	5,053	87
Wesley	41	6	.0637	70,561	2,051	72,612	62,856	7,705	4,625	123
Whiting	99	9	.045	158,306	16,993	175,299	102,161	56,145	7,888	297
Whitneyville	52	4	.057	92,117	78,733	170,850	38,267	53,850	9,738	156
Plantations										
Codyville	16	2	.068	58,840	895	59,735	55,835	3,005	4,061	48
Grand Lake Stream	84	10	.070	141,029	12,860	153,889	80,769	60,260	10,770	252
No. 14	23	5	.0472	83,953	1,288	85,241	64,128	19,825	4,023	69
No. 21	26	4	.038	71,330	9,605	80,935	58,413	12,917	3,075	78
TOTALS	8,435	799		\$12,243,085	\$2,466,402	\$14,709,487	\$4,168,002	\$8,075,083	\$1,010,355	\$25,305

YORK COUNTY

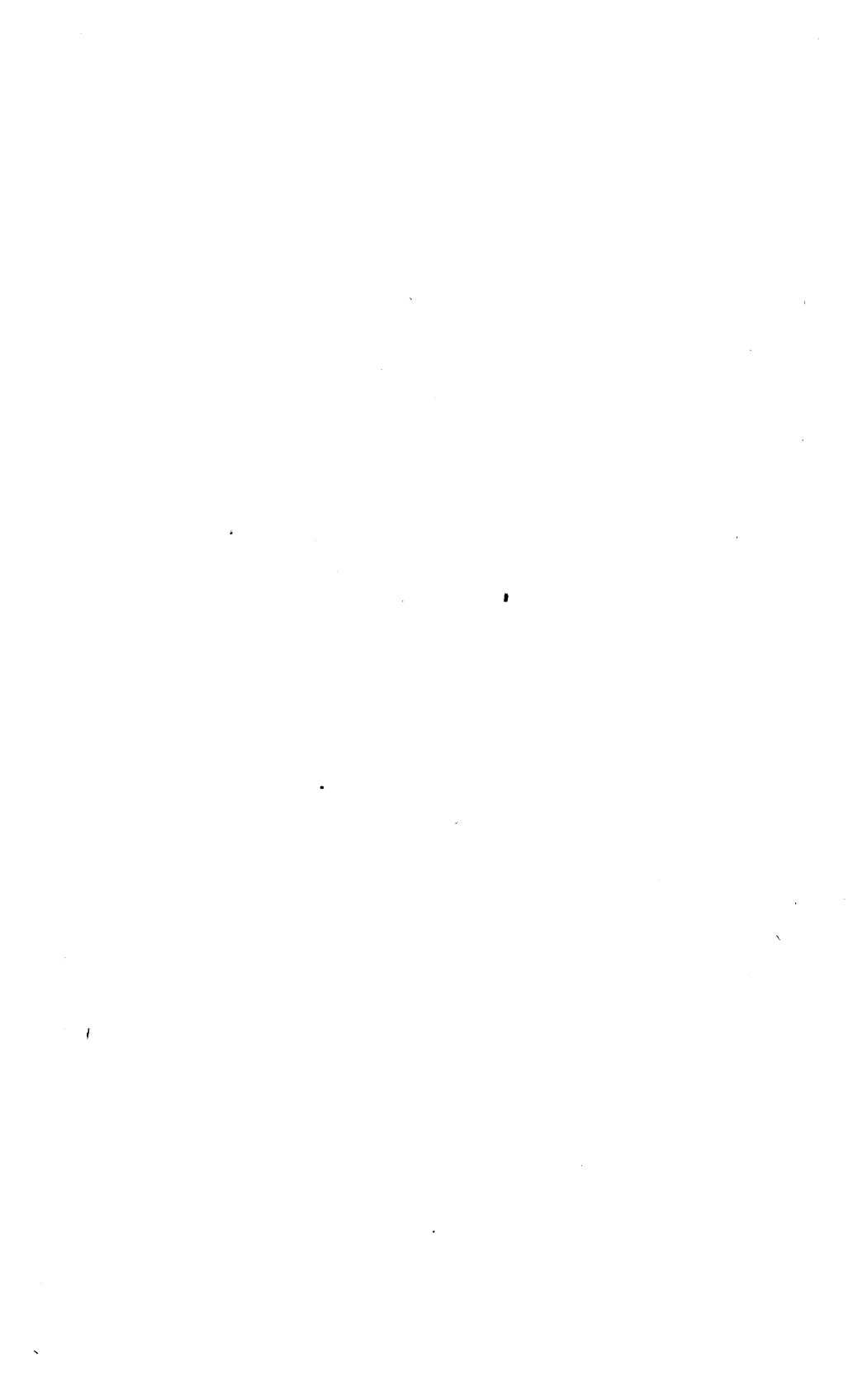
Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Estate	Total Value	Total Value of Land	Total Value of Buildings	Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
Acton	118	23	.0525	\$451,430	\$32,046	\$483,476	\$200,010	\$251,420	\$25,382	\$354
Alfred	245	25	.061	382,183	110,196	492,379	153,217	223,966	30,035	735
Berwick	619	91	.078	896,895	209,440	1,106,335	312,230	584,665	86,294	1,857
Biddeford	5,238	834	.039	12,774,284	2,313,154	15,087,438	3,383,912	9,390,372	588,410	15,714
Buxton	482	64	.0528	1,538,056	95,569	1,633,625	454,871	1,083,185	86,255	1,446
Cornish	190	30	.072	298,025	35,162	333,187	124,285	173,740	23,989	570
Dayton	115	13	.047	250,741	34,378	285,119	193,241	57,500	13,401	345
Eliot	610	125	.045	1,357,797	381,636	1,739,433	220,524	1,137,273	78,275	1,830
Hollis	310	43	.0464	993,667	52,798	1,046,465	580,677	412,990	48,555	930
Kennebunk	1,146	105	.050	2,841,330	280,429	3,121,759	902,180	1,939,150	156,087	3,438
Kennebunkport	310	52	.060	1,911,295	56,409	1,967,704	633,535	1,277,760	118,062	930
Kittery	1,341	135	.060	2,377,560	165,405	2,542,965	455,465	1,922,095	152,577	4,023
Lebanon	367	63	.065	716,690	74,665	791,355	410,015	306,675	51,439	1,101
Limerick	236	47	.063	455,597	71,810	527,407	122,822	332,775	33,226	708
Limington	202	26	.065	378,114	55,711	433,825	271,864	106,250	28,199	606
Lyman	127	25	.057	314,723	17,930	332,653	212,933	101,790	18,961	381
Newfield	127	20	.053	292,579	36,551	329,130	140,617	151,962	17,444	381
North Berwick	433	60	.072	653,396	118,794	772,190	256,416	396,980	55,597	1,299
North Kennebunkport	200	13	.100	245,241	36,129	281,370	113,051	132,190	28,137	600
Old Orchard Beach	1,098	22	.055	4,507,357	303,645	4,811,002	1,210,312	3,297,045	263,037	3,294
Parsonsfield	250	12	.076	371,813	67,752	439,565	206,224	165,589	33,406	750
Saco	2,452	715	.056	6,272,572	716,702	6,989,274	1,605,456	4,667,116	391,399	7,356
Sanford	4,003	426	.0544	8,917,315	2,833,243	11,750,558	1,568,170	7,349,145	639,229	12,009
Shapleigh	143	5	.065	370,319	21,463	391,782	211,067	159,252	25,465	429
South Berwick	718	70	.070	1,095,950	58,645	1,154,595	361,425	734,525	80,821	2,154
Waterboro	286	30	.076	497,308	70,759	568,067	290,743	206,565	43,173	858
Wells	754	75	.051	3,306,925	179,640	3,486,565	1,093,530	2,213,995	177,814	2,262
York	930	67	.0565	3,779,051	257,217	4,036,268	1,701,116	2,077,935	228,050	2,790
TOTALS	23,050	3,216		\$58,248,213	\$8,687,278	\$66,935,491	\$17,349,273	\$40,898,940	\$3,522,719	\$69,150

SUMMARY OF LOCAL VALUATIONS BY COUNTIES FOR 1946

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.....	21,312	2,176	\$54,050,899	\$10,612,870	\$64,663,769	\$16,074,670	\$37,976,229	\$2,938,769	\$63,936
Aroostook.....	17,882	1,104	38,421,897	6,022,415	44,444,312	19,018,774	19,403,123	3,598,119	53,646
Cumberland.....	44,525	3,669	120,273,247	26,173,936	146,447,183	37,341,119	82,932,128	7,454,424	133,575
Franklin.....	5,121	449	11,635,194	2,015,471	13,650,665	4,899,651	6,735,543	751,293	15,363
Hancock.....	8,173	986	24,919,438	3,060,856	27,980,294	9,895,733	15,023,705	1,651,596	24,519
Kennebec.....	20,452	2,457	45,517,299	9,212,988	54,730,287	13,869,166	31,648,133	2,733,797	61,356
Knox.....	7,484	826	16,505,183	3,456,148	19,961,331	5,157,293	11,347,890	1,068,956	22,452
Lincoln.....	4,564	751	11,520,219	1,265,378	12,785,597	3,881,516	7,638,703	748,741	13,692
Oxford.....	10,730	1,316	21,378,284	4,503,533	25,881,817	8,473,436	12,904,848	1,553,811	32,190
Penobscot.....	23,744	2,214	55,237,276	12,249,431	67,486,707	16,473,529	38,763,747	3,925,361	71,232
Piscataquis.....	4,640	606	8,893,169	1,547,426	10,440,595	3,480,372	5,412,797	627,572	13,920
Sagadahoc.....	6,095	635	11,993,980	3,315,835	15,309,815	4,074,928	7,919,052	831,933	18,285
Somerset.....	9,859	922	25,836,205	3,534,410	29,370,615	11,721,308	14,114,897	1,549,682	29,577
Waldo.....	5,243	576	9,843,339	1,837,755	11,681,094	3,652,528	6,190,811	755,796	15,729
Washington.....	8,435	799	12,243,085	2,466,402	14,709,487	4,168,002	8,075,083	1,010,355	25,305
York.....	23,050	3,216	58,248,213	8,687,278	66,935,491	17,349,273	40,898,940	3,522,719	69,150
TOTALS	221,309	22,702	\$526,516,927	\$99,962,132	\$626,479,059	\$179,531,298	\$346,985,629	\$34,722,924	\$663,927



Detail
of
Corporation
Taxes



CORPORATION TAXES

Taxes assessed upon Corporations doing business in the State of Maine

RAILROADS

	July 1, 1944 to June 30, 1945	July 1, 1945 to June 30, 1946
Bangor and Aroostook Railroad Company.....	\$431,008.92	\$407,319.84
Belfast and Moosehead Lake Railroad Company.....	2,481.16	2,579.20
Boston and Maine Railroad Company.....	256,792.89	177,664.54
Canadian Pacific Railway Company.....	165,338.92	163,116.58
Canadian National Railway Company.....	72,618.58	71,195.57
Maine Central Railroad Company.....	596,289.49	604,827.86
Portland Terminal Company.....	1,441.52	1,283.14
	<u>\$1,525,971.48</u>	<u>\$1,427,986.73</u>

STREET RAILROADS

Aroostook Valley Railroad Company.....	\$5,006.88	\$5,006.48
Penobscot Transportation Company.....	7,575.95	8,139.10
York Utilities Company.....	1,860.69	200.00
	<u>\$14,443.52</u>	<u>\$13,345.58</u>

INSURANCE COMPANIES

Maine Mutual Fire Insurance Companies.....	\$14,159.64	\$9,582.77
Mutual Fire Insurance Companies of Other States.....	24,760.44	27,849.09
Factory Mutual Fire Insurance Companies of Other States.....	1,228.73	1,488.17
Stock Fire Insurance Companies of Other States.....	121,541.17	142,659.73
Stock Fire Insurance Companies of Maine.....	524.55	579.96
U. S. Branches of Foreign Fire Insurance Companies.....	18,429.71	19,652.89
Inter-Insurers.....	762.60	353.06
Life Insurance Companies.....	456,124.25	479,122.95
Miscellaneous Insurance Companies.....	168,461.70	191,122.62
Assessment Companies.....	7,176.42	8,138.68
	<u>\$813,169.21</u>	<u>\$880,549.92</u>

FIRE INVESTIGATION AND PREVENTION TAX

Maine Mutual Fire Insurance Companies.....	\$3,527.59	\$809.54
Mutual Fire Insurance Companies of Other States.....	5,338.39	5,853.82
Factory Mutual Fire Insurance Companies of Other States.....	298.98	372.04
Stock Fire Insurance Companies of Other States.....	24,643.37	28,128.01
Stock Fire Insurance Companies of Maine.....	125.55	109.14
U. S. Branches of Foreign Fire Insurance Companies.....	4,074.99	4,291.30
	<u>\$38,008.87</u>	<u>\$39,563.85</u>
Premium Tax.....	\$813,169.21	\$880,549.92
Fire Prevention Tax.....	38,008.87	39,563.85
	<u>\$851,178.08</u>	<u>\$920,113.77</u>

CORPORATION TAXES — Continued

TELEPHONE COMPANIES

	July 1, 1944 to June 30, 1945	July 1, 1945 to June 30, 1946
American Telephone & Telegraph Company	\$23,538.98	\$6,277.32
Andover Telephone Company	25.66	42.78
Baldwin & Sebago Telephone Company	47.27	82.03
Center Lincolnville Telephone Company	86.01	87.70
China Telephone Company	135.69	320.21
Citizens Telephone Company	25.00	23.85
Cobbosseecontee Telephone Company	32.35	12.92
Denmark Telephone Company	39.02	41.40
Eastbrook Telephone Company		27.85
Eastern Telephone Company	113.81	44.29
Eastern Telephone & Telegraph Company	7,540.77	8,690.92
Eustis Telephone Company	175.74	188.48
Fort Kent Telephone Company	455.10	466.33
Franklin Farmers' Co-Operative Telephone Co.	422.02	279.36
Hampden Telephone Company	131.26	124.86
Harmony & Wellington Telephone Company	32.49	48.91
Hartland & St. Albans Telephone Company	278.07	238.13
Hebron's Home Telephone Company	50.72	55.27
Jonesboro Telephone Company	16.33	14.76
Katahdin Farmers' Telephone Company	609.67	647.87
Kingman, Prentiss & Carroll Telephone Company	12.65	
Knox & Montville Telephone Company	28.58	42.54
Lagrange & Medford Telephone Company	23.70	
Lee Telephone Company		
Leeds Telephone Association		31.13
Levant Telephone Company	41.57	42.00
Lewiston, Greene & Monmouth Telephone Company	687.94	708.86
Liberty & Belfast Telephone & Telegraph Company	141.97	142.07
Lovell United Telephone Company	135.90	329.52
Monson Telephone Company	32.82	35.41
Moosehead Telephone & Telegraph Company	4,181.15	2,429.03
Mount Vernon Telegraph Company	81.87	29.13
Nash Telephone Company	700.32	928.69
New England Telephone & Telegraph Company	494,163.59	559,020.96
New Portland & Eustis Telephone & Telegraph Company	34.86	49.58
New Sharon & Norridgewock Telephone Company	235.44	222.86
Oxford County Telephone & Telegraph Company	418.29	464.50
Oxford Farmers' Co-Operative Telephone Company	19.95	
Oxford & Otisfield Telephone & Telegraph Company		8.79
Palermo Telephone Company		15.35
Pine Tree Telephone & Telegraph Company	312.31	411.24
Plymouth Telephone Company	18.19	17.16
Poland Telephone Company	529.51	612.36
Saco River Telephone & Telegraph Company	473.94	581.53
Sidney Telephone Company	31.56	32.37
Standish Telephone Company	235.02	235.41
Stockton Springs Telephone Company	50.75	62.16
Swan's Island Telephone & Telegraph Company		41.40
Union River Telephone Company	32.35	37.19
Union Telephone Company	87.36	119.94
Unity Telephone Company	277.61	334.14
Van Telephone & Telegraph Company	259.19	287.65
Waldo & Penobscot Telephone Company	36.39	41.74
Warren Telephone Company	178.26	118.32
Washington Telephone Company	39.50	38.46
West Appleton Telephone Company	19.73	16.22
West Penobscot Telephone & Telegraph Company	204.59	207.48
Winn Telephone Company	34.56	45.76
	\$537,517.38	\$585,456.19
Apportioned to Towns	6,355.79	*58.91
Total	\$531,161.59	\$585,397.28

*Abated Eastern Telephone Co.

TELEGRAPH COMPANIES

Northern Telegraph Company	\$675.15	\$670.17
Western Union Telegraph Company	30,853.96	32,172.36
	\$31,529.11	\$32,842.53
Apportioned to Towns	490.04	
Totals	\$31,039.07	\$32,842.53

REPORT OF THE BUREAU OF TAXATION

51

CORPORATION TAXES—Continued

EXPRESS COMPANIES

	July 1, 1944 to June 30, 1945	July 1, 1945 to June 30, 1946
Canadian Pacific Express Company.....	\$109.62	\$130.98
Railway Express Agency, Inc.....	\$25,411.99	\$29,011.41
	<u>\$25,521.61</u>	<u>\$29,142.39</u>

CREDIT UNIONS

Government Employees Credit Union of Maine.....	\$99.94	\$83.19
Railroad Workers Credit Union of Maine.....	\$205.47	\$270.76
Telephone Workers Credit Union of Maine.....	\$189.08	\$182.86

SAVINGS BANKS

Androscoggin County Savings Bank, Lewiston.....	\$8,069.46	\$7,066.83
Auburn Savings Bank.....	3,713.57	2,804.65
Augusta Savings Bank.....	98.34	
Bangor Savings Bank.....	2,106.64	4,450.90
Bath Savings Institution.....	12,295.77	10,477.63
Bethel Savings Bank.....	3,421.27	3,005.08
Biddeford Savings Bank.....	3,989.57	5,794.00
Brewer Savings Bank.....	226.32	174.05
Brunswick Savings Institution.....	841.72	1,161.79
Eastport Savings Bank.....	1,332.87	1,006.36
Franklin County Savings Bank, Farmington.....	2,964.62	2,674.01
Gardiner Savings Institution.....	5,221.87	4,948.51
Gorham Savings Bank.....	554.49	402.46
Houlton Savings Bank.....	166.31	485.82
Kennebec Savings Bank, Augusta.....	1,006.52	919.14
Kennebunk Savings Bank.....	3,453.05	2,165.55
Kingfield Savings Bank.....	928.96	1,216.47
Machias Savings Bank.....	2,542.48	2,184.95
Maine Savings Bank, Portland.....	11,125.53	8,388.07
Mechanics Savings Bank, Auburn.....	2,554.36	2,871.06
Norway Savings Bank.....	5,352.91	6,243.33
Penobscot Savings Bank, Bangor.....	8,239.53	9,151.86
Peoples Savings Bank, Lewiston.....	6,462.06	5,813.23
Piscataquis Savings Bank, Dover-Foxcroft.....	2,071.02	1,312.80
Portland Savings Bank.....	10,820.82	7,326.88
Rockland Savings Bank.....	2,250.26	1,589.02
Saco and Biddeford Savings Institution, Saco.....	8,600.12	9,729.90
Sanford Institution for Savings.....	2,621.74	1,837.37
Skowhegan Savings Bank.....	4,658.41	3,704.88
South Paris Savings Bank.....	1,234.43	515.23
Waterville Savings Bank.....	5,145.38	2,933.32
York County Savings Bank, Biddeford.....	1,099.05	949.04
	<u>\$125,169.45</u>	<u>\$113,304.19</u>

SLEEPING AND PARLOR CAR COMPANY

The Pullman Company.....	\$661.80	\$510.11
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CORPORATION TAXES—Concluded

TRUST & BANKING COMPANIES

	July 1, 1944 to June 30, 1945	July 1, 1945 to June 30, 1946
Aroostook Trust Company, Caribou		
Ashland Trust Company		
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		
First Auburn Trust Company		
Frontier Trust Company, Fort Fairfield		
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	\$1,634.84	\$732.06
Merrill Trust Company		
Millinocket Trust Company		
Newport Trust Company		
Pepperell Trust Company, Biddeford		
Rangeley Trust Company	491.70	331.86
Rumford Falls Trust Company		
Sanford Trust Company		
South Berwick Trust Company	1,996.84	2,186.29
Union Trust Company, Ellsworth		
Washburn Trust Company		
Westbrook Trust Company		
Wilton Trust Company		
Totals	<u>\$4,123.38</u>	<u>\$3,250.21</u>

LOAN & BUILDINGS ASSOCIATIONS

	July 1, 1944 to June 30, 1945	July 1, 1945 to June 30, 1946
Auburn Loan and Building Association	\$173.81	\$306.02
Augusta Loan and Building Association	662.14	744.83
Bangor Loan and Building Association	487.24	469.75
Bar Harbor Loan and Building Association	70.89	73.70
Belfast Loan and Building Association	55.03	65.91
Brunswick Savings & Loan Association	123.87	139.88
Bucksport Loan and Building Association	24.95	25.52
Casco Loan and Building Association	627.03	979.64
Central Maine Loan and Building Association, Lewiston	84.53	90.47
Cumberland Savings and Loan Association, Portland	974.36	1,066.15
Deering Loan and Building Association, Portland	79.53	138.51
Ellsworth Loan and Building Association	76.46	82.82
Falmouth Loan and Building Association	279.45	295.90
Federal Loan and Building Association, Portland	886.15	954.22
Forest City Loan and Building Association, Portland	5.17	.95
Gardiner Loan and Building Association	48.85	56.30
Hallowell Loan and Building Association	37.19	46.42
Homestead Savings and Loan Association, Portland	81.35	134.98
Kennebunk Loan and Building Association	63.02	69.74
Lewiston Loan and Building Association	113.02	132.76
Maine Savings and Loan Association, Portland	357.82	743.37
Mechanic Falls Loan and Building Association	3.60	21.04
Old Town Loan and Building Association	26.17	40.78
Oxford County Loan and Building Association, South Paris	11.79	13.80
Pine State Loan and Building Association, Portland	218.24	222.97
Piscataquis Loan and Building Association, Dover-Foxcroft	6.64	
Richmond Loan and Building Association	5.33	5.59
Rockland Loan and Building Association	535.07	674.87
Sanford Loan and Building Association	288.73	342.03
Somerset Loan and Building Association, Skowhegan	123.19	106.60
South Portland Loan and Building Association	127.99	144.47
Waldoboro Savings and Loan Association	30.03	60.94
Waterville Loan and Building Association	209.62	299.16
York Loan and Building Association, Biddeford	180.00	278.60
Totals	<u>\$7,078.26</u>	<u>\$8,328.69</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, 1944 to June 30, 1945	July 1, 1945 to June 30, 1946
Bath National Bank.....	\$2,718.75	\$2,906.25
Bethel National Bank.....	506.25	.....
Camden National Bank.....	1,406.25	1,500.00
Canal National Bank, Portland.....	6,300.00	7,200.00
First National Granite Bank, Augusta.....	4,725.00	14,437.50
First National Bank, Bar Harbor.....	2,587.50	2,700.00
First National Bank, Bath.....	5,400.00	5,700.00
First National Bank, Belfast.....	1,125.00	1,275.00
First National Bank, Biddeford.....	2,700.00	2,700.00
First National Bank, Brunswick.....	1,968.75	1,968.75
First National Bank, Damariscotta.....	2,625.00	2,625.00
First National Bank, Farmington.....	731.25	731.25
First National Bank, Fort Fairfield.....	900.00	900.00
First National Bank, Fort Kent.....	525.00	787.50
First National Bank, Houlton.....	3,000.00	3,000.00
First National Bank, Lewiston.....	10,800.00	11,520.00
First National Bank, Pittsfield.....	1,710.00	1,800.00
First National Bank, Rockland.....	1,350.00	1,350.00
First Portland National Bank.....	19,200.00	20,400.00
Kezar Falls National Bank, Parsonsfield.....	653.25	653.25
Liberty National Bank, Ellsworth.....	900.00	900.00
Manufacturers National Bank, Lewiston.....	8,100.00	8,400.00
Merchants National Bank, Bangor.....	12,000.00	12,000.00
National Bank of Calais.....	1,008.00	.....
National Bank of Commerce, Portland.....	6,750.00	7,500.00
National Bank of Gardiner.....	731.25	731.25
North Berwick National Bank.....	562.50	562.50
Northern National Bank of Presque Isle.....	3,240.00	3,375.00
Norway National Bank.....	600.00	600.00
Ocean National Bank, Kennebunk.....	487.50	487.50
Peoples National Bank, Farmington.....	731.25	731.25
Rumford National Bank.....	1,650.00	1,650.00
Springvale National Bank, Sanford.....	1,050.00	1,050.00
Thomaston National Bank.....	825.00	900.00
York National Bank, Saco.....	825.00	825.00
	<u>\$110,392.50</u>	<u>\$123,867.00</u>

TRUST & BANKING COMPANIES

Aroostook Trust Company, Caribou.....	.....	\$145.65
Ashland Trust Company.....	562.50	562.50
Bar Harbor Banking and Trust Company.....	6,000.00	6,000.00
Bath Trust Company.....	2,250.00	2,250.00
Casco Bank and Trust Company, Portland.....	5,040.00	8,280.00
Community Trust Company, York.....	780.00	780.00
Depositors Trust Company, Augusta.....	17,250.00	18,750.00
Eastern Trust and Banking Company, Bangor.....	4,050.00	4,350.00
Federal Trust Company, Waterville.....	6,000.00	6,375.00
First Auburn Trust Company.....	.....	.....
Frontier Trust Company, Fort Fairfield.....	1,050.00	1,125.00
Guilford Trust Company.....	2,625.00	2,625.00
Houlton Trust Company.....	1,200.00	1,200.00
Katahdin Trust Company, Patten.....	247.50	288.75
Knox County Trust Company, Rockland.....	480.00	480.00
Lewiston Trust Company.....	.....	600.00
Limestone Trust Company.....	.....	.....
Lincoln Trust Company.....	375.00	450.00
Livermore Falls Trust Company.....	1,050.00	1,050.00
Merrill Trust Company, Bangor.....	7,200.00	9,000.00
Millinocket Trust Company.....	1,950.00	1,950.00
Newport Trust Company.....	525.00	525.00
Pepperell Trust Company, Biddeford.....	37.50	37.50
Rangeley Trust Company.....	675.00	750.00
Rumford Falls Trust Company.....	.....	.....
Sanford Trust Company.....	1,425.00	1,425.00
South Berwick Trust Company.....	600.00	600.00
Union Trust Company, Ellsworth.....	.....	.....
Washburn Trust Company.....	825.00	900.00
Westbrook Trust Company.....	297.00	297.00
Wilton Trust Company.....	468.75	656.25
	<u>\$62,963.25</u>	<u>\$71,452.65</u>

FIFTY-FIFTH ANNUAL REPORT

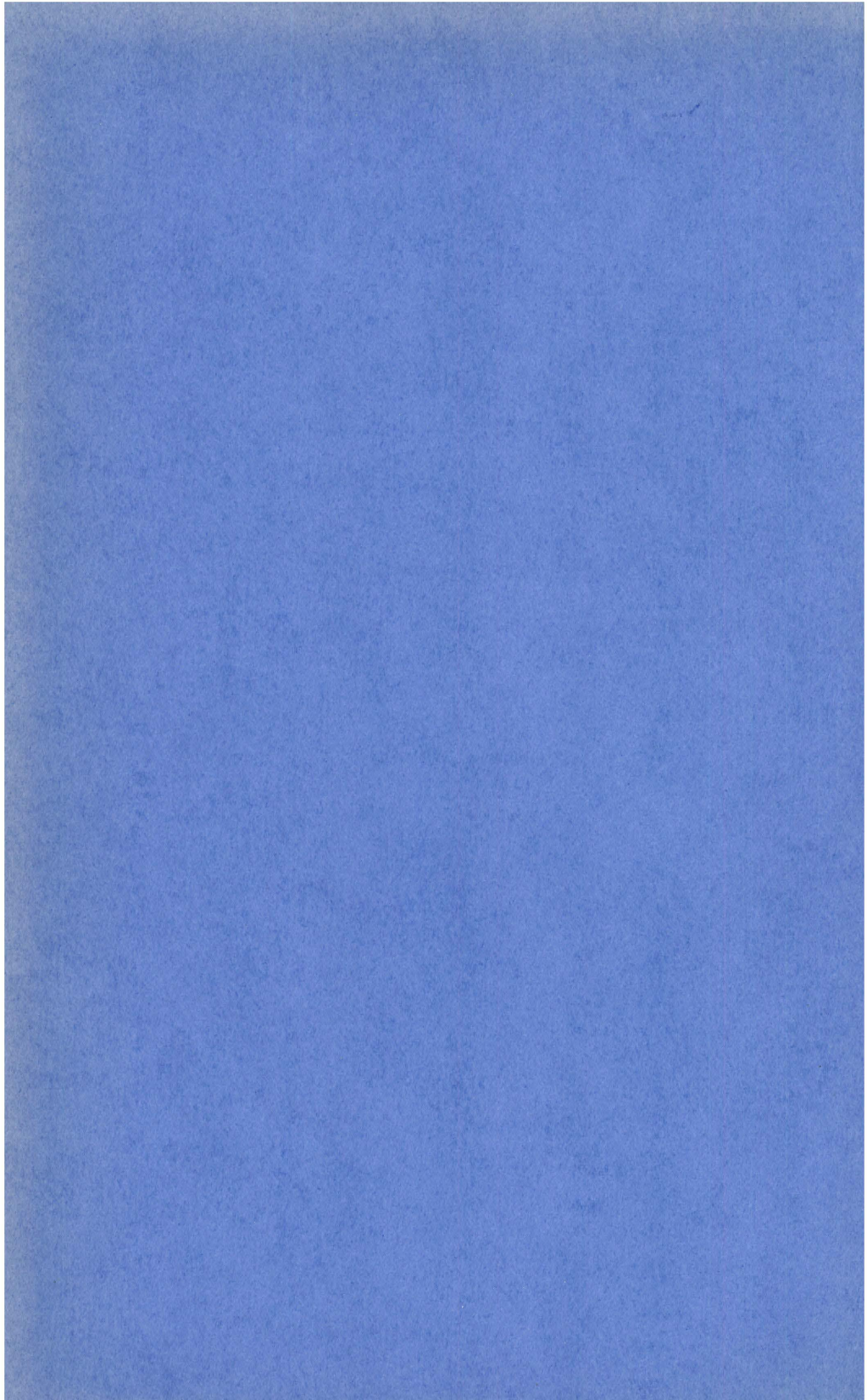
of the

BUREAU OF TAXATION

of the

STATE OF MAINE

1945



David H. Stevens

State Tax Assessor

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

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BUREAU OF TAXATION

Augusta

November 17, 1945

To His Excellency Horace H. Hildreth, 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 55th Annual Report of the Bureau of Taxation.

No narrative report has been included this year due to the fact that on the off year, the report is not printed but is merely filed with the Governor and Executive Council. A complete narrative report will be incorporated in a 56th annual report with recommendations, suggestions and a summary of the activities of the Bureau of Taxation for both years.

Respectfully submitted,

DAVID H. STEVENS,
State Tax Assessor

LOCAL VALUATION

Comparison of Counties in 1944 and 1945, exclusive of the unorganized townships.

Counties	1944	1945	Increase
Androscoggin	\$63,486,366	\$63,847,909	\$361,543
Aroostook	42,304,086	43,015,404	711,318
Cumberland	143,337,051	144,040,319	703,268
Franklin	13,104,932	13,142,268	37,336
Hancock	27,639,359	27,651,859	12,500
Kennebec	51,836,732	52,592,488	755,756
Knox	19,386,832	19,598,461	211,629
Lincoln	12,609,141	12,710,032	100,891
Oxford	24,681,065	25,123,537	442,472
Penobscot	65,671,633	66,369,375	697,742
Piscataquis	10,508,589	10,252,999	*255,590
Sagadahoc	14,841,063	15,191,136	350,073
Somerset	29,193,871	28,839,623	*354,248
Waldo	11,280,507	11,430,862	150,355
Washington	14,603,652	14,566,309	*37,343
York	64,180,235	65,107,289	927,054
	<u>\$608,665,114</u>	<u>\$613,479,870</u>	<u>\$5,461,937</u>
*Decrease			647,181
Net Increase			<u><u>\$4,814,756</u></u>

VALUATION OF TWENTY-ONE CITIES

Cities	1944	1945	Increase
Auburn	\$17,984,700	\$17,992,665	\$ 7,965
Augusta	13,595,045	13,761,475	166,430
Bangor	28,401,613	28,407,516	5,903
Bath	9,501,020	9,600,045	99,025
Belfast	3,239,660	3,281,990	42,330
Biddeford	14,661,160	14,939,033	277,873
Brewer	5,604,556	5,790,455	185,899
Calais	2,675,975	2,614,527	*61,448
Eastport	1,027,560	1,031,090	3,530
Ellsworth	3,234,035	3,246,531	12,496
Gardiner	4,666,357	4,657,742	*8,615
Hallowell	1,843,425	1,892,170	48,745
Lewiston	33,727,789	34,070,090	342,301
Old Town	4,255,275	4,537,431	282,156
Portland	80,122,500	80,352,200	229,700
Presque Isle	5,176,554	5,357,964	181,410
Rockland	6,849,825	7,037,156	187,331
Saco	6,960,912	6,914,225	*46,687
South Portland	15,418,920	15,459,800	40,880
Waterville	13,492,884	13,653,430	160,546
Westbrook	9,601,419	9,818,956	217,537
	<u>\$282,041,184</u>	<u>\$284,416,491</u>	<u>\$2,492,057</u>
*Decrease			116,750
Net Increase			<u><u>\$2,375,307</u></u>

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

Value of land, 1945.....		\$176,566,762
Value of land, 1944.....		173,766,394
Increase.....		<u>\$2,800,368</u>
Value of buildings, 1945.....		\$344,228,657
Value of buildings, 1944.....		345,232,388
Decrease.....		<u>\$1,003,731</u>
Number of polls taxed, 1945.....	190,468	
Number of polls not taxed, 1945.....	40,156	230,624
Number of polls taxed, 1944.....	196,667	
Number of polls not taxed, 1944.....	36,046	232,713
Decrease.....		<u>2,089</u>

**MUNICIPAL TAX RATES
1945**

County	Average Rate of Taxation	Average of the Rates
Androscoggin.....	.04638	.05875
Aroostook.....	.07376	.07946
Cumberland.....	.04957	.0531
Franklin.....	.05454	.05838
Hancock.....	.05374	.05678
Kennebec.....	.04840	.05556
Knox.....	.04973	.05269
Lincoln.....	.05276	.05657
Oxford.....	.05847	.05941
Penobscot.....	.05591	.07222
Piscataquis.....	.05934	.06086
Sagadahoc.....	.05035	.05559
Somerset.....	.04889	.05771
Waldo.....	.06121	.0653
Washington.....	.06818	.07055
York.....	.05068	.05068
	<u>.05318</u>	<u>.06022</u>

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

Total of the county rates divided by the number of counties (16) gives the average of the rates.

Amount of taxes assessed on polls in the cities, towns and plantations in 1945, \$571,872. Amount of taxes assessed on property in the cities, towns and plantations for state, county and local purposes in 1945, \$32,623,463. Average rate of taxation on each \$1,000 is \$53.18.

REPORT OF THE BUREAU OF TAXATION

CORPORATION TAXES

	July 1, 1943 to June 30, 1944	July 1, 1944 to June 30, 1945
Railroads	\$1,559,039.94	\$1,525,971.48
Street Railroads	15,417.29	14,443.52
Telephone Companies	399,044.67	531,161.59
Telegraph Companies	28,957.25	31,039.07
Express Companies	18,174.66	25,521.61
Parlor Car Company	556.15	661.80
Corporate Franchise Taxes	204,980.00	199,145.00
Savings Banks	123,161.84	125,169.45
Trust and Banking Companies	7,408.97	4,123.38
Insurance Companies	775,637.09	813,169.21
Fire Investigation & Prevention		38,008.87
Loan and Building Associations	6,359.55	7,078.26
Credit Unions	619.42	494.49
National Bank Stock	98,088.00	110,392.50
Trust & Banking Companies Stock	49,274.70	62,963.25
	<u>\$3,286,719.53</u>	<u>\$3,489,343.48</u>

POTATO TAX FISCAL YEARS 1937-1945

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
1944-45	146,688.42	5,278.39

CIGARETTE TAX DIVISION

Period July 1, 1944 to June 30, 1945

Revenue		
Stamp Sales (face value)	\$1,230,944.79	
Meter Sales (gross)	275,993.20	
Total Gross Sales	\$1,506,937.99	
Discount to Distributors	\$103,866.81	
Refunds	8,424.65	
	<u>112,291.46</u>	
Net Sales (stamp & meter) ..		\$1,394,646.53
Licenses sold		11,298.52
Confiscated cigarettes sold ..		114.69
Total Revenue		<u>\$1,406,059.74</u>
Expenditures		
Cost of stamps	\$10,250.60	
Administrative Expenditures ..	24,293.56	
Total Expenditures		<u>34,544.16</u>
Available for Old Age Assistance		<u>\$1,371,515.58</u>

GASOLINE AND USE FUEL TAX DIVISION

Period July 1, 1944 to June 30, 1945

Revenue

Amount of Gasoline Tax Levied	\$4,592,268.02
Use Fuel Tax Penalties and Interest Levied	2,931.27
License Fees Use Fuel	5.00
Total Revenue	\$4,595,204.29

Expenditures

Administrative	\$20,285.28
Refunds Gasoline Tax	185,895.35
Reimbursements to U. S. Gov.	21.71
Refund on Use Fuel Tax	
Total Expenditures	206,202.34
Available for General Highway	<u>\$4,389,001.95</u>
Cost of Administration 44/100 of 1%.	

The amount of Gasoline Tax Levied on Aeronautical Fuel:

July 1, 1943 to June 30, 1944	\$23,354.91
July 1, 1944 to June 30, 1945	20,263.86

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

The Fiscal Year ended June 30, 1944	\$4,324,119.52
The Fiscal Year ended June 30, 1945	4,612,531.88

6% INCREASE.

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS AND PLANTATIONS
1944-1945

County	Feet B. M.								
	Spruce	Fir	Cedar	Pine	Hemlock	Yellow Birch	Maple	Beech	Hardwood
Aroostook.....	30,606,261	6,726,901	4,955,691	2,490,403	35,348	1,790,615	1,075,589	122,193	3,746,682
Franklin.....						430,130	462,010	31,860	31,860
Hancock.....	886,923		43,407	2,390,090	946,703	40,000	4,210		484,692
Oxford.....	28,851	26,314		304,300	1,005				2,119,368
Penobscot.....	1,567,093		672	4,713,824	344,503	1,277,856	798,355	186,563	3,902,790
Piscataquis.....	2,554,137	9,198	2,369	2,268,504	536,136	797,857	382,663	235,486	4,632,854
Somerset.....	1,793,420	121,315	43,405	714,265	81,386	2,651,497	3,767,403	55,235	3,037,693
Washington.....	499,720	500	43,617	1,250,999	1,658,324	581,848	638,130	795	16,623
Totals.....	37,936,405	6,884,228	5,089,161	14,132,385	3,603,405	7,569,803	7,128,360	632,132	17,972,562

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS AND PLANTATIONS
1944-1945

County	Cords						Pieces	
	Pulpwood				Hardwood Fuelwood	Birch Spool Stock	Cedar	
	Spruce & Fir	Hemlock	Poplar	Hardwood			Ties	Poles
Aroostook.....	108,653	3,840	12,318	1,229	2,981	254	481	7,837
Franklin.....	38,549	193	892	4,248	354	3,443		
Hancock.....	7,233	14,013	317	90	17	164		
Oxford.....	22,813	78	21	479	408	54		
Penobscot.....	16,780	9,422	1,147	419	1,785	98	2,359	
Piscataquis.....	45,448	202	572	263	763	182		29
Somerset.....	143,155	314	7,187	2,550	1,354	3,384		
Washington.....	19,922	7,315	3,316	1,042	2,088	1,990	2,770	5,620
Totals.....	402,553	35,377	25,770	10,320	9,750	9,569	5,610	13,486

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1944 to June 30, 1945

Counties	Valuation	State Tax
Aroostook	\$201,490.00	\$1,460.80
Franklin	186,808.00	1,354.36
Hancock	19,662.00	142.55
Kennebec	1,410.00	10.22
Knox	4,880.00	35.38
Lincoln	2,290.00	16.60
Oxford	65,509.00	474.94
Penobscot	100,805.00	730.84
Piscataquis	209,543.00	1,519.19
Somerset	210,377.00	1,525.23
Washington	65,716.00	476.44
	<u>\$1,068,490.00</u>	<u>\$7,746.55</u>

RECAPITULATION BY COUNTIES OF LOCAL VALUATIONS OF CITIES, TOWNS AND PLANTATIONS FOR 1945

Counties	Real Estate Resident	Real Estate Non-Resident	Personal Estate Resident	Personal Estate Non-Resident	Total Value
Androscoggin	\$44,215,234	\$12,454,262	\$6,266,999	\$911,414	\$63,847,909
Aroostook	30,256,378	6,972,188	4,395,241	1,391,597	43,015,404
Cumberland	86,020,684	33,034,552	17,891,583	7,093,500	144,040,319
Franklin	7,644,512	3,796,616	1,465,004	236,136	13,142,268
Hancock	11,705,895	12,991,832	1,631,935	1,322,197	27,651,859
Kennebec	33,695,180	10,148,274	7,114,076	1,634,958	52,592,488
Knox	11,956,014	4,391,797	2,861,452	389,198	19,598,461
Lincoln	6,408,921	5,056,166	947,660	297,285	12,710,032
Oxford	13,660,329	7,155,533	2,327,504	1,980,171	25,123,537
Penobscot	40,648,723	14,052,651	9,090,679	2,577,322	66,369,375
Piscataquis	5,598,727	3,171,565	857,462	625,245	10,252,999
Sagadahoc	9,373,959	2,422,330	2,807,749	587,098	15,191,136
Somerset	12,235,523	13,305,375	2,100,312	1,198,413	28,839,623
Waldo	6,426,892	3,273,196	1,314,966	415,808	11,430,862
Washington	7,112,792	5,051,876	1,380,944	1,020,697	14,566,309
York	38,202,644	18,354,799	5,191,047	3,358,799	65,107,289
Totals	\$365,162,407	\$155,633,012	\$67,644,613	\$25,039,838	\$613,479,870

RECAPITULATION BY COUNTIES OF LOCAL VALUATIONS OF CITIES, TOWNS AND PLANTATIONS FOR 1945

Counties	No. of Polls Taxed	Amt. of Taxes Assessed on Polls	Amt. of Taxes Assessed on Property	Total Value of Land	Total Value of Buildings
Androscoggin.....	17,904	\$53,712	\$2,961,685	\$16,033,948	\$40,635,548
Aroostook.....	16,083	48,249	3,172,974	19,210,100	18,018,466
Cumberland.....	39,167	117,501	7,139,402	36,466,749	82,588,487
Franklin.....	4,266	12,798	716,879	4,404,503	7,036,625
Hancock.....	7,084	21,252	1,486,157	9,823,224	14,874,503
Kennebec.....	17,076	51,228	2,545,637	13,580,557	30,262,897
Knox.....	6,387	19,161	974,683	5,018,395	11,329,416
Lincoln.....	4,140	12,420	670,636	3,865,364	7,599,723
Oxford.....	8,887	26,661	1,468,948	8,350,774	12,455,088
Penobscot.....	19,956	59,868	3,710,562	16,652,207	38,049,167
Piscataquis.....	3,952	11,856	608,433	3,397,314	5,372,978
Sagadahoc.....	5,917	17,751	764,906	4,002,384	7,793,905
Somerset.....	8,012	24,086	1,410,131	11,314,697	14,226,201
Waldo.....	4,575	13,725	699,732	3,461,580	6,238,508
Washington.....	7,369	22,107	993,149	3,954,233	8,210,435
York.....	19,849	59,547	3,299,549	17,020,733	39,536,710
Totals.....	190,624	\$571,872	\$32,623,463	\$176,566,762	\$344,228,657

ANDROSCOGGIN COUNTY

Towns	Total Valuation	Rate of Taxation
	1945	1945
Auburn	\$17,992,665	.0575
Durham	518,964	.057
Greene	663,615	.052
Leeds	372,593	.085
Lewiston	34,070,090	.037
Lisbon	3,043,150	.050
Livermore	628,205	.073
Livermore Falls	2,138,392	.052
Mechanic Falls	1,089,323	.06
Minot	333,525	.069
Poland	1,149,312	.054
Turner	1,030,304	.060
Wales	283,196	.051
Webster	554,575	.065
	<u>\$63,847,909</u>	

AROOSTOOK COUNTY

Amity	\$82,688	.093
Ashland	791,325	.104
Bancroft	103,227	.060
Benedicta	96,617	.090
Blaine	496,272	.075
Bridgewater	644,889	.082
Caribou	4,257,320	.068
Castle Hill	315,605	.08
Chapman	177,481	.066
Crystal	195,585	.084
Dyer Brook	121,460	.10
Eagle Lake	248,260	.104
Easton	1,067,846	.094
Fort Fairfield	4,970,513	.059
Fort Kent	1,350,510	.110
Frenchville	359,565	.106
Grand Isle	270,065	.09
Haynesville	68,582	.09
Hersey	79,092	.077
Hodgdon	545,610	.085
Houlton	4,656,807	.063
Island Falls	475,906	.075
Limestone	1,163,430	.096
Linneus	327,980	.082
Littleton	578,084	.0674
Ludlow	123,398	.085
Madawaska	2,449,728	.053
Mapleton	690,559	.085
Mars Hill	1,183,490	.100
Masardis	343,175	.052
Merrill	162,073	.097
Monticello	594,200	.087
New Limerick	217,028	.073
New Sweden	376,185	.084
Oakfield	302,740	.090
Orient	83,995	.104
Perham	383,115	.066
Portage Lake	217,275	.086
Presque Isle	5,357,964	.063
St. Agatha	357,615	.104

AROOSTOOK COUNTY—Concluded

Towns	Total Valuation	Rate of Taxation
	1945	1945
Sherman	443,150	.086
Smyrna	197,015	.076
Stockholm	209,879	.102
Van Buren	1,277,910	.077
Wade	176,000	.058
Washburn	1,019,735	.088
Westfield	462,852	.065
Weston	84,633	.090
Woodland	411,600	.090
Plantations		
Allagash	322,381	.075
Cary	66,693	.084
Caswell	215,900	.110
Cyr	151,390	.064
E	44,037	.087
Garfield	46,591	.058
Glenwood	47,031	.063
Hamlin	151,850	.080
Hammond	90,629	.05
Macwahoc	66,047	.077
Moro	61,544	.055
Nashville	71,195	.032½
New Canada	178,784	.012
Oxbow	92,809	.050
Reed	93,780	.1020
St. Francis	198,690	.110
St. John	168,793	.096
Wallagrass	195,158	.094
Westmanland	125,685	.033
Winterville	57,384	.088
	\$43,015,404	

CUMBERLAND COUNTY

Baldwin	\$607,722	.052
Bridgton	1,899,355	.048
Brunswick	6,220,131	.050
Cape Elizabeth	4,391,520	.036
Casco	466,981	.063
Cumberland	1,814,020	.045
Falmouth	3,309,673	.048
Freeport	1,742,063	.067
Gorham	2,828,049	.042
Gray	734,169	.072
Harpwell	1,317,160	.043
Harrison	726,155	.051
Naples	554,894	.055
New Gloucester	661,086	.056
North Yarmouth	431,455	.058
Otisfield	400,462	.06
Portland	80,352,200	.0504
Pownal	270,257	.066
Raymond	741,403	.048

CUMBERLAND COUNTY—Concluded

Towns	Total Valuation 1945	Rate of Taxation 1945
Scarboro.....	2,860,139	.056
Sebago.....	619,585	.060
South Portland.....	15,459,800	.0504
Standish.....	1,865,667	.045
Westbrook.....	9,818,956	.039
Windham.....	2,467,329	.052
Yarmouth.....	1,480,088	.068
	<u>\$144,040,319</u>	

FRANKLIN COUNTY

Avon.....	\$168,944	.070
Carthage.....	138,826	.060
Chesterville.....	302,100	.058
Eustis.....	418,950	.073
Farmington.....	2,758,075	.053
Industry.....	169,563	.062
Jay.....	2,254,583	.053
Kingfield.....	380,603	.076
Madrid.....	99,369	.08
New Sharon.....	330,706	.076
New Vineyard.....	215,352	.076
Phillips.....	555,510	.063
Rangeley.....	1,657,863	.041
Strong.....	549,270	.063
Temple.....	174,940	.055
Weld.....	375,630	.058
Wilton.....	1,927,530	.050
Plantations		
Coplin.....	73,964	.037
Dallas.....	184,195	.052
Rangeley.....	230,491	.039
Sandy River.....	175,804	.031
	<u>\$13,142,268</u>	

HANCOCK COUNTY

Amherst.....	\$67,802	.058
Aurora.....	74,255	.058
Bar Harbor.....	6,265,010	.0445
Bluehill.....	1,111,642	.052
Brooklin.....	504,930	.052
Brooksville.....	324,379	.083
Bucksport.....	2,674,374	.070
Castine.....	632,320	.05
Cranberry Isles.....	363,690	.0394
Dedham.....	361,823	.051
Deer Isle.....	635,897	.0653
Eastbrook.....	105,387	.057
Ellsworth.....	3,246,531	.058
Franklin.....	284,987	.049
Gouldsboro.....	521,997	.057
Hancock.....	399,402	.048

HANCOCK COUNTY—Concluded

Towns	Total Valuation 1945	Rate of Taxation 1945
Lamoine.....	\$223,892	.060
Mariaville.....	87,882	.071
Mount Desert.....	4,026,195	.047
Orland.....	382,823	.075
Otis.....	82,995	.063
Penobscot.....	236,174	.075
Sedgwick.....	266,766	.078
Sorrento.....	310,789	.040
Southwest Harbor.....	1,454,320	.044
Stonington.....	675,075	.065
Sullivan.....	387,056	.061
Surry.....	290,403	.066
Swans Island.....	172,213	.0474
Tremont.....	497,685	.069
Trenton.....	185,201	.05
Verona.....	97,050	.062
Waltham.....	83,376	.0565
Winter Harbor.....	470,840	.053
Plantations		
Long Island.....	27,930	.055
Osborn.....	59,444	.032
No. 33.....	59,324	.039
<u>\$27,651,859</u>		

KENNEBEC COUNTY

Albion.....	\$474,303	.055
Augusta.....	13,761,475	.047
Belgrade.....	817,305	.054
Benton.....	567,369	.063
Chelsea.....	256,260	.082
China.....	699,650	.042
Clinton.....	651,945	.069
Farmingdale.....	911,460	.0445
Fayette.....	237,971	.072
Gardiner.....	4,657,742	.047
Hallowell.....	1,892,170	.048
Litchfield.....	440,505	.062
Manchester.....	442,635	.050
Monmouth.....	1,009,440	.051
Mt. Vernon.....	392,925	.070
Oakland.....	1,688,053	.052
Pittston.....	392,505	.062
Randolph.....	387,758	.070
Readfield.....	461,780	.050
Rome.....	443,785	.043
Sidney.....	433,452	.060
Vassalboro.....	1,098,805	.051
Vienna.....	130,150	.072
Waterville.....	13,653,430	.045
Wayne.....	374,734	.055
West Gardiner.....	443,845	.060
Windsor.....	411,500	.044
Winslow.....	3,371,636	.046
Winthrop.....	2,087,903	.045
<u>\$52,592,488</u>		

KNOX COUNTY

Towns	Total Valuation 1945	Rate of Taxation 1945
Appleton	\$243,740	.06
Camden	3,914,170	.044
Cushing	179,435	.071
Friendship	510,846	.048
Hope	280,424	.060
Isle au Haut	114,225	.0305
North Haven	728,805	.040
Owls Head	368,520	.048
Rockland	7,037,156	.049
Rockport	1,334,217	.054
St. George	696,816	.068
South Thomaston	231,242	.058
Thomaston	1,728,200	.047
Union	579,799	.056
Vinalhaven	753,048	.056
Warren	710,595	.056
Washington	244,475	.062
Matinicus Isle Pt.	42,748	.041
	<u>\$19,598,461</u>	

LINCOLN COUNTY

Alna	\$193,721	.052
Boothbay	1,136,728	.057
Boothbay Harbor	2,328,625	.046
Bremen	241,979	.048
Bristol	949,266	.052
Damariscotta	767,547	.054
Dresden	281,655	.074
Edgecomb	288,558	.060
Jefferson	486,062	.062
Newcastle	603,483	.054
Nobleboro	305,031	.075
South Bristol	711,400	.051
Southport	1,131,275	.042
Waldoboro	1,109,423	.062
Westport	160,890	.049
Whitefield	430,121	.062
Wiscasset	1,360,560	.048
Plantations		
Monhegan	165,148	.029
Somerville	58,560	.10
	<u>\$12,710,032</u>	

OXFORD COUNTY

Andover	\$465,629	.063
Bethel	1,335,305	.046
Brownfield	333,395	.083
Buckfield	500,520	.065
Byron	141,084	.054
Canton	358,920	.082
Denmark	388,930	.087
Dixfield	988,273	.054

OXFORD COUNTY—Concluded

Towns	Total Valuation 1945	Rate of Taxation 1945
Fryeburg.....	\$1,033,751	.061
Gilead.....	196,789	.045
Greenwood.....	314,260	.070
Hanover.....	121,900	.042
Hartford.....	289,665	.056
Hebron.....	266,855	.058
Hiram.....	464,559	.069
Lovell.....	946,347	.042
Mexico.....	1,303,262	.076
Newry.....	241,393	.041
Norway.....	1,881,470	.0688
Oxford.....	535,720	.073
Paris.....	2,542,317	.048
Peru.....	925,481	.045
Porter.....	304,325	.084
Roxbury.....	172,420	.060
Rumford.....	6,238,296	.058
Stoneham.....	167,725	.051
Stow.....	122,557	.035
Summer.....	286,807	.074
Sweden.....	156,033	.067
Upton.....	127,553	.052
Waterford.....	644,245	.06
Woodstock.....	520,470	.059
Plantations		
Lincoln.....	602,128	.033
Magalloway.....	205,153	.058
	<u>\$25,123,537</u>	

PENOBSCOT COUNTY

Alton.....	\$68,712	.10
Bangor.....	28,407,516	.0472
Bradford.....	276,575	.078
Bradley.....	233,451	.092
Brewer.....	5,790,455	.0474
Burlington.....	142,012	.063
Carmel.....	347,954	.072
Charleston.....	348,615	.063
Chester.....	69,346	.090
Clifton.....	70,538	.079
Corinna.....	869,573	.054
Corinth.....	476,757	.053
Dexter.....	2,539,792	.0556
Dixmont.....	198,122	.071
East Millinocket.....	1,676,690	.058
Eddington.....	274,415	.05
Edinburg.....	51,349	.066
Enfield.....	459,769	.075
Etna.....	122,105	.076
Exeter.....	289,114	.076
Garland.....	244,097	.072
Glenburn.....	189,916	.069
Greenbush.....	84,470	.131
Greenfield.....	67,521	.075
Hampden.....	981,366	.078
Hermon.....	507,615	.07

PENOBSCOT COUNTY—Concluded

Towns	Total Valuation 1945	Rate of Taxation 1945
Holden	\$237,330	.064
Howland	799,375	.068
Hudson	132,393	.084
Kenduskeag	149,270	.061
Lagrange	225,287	.079
Lee	202,953	.086
Levant	192,874	.090
Lincoln	1,797,187	.077
Lowell	72,170	.084
Mattawamkeag	652,320	.050
Maxfield	32,727	.058
Medway	346,581	.094
Milford	654,557	.058
Millinocket	4,740,175	.065
Newburg	194,600	.062
Newport	1,250,160	.047
Old Town	4,537,431	.058
Orono	1,700,212	.070
Orrington	563,550	.055
Passadumkeag	81,818	.098
Patten	593,925	.088
Plymouth	172,315	.103
Springfield	120,741	.108
Stetson	158,293	.068
Veazie	645,975	.0396
Winn	160,052	.124
Woodville	236,502	.060
Plantations		
Carroll	80,350	.102
Drew	68,551	.047
Grand Falls	60,247	.070
Lakeville	141,605	.031
Mt. Chase	98,586	.085
Prentiss	86,252	.121
Seboeis	112,857	.018
Stacyville	225,185	.096
Webster	57,124	.048
	<u>\$66,369,375</u>	

PISCATAQUIS COUNTY

Abbot	\$169,445	.089
Atkinson	194,936	.07
Blanchard	109,515	.055
Bowerbank	146,925	.022
Brownville	940,445	.065
Dover-Foxcroft	2,779,188	.0500
Greenville	950,608	.063
Guilford	938,096	.056
Milo	1,795,650	.0612
Monson	383,625	.068
Parkman	255,520	.072
Sangerville	532,088	.08
Sebec	253,906	.051
Shirley	127,778	.071
Wellington	108,962	.105
Willimantic	132,449	.063

PISCATAQUIS COUNTY—Concluded

Towns	Total Valuation 1945	Rate of Taxation 1945
Plantations		
Barnard	\$84,488	.033
Elliottsville	177,063	.041
Kingsbury	102,371	.062
Lake View	69,941	.040
	<u>\$10,252,999</u>	

SAGADAHOC COUNTY

Arrowsic	\$69,593	.052
Bath	9,600,045	.048
Bowdoin	254,605	.07
Bowdoinham	466,384	.065
Georgetown	415,589	.056
Phippsburg	697,252	.051
Richmond	1,062,497	.062
Topsham	1,662,383	.0445
West Bath	372,939	.0444
Woolwich	586,849	.063
	<u>\$15,191,136</u>	

SOMERSET COUNTY

Anson	\$944,640	.074
Athens	308,300	.06
Bingham	788,918	.051
Cambridge	152,438	.068
Canaan	317,650	.071
Cornville	308,440	.062
Detroit	204,895	.047
Embden	564,599	.038
Fairfield	2,765,714	.056
Harmony	360,700	.092
Hartland	630,760	.060
Madison	3,536,970	.045
Mercer	142,205	.072
Moscow	2,796,709	.019
New Portland	294,365	.08
Norridgewock	713,743	.069
Palmyra	382,667	.068
Pittsfield	2,012,120	.057
Ripley	164,130	.08
St. Albans	387,600	.082
Skowhegan	5,078,516	.056
Smithfield	287,539	.048
Solon	707,785	.052
Starks	218,975	.091
Plantations		
Brighton	95,334	.065
Caratunk	199,006	.0355
Dead River	138,421	.044
Dennistown	174,286	.021
Flagstaff	136,591	.078

SOMERSET COUNTY—Concluded

Towns	Total Valuation 1945	Rate of Taxation 1945
Highland.....	\$42,618	.082
Jackman.....	440,494	.067
Moose River.....	173,206	.040
Pleasant Ridge.....	2,995,915	.0164
The Forks.....	157,800	.033
West Forks.....	215,574	.040
	<u>\$28,839,623</u>	

WALDO COUNTY

Belfast.....	\$3,281,990	.061
Belmont.....	102,958	.060
Brooks.....	320,065	.071
Burnham.....	302,210	.078
Frankfort.....	202,133	.083
Freedom.....	177,295	.070
Islesboro.....	943,305	.050
Jackson.....	121,684	.080
Knox.....	166,346	.073
Liberty.....	212,135	.072
Lincolnton.....	503,885	.047
Monroe.....	246,313	.08
Montville.....	169,890	.074
Morrill.....	179,752	.052
Northport.....	566,175	.039
Palermo.....	211,174	.082
Prospect.....	176,518	.062
Searsmont.....	259,632	.066
Searsport.....	940,796	.052
Stockton Springs.....	400,613	.074
Swanville.....	172,023	.06
Thorndike.....	207,145	.064
Troy.....	248,405	.070
Unity.....	515,305	.052
Waldo.....	161,065	.055
Winterport.....	642,050	.071
	<u>\$11,430,862</u>	

WASHINGTON COUNTY

Addison.....	\$203,314	.098
Alexander.....	105,634	.07
Baileyville.....	2,326,895	.042
Beals.....	109,255	.126
Beddington.....	41,193	.057
Calais.....	2,614,527	.07
Centerville.....	104,327	.05359
Charlotte.....	105,040	.072
Cherryfield.....	329,425	.079
Columbia.....	139,572	.062
Columbia Falls.....	174,798	.071
Cooper.....	66,222	.077
Crawford.....	84,871	.0564
Cutler.....	146,554	.074
Danforth.....	333,123	.104

WASHINGTON COUNTY—Continued

Towns	Total Valuation 1945	Rate of Taxation 1945
Deblois	\$48,239	.047
Dennysville	86,369	.089
East Machias	356,955	.074
Eastport	1,031,090	.083
Harrington	204,751	.098
Jonesboro	147,574	.074
Jonesport	565,195	.07
Lubec	1,171,903	.062
Machias	759,490	.075
Machiasport	228,219	.082
Marshfield	61,068	.07
Meddybemps	40,078	.107
Millbridge	419,407	.064
Northfield	104,904	.0388
Pembroke	308,398	.07
Perry	232,354	.064
Princeton	281,756	.104
Robbinston	205,776	.069
Roque Bluffs	47,898	.0657
Steuben	249,980	.078
Talmadge	63,954	.044
Vanceboro	249,847	.092
Waite	77,398	.064
Wesley	71,625	.0665
Whiting	166,991	.042
Whitneyville	132,792	.063
Plantations		
Codyville	59,675	.06
Grand Lake Stream	152,472	.06
No. 14	81,788	.046
No. 21	73,613	.041
<u>\$14,566,309</u>		

YORK COUNTY

Acton	\$440,685	.060
Alfred	475,046	.067
Berwick	1,079,795	.070
Biddeford	14,939,033	.040
Buxton	1,625,547	.041
Cornish	332,321	.067
Dayton	286,678	.055
Eliot	1,772,769	.042
Hollis	1,045,376	.0446
Kennebunk	3,111,513	.046
Kennebunkport	1,970,104	.055
Kittery	2,524,120	.0585
Lebanon	774,250	.054
Limerick	526,072	.06
Limington	418,899	.065
Lyman	345,796	.056
Newfield	313,047	.047
North Berwick	778,119	.065
North Kennebunkport	343,145	.059
Old Orchard Beach	4,613,545	.049
Parsonfield	429,259	.076

YORK COUNTY—Concluded

	Total Valuation 1945	Rate of Taxation 1945
Saco.....	\$6,914,225	.056
Sanford.....	10,601,695	.0544
Shapleigh.....	388,151	.057
South Berwick.....	1,118,200	.078
Waterboro.....	549,348	.066
Wells.....	3,391,884	.050
York.....	3,998,667	.050
	<u>\$65,107,289</u>	