

# MAINE STATE LEGISLATURE

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MAINE PUBLIC DOCUMENTS

1946-48

(In three volumes)

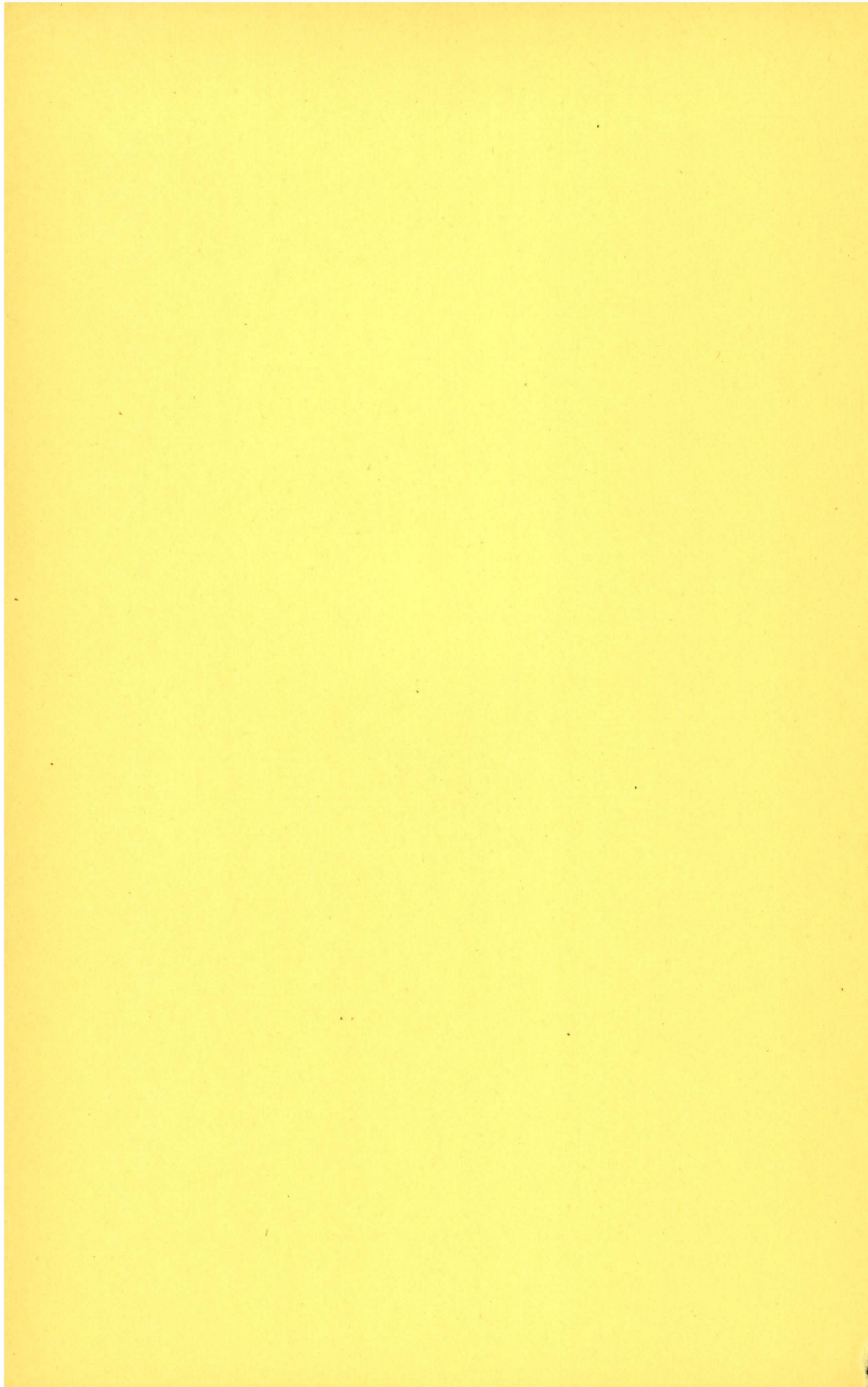
VOLUME I.

REPORT  
OF THE  
Bureau of Taxation



STATE OF MAINE

1947 and 1948



FIFTY-EIGHTH ANNUAL REPORT

OF THE

BUREAU OF TAXATION



STATE OF MAINE

1948



Ernest H. Johnson	STATE TAX ASSESSOR	Hallowell
Arthur J. Fenton	PROPERTY TAX	Director
D. C. Jackson	POTATO TAX	Supervisor
W. E. Chase, Jr.	TOBACCO TAX	Director
L. E. Griffin	GASOLINE TAX	Director
H. F. Bragg	INHERITANCE TAX	Director

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MEMBERS OF BOARD OF STATE ASSESSORS  
1891 to 1931

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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

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STATE TAX ASSESSORS

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Frank H. Holley	.....North Anson	.....	1931-1941
George E. Hill	.....Portland	.....	1941-1942
David H. Stevens	.....Augusta	.....	1942-1947
Ernest H. Johnson	.....Hallowell	.....	1947-

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BOARD OF EQUALIZATION

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Ernest H. Johnson, Hallowell	Cecil F. Clark, Hollis
LaForest A. Thurston, Rockland	

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ERNEST H. JOHNSON  
STATE TAX ASSESSOR



State of Maine  
**Bureau of Taxation**  
Augusta

March 3, 1949

CORRECTION: Biennial Report of Bureau of Taxation, 1947 and 1948

We find that there is a clerical error in the tax statistics for Hancock County for the year 1948, as presented in the biennial report of the Bureau of Taxation.

The amount of taxes assessed on property in the City of Ellsworth is incorrectly stated on page 34 of the report to be \$23,034. This figure should be \$230,348. This error requires a correction also in the average rate of taxation of Hancock County as shown on page 11 of the report. The average rate for Hancock County should be .0651, rather than .05797.

A complete list of the changes required by reason of this error is as follows:

Page 2	Property Tax - Municipalities - 1948,	\$38,158,676
	General Property Tax - Total - 1948,	\$44,996,023
Page 3	Average rate of taxation per thousand dollars - 1948	\$63.54
Page 11	Average rate of taxation - Hancock County	.0651
	Average rate of taxation - State	.06354
Page 34	Amount of taxes assessed on property - Ellsworth	\$230,348
	Amount of taxes assessed on property - Hancock County	\$1,892,181
Page 47	Amount of taxes assessed on property - state total	\$43,336,725

You may wish to place this sheet in your copy of the printed report of the Bureau of Taxation for future reference.

ERNEST H. JOHNSON  
State Tax Assessor



State of Maine  
BUREAU OF TAXATION  
Augusta

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 herewith submitted for your consideration the 58th Annual Report of the Bureau of Taxation.

STATUTORY CHANGES

While the report of the Bureau of Taxation is made annually, this narrative report is made and printed only once in each two years. Therefore, it would be well to recapitulate the principal statutory changes affecting the Bureau of Taxation which were made by the 93rd Legislature.

a) **Gasoline Tax:** The gasoline tax and related use-fuel tax were increased from 4 cents to 6 cents per gallon, effective June 1, 1947. At the same time the basic refund in the case of non-highway use was increased to 5 cents per gallon.

A new law imposing a use tax, equivalent to the present gasoline tax, on fuel purchased outside the state but used by motor carriers in operating on Maine highways, was enacted.

Provision was made for crediting to the Department of Sea and Shore Fisheries 8/10 of the 1 cent of tax not refunded to operators of motor boats.

b) **Tobacco and Cigarette Tax:** The cigarette tax was increased from one to two mills per cigarette, or from two to four cents per pack of 20 cigarettes, effective July 1, 1947. At the same time, a tax was imposed upon all other tobacco products at the rate of 20% of the usual retail selling price, and a use tax provision was included in the law with respect to both cigarette and tobacco taxes.

c) **Inheritance Tax:** The duties of the Inheritance Tax Commissioner were transferred to the State Tax Assessor, effective August 13, 1947. Subsequent to that date the assessment and collection of inheritance and estate taxes have been carried out by the Inheritance Tax Division of the Bureau of Taxation.

d) **Insurance Company Taxes:** The entire administration of insurance company taxation was transferred to the Bureau of Taxation, effective August 13, 1947. Prior to that date assessment was made on the basis of information received from the Insurance Department. Now the companies report directly to the Bureau of Taxation and the taxes are assessed on the basis of such reports.

The accompanying statistical reports reflect the above changes in the laws relating to the Bureau of Taxation.

### GENERAL PROPERTY TAX

The importance of the general property tax in the State of Maine is not always sufficiently appreciated. In addition to providing a sizeable amount of revenue for the state government itself, it is practically the sole source of tax revenue for both county and municipal governments. The following summary of property taxes levied by municipal, county, and state governments indicates the extent of this particular tax:

	1947	1948
State Property Tax—Municipalities . . . . .	\$ 4,870,231	\$ 4,870,231
State Property Tax—Unorganized Townships . . . . .	334,931	334,931
County Property Tax—Unorganized Townships . . . . .	82,889	82,889
County Property Tax—Municipalities . . . . .	1,276,646	1,276,646
Forestry District Tax—Unorganized Townships . . . . .	102,772	102,772
Forestry District Tax—Some Municipalities . . . . .	30,821	31,172
School Tax—Unorganized Townships . . . . .	16,587	22,730
County Personal Property Tax — Unorganized Townships . . . . .	2,903	*4,001
State Personal Property Tax . . . . .	10,760	*15,024
Property Tax—Municipalities . . . . .	34,664,479	37,951,362
Road Repair—Unorganized Townships . . . . .	101,333	96,951
Debt Retirement—Unorganized Townships . . . . .	—	—
Total** . . . . .	\$41,494,352	\$44,788,709

\* Includes Supplemental Assessment.

\*\* Comparable totals for 1945 and 1946, respectively, were \$33,239,941 and \$35,350,074.

Note: Figures are based on the original assessments, except as noted. Otherwise, adjustments have not been made for supplemental assessments or abatements.

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

1943—\$49.72	1946—\$55.43
1944—\$50.80	1947—\$60.80
1945—\$53.18	1948—\$63.20

Comparable figures for previous years can be found in the former reports of the Bureau. One startling comparison that can be made indicates that property tax levies for municipal purposes in the past five years have increased nearly 58%—from \$24,030,-363 in 1943 to \$37,951,362 in 1948. During the same period all other property tax levies increased only a little over 3%—from \$6,618,714 in 1943 to \$6,837,347 in 1948.

This comparison emphasizes more strongly than ever before the necessity for improvement in the administration of the property tax at the municipal level.

The failings of this tax have been detailed at length in the past. Reference can be had to information developed by the tax study made by the Bureau of Taxation in 1944, and especially to the report entitled "Property and Inequality of Assessments." Progress has been made toward correcting these failings but a very great task remains to be accomplished. While much can be done with the type of assistance which is at present rendered by the Bureau of Taxation, it appears that a sensible approach to the problem will eventually require legislative action to provide the basis for equitable, just value, local assessments.

The present failings may be briefly recapitulated here:

- 1.) Inequitable valuations within towns.
- 2.) Inequitable valuation of similar properties, such as industrial properties, between towns.
- 3.) Failure to value property at, or anywhere near, "just" value.
- 4.) Lack of facts, and especially recorded facts, concerning property, adequate to support the assessments.

One reason for these failings is that there are within the state nearly 500 local taxing units, each with a board of assessors. One city in the state has adopted a charter permitting a single assessor; but in every other municipality there are three or more assessors. The task of finding in this state 1500 persons properly qualified to assess property would be an almost impossible one, even if it were not complicated by the fact that in a great many municipalities the position is underpaid and unwanted. This

should not be construed as any reflection on the efforts of present local assessors, who are doing all that is possible under the adverse conditions presented by a lack of public support.

The indicated remedies for the underlying difficulties with local assessing procedure are either consolidation of local assessing units so that each unit will be of sufficient area and valuation to warrant the employment of qualified, full-time personnel, with state assistance in the preparation of tax maps, or administration of local assessing functions by state-directed personnel. The former solution would appear to be preferable from any point of view.

Within the framework of existing law the Bureau of Taxation has continued its efforts to guide and assist local assessing officers. In 1948, in conjunction with other interested organizations, the Bureau arranged for a three-day school for local assessors, held at the University of Maine. This school was attended by nearly 50 local assessors from all parts of the state. Its success was such that it is planned to continue this activity in the future. In addition the customary spring instructional meetings have been held, the Guide for Assessors, which was noted in the 1946 Report of the Bureau, has been issued and kept up-to-date, and assistance when requested has been furnished local officials either through correspondence or through field contacts.

### STATE VALUATION

The state valuation is made once each two years by the State Board of Equalization. The state valuation is used not only as a basis for determining state and county taxes, but also in connection with the allocation of certain state monies. The state valuation for 1948 was deposited in the office of the Secretary of State in November, 1948, and will be used as the basis for state and county taxes for 1949 and 1950.

The state valuation includes a valuation for each municipality in the state; and a valuation for each separate parcel of land in the unorganized territory. The total 1948 state valuation amounts to \$762,175,182, of which \$715,100,000 represents the valuation placed upon municipalities. Comparable figures for 1946 were \$717,953,436 and \$671,756,000. The state valuation of municipalities has increased by \$43,344,000 over the two-year period, largely reflecting new construction throughout the state.

During the same period local valuations increased \$55,942,407. Some of the latter increase was due to an increase in the assessment ratio of particular towns; but the bulk represents new value.

The present total state valuation exceeds by \$5,000,000 the previous high in 1930. The number of taxable polls returned increased from 221,309 in 1946 to 237,356 in 1948, exceeding by 1,700 the previous high of 1940.

The present increase in state valuation is the largest in recent years and would, if directed toward raising the same amount of money as was raised in 1947 and 1948, permit a reduction of approximately one-half mill in the state tax rate.

The state valuation in 1948 was determined on the same basis as in years previous. In the case of the unorganized areas of the state, each parcel was valued taking into account land value, growth, and structures if any. In the case of the cities and towns, the primary consideration has been to equalize valuations as between the various cities and towns in the state.

The statutes direct the Board of Equalization "to equalize and adjust the assessment list of each town, by adding to or deducting from it such amount as will make it equal to its just value." In accordance with this direction, the valuation of each municipality is arrived at by first determining what the local assessment practice is. That is, by a process of field checking, comparing appraisals and sales prices with local valuations, an estimate of the local valuation ratio—the proportion of "just" value at which property is locally assessed—is obtained. Then the over-all local valuation is adjusted in the light of the ratio thus obtained. Such a process will never be exact, but it is felt that the results are a good reflection of actual values in the various cities and towns.

It will be noted, by comparing current state and local valuations, that in a number of instances local valuations are in excess of the state valuation. In spite of this, no attempt was made to increase the state valuation where such increase could be justified only by the fact that the local valuation ratio had been increased. By the nature of the process, the state valuation of cities and towns is based on an average ratio. Although the ratio at the present time is lower than that of certain cities and towns, it reflects the average assessment practice of the municipalities throughout the state, as has been the practice of previous years. A drastic increase in the state valuation of all cities and towns

would undoubtedly discourage further effort toward raising local assessment ratios to a reasonable level. There is no doubt that many local valuations are exceedingly low—by admission in some instances from 20 to 40% of just value. It is unfortunate that the fear of the state valuation, however unfounded, is a major contributing factor to that condition. Low local valuation ratios, entirely aside from the fact that they do not accord with the direction that property be assessed at its “just” value, are an important contributing factor to many property tax difficulties.

#### REPORT ON FOREST TAXATION IN HANCOCK COUNTY

In connection with the tax study conducted by the Property Division of the Bureau of Taxation, the reports of which were published in 1944 and 1945, James W. Sewall of Old Town was asked to prepare a report of the tax situation with respect to forest lands in organized municipalities. As a result of Mr. Sewall's thesis that taxation was one of the pressing forestry problems in Maine, the United States Forest Service's Northeastern Forest Experiment Station suggested that this problem be explored at greater length.

The offer of the Forest Service was taken advantage of by the State Tax Assessor, the State Forestry Commissioner and members of the Interim Committee, established by the State Legislature to study forestry problems. Arrangements were made for Paul E. Malone and Frank A. Ineson of the Forestry Service to meet with members of the above group and as a result, the necessary funds required for making aerial photographs, preparing property maps and printing the subsequent report, were furnished by the State.

A decision was made to choose a few organized towns in a county fairly representative of forest conditions in the State and to subject all forest properties in those towns to study. The towns of Amherst, Eastbrook and Franklin in Hancock county seemed to satisfy the requirement of representativeness. Furthermore, the complex nature of the forest covered in Hancock county provided a good test of the extent to which aerial photographs could be relied upon in interpreting forest types and stand-size classes for assessment purposes.

The United States Forest Service interpreted the photographs, made the ground surveys, carried on the analytical work, drafted the report and developed the recommendations.

The report of this undertaking, prepared by Paul E. Malone of the United States Forest Service, was made in June, 1947. Subsequently 500 copies of this report were printed by the Bureau of Taxation, and distributed to interested persons.

### PROPERTY TAX DIVISION

The Property Tax Division handles all duties assigned to the Bureau of Taxation, with the exception of Gasoline, Cigarette, Tobacco, Inheritance and Estate Taxes. The activities of this Division are manifold, including assessment and collection of various corporation and utility taxes, poll and personal property taxes in the unorganized territory and special taxes such as the potato, sweet corn and blueberry taxes; carrying on the program of assistance to local assessors; preparation of information necessary to making the state valuation; and billing and collection of real estate taxes in the unorganized territory.

The latter work has been complicated in the past two years by the tremendous number of transfers of property in the unorganized territory. A complete and up-to-date list of owners of all the property in this area—which comprises 40% of the land area of the state and which also includes a number of settled areas—is maintained in order that taxes in the unorganized territory can be billed and collected properly.

The program of timberland cruising, carried on by the James W. Sewall Company under the direction of the Bureau of Taxation, has continued. Since January 1, 1947, 41 additional unorganized townships have been cruised, as well as five deorganized towns. Present plans contemplate that eventually a complete cruise of each wild land township will be made at an interval of from 10 to 15 years. This program will be possible through the use of new methods, and particularly through the use of such aids as aerial photographs.

### TOBACCO TAX DIVISION

At the time the cigarette tax was increased and the tobacco tax imposed, the Legislature passed an amendment to Chapter 170, the Unfair Sales Act, requiring the Tobacco Tax Division to enforce the provisions of this act so far as it applied to the sale of cigarettes. Since July 1, 1947 this enforcement has been carried out with a minimum of expense and effort. A few cases were found where dealers were inclined to sell at less than the mini-



mum established by provisions of the law, but these individuals were contacted and in each case compliance was secured after an explanation of the law was made.

Due to the sale of cigars and tobacco products in Maine by non-resident distributors who did not sell cigarettes, there was a marked increase in distributors' licenses after the passage of the tobacco products tax. In 1946-47 there were 61 licensed distributors, but in 1947-48 81 distributors' licenses were issued.

Several small candy wholesalers who previously had not held sub-jobbers' cigarette licenses also secured these during the past year when they added cigarettes and tobacco products to their candy, paper products and drug lines.

The Division is now making a detailed check of each license issued to retailers in conformance with the plan of the past few years to cull out those who have gone out of business and to keep current files up-to-date.

### GASOLINE TAX DIVISION

The gasoline tax and use fuel tax laws were amended by the 1947 legislature, effective June 1, 1947, increasing the rate from four to six cents per gallon. Notwithstanding this fact the gallonage consumption increased 6.4% over the fiscal year ended June 30, 1947.

Refunds were increased to five cents and the gallonage on which refunds were paid increased 18.8% over the last corresponding fiscal year.

A further amendment was passed providing for a refund of two cents per gallon to users of aeronautical gasoline. The tax paid on gasoline used for aeronautical purposes is credited to the aeronautical fund and refunds are paid from this account.

A further amendment provided for a transfer of 8/10 of one cent of the tax paid on fuel used in motor boats to the Commissioner of Sea & Shore Fisheries. During the year ended June 30, 1948, \$18,713.29 was transferred.

A refund Kardex system was installed April 1, 1947. Entries are made on these cards showing the name and address of applicant, the date claim is filed, the period covered, the gallonage used on the highways, the gallonage used off the highways on which refund is claimed, the amount refunded and date paid.

With this information a careful check is made before subsequent claims are paid. This system together with the new form

used by applicants for refunds gives the Bureau a much greater detailed check on claims.

The "Motor Carrier Tax" law became effective October 1, 1947 and imposes a tax on interstate carriers, both public and private. The Public Utilities Commission furnishes an up-to-date list of public interstate carriers and bus operators to the Bureau of Taxation.

A check on private carriers is obtained by a state trooper, who checks at points of entry.

Collections have been made for the year October 1, 1947 to October 1, 1948 as follows:

Public Carriers .....	\$16,643.09
Busses .....	4,978.09
Private Carriers .....	8,267.70
Total .....	<u>\$29,888.88</u>

#### INHERITANCE TAX DIVISION

This Division is charged with the assessment and collection of inheritance and estate taxes, the administration of which was transferred to the Bureau of Taxation on August 13, 1947.

Procedures in connection with assessment and collection have been revised with the object of facilitating the efficient handling of these taxes. With these procedures in effect it is believed that cases in the future can be handled with a minimum of difficulty and delay.

When these taxes were transferred to the Bureau of Taxation a list was made by the Department of Audit of cases then pending. At that time there were 780 cases pending in which the date of death had occurred prior to July 26, 1941. Since then 60% of these cases have been closed, either by payment of tax or determination that there was no tax due. At the same time practically all cases where death occurred subsequent to 1941 have been brought to a current basis. The balance of pending cases will be closed as rapidly as information regarding them can be assembled.

#### ADDITIONAL INFORMATION

Additional information regarding the activities of the Bureau will be found in the statistical sections of this report. Any other information desired may be obtained upon request from the Bureau of Taxation.

Respectfully submitted,

ERNEST H. JOHNSON,  
State Tax Assessor

## LOCAL VALUATION

Comparison of Counties in 1947 and 1948, exclusive of the unorganized townships.

Counties	1947	1948	Increase
Androscoggin.....	\$67,088,711	\$69,241,416	\$2,152,705
Aroostook.....	46,870,574	50,626,922	3,756,348
Cumberland.....	155,198,195	162,110,772	6,912,577
Franklin.....	14,492,884	14,635,626	142,742
Hancock.....	28,846,808	29,062,864	216,056
Kennebec.....	56,843,572	59,506,342	2,662,770
Knox.....	20,781,577	22,248,502	1,466,925
Lincoln.....	13,445,089	13,785,749	340,660
Oxford.....	27,125,839	28,442,420	1,316,581
Penobscot.....	71,594,107	76,116,715	4,522,608
Piscataquis.....	10,606,305	10,906,843	300,538
Sagadahoc.....	15,955,378	16,295,211	339,833
Somerset.....	30,120,661	30,527,737	407,076
Waldo.....	12,257,937	12,627,116	369,179
Washington.....	15,039,936	15,423,210	383,274
York.....	68,955,626	70,864,021	1,908,395
	<u>\$655,223,199</u>	<u>\$682,421,466</u>	<u>\$27,198,267</u>

## VALUATION OF TWENTY-ONE CITIES

Cities	1947	1948	Increase
Auburn.....	\$19,016,708	\$19,547,458	\$530,750
Augusta.....	14,666,525	15,244,900	578,375
Bangor.....	30,626,582	32,811,016	2,184,434
Bath.....	10,182,450	10,456,555	274,105
Belfast.....	3,727,730	3,844,125	116,395
Biddeford.....	15,433,931	15,855,549	421,618
Brewer.....	6,647,200	7,261,450	614,250
Calais.....	2,624,640	2,650,178	25,538
Eastport.....	1,107,855	1,124,891	17,036
Ellsworth.....	3,349,049	3,438,042	88,993
Gardiner.....	4,824,971	4,969,997	145,026
Hallowell.....	2,039,480	2,080,725	41,245
Lewiston.....	35,584,531	36,610,252	1,025,721
Old Town.....	5,414,963	6,416,976	1,002,013
Portland.....	85,920,200	90,506,950	4,586,750
Presque Isle.....	5,976,125	7,206,770	1,230,645
Rockland.....	7,524,407	8,777,610	1,253,203
Saco.....	7,089,603	7,116,535	26,932
South Portland.....	16,209,975	17,008,520	798,545
Waterville.....	15,613,880	16,869,695	1,255,815
Westbrook.....	10,538,765	11,019,454	480,689
	<u>\$304,119,570</u>	<u>\$320,817,648</u>	<u>\$16,698,078</u>

DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS

Value of land, 1948.....		\$187,170,024
Value of land, 1947.....		180,370,469
Increase.....		<u>\$6,799,555</u>
Value of Buildings, 1948.....		\$369,221,448
Value of Buildings, 1947.....		362,638,224
Increase.....		<u>\$6,583,224</u>
Number of polls taxed, 1948.....	237,356	
Number of polls not taxed, 1948.....	22,611	259,967
Number of polls taxed, 1947.....	235,876	
Number of polls not taxed, 1947.....	21,682	257,558
Increase.....		<u>2,409</u>

MUNICIPAL TAX RATES

County	1948	
	Average Rate of Taxation	Average of the Rates
Androscoggin.....	.05039	.06450
Aroostook.....	.09491	.09772
Cumberland.....	.05762	.06745
Franklin.....	.06484	.06825
Hancock.....	.05797	.06947
Kennebec.....	.05574	.06789
Knox.....	.05996	.06416
Lincoln.....	.06554	.07001
Oxford.....	.06887	.06635
Penobscot.....	.07154	.08557
Piscataquis.....	.07281	.07229
Sagadahoc.....	.05708	.07040
Somerset.....	.06143	.07007
Waldo.....	.07229	.07792
Washington.....	.07996	.08194
York.....	.05860	.06420
	<u>.06320</u>	<u>.07239</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 1948, \$712,068. Amount of taxes assessed on property in the cities, towns and plantations for state, county and local purposes in 1948, \$43,129,411. Average rate of taxation on each \$1,000 is \$63.20.

## CORPORATION TAXES

Classification	July 1, 1946 to June 30, 1947	July 1, 1947 to June 30, 1948
Railroads.....	\$1,302,188.19	\$1,550,933.06
Street Railroads.....	4,962.48	6,325.31
Telephone.....	647,517.78	755,676.16
Telegraph.....	34,442.28	38,468.18
Express.....	29,584.75	31,631.47
Parlor Car.....	726.85	774.40
Credit Unions.....	626.98	750.97
Corporate Franchise.....	196,780.00	205,069.60
Savings Banks.....	118,603.65	137,474.81
Trust and Banking.....	7,857.35	14,697.92
Insurance.....	1,032,276.32	1,172,623.94
Fire Investigation and Prevention.....	50,697.90	61,034.90
Loan and Building Associations.....	12,075.19	14,873.57
National Bank (Stock).....	127,534.50	133,759.50
Trust and Banking (Stock).....	83,925.75	86,109.62
	<u>\$3,649,799.97</u>	<u>\$4,210,203.41</u>

## POTATO TAX

Year	Amount Tax Levied	Administrative Expense
1946-1947 (Adjusted).....	\$193,785.04	\$5,574.85
1947-1948.....	195,497.35	5,577.91

## BLUEBERRY AND SWEET CORN TAX

	July 1, 1946 to June 30, 1947	July 1, 1947 to June 30, 1948
Blueberry Tax (Adjusted).....	\$13,968.10	\$15,572.79
Sweet Corn Tax.....	12,039.26	9,631.62

## TOBACCO TAX DIVISION

Period July 1, 1947 to June 30, 1948

## Revenue

Tobacco Stamp Sales (face value).....	\$787,788.70	
Tobacco Meter Sales (gross).....	41,000.00	
Cigarette Stamp Sales (face value).....	1,964,146.35	
Cigarette Meter Sales (gross).....	2,582,787.80	
	<u>\$5,375,722.85</u>	
Total Gross Sales.....		
Discount to Distributors.....	\$184,940.24	
Refunds.....	29,205.16	
Total Discount and Refunds.....		<u>214,145.40</u>
Net Sales (Stamps and Meters).....		\$5,161,577.45
Licenses sold.....		3,672.48
Confiscated cigarettes sold.....		173.42
Total Revenue.....		<u>\$5,165,423.35</u>

**Expenditures**

Cost of Stamps.....	26,771.20	
Administrative Expenditures.....	39,222.27	
	<hr/>	
Total Expenditures.....		65,993.47
Amount to General Fund.....		5,099,429.88
Cost of Administration.....	1.28 %	

Note: The above represents actual revenue for year ending June 30, 1948. In report of Controller, revenue figures for fiscal years ending June 30, 1947 and June 30, 1948 have been adjusted by transferring \$271,776.63 (net revenue) from 1947 to 1948. See note under report for fiscal year ending June 30, 1947.

**GASOLINE AND USE FUEL TAX DIVISION**

Period July 1, 1947 to June 30, 1948

**GENERAL HIGHWAY FUND**

**Revenue**

Gasoline Tax certified for General Highway Fund.....		\$11,853,971.49
Penalties.....		95.00
Use Fuel Tax, penalties and interest certified for General Highway Fund Less: Mt. Desert abatement of 45c.....		20,577.56
License Fees, Use Fuel Tax certified for General Highway Fund		17.00
Motor Carrier's Tax certified for General Highway Fund (Effective October 1, 1947).....		19,208.82
		<hr/>
Total Revenue.....		\$11,893,869.87

**Expenditures**

Administrative.....	\$32,476.90	
Refunds Gasoline Tax.....	491,247.58	
Reimbursements to United States Government.....	66.48	
Transfer to Sea and Shore Fisheries.....	18,713.29	
Reimbursement to Maine Turnpike Authority.....	1,517.10	544,021.35
		<hr/>
Available for General Highway.....		\$11,349,848.52
Cost of Administration—27-100 of 1 %		

**AERONAUTICAL FUND**

**Revenue**

Gasoline Tax certified for Aeronautical Fund.....		\$67,967.20
Expenditures: Refunds paid from Aeronautical Fund.....		12,925.60
		<hr/>
Available for Aeronautical Fund.....		\$55,041.60

Amount of Gasoline Tax Levied:

	<i>General Highway Fund</i>	<i>Aero Fund</i>	<i>Total</i>
July 1, 1946 to June 30, 1947	\$7,873,215.09	\$50,943.38	\$7,924,158.47
July 1, 1947 to June 30, 1948	12,101,848.20	68,379.03	12,170,227.23

6.4 % increase. (This increase was figured on total gallonage consumption due to the change in rate June 1, 1947).

## REPORT OF THE BUREAU OF TAXATION

## INHERITANCE TAX DIVISION

## INHERITANCE AND ESTATE TAXES ASSESSED

Period July 1, 1946 to June 30, 1947

Estate Tax.....	\$30,320.93
Inheritance Tax.....	1,088,807.55
Interest.....	2,502.55
Total.....	<u>\$1,121,631.03</u>

Period July 1, 1947 to June 30, 1948

Estate Tax.....	\$ 92,702.34
Inheritance Tax.....	1,253,161.22
Interest.....	7,062.40
Total.....	<u>\$1,352,925.96</u>

Note: Prior to August 13, 1947, the Inheritance Tax was assessed by the Inheritance Tax Commissioner and collected by the Treasurer of State. On that date the administration of the Inheritance Tax was transferred to the Bureau of Taxation.

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS AND PLANTATIONS  
1947-1948

County	Feet B. M.									
	Spruce	Fir	Cedar	White Pine	Red Pine	Hemlock	Yellow Birch	Maple	Beech	Hardwood
Aroostook	26,996,301	6,174,363	5,650,357	3,661,692	8,499	339,999	396,737	1,391,845	98,492	5,081,198
Franklin	205,322	53,490	—	541,637	—	78,559	699,450	7,980	3,250	7,489,356
Hancock	864,656	52,323	39,480	3,785,242	1,013,096	1,658,069	784,114	890,304	141,393	309,952
Oxford	133,786	698	—	1,853,885	—	151,549	1,384,559	760,945	299,148	2,814,212
Penobscot	2,679,150	246,811	10,829	4,848,842	151,160	1,026,352	50,000	150,000	100,000	9,368,175
Piscataquis	1,368,227	18,976	61,527	2,679,990	—	140,225	26,000	120,070	18,949	1,324,219
Somerset	3,780,991	406	1,195,200	5,143,850	1,347,280	178,454	1,286,710	272,225	20,000	15,649,187
Washington	1,579,658	3,000	135,024	5,528,511	1,604,438	2,265,147	47,750	541,410	198,100	560,378
Totals	37,608,091	6,550,067	7,092,417	28,043,629	4,124,473	5,838,354	4,675,320	4,134,779	879,332	42,596,677

County	Cords					Cords		Pieces	
	Pulpwood					Hardwood Fuel	White Birch Spool Stock	Cedar	
	Spruce & Fir	Hemlock	Pine	Poplar	Hardwood			Ties	Poles
Aroostook	147,033	1,012	—	2,270	356	2,069	552	38,952	14,597
Franklin	45,342	249	50	356	625	593	6,576	—	85
Hancock	9,757	14,003	71	73	554	21	178	860	—
Oxford	12,109	527	1,715	345	2,538	68	589	—	75
Penobscot	29,091	16,926	80	820	437	782	—	6,386	—
Piscataquis	60,219	827	209	1,826	175	582	267	3,355	368
Somerset	230,603	—	4	2,770	2,547	911	7,330	—	84
Washington	21,441	3,859	2,097	10,331	1,556	653	986	2,766	65
Totals	555,595	37,403	4,226	18,791	8,788	5,679	16,478	52,319	15,274

REPORT OF THE BUREAU OF TAXATION



## 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
1948.....	237,356	762,175,182

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

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

1853.....	.002	1901.....	.00275
1854.....	.002	1902.....	.00275
1855.....	.002	1903.....	.00275
1856.....	.002	1904.....	.00275
1857.....	.002	1905.....	.0025
1858.....	.002	1906.....	.0025
1859.....	.002	1907.....	.003
1860.....	.00125	1908.....	.003
1861.....	.001563	1909.....	.003
1862.....	.0025	1910.....	.005
1863.....	.003	1911.....	.006
1864.....	.008	1912.....	.004
1865.....	.015	1913.....	.005
1866.....	.0075	1914.....	.0045
1867.....	.006	1915.....	.005
1868.....	.005	1916.....	.005
1869.....	.007	1917.....	.006
1870.....	.006	1918.....	.006
1871.....	.005	1919.....	.0075
1872.....	.00575	1920.....	.00725
1873.....	.005	1921.....	.0055
1874.....	.005	1922.....	.006
1875.....	.004	1923.....	.00725
1876.....	.00375	1924.....	.00675
1877.....	.003	1925.....	.007
1878.....	.004	1926.....	.007
1879.....	.004	1927.....	.0065
1880.....	.005	1928.....	.0065
1881.....	.0045	1929.....	.0075
1882.....	.0045	1930.....	.0075
1883.....	.004	1931.....	.007
1884.....	.004	1932.....	.0075
1885.....	.00375	1933.....	.00725
1886.....	.00375	1934.....	.00725
1887.....	.00275	1935.....	.00725
1888.....	.00275	1936.....	.00725
1889.....	.00275	1937.....	.00725
1890.....	.00225	1938.....	.00725
1891.....	.00275	1939.....	.00725
1892.....	.00275	1940.....	.00725
1893.....	.00275	1941.....	.00725
1894.....	.0025	1942.....	.00725
1895.....	.0025	1943.....	.00725
1896.....	.00225	1944.....	.00725
1897.....	.00275	1945.....	.00725
1898.....	.00275	1946.....	.00725
1899.....	.00275	1947.....	.00725
1900.....	.00275	1948.....	.00725

DETAIL OF STATE VALUATION AS MADE BY TOWNS  
BY BOARD OF EQUALIZATION FOR 1948

ANDROSCOGGIN COUNTY

Towns	Estates	Towns	Estates
Auburn.....	\$19,120,000	Minot.....	\$ 426,000
Durham.....	580,000	Poland.....	1,629,000
Greene.....	742,000	Turner.....	1,220,000
Leeds.....	491,000	Wales.....	304,000
Lewiston.....	39,796,000	Webster.....	680,000
Lisbon.....	3,573,000		
Livermore.....	712,000		
Livermore Falls.....	2,360,000	Total.....	\$73,115,000
Mechanic Falls.....	1,482,000		

## AROOSTOOK COUNTY

Towns	Estates	Towns	Estates
Amity.....	\$130,000	Portage Lake.....	\$345,000
Ashland.....	935,000	Presque Isle.....	7,251,000
Bancroft.....	117,000	St. Agatha.....	432,000
Benedicta.....	116,000	Sherman.....	486,000
Blaine.....	560,000	Smyrna.....	272,000
Bridgewater.....	839,000	Stockholm.....	199,000
Caribou.....	5,839,000	Van Buren.....	1,489,000
Castle Hill.....	356,000	Wade.....	238,000
Chapman.....	199,000	Washburn.....	1,207,000
Crystal.....	227,000	Westfield.....	592,000
Dyer Brook.....	199,000	Weston.....	143,000
Eagle Lake.....	284,000	Woodland.....	586,000
Easton.....	1,121,000		
Fort Fairfield.....	4,870,000	<b>Plantations</b>	
Fort Kent.....	1,710,000	Allagash.....	500,000
Frenchville.....	506,000	Cary.....	97,000
Grand Isle.....	353,000	Caswell.....	232,000
Haynesville.....	98,000	Cyr.....	231,000
Hersey.....	125,000	E.....	72,000
Hodgdon.....	483,000	Garfield.....	75,000
Houlton.....	5,863,000	Glenwood.....	99,000
Island Falls.....	530,000	Hamlin.....	230,000
Limestone.....	1,450,000	Hammond.....	161,000
Linneus.....	349,000	Macwahoc.....	91,000
Littleton.....	686,000	Moro.....	89,000
Ludlow.....	169,000	Nashville.....	110,000
Madawaska.....	3,859,000	New Canada.....	199,000
Mapleton.....	838,000	Oxbow.....	99,000
Mars Hill.....	1,520,000	Reed.....	99,000
Masardis.....	408,000	St. Francis.....	219,000
Merrill.....	199,000	St. John.....	197,000
Monticello.....	750,000	Wallagrass.....	219,000
New Limerick.....	280,000	Westmanland.....	151,000
New Sweden.....	534,000	Winterville.....	93,000
Oakfield.....	390,000		
Orient.....	127,000	<b>Total.....</b>	<b>\$53,933,000</b>
Perham.....	411,000		

## CUMBERLAND COUNTY

Baldwin.....	\$722,000	Otisfield.....	\$492,000
Bridgton.....	2,047,000	Portland.....	86,410,000
Brunswick.....	7,698,000	Pownal.....	299,000
Cape Elizabeth.....	4,871,000	Raymond.....	990,000
Casco.....	662,000	Scarboro.....	3,909,000
Cumberland.....	2,008,000	Sebago.....	820,000
Falmouth.....	4,004,000	South Portland.....	16,953,000
Freeport.....	2,337,000	Standish.....	2,142,000
Gorham.....	3,250,000	Westbrook.....	10,646,000
Gray.....	1,027,000	Windham.....	3,050,000
Harpwell.....	1,600,000	Yarmouth.....	1,731,000
Harrison.....	776,000		
Naples.....	749,000	<b>Total.....</b>	<b>\$160,423,000</b>
New Gloucester.....	776,000		
North Yarmouth.....	454,000		

**FRANKLIN COUNTY**

Towns	Estates	Towns	Estates
Avon.....	\$182,000	Strong.....	\$645,000
Carthage.....	156,000	Temple.....	175,000
Chesterville.....	320,000	Weld.....	452,000
Eustis.....	452,000	Wilton.....	2,306,000
Farmington.....	3,248,000		
Industry.....	199,000	<b>Plantations</b>	
Jay.....	2,949,000	Coplin.....	92,000
Kingfield.....	466,000	Dallas.....	207,000
Madrid.....	115,000	Rangeley.....	247,000
New Sharon.....	368,000	Sandy River.....	192,000
New Vineyard.....	265,000		
Phillips.....	625,000	Total.....	<u>\$15,591,000</u>
Rangeley.....	1,930,000		

**HANCOCK COUNTY**

Amherst.....	\$88,000	Penobscot.....	\$270,000
Aurora.....	93,000	Sedgwick.....	373,000
Bar Harbor.....	6,020,000	Sorrento.....	395,000
Bluehill.....	1,312,000	Southwest Harbor.....	1,645,000
Brooklin.....	606,000	Stonington.....	787,000
Brooksville.....	462,000	Sullivan.....	429,000
Bucksport.....	4,318,000	Surry.....	346,000
Castine.....	720,000	Swans Island.....	215,000
Cranberry Isles.....	468,000	Tremont.....	589,000
Dedham.....	440,000	Trenton.....	228,000
Deer Isle.....	681,000	Verona.....	155,000
Eastbrook.....	129,000	Waltham.....	99,000
Ellsworth.....	3,888,000	Winter Harbor.....	555,000
Franklin.....	325,000		
Gouldsboro.....	631,000	<b>Plantations</b>	
Hancock.....	466,000	Long Island.....	36,000
Lamoine.....	262,000	Osborn.....	79,000
Mariaville.....	124,000	No. 33.....	79,000
Mount Desert.....	4,277,000		
Orland.....	489,000	Total.....	<u>\$32,189,000</u>
Otis.....	110,000		

**KENNEBEC COUNTY**

Albion.....	\$499,000	Pittston.....	\$456,000
Augusta.....	15,701,000	Randolph.....	480,000
Belgrade.....	974,000	Readfield.....	542,000
Benton.....	689,000	Rome.....	509,000
Chelsea.....	334,000	Sidney.....	500,000
China.....	835,000	Vassalboro.....	1,376,000
Clinton.....	800,000	Vienna.....	154,000
Farmingdale.....	961,000	Waterville.....	16,059,000
Fayette.....	253,000	Wayne.....	431,000
Gardiner.....	4,986,000	West Gardiner.....	491,000
Hallowell.....	1,991,000	Windsor.....	446,000
Litchfield.....	487,000	Winslow.....	4,415,000
Manchester.....	542,000	Winthrop.....	2,440,000
Monmouth.....	1,220,000		
Mount Vernon.....	477,000	Total.....	<u>\$61,101,000</u>
Oakland.....	2,053,000		

## KNOX COUNTY

Towns	Estates	Towns	Estates
Appleton.....	\$291,000	St. George.....	\$845,000
Camden.....	4,516,000	Thomaston.....	2,350,000
Cushing.....	240,000	Union.....	668,000
Friendship.....	563,000	Vinalhaven.....	795,000
Hope.....	337,000	Warren.....	895,000
Isle Au Haut.....	128,000	Washington.....	318,000
North Haven.....	850,000	<b>Plantations</b>	
Owls Head.....	538,000	Matinicus Isle.....	61,000
Rockland.....	7,838,000		
Rockport.....	1,674,000	Total.....	<u>\$23,250,000</u>
South Thomaston.....	343,000		

## LINCOLN COUNTY

Alna.....	\$199,000	Southport.....	\$1,260,000
Boothbay.....	1,253,000	Waldoboro.....	1,335,000
Boothbay Harbor.....	2,680,000	Westport.....	195,000
Bremen.....	295,000	Whitefield.....	496,000
Bristol.....	1,170,000	Wiscasset.....	3,041,000
Damariscotta.....	1,045,000	<b>Plantations</b>	
Dresden.....	322,000	Monhegan.....	179,000
Edgecomb.....	339,000	Somerville.....	72,000
Jefferson.....	537,000		
Newcastle.....	811,000	Total.....	<u>\$16,429,000</u>
Nobleboro.....	390,000		
South Bristol.....	810,000		

## OXFORD COUNTY

Andover.....	\$505,000	Paris.....	\$2,845,000
Bethel.....	1,416,000	Peru.....	1,045,000
Brownfield.....	244,000	Porter.....	395,000
Buckfield.....	546,000	Roxbury.....	197,000
Byron.....	184,000	Rumford.....	9,871,000
Canton.....	395,000	Stoneham.....	165,000
Denmark.....	400,000	Stow.....	128,000
Dixfield.....	1,047,000	Sumner.....	279,000
Fryeburg.....	1,391,000	Sweden.....	199,000
Gilead.....	198,000	Upton.....	178,000
Greenwood.....	370,000	Waterford.....	726,000
Hanover.....	133,000	Woodstock.....	599,000
Hartford.....	284,000	<b>Plantations</b>	
Hebron.....	284,000	Lincoln.....	616,000
Hiram.....	534,000	Magalloway.....	342,000
Lovell.....	1,194,000		
Mexico.....	1,474,000	Total.....	<u>\$31,422,000</u>
Newry.....	246,000		
Norway.....	2,295,000		
Oxford.....	697,000		

## PENOBSCOT COUNTY

Alton.....	\$94,000	Charleston.....	\$366,000
Bangor.....	31,923,000	Chester.....	116,000
Bradford.....	280,000	Clifton.....	95,000
Bradley.....	311,000	Corinna.....	1,053,000
Brewer.....	6,425,000	Corinth.....	515,000
Burlington.....	174,000	Dexter.....	2,485,000
Carmel.....	378,000	Dixmont.....	199,000

REPORT OF THE BUREAU OF TAXATION

21

Towns	Estates	Towns	Estates
East Millinocket.....	\$2,600,000	Newport.....	\$1,343,000
Eddington.....	357,000	Old Town.....	5,271,000
Edinburg.....	65,000	Orono.....	2,650,000
Enfield.....	578,000	Orrington.....	742,000
Etna.....	149,000	Passadumkeag.....	110,000
Exeter.....	320,000	Patten.....	726,000
Garland.....	266,000	Plymouth.....	219,000
Glenburn.....	199,000	Springfield.....	135,000
Greenbush.....	117,000	Stetson.....	170,000
Greenfield.....	99,000	Veazie.....	922,000
Hampden.....	1,610,000	Winn.....	205,000
Hermon.....	708,000	Woodville.....	447,000
Holden.....	336,000		
Howland.....	1,276,000	<b>Plantations</b>	
Hudson.....	146,000	Carroll.....	105,000
Kenduskeag.....	169,000	Drew.....	90,000
Lagrange.....	284,000	Grand Falls.....	88,000
Lee.....	238,000	Lakeville.....	199,000
Levant.....	240,000	Mount Chase.....	120,000
Lincoln.....	2,619,000	Prentiss.....	99,000
Lowell.....	112,000	Seboeis.....	126,000
Mattawamkeag.....	1,182,000	Stacyville.....	289,000
Maxfield.....	45,000	Webster.....	79,000
Medway.....	506,000		
Milford.....	723,000	Total.....	\$80,388,000
Millinocket.....	6,671,000		
Newburg.....	224,000		

PISCATAQUIS COUNTY

Abbot.....	\$193,000	Shirley.....	\$153,000
Atkinson.....	199,000	Wellington.....	129,000
Blanchard.....	124,000	Willimantic.....	154,000
Bowerbank.....	171,000		
Brownville.....	1,046,000	<b>Plantations</b>	
Dover-Foxcroft.....	2,975,000	Barnard.....	97,000
Greenville.....	1,241,000	Elliottsville.....	231,000
Guilford.....	1,206,000	Kingsbury.....	118,000
Milo.....	1,841,000	Lake View.....	187,000
Monson.....	525,000		
Parkman.....	255,000	Total.....	\$11,820,000
Sangerville.....	671,000		
Sebec.....	304,000		

SAGADAHOC COUNTY

Arrowsic.....	\$85,000	Topsham.....	\$1,931,000
Bath.....	10,160,000	West Bath.....	528,000
Bowdoin.....	245,000	Woolwich.....	690,000
Bowdoinham.....	528,000		
Georgetown.....	471,000	Total.....	\$16,547,000
Phippsburg.....	838,000		
Richmond.....	1,071,000		

SOMERSET COUNTY

Anson.....	\$1,069,000	Detroit.....	\$223,000
Athens.....	331,000	Embden.....	849,000
Bingham.....	910,000	Fairfield.....	3,366,000
Cambridge.....	154,000	Harmony.....	380,000
Canaan.....	381,000	Hartland.....	735,000
Cornville.....	318,000	Madison.....	3,684,000

## REPORT OF THE BUREAU OF TAXATION

Towns	Estates	Towns	Estates
Mercer . . . . .	164,000	Caratunk . . . . .	\$230,000
Moscow . . . . .	2,911,000	Dead River . . . . .	170,000
New Portland . . . . .	314,000	Dennistown . . . . .	174,000
Norridgewock . . . . .	812,000	Flagstaff . . . . .	158,000
Palmyra . . . . .	415,000	Highland . . . . .	58,000
Pittsfield . . . . .	2,444,000	Jackman . . . . .	502,000
Ripley . . . . .	179,000	Moose River . . . . .	199,000
Skowhegan . . . . .	6,486,000	Pleasant Ridge . . . . .	3,095,000
Smithfield . . . . .	329,000	The Forks . . . . .	175,000
Solon . . . . .	716,000	West Forks . . . . .	223,000
St. Albans . . . . .	408,000		
Starks . . . . .	225,000		
<b>Plantations</b>		<b>Total . . . . .</b>	<b>\$32,899,000</b>
Brighton . . . . .	112,000		

## WALDO COUNTY

Belfast . . . . .	\$3,700,000	Palermo . . . . .	\$238,000
Belmont . . . . .	120,000	Prospect . . . . .	194,000
Brooks . . . . .	337,000	Searsmont . . . . .	313,000
Burnham . . . . .	346,000	Searsport . . . . .	1,078,000
Frankfort . . . . .	325,000	Stockton Springs . . . . .	593,000
Freedom . . . . .	194,000	Swanville . . . . .	199,000
Islesboro . . . . .	1,046,000	Thorndike . . . . .	244,000
Jackson . . . . .	125,000	Troy . . . . .	276,000
Knox . . . . .	195,000	Unity . . . . .	560,000
Liberty . . . . .	275,000	Waldo . . . . .	160,000
Lincolnton . . . . .	594,000	Winterport . . . . .	781,000
Monroe . . . . .	261,000		
Montville . . . . .	199,000	<b>Total . . . . .</b>	<b>\$13,210,000</b>
Morrill . . . . .	176,000		
Northport . . . . .	681,000		

## WASHINGTON COUNTY

Addison . . . . .	\$271,000	Marshfield . . . . .	\$77,000
Alexander . . . . .	124,000	Meddybemps . . . . .	69,000
Baileyville . . . . .	2,628,000	Milbridge . . . . .	501,000
Beals . . . . .	130,000	Northfield . . . . .	148,000
Beddington . . . . .	60,000	Pembroke . . . . .	396,000
Calais . . . . .	2,760,000	Perry . . . . .	279,000
Centerville . . . . .	99,000	Princeton . . . . .	376,000
Charlotte . . . . .	123,000	Robbinston . . . . .	236,000
Cherryfield . . . . .	421,000	Roque Bluffs . . . . .	60,000
Columbia . . . . .	151,000	Steuben . . . . .	277,000
Columbia Falls . . . . .	243,000	Talmadge . . . . .	81,000
Cooper . . . . .	99,000	Vanceboro . . . . .	299,000
Crawford . . . . .	108,000	Waite . . . . .	99,000
Cutler . . . . .	184,000	Wesley . . . . .	95,000
Danforth . . . . .	435,000	Whiting . . . . .	199,000
Deblois . . . . .	55,000	Whitneyville . . . . .	255,000
Dennysville . . . . .	138,000		
East Machias . . . . .	527,000	<b>Plantations</b>	
Eastport . . . . .	1,249,000	Codyville . . . . .	98,000
Harrington . . . . .	323,000	Grand Lake Stream . . . . .	186,000
Jonesboro . . . . .	184,000	No. 14 . . . . .	97,000
Jonesport . . . . .	665,000	No. 21 . . . . .	84,000
Lubec . . . . .	1,425,000		
Machias . . . . .	1,125,000	<b>Total . . . . .</b>	<b>\$17,705,000</b>
Machiasport . . . . .	266,000		

YORK COUNTY

Towns	Estates	Towns	Estates
Acton . . . . .	\$615,000	Newfield . . . . .	\$258,000
Alfred . . . . .	599,000	North Berwick . . . . .	1,041,000
Berwick . . . . .	1,321,000	No. Kennebunkport . . . . .	416,000
Biddeford . . . . .	15,947,000	Old Orchard Beach . . . . .	5,265,000
Buxton . . . . .	2,439,000	Parsonsfield . . . . .	805,000
Cornish . . . . .	421,000	Saco . . . . .	7,962,000
Dayton . . . . .	928,000	Sanford . . . . .	12,029,000
Eliot . . . . .	2,000,000	Shapleigh . . . . .	509,000
Hollis . . . . .	1,214,000	South Berwick . . . . .	1,719,000
Kennebunk . . . . .	3,580,000	Waterboro . . . . .	696,000
Kennebunkport . . . . .	2,126,000	Wells . . . . .	3,838,000
Kittery . . . . .	2,801,000	York . . . . .	4,253,000
Lebanon . . . . .	802,000		
Limerick . . . . .	683,000		
Limington . . . . .	540,000		
Lyman . . . . .	271,000		
			\$75,078,000
			\$75,078,000



## SUMMARY OF STATE VALUATION FOR 1948

Counties	No. of Polls Taxed	Estates	Unorganized Territory	Timber and Grass on Public Lands	Total
Androscoggin.....	22,385	\$73,115,000	\$ —	\$ —	\$73,115,000
Aroostook.....	20,197	53,933,000	13,565,314	484,893	67,983,207
Cumberland.....	46,066	160,423,000	—	—	160,423,000
Franklin.....	5,543	15,591,000	2,425,714	80,277	18,096,991
Hancock.....	9,144	32,189,000	1,553,668	47,756	33,790,424
Kennebec.....	21,273	61,101,000	23,645	—	61,124,645
Knox.....	7,903	23,250,000	41,822	—	23,291,822
Lincoln.....	4,983	16,429,000	25,546	—	16,454,546
Oxford.....	11,565	31,422,000	2,608,203	67,898	34,098,101
Penobscot.....	26,260	80,388,000	4,098,348	108,308	84,594,656
Piscataquis.....	5,022	11,820,000	10,447,319	316,764	22,584,083
Sagadahoc.....	7,082	16,547,000	6,200	—	16,553,200
Somerset.....	10,070	32,899,000	7,990,989	223,118	41,113,107
Waldo.....	5,587	13,210,000	—	—	13,210,000
Washington.....	9,185	17,705,000	2,893,425	60,975	20,659,400
York.....	25,091	75,078,000	—	—	75,078,000
<b>Total.....</b>	<b>237,356</b>	<b>\$715,100,000</b>	<b>\$45,680,193</b>	<b>\$1,394,989</b>	<b>\$762,175,182</b>

**RECAPITULATION**

Real and Personal Estate of cities, towns and plantations.....	\$715,100,000
Real estate in unorganized townships.....	45,680,193
Growth on public lots.....	1,394,989
	<u>\$762,175,182</u>

This represents an increase from the State Valuation of 1946, amounting to \$44,221,746, as follows:

Real and Personal estate of cities, towns and plantations.....	\$43,344,000
Real estate in unorganized townships.....	\$840,310
Growth on public lots.....	37,436
	<u>877,746</u>
Net increase.....	<u>\$44,221,746</u>

**TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS**

July 1, 1947 to June 30, 1948

Counties	Valuation	State Tax
Aroostook.....	\$322,290.00	\$2,336.60
Franklin.....	129,060.00	935.69
Hancock.....	21,304.00	154.45
Kennebec.....	2,035.00	14.76
Knox.....	16,940.00	122.82
Lincoln.....	3,260.00	23.64
Oxford.....	92,842.00	673.10
Penobscot.....	146,248.00	1,060.30
Piscataquis.....	345,974.00	2,508.32
Sagadahoc.....	100.00	.73
Somerset.....	262,910.00	1,906.10
Washington.....	141,193.00	1,023.65
	<u>\$1,484,156.00</u>	<u>\$10,760.16</u>



STATISTICS

from

Valuation Returns as made by Assessors

of each

City, Town and Plantation

1948



**ANDROSCOGGIN COUNTY SUMMARY**

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Estate	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Auburn	6,204	437	.050	\$17,056,471	\$2,490,987	\$19,547,458	\$4,262,476	\$12,793,995	\$977,373	\$18,612
Durham	244	42	.064	529,245	39,182	568,427	369,340	159,905	36,379	732
Greene	233	43	.058	633,705	75,132	708,837	382,480	251,225	41,112	699
Leeds	200	30	.095	330,631	45,485	376,116	171,901	158,730	35,731	600
Lewiston	10,983	1,200	.045	28,606,047	8,004,205	36,610,252	8,028,465	20,577,582	1,647,461	32,949
Lisbon	1,261	82	.062	2,843,808	511,837	3,355,645	797,853	2,045,955	208,049	3,783
Livermore	343	35	.070	612,410	111,793	724,203	317,935	294,475	50,694	1,029
Livermore Falls	866	117	.073	2,034,980	320,401	2,355,381	570,430	1,464,550	171,942	2,598
Mechanic Falls	590	117	.062	1,162,180	263,651	1,425,831	170,285	991,895	88,401	1,770
Minot	219	33	.066	337,155	63,528	400,683	165,450	171,705	26,445	657
Poland	372	57	.062	1,085,625	123,755	1,209,380	752,440	333,185	74,981	1,116
Turner	433	8	.066	949,370	148,563	1,097,933	560,150	389,220	72,463	1,299
Wales	110	20	.057	243,915	38,870	282,785	145,225	98,690	16,116	330
Webster	327	7	.073	501,225	77,260	578,485	167,775	333,450	42,229	981
<b>TOTALS</b>	<b>22,385</b>	<b>2,228</b>		<b>\$56,926,767</b>	<b>\$12,314,649</b>	<b>\$69,241,416</b>	<b>\$16,862,205</b>	<b>\$40,064,562</b>	<b>\$3,489,376</b>	<b>\$67,155</b>

**AROOSTOOK COUNTY SUMMARY**

Amity	74	9	.122	\$75,501	\$10,246	\$85,747	\$59,460	\$16,041	\$10,461	\$222
Ashland	491	14	.116	879,321	105,552	984,873	371,930	507,391	114,245	1,473
Bancroft	42	2	.0735	93,189	9,360	102,549	71,771	21,418	7,537	126
Benedicta	60	5	.080	84,046	19,695	103,741	54,176	29,870	8,299	180
Blaine	232	22	.086	465,875	62,170	528,045	269,550	196,325	45,411	696
Bridgewater	304	17	.088	600,105	109,772	709,877	349,300	250,805	62,469	912
Caribou	1,529	31	.087	4,354,190	1,934,090	6,288,280	1,856,165	2,498,025	547,080	4,587
Castle Hill	126	6	.074	314,356	51,188	365,544	178,251	136,105	27,050	378
Chapman	79	11	.085	156,911	19,211	176,122	106,871	50,040	14,970	237
Crystal	89	6	.100	228,718	9,993	238,711	151,708	77,010	23,871	267
Dyer Brook	57	5	.118	110,731	7,640	118,371	75,622	35,209	13,967	171
Eagle Lake	293	25	.113	230,710	37,345	268,055	97,610	133,100	30,290	879
Easton	340	45	.141	1,000,225	75,199	1,075,424	474,235	525,990	151,634	1,020

## AROOSTOOK COUNTY SUMMARY—Concluded

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Tax-ation	Real Estate	Personal Estate	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Fort Fairfield	971	17	.095	\$4,545,131	\$774,245	\$5,319,376	\$2,453,560	\$2,091,571	\$505,340	\$2,913
Fort Kent	1,067	45	.129	1,232,010	267,530	1,499,540	519,725	712,285	193,440	3,201
Frenchville	305	—	.132	353,015	38,085	391,100	203,555	149,460	22,540	915
Grand Isle	271	13	.130	272,905	48,025	320,930	163,630	109,275	41,720	813
Haynesville	49	7	.100	66,860	4,145	71,005	51,106	15,754	7,100	147
Hersey	38	7	.082	75,666	5,095	80,761	59,886	15,780	6,622	114
Hodgdon	235	34	.085	500,925	67,525	568,450	264,235	236,690	48,318	705
Houlton	2,289	80	.080	4,428,922	1,353,780	5,782,702	1,476,300	2,952,622	462,616	6,867
Island Falls	370	21	.092	420,401	109,535	529,936	153,551	266,850	48,754	1,731
Limestone	577	40	.114	1,163,015	91,504	1,254,519	624,510	538,505	143,015	1,110
Linneus	161	35	.084	305,210	36,675	341,885	204,765	100,445	28,718	483
Littleton	228	29	.097	541,078	33,160	574,238	345,813	195,265	55,701	684
Ludlow	66	8	.107	99,541	17,627	117,168	65,926	33,615	12,590	198
Madawaska	932	45	.102	2,465,433	214,108	2,679,541	314,578	2,150,855	273,313	2,796
Mapleton	314	25	.104	691,465	33,003	724,468	363,045	328,420	75,344	942
Mars Hill	546	11	.082	1,122,155	232,730	1,354,885	501,115	621,040	111,101	1,638
Masardis	134	15	.073	318,800	81,405	400,205	154,615	164,185	29,214	402
Merrill	102	5	.140	166,699	11,785	178,484	104,374	62,325	24,987	306
Monticello	323	32	.110	629,550	46,680	676,230	313,215	316,335	74,385	984
New Limerick	103	19	.082	215,100	15,215	230,315	100,910	114,190	18,885	309
New Sweden	251	6	.094	393,370	50,095	443,465	199,970	193,440	41,685	753
Oakfield	232	20	.098	306,049	42,700	348,749	108,242	197,807	34,177	696
Orient	34	—	.106	97,200	5,875	103,075	64,220	32,980	10,919	102
Perham	149	6	.088	354,610	42,680	397,290	216,260	158,350	34,961	447
Portage Lake	144	10	.094	286,830	42,215	329,045	93,310	193,520	30,930	432
Presque Isle	2,200	118	.091	4,931,860	2,274,910	7,206,770	1,605,540	3,326,320	653,818	6,600
St. Agatha	268	15	.118	319,170	51,075	370,245	370,245	219,225	99,945	804
Sherman	259	14	.102	391,930	56,535	448,465	169,370	222,560	45,743	777
Smyrna	95	9	.097	184,520	21,595	206,117	111,614	72,908	19,993	285
Stockholm	162	11	.120	177,244	18,777	196,021	97,874	79,370	23,522	486
Van Buren	983	25	.095	1,233,400	277,370	1,510,770	447,350	786,050	143,523	2,967
Wade	66	8	.088	162,940	11,310	173,650	122,495	39,845	15,281	198
Washburn	431	29	.086	1,083,125	130,655	1,163,780	460,195	572,930	100,085	1,293
Westfield	132	8	.093	421,952	31,184	453,036	255,407	166,445	42,132	396
Weston	56	11	.110	76,435	14,530	90,965	51,490	24,945	9,995	168
Woodland	276	18	.080	554,245	49,645	603,890	413,475	140,770	48,311	828

Plantations										
Allagash.....	141	—	.142	\$324,365	\$5,815	\$330,240	\$315,200	\$9,165	\$46,894	\$423
Cary.....	59	—	.100	65,930	7,300	73,230	55,340	10,590	7,323	177
Caswell.....	124	5	.106	192,220	5,780	198,000	155,810	36,410	20,988	372
Cyr.....	52	—	.084	147,430	13,620	161,050	113,150	34,280	13,528	156
E.....	11	2	.063	42,963	1,510	44,473	40,698	2,265	2,801	33
Garfield.....	32	—	.074	45,902	2,410	48,312	31,607	14,295	3,575	96
Glenwood.....	14	7	.0775	47,800	1,850	49,650	45,925	1,875	3,847	42
Hamlin.....	64	—	.106	134,925	15,262	150,187	110,020	24,905	15,919	192
Hammond.....	19	8	.057	88,105	4,623	92,728	82,025	6,080	5,342	57
Macwahoc.....	41	7	.078	60,837	7,430	68,267	47,387	13,450	5,324	123
Moro.....	31	1	.065	74,578	7,665	82,243	61,772	12,806	5,345	93
Nashville.....	9	—	.034	71,435	935	72,370	67,707	3,728	2,460	27
New Canada.....	81	2	.140	155,684	10,400	166,084	117,684	38,000	23,251	243
Oxbow.....	62	4	.062	85,848	8,885	94,733	46,673	39,175	5,873	186
Reed.....	93	9	.110	86,685	9,775	96,460	70,965	15,720	10,610	279
St. Francis.....	345	16	.181	159,970	34,730	194,700	80,620	79,350	35,239	1,035
St. John.....	121	2	.124	125,132	13,120	138,252	98,162	26,970	17,143	363
Wallagrass.....	251	3	.140	172,747	21,270	194,017	93,136	79,611	27,162	753
Westmanland.....	26	—	.043	122,660	2,205	124,865	113,290	9,370	5,369	78
Winterville.....	75	7	.093	52,531	8,180	60,711	24,226	28,305	5,646	225
<b>TOTALS.....</b>	<b>20,197</b>	<b>1,067</b>		<b>\$41,389,688</b>	<b>\$9,237,234</b>	<b>\$50,626,922</b>	<b>\$18,962,397</b>	<b>\$22,427,291</b>	<b>\$4,805,389</b>	<b>\$60,591</b>



CUMBERLAND COUNTY SUMMARY

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Tax-ation	Real Estate	Personal Estate	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Baldwin	207	35	.072	\$593,651	\$46,530	\$640,181	\$134,941	\$458,710	\$46,093	\$621
Bridgton	779	34	.075	1,665,520	276,550	1,942,070	436,960	1,228,560	145,654	2,337
Brunswick	2,817	194	.056	7,458,450	856,858	8,315,308	1,172,571	6,285,879	465,657	8,451
Cape Elizabeth	1,037	21	.0496	4,468,255	116,690	4,584,945	1,282,530	3,185,725	227,413	3,111
Casco	214	31	.069	459,022	61,411	520,433	168,865	290,157	35,809	642
Cumberland	526	60	.073	1,860,967	98,363	1,959,930	526,106	1,334,861	143,075	1,578
Falmouth	1,146	107	.054	3,414,929	193,615	3,608,544	946,139	2,468,790	194,861	3,438
Freeport	712	63	.067	1,841,775	429,922	2,271,697	341,995	1,499,780	152,203	2,136
Gorham	1,021	58	.066	2,816,890	179,611	2,996,501	733,255	2,083,635	197,769	3,063
Gray	421	42	.094	744,360	60,515	834,875	282,960	491,400	78,478	1,263
Harpswell	510	36	.063	1,367,180	35,285	1,402,465	426,775	940,405	88,355	1,530
Harrison	284	21	.058	702,155	96,930	799,085	236,550	465,605	46,346	852
Naples	229	14	.0556	768,659	66,003	834,662	152,761	615,898	45,906	687
New Gloucester	381	49	.078	618,030	103,840	721,870	275,010	343,020	56,305	1,143
North Yarmouth	219	34	.062	411,275	54,095	465,370	171,925	239,590	28,852	657
Otisfield	167	26	.084	388,233	37,429	425,662	229,391	158,842	35,755	501
Portland	22,421	1,705	.055	63,978,875	26,528,075	90,506,950	21,334,875	42,644,000	5,032,186	67,263
Pownal	169	27	.092	267,607	21,528	289,135	116,847	150,760	26,600	507
Raymond	189	21	.056	842,230	39,835	882,065	358,305	483,925	49,395	567
Scarboro	1,068	93	.080	2,911,275	159,393	3,070,668	1,008,250	1,903,025	245,653	3,204
Sebago	174	22	.072	623,300	47,155	670,455	215,875	407,425	48,272	522
South Portland	5,889	362	.0564	14,490,190	2,518,330	17,008,520	3,021,205	11,468,985	959,280	17,667
Standish	452	45	.058	1,848,803	84,113	1,932,916	1,377,753	471,050	112,109	1,356
Westbrook	3,509	215	.049	9,588,699	1,460,755	11,019,454	8,406,624	1,152,075	539,953	10,527
Windham	833	73	.0695	2,385,046	428,228	2,813,274	998,323	1,386,718	195,526	2,499
Yarmouth	692	82	.0896	1,455,630	138,107	1,593,737	355,330	1,100,300	142,798	2,076
<b>TOTALS</b>	<b>46,066</b>	<b>3,470</b>		<b>\$127,971,006</b>	<b>\$34,139,766</b>	<b>\$162,110,772</b>	<b>\$44,712,126</b>	<b>\$83,258,880</b>	<b>\$9,342,303</b>	<b>\$138,198</b>

FRANKLIN COUNTY SUMMARY

Avon.....	116	3	.072	\$164,385	\$15,525	\$179,910	\$116,470	\$47,915	\$12,953	\$348
Carthage.....	77	13	.086	148,245	17,487	165,732	120,530	27,715	14,253	231
Chesterville.....	151	18	.078	265,190	56,650	321,840	160,995	104,195	25,103	453
Eustis.....	217	19	.076	362,479	106,757	469,236	130,219	232,260	35,661	651
Farmington.....	1,246	62	.059	2,715,735	682,435	3,398,170	757,660	1,958,075	200,494	3,738
Industry.....	87	13	.080	166,378	15,900	182,278	95,573	70,805	14,582	261
Jay.....	737	65	.072	2,119,960	241,220	2,361,180	660,235	1,459,725	170,004	2,211
Kingfield.....	287	14	.082	333,985	52,308	386,293	111,705	222,280	31,676	861
Madrid.....	44	10	.090	100,153	3,905	104,058	83,973	16,180	9,365	132
New Sharon.....	205	6	.077	286,356	61,029	347,385	139,376	146,380	26,748	615
New Vineyard.....	118	7	.082	208,758	32,102	240,860	117,042	91,716	19,750	354
Phillips.....	328	15	.078	526,620	90,300	616,920	218,870	307,750	48,119	984
Rangeley.....	388	8	.0474	1,618,268	286,277	1,904,545	412,421	1,205,847	89,514	1,164
Strong.....	318	27	.070	446,607	105,147	551,754	131,542	315,065	38,622	954
Temple.....	84	6	.076	155,116	13,668	168,784	101,881	58,235	12,827	252
Weld.....	119	25	.056	387,750	33,760	421,510	211,225	176,525	23,604	357
Wilton.....	943	68	.068	1,662,135	457,835	2,119,970	64,175	1,597,960	144,157	2,829
Plantations										
Coplin.....	11	3	.046	74,310	2,915	77,225	64,060	10,250	3,552	33
Dallas.....	31	5	.064	177,877	9,990	187,867	98,582	79,295	12,023	93
Rangeley.....	16	—	.042	231,124	3,370	234,494	198,474	32,650	9,848	48
Sandy River.....	20	3	.032	183,335	12,280	195,615	138,985	44,350	6,259	60
<b>TOTALS</b>	<b>5,543</b>	<b>390</b>		<b>\$12,334,766</b>	<b>\$2,300,860</b>	<b>\$14,635,626</b>	<b>\$4,134,593</b>	<b>\$8,200,173</b>	<b>\$949,114</b>	<b>\$16,629</b>

HANCOCK COUNTY SUMMARY

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Estate	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Amherst.....	47	3	.090	\$64,643	\$6,040	\$70,683	\$44,263	\$20,380	\$6,361	\$141
Aurora.....	28	7	.059	80,759	4,450	85,209	18,000	62,759	5,027	84
Bar Harbor.....	1,171	58	.054	4,725,205	482,070	5,207,275	2,554,925	2,170,280	281,192	3,513
Bluehill.....	396	29	.0678	1,037,130	82,675	1,119,805	312,005	725,125	75,922	1,188
Brooklin.....	191	31	.066	494,785	50,835	545,620	125,020	369,765	36,011	573
Brooksville.....	210	28	.090	305,623	23,852	329,475	103,893	201,730	29,652	630
Bucksport.....	865	45	.059	3,491,419	674,170	4,165,589	298,850	3,192,569	245,769	2,595
Castine.....	192	21	.060	601,700	37,495	639,195	233,380	368,320	38,351	576
Cranberry Isles.....	94	16	.0504	311,660	87,350	399,010	81,260	230,400	20,109	282
Dedham.....	98	4	.062	383,646	14,159	397,805	166,411	217,235	24,633	294
Deer Isle.....	383	10	.077	616,369	46,386	662,755	153,216	463,153	51,027	1,149
Eastbrook.....	51	9	.068	102,029	5,011	107,040	44,206	57,823	7,279	153
Ellsworth.....	1,123	55	.087	3,013,595	424,447	3,438,042	1,312,515	1,701,080	23,034	3,369
Franklin.....	192	48	.065	272,832	27,890	300,722	97,107	175,725	19,547	576
Gouldsboro.....	343	58	.075	479,314	98,548	577,862	132,998	346,316	43,339	1,029
Hancock.....	219	19	.070	369,755	45,121	414,876	157,190	212,565	29,041	657
Lamoine.....	148	22	.070	211,265	13,345	224,610	83,745	127,520	15,722	444
Mariaville.....	35	9	.086	92,994	8,003	100,997	65,907	27,087	8,686	105
Mount Desert.....	634	11	.072	3,744,150	343,200	4,087,350	1,490,530	2,253,620	294,239	1,902
Orland.....	284	36	.0835	388,938	19,925	408,863	154,075	234,863	34,140	852
Otis.....	29	5	.079	86,897	2,444	89,341	42,352	44,545	7,082	87
Penobscot.....	186	23	.086	206,360	22,961	229,321	105,760	100,600	19,721	558
Sedgwick.....	167	23	.090	245,700	24,390	270,090	79,997	165,703	24,308	501
Sorrento.....	66	5	.055	308,435	22,675	331,110	90,310	218,125	18,338	198
Southwest Harbor.....	394	18	.065	1,318,050	246,040	1,564,090	373,485	944,565	101,666	1,182
Stonington.....	440	51	.068	549,145	241,035	790,180	160,560	388,585	53,732	1,320
Sullivan.....	204	11	.071	386,340	21,047	407,387	131,450	254,890	28,924	612
Surry.....	153	31	.068	289,020	10,915	299,935	132,175	156,845	20,395	459
Swans Island.....	118	18	.080	147,357	47,568	194,925	44,532	102,825	15,594	354
Tremont.....	269	39	.072	496,870	43,240	540,110	121,890	374,980	38,887	807
Trenton.....	83	15	.058	182,675	22,003	204,678	66,150	116,525	11,871	249
Verona.....	103	9	.088	105,830	9,861	115,691	30,035	75,795	10,180	309
Waltham.....	43	3	.076	76,964	13,119	90,083	51,399	25,565	6,846	129
Winter Harbor.....	118	12	.060	452,250	38,750	491,000	141,540	310,710	29,460	354
Plantations										
Long Island.....	37	4	.058	22,055	18,890	40,945	11,705	10,350	2,371	111
Osborn.....	11	5	.048	58,712	1,273	59,985	53,837	4,875	2,872	33
No. 33.....	19	—	.057	60,053	1,157	61,210	45,000	15,053	3,489	57
<b>TOTALS</b>	<b>9,144</b>	<b>791</b>		<b>\$25,780,524</b>	<b>\$3,282,340</b>	<b>\$29,062,864</b>	<b>\$9,311,673</b>	<b>\$16,468,851</b>	<b>\$1,684,867</b>	<b>\$27,432</b>

KENNEBEC COUNTY SUMMARY

Albion	245	20	.068	\$383,135	\$106,040	\$489,175	\$164,275	\$218,860	\$33,263	\$735
Augusta	5,172	1,000	.055	11,381,110	3,863,790	15,244,900	3,087,990	8,293,120	838,469	15,516
Belgrade	258	12	.066	797,335	79,387	876,722	273,385	523,950	57,863	774
Benton	354	27	.086	521,358	56,843	578,201	142,180	379,178	49,725	1,062
Chelsea	296	38	.078	278,435	17,067	295,502	124,860	153,575	23,049	708
China	286	43	.062	669,710	77,060	746,770	283,700	386,010	46,299	858
Clinton	441	37	.088	594,787	108,968	703,755	217,297	377,490	61,930	1,323
Farmingdale	341	45	.0544	917,005	66,820	983,825	226,120	690,885	53,520	1,023
Fayette	101	27	.083	219,935	42,608	262,543	110,860	109,075	21,791	303
Gardiner	1,585	91	.055	3,833,242	1,136,755	4,969,997	868,371	2,964,871	273,349	4,755
Hallowell	781	47	.061	1,636,535	444,190	2,080,725	386,030	1,250,505	126,924	2,343
Litchfield	215	36	.080	411,380	53,644	465,024	163,730	247,650	37,201	645
Manchester	162	22	.062	493,210	31,591	524,801	180,335	312,875	32,537	486
Monmouth	525	11	.061	1,020,635	228,810	1,249,445	312,520	708,115	76,217	1,575
Mount Vernon	175	32	.085	394,490	52,060	446,550	172,520	221,970	37,957	525
Oakland	890	58	.0715	1,352,322	475,799	1,828,121	549,142	803,180	130,711	2,670
Pittston	254	28	.070	331,455	50,165	381,620	147,935	183,520	26,713	762
Randolph	425	9	.082	353,345	41,330	394,675	106,150	247,195	32,363	1,275
Readfield	247	25	.076	463,845	51,920	515,765	155,455	308,390	39,198	741
Rome	114	24	.065	398,695	42,345	441,040	156,605	242,090	28,667	342
Sidney	236	18	.075	380,885	89,321	470,206	184,675	196,210	35,266	708
Vassalboro	567	43	.058	1,058,720	263,510	1,322,230	309,045	749,675	76,689	1,701
Vienna	75	17	.082	118,435	26,420	144,855	72,655	45,780	11,878	225
Waterville	4,993	325	.045	14,197,782	2,671,913	16,869,695	4,576,211	9,621,571	759,136	14,979
Wayne	153	7	.065	384,875	42,627	427,502	134,050	250,825	27,787	459
West Gardiner	252	26	.068	412,840	42,335	455,175	174,575	238,265	30,951	756
Windsor	165	27	.058	373,739	47,297	421,036	172,236	201,503	24,420	495
Winslow	1,149	189	.055	3,194,430	303,603	3,498,033	473,025	2,721,405	192,392	3,447
Winthrop	876	25	.054	1,904,720	513,734	2,418,454	433,905	1,470,815	130,596	2,628
<b>TOTALS</b>	<b>21,273</b>	<b>2,309</b>		<b>\$48,478,390</b>	<b>\$11,027,952</b>	<b>\$59,506,342</b>	<b>\$14,359,837</b>	<b>\$34,118,553</b>	<b>\$3,316,861</b>	<b>\$63,819</b>

## KNOX COUNTY SUMMARY

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Tax- ation	Real Estate	Personal Estate	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Appleton.....	155	30	.080	\$201,275	\$66,836	\$268,111	\$110,635	\$90,640	\$21,448	\$465
Camden.....	1,078	157	.065	3,303,497	720,093	4,023,590	928,270	2,375,227	261,533	3,234
Cushing.....	123	18	.088	166,370	46,231	212,601	66,470	99,900	18,708	384
Friendship.....	216	40	.058	498,850	33,620	532,470	112,035	386,815	30,883	648
Hope.....	135	25	.066	274,180	41,850	316,030	133,930	140,250	20,857	405
Isle au Haut.....	28	5	.052	112,158	7,150	119,308	29,108	83,050	6,204	84
North Haven.....	103	27	.064	690,117	74,844	764,961	277,427	412,690	48,957	309
Owls Head.....	169	9	.050	379,645	22,035	401,680	121,655	257,990	20,084	507
Rockland.....	2,675	260	.052	6,504,320	2,273,290	8,777,610	1,687,830	4,816,490	456,435	8,025
Rockport.....	443	65	.068	1,301,296	72,010	1,373,306	321,294	980,002	93,384	1,329
So. Thomaston.....	173	20	.058	692,535	42,319	734,854	279,811	156,995	16,229	519
St. George.....	445	103	.068	252,505	27,306	280,811	224,605	467,930	49,970	1,335
Thomaston.....	671	4	.058	1,520,160	273,587	1,793,747	390,915	1,129,245	104,037	2,013
Union.....	308	36	.067	532,340	105,437	637,777	188,420	343,920	42,731	924
Vinalhaven.....	480	16	.082	689,724	86,138	775,862	198,244	491,480	63,620	1,440
Warren.....	478	39	.064	740,500	133,821	874,321	249,680	490,820	55,956	1,434
Washington.....	173	32	.078	234,255	76,835	311,090	110,420	123,835	21,265	519
Plantations										
Matinicus Isle.....	45	5	.037	34,168	17,205	51,373	7,624	26,544	1,900	135
<b>TOTALS</b>	<b>7,903</b>	<b>891</b>		<b>\$18,127,895</b>	<b>\$4,120,607</b>	<b>\$22,248,502</b>	<b>\$5,254,072</b>	<b>\$12,873,823</b>	<b>\$1,334,201</b>	<b>\$23,709</b>

LINCOLN COUNTY SUMMARY

Alna.....	100	18	.088	\$167,566	\$31,565	\$199,131	\$101,401	\$66,165	\$17,523	\$300
Boothbay.....	412	30	.074	1,129,980	65,040	1,195,020	376,570	753,410	88,431	1,236
Boothbay Harbor.....	723	18	.054	2,220,200	276,100	2,496,300	604,650	1,615,550	134,176	2,169
Bremen.....	114	10	.056	240,720	42,315	283,035	85,190	155,530	15,849	342
Bristol.....	437	34	.0808	939,876	73,980	1,013,856	303,646	636,230	81,919	1,311
Damariscotta.....	296	18	.058	686,560	175,440	862,000	176,675	509,885	49,995	888
Dresden.....	176	21	.075	260,740	31,525	292,265	132,845	127,895	21,920	528
Edgecomb.....	152	10	.070	286,330	20,918	307,248	87,320	199,010	21,507	456
Jefferson.....	238	40	.082	449,869	58,644	508,513	196,594	253,275	41,698	714
Newcastle.....	299	14	.064	669,275	95,453	764,728	148,525	520,750	48,942	897
Nobleboro.....	188	40	.078	286,638	57,309	343,947	134,770	151,868	26,827	564
South Bristol.....	171	40	.068	680,235	72,415	752,650	224,210	456,025	51,180	513
Southport.....	143	10	.057	1,130,975	23,250	1,154,225	357,275	773,700	65,791	429
Waldoboro.....	671	107	.070	1,089,480	205,301	1,294,781	316,675	772,805	90,634	2,013
Westport.....	53	5	.060	134,105	38,010	172,115	51,905	82,200	10,325	174
Whitefield.....	244	43	.084	395,060	82,861	477,921	204,960	190,100	40,145	732
Wiscasset.....	455	35	.057	1,196,946	235,607	1,432,553	282,105	914,841	81,655	1,365
Plantations										
Monhegan.....	35	10	.0465	166,179	1,268	167,447	43,019	123,160	7,786	105
Somerville.....	71	7	.108	57,420	10,594	68,014	38,220	19,200	7,345	213
<b>TOTALS</b>	<b>4,983</b>	<b>510</b>		<b>\$12,188,154</b>	<b>\$1,597,595</b>	<b>\$13,785,749</b>	<b>\$3,866,555</b>	<b>\$8,321,599</b>	<b>\$903,648</b>	<b>\$14,949</b>

## OXFORD COUNTY SUMMARY

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Estate	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Andover	190	38	.074	\$ 435,388	\$61,834	\$497,222	\$212,893	\$222,495	\$56,778	\$570
Bethel	649	88	.064	1,164,610	376,972	1,541,582	476,010	688,600	98,661	1,947
Brownfield	203	58	.065	191,918	100,900	292,818	87,978	103,940	19,033	609
Buckfield	236	41	.072	448,142	83,300	531,442	185,817	262,325	38,263	708
Byron	29	3	.070	142,070	1,510	143,580	129,610	12,460	10,050	87
Canton	201	29	.089	339,212	54,852	394,064	139,153	200,059	35,071	603
Denmark	148	22	.076	289,455	122,295	411,750	166,830	122,625	31,293	444
Dixfield	570	17	.074	841,865	245,884	1,087,749	213,865	628,000	80,393	1,710
Fryeburg	545	81	.068	870,645	255,743	1,126,388	311,440	559,205	76,594	1,635
Gilead	41	5	.052	190,020	8,030	198,050	138,640	51,380	10,298	123
Greenwood	177	22	.094	277,110	71,995	349,105	130,835	146,275	32,815	531
Hanover	54	7	.054	112,465	13,460	125,925	37,150	75,315	6,799	162
Hartford	120	6	.068	257,985	32,460	290,445	173,515	84,470	19,750	360
Hebron	150	16	.074	245,615	51,318	296,933	134,250	111,365	21,973	450
Hiram	219	32	.082	435,660	81,660	517,320	260,490	175,170	42,420	657
Lovell	212	27	.048	1,036,443	101,330	1,137,773	465,263	571,180	54,625	636
Mexico	1,221	83	.086	1,243,901	169,408	1,413,309	278,051	965,850	121,544	3,663
Newry	52	7	.054	237,996	9,715	247,711	194,571	43,425	13,376	156
Norway	972	172	.071	1,713,360	558,800	2,272,160	532,910	1,180,450	161,323	2,916
Oxford	371	53	.079	609,445	89,575	699,020	170,905	438,540	55,222	1,113
Paris	1,115	206	.067	2,240,795	640,435	2,881,230	656,020	1,584,775	193,042	3,345
Peru	235	23	.061	735,457	259,357	994,814	178,067	557,390	60,684	855
Porter	249	17	.094	274,884	29,238	304,122	112,832	162,052	28,587	747
Roxbury	102	11	.080	173,625	11,150	184,775	105,475	68,150	14,782	306
Roxford	2,542	217	.070	5,333,385	1,989,895	7,323,280	1,837,850	3,495,535	512,629	7,626
Stoneham	60	9	.057	158,665	13,380	172,045	74,625	84,040	9,806	180
Stow	36	5	.047	105,189	24,123	129,312	77,949	27,240	6,077	108
Sumner	131	23	.068	256,670	34,523	291,193	154,315	102,355	19,801	393
Sweden	51	7	.076	173,625	22,895	196,520	124,715	48,710	14,920	153
Upton	82	2	.082	134,974	3,735	138,709	110,009	24,965	11,374	246
Waterford	236	26	.066	554,466	139,712	694,178	241,181	313,285	45,815	708
Woodstock	255	20	.068	526,840	85,685	612,525	212,585	314,255	41,651	765
Plantations										
Lincoln	31	2	.036	597,268	5,940	603,208	190,058	407,210	21,715	93
Magalloway	30	—	.0342	339,928	2,435	342,363	304,053	35,875	11,708	90
TOTALS	11,565	1,372		\$22,688,876	\$5,753,544	\$28,442,420	\$8,819,910	\$13,868,966	\$1,958,872	\$34,695

PENOBSCOT COUNTY SUMMARY

Alton	57	14	.110	\$63,168	\$3,958	\$67,126	\$39,419	\$23,749	\$7,383	\$171
Bangor	8,568	483	.0551	25,451,389	7,359,627	32,811,016	7,182,468	18,268,921	1,807,886	25,704
Bradford	199	25	.098	209,966	73,080	282,996	105,536	104,430	27,734	597
Bradley	188	15	.104	231,284	5,476	236,760	116,833	114,451	24,623	564
Brewer	2,028	169	.0564	5,022,650	2,238,800	7,261,450	1,003,275	4,019,375	409,547	6,084
Burlington	97	11	.066	127,418	72,627	200,045	84,505	42,913	13,203	291
Carmel	200	10	.100	288,290	65,771	354,061	105,060	183,230	35,406	600
Charleston	192	25	.086	278,730	80,665	359,395	144,430	134,300	30,907	576
Chester	52	2	.115	62,857	4,631	67,488	50,661	12,196	6,939	156
Clifton	56	5	.080	71,921	9,038	80,959	49,226	22,695	6,476	168
Cotinna	428	33	.070	816,130	154,304	970,434	226,220	589,910	67,930	1,284
Corinth	288	29	.077	398,991	94,424	493,415	199,116	199,875	37,992	864
Dexter	1,132	132	.078	1,829,415	810,015	2,639,430	352,990	1,476,425	205,875	3,396
Dixmont	137	27	.101	161,223	35,966	197,189	102,248	58,975	19,916	411
East Millinocket	405	21	.0788	1,505,925	175,300	1,681,225	370,900	1,135,025	132,480	1,215
Eddington	171	24	.070	258,714	36,175	294,889	127,974	130,740	20,642	513
Edinburg	9	—	.085	49,309	1,495	50,804	46,649	2,660	4,318	27
Enfield	233	25	.083	452,090	40,382	492,472	86,065	366,025	40,874	699
Etna	105	7	.085	109,125	22,879	132,004	45,480	63,645	11,221	315
Exeter	180	15	.112	241,245	48,730	289,975	134,745	106,500	32,477	540
Garland	152	10	.084	217,280	52,748	270,028	111,065	106,215	22,682	456
Glenburn	135	12	.092	180,190	18,855	199,045	89,685	90,505	18,312	405
Greenbush	112	26	.148	82,905	5,650	88,555	42,085	40,820	13,106	336
Greenfield	28	6	.095	69,661	5,360	75,021	52,626	17,035	7,227	84
Hampden	843	38	.090	1,009,375	163,868	1,173,243	306,120	703,255	105,591	2,529
Hermon	336	18	.083	499,730	69,690	569,420	154,140	345,590	47,261	1,008
Holden	189	24	.078	238,985	28,870	267,855	101,975	137,010	20,892	567
Howland	389	33	.086	698,380	372,745	1,071,125	116,280	582,100	92,116	1,167
Hudson	117	5	.092	112,550	25,376	137,926	65,870	46,680	12,689	351
Kenduskeag	94	14	.090	133,460	21,458	154,918	64,575	68,885	13,942	282
Lagrange	139	16	.076	211,194	28,553	239,747	93,754	117,440	18,221	417
Lee	161	16	.086	185,396	26,555	211,951	85,696	99,700	18,227	483
Levant	145	20	.118	157,975	39,880	197,855	73,015	84,960	23,346	435
Lincoln	1,111	137	.080	1,730,798	394,423	2,125,221	305,478	1,425,320	170,017	3,333
Lowell	44	15	.090	77,690	1,976	79,666	65,350	12,340	7,169	132
Mattawamkeag	179	24	.072	569,270	35,948	605,218	432,115	137,155	43,575	537
Maxfield	11	5	.077	31,123	1,879	33,002	26,468	4,655	2,541	33
Medway	121	26	.115	343,228	7,020	350,248	232,313	110,915	40,278	363
Millford	345	20	.079	660,975	29,172	690,147	135,150	525,825	54,216	1,035
Millinocket	1,469	155	.0785	3,622,880	1,182,410	4,805,290	231,010	3,391,870	377,220	4,407

REPORT OF THE BUREAU OF TAXATION



## PENOBSCOT COUNTY SUMMARY—Concluded

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Tax- ation	Real Estate	Personal Estate	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Newburg	140	—	.081	\$169,560	\$28,165	\$197,725	\$73,380	\$96,180	\$16,015	\$420
Newport	500	91	.070	1,076,510	290,325	1,366,835	263,690	812,820	95,678	1,500
Old Town	1,831	269	.059	4,291,420	2,125,556	6,416,976	743,225	3,548,195	378,601	5,493
Orono	818	55	.080	1,570,922	261,513	1,832,435	380,957	1,189,965	146,594	2,454
Orrington	474	59	.071	617,710	40,245	657,955	185,385	432,325	46,716	1,422
Passadumkeag	82	15	.116	72,715	13,415	86,130	38,455	34,260	9,990	246
Patten	397	20	.095	545,370	161,220	706,590	168,835	376,535	67,126	1,191
Plymouth	105	9	.106	141,395	32,058	173,453	74,215	67,180	18,386	315
Springfield	93	29	.122	107,024	12,890	119,914	61,749	45,275	14,629	279
Stetson	101	9	.094	124,565	31,295	155,860	73,465	51,100	14,653	303
Veazie	188	25	.050	681,040	36,720	717,760	85,765	595,275	35,888	564
Winn	229	6	.124	137,183	19,426	156,609	91,998	45,185	19,419	687
Woodville Plantations	18	2	.058	232,247	2,300	234,547	70,397	161,850	13,613	54
Carroll	58	12	.100	72,060	9,885	81,945	59,130	12,930	8,194	174
Drew	19	7	.061	68,141	5,295	73,436	59,451	8,690	447,960	57
Grand Falls	13	1	.080	54,139	1,165	55,304	52,129	2,010	4,424	39
Lakeville	25	2	.042	129,356	3,540	132,896	96,323	33,033	5,582	75
Mount Chase	54	14	.082	92,042	8,293	100,335	32,108	59,934	8,229	162
Prentiss	59	23	.106	73,260	12,654	85,914	58,095	15,165	9,108	177
Seboeis	20	3	.024	90,060	51,810	141,870	73,545	16,515	3,404	60
Stacyville	172	8	.100	191,400	58,520	249,920	90,500	100,900	24,992	516
Webster	19	9	.065	61,358	2,334	63,692	53,927	7,431	4,140	57
<b>TOTALS</b>	<b>26,260</b>	<b>2,360</b>		<b>\$59,062,362</b>	<b>\$17,054,353</b>	<b>\$76,116,715</b>	<b>\$16,245,294</b>	<b>\$42,817,068</b>	<b>\$5,445,798</b>	<b>\$78,780</b>

PISCATAQUIS COUNTY SUMMARY

Abbot.....	125	11	.106	\$159,143	\$15,785	\$174,928	\$91,808	\$67,335	\$18,542	\$375
Atkinson.....	107	9	.088	170,895	29,445	200,340	111,095	59,800	17,629	321
Blanchard.....	35	6	.074	101,741	3,489	105,230	82,300	19,441	7,787	105
Bowerbank.....	8	1	.028	154,035	910	154,945	112,005	42,030	4,338	24
Brownville.....	556	71	.072	871,955	165,430	1,037,385	239,155	632,800	74,691	1,668
Dover-Foxcroft.....	1,238	57	.070	2,420,855	525,740	2,946,595	742,345	1,678,510	206,261	3,714
Greenville.....	486	23	.070	916,765	155,900	1,072,665	277,005	639,760	75,086	1,458
Guilford.....	565	34	.065	842,580	180,715	1,023,295	186,500	656,080	66,515	1,695
Milo.....	844	125	.0719	1,440,830	369,328	1,810,158	266,920	1,173,910	130,151	2,532
Monson.....	275	35	.097	327,410	69,115	396,525	176,910	150,500	38,463	825
Parkman.....	138	22	.076	234,530	27,105	261,635	138,215	96,315	19,884	414
Sangerville.....	296	45	.103	471,082	88,819	559,901	173,187	297,895	57,670	888
Sebec.....	110	1	.076	233,210	27,505	260,715	170,260	62,950	19,814	330
Shirley.....	67	15	.070	123,207	7,439	130,646	106,347	16,860	9,145	201
Wellington.....	72	6	.105	96,344	14,890	111,234	73,859	22,485	11,782	216
Willimantic.....	44	17	.094	132,226	12,218	144,444	87,056	45,170	13,578	132
Plantations										
Barnard.....	14	1	.043	83,648	6,328	89,976	74,803	8,845	3,868	42
Elliottsville.....	19	3	.049	175,051	4,265	179,316	126,736	48,315	8,786	57
Kingsbury.....	14	3	.063	104,036	1,190	105,226	94,561	9,475	6,629	42
Lake View.....	9	1	.025	140,014	1,670	141,684	130,164	9,850	3,542	27
TOTALS	5,022	486		\$9,199,557	\$1,707,286	\$10,906,843	\$3,461,231	\$5,738,326	\$794,161	\$15,066

SAGADAHOC COUNTY SUMMARY

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Estate	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Arrowsic . . . . .	48	4	.066	\$62,740	\$26,321	\$89,061	\$30,550	\$32,190	\$5,878	\$144
Bath . . . . .	3,386	250	.051	7,734,900	2,721,655	10,456,555	1,784,940	5,949,960	523,126	10,158
Bowdoin . . . . .	131	11	.088	223,775	30,198	253,973	132,650	91,125	22,349	393
Bowdoinham . . . . .	267	21	.084	425,355	53,833	479,188	188,060	237,295	40,251	801
Georgetown . . . . .	167	5	.089	425,700	15,633	441,333	135,825	289,875	39,279	501
Phippsburg . . . . .	258	15	.062	679,995	23,643	703,638	246,175	433,820	43,625	774
Richmond . . . . .	1,635	55	.073	913,145	186,766	1,099,911	227,395	685,750	80,295	4,905
Topsham . . . . .	693	52	.061	1,605,928	109,834	1,715,762	768,828	837,100	104,662	2,079
West Bath . . . . .	150	6	.052	416,505	31,980	448,485	156,530	259,975	23,321	450
Woolwich . . . . .	347	35	.078	554,715	52,590	607,305	228,865	325,850	47,369	1,041
<b>TOTALS</b>	<b>7,082</b>	<b>454</b>		<b>\$13,042,758</b>	<b>\$3,252,453</b>	<b>\$16,295,211</b>	<b>\$3,899,818</b>	<b>\$9,142,940</b>	<b>\$930,155</b>	<b>\$21,246</b>

SOMERSET COUNTY SUMMARY

Anson.....	581	94	.096	\$877,985	\$101,900	\$979,885	\$282,310	\$595,675	\$94,068	\$1,743
Athens.....	207	13	.090	261,955	46,868	308,823	166,010	95,945	27,794	621
Bingham.....	418	27	.054	650,085	252,468	902,553	199,070	451,015	48,737	1,254
Cambridge.....	82	9	.081	118,820	38,520	157,340	66,825	51,995	12,744	246
Canaan.....	209	10	.100	283,005	54,550	337,555	135,530	147,475	33,755	627
Cornville.....	148	22	.102	261,615	53,150	314,765	143,970	117,645	32,106	444
Detroit.....	122	9	.054	190,940	18,060	209,000	120,700	70,240	11,286	366
Embden.....	83	18	.063	423,157	13,040	441,197	127,910	300,247	27,795	249
Fairfield.....	1,484	27	.0674	2,594,795	709,965	3,304,760	756,085	1,838,710	222,740	4,452
Harmony.....	182	17	.085	309,050	137,950	447,000	142,025	167,025	37,995	546
Hartland.....	309	63	.068	591,546	208,047	799,593	225,493	366,053	54,372	927
Madison.....	937	122	.061	2,623,485	902,125	3,525,610	1,009,310	1,614,175	215,062	2,311
Mercer.....	97	11	.086	121,070	31,250	152,320	61,050	60,020	13,099	291
Moscow.....	118	17	.023	2,789,066	15,285	2,804,291	185,270	2,603,736	64,499	354
New Portland.....	208	30	.102	242,145	54,380	296,525	113,445	128,700	30,245	624
Norridgewock.....	417	45	.098	620,345	122,318	742,663	247,200	373,145	72,780	1,251
Palmyra.....	228	21	.100	334,055	70,189	404,244	164,790	169,265	40,424	684
Pittsfield.....	1,020	152	.072	1,886,720	429,360	2,316,080	460,425	1,426,295	166,757	3,060
Ripley.....	93	14	.098	130,605	29,205	159,810	82,620	47,985	15,661	279
Skowhegan.....	1,875	97	.062	4,632,030	870,420	5,502,450	1,896,136	2,735,894	341,151	5,625
Smithfield.....	96	13	.057	285,050	28,253	313,303	126,625	158,425	17,858	288
Solon.....	199	29	.064	676,660	59,931	736,591	482,850	193,810	47,141	597
St. Albans.....	239	20	.090	312,675	83,165	395,840	154,340	158,335	35,625	717
Starks.....	116	9	.107	192,805	35,280	228,085	97,300	95,505	24,405	348
Plantations										
Brighton.....	39	6	.086	83,773	7,015	90,788	71,493	12,280	7,807	117
Caratunk.....	50	1	.046	195,165	9,006	204,171	142,912	52,253	9,391	150
Dead River.....	15	—	.045	132,496	883	133,379	119,071	13,425	6,002	45
Dennistown.....	9	—	.026	175,321	1,475	176,796	159,717	15,604	4,596	27
Flagstaff.....	30	7	.078	132,555	7,065	139,620	113,360	19,195	10,890	90
Highland.....	16	3	.057	36,506	12,085	48,591	34,806	1,700	27,697	43
Jackman.....	254	15	.078	395,019	46,750	441,769	139,379	255,640	34,457	762
Moose River.....	73	9	.0622	170,735	3,395	174,130	107,746	62,989	10,830	219
Pleasant Ridge.....	25	—	.021	2,981,540	6,970	2,988,510	2,962,815	18,725	62,758	75
The Forks.....	63	2	.027	158,505	790	159,295	128,100	30,405	4,300	189
West Forks.....	28	5	.046	175,630	14,775	190,405	154,030	21,600	8,758	84
<b>TOTALS</b>	<b>10,070</b>	<b>937</b>		<b>\$26,051,849</b>	<b>\$4,475,888</b>	<b>\$30,527,737</b>	<b>\$11,580,718</b>	<b>\$14,471,131</b>	<b>\$1,875,585</b>	<b>\$30,210</b>

REPORT OF THE BUREAU OF TAXATION

WALDO COUNTY SUMMARY

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Estate	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Belfast.....	1,558	285	.066	\$2,900,235	\$943,890	\$3,844,125	\$753,452	\$2,146,783	\$253,712	\$4,674
Belmont.....	65	10	.074	95,542	25,063	120,605	39,397	56,145	8,924	195
Brooks.....	144	21	.077	275,289	48,192	323,481	115,200	160,089	24,915	432
Burnham.....	174	33	.100	298,000	30,015	328,015	175,535	122,465	32,801	522
Frankfort.....	141	17	.080	178,304	64,931	243,235	79,112	99,192	19,459	423
Freedom.....	140	12	.082	143,915	35,895	179,810	55,015	88,900	14,744	420
Islesboro.....	166	24	.065	893,030	64,290	957,320	293,015	600,015	62,225	498
Jackson.....	78	5	.100	98,990	27,500	126,490	64,660	34,330	12,649	234
Knox.....	103	17	.089	133,609	38,834	172,443	75,709	57,900	15,347	309
Liberty.....	148	11	.080	198,260	40,880	239,140	88,715	109,545	19,131	444
Lincolnton.....	234	33	.061	514,123	89,013	603,136	215,889	298,234	36,791	702
Monroe.....	163	24	.095	189,313	59,715	249,028	80,193	109,120	23,657	489
Montville.....	140	17	.096	149,890	30,285	180,175	86,625	63,265	17,296	420
Morrill.....	94	6	.060	128,775	54,540	183,315	56,030	72,745	10,998	282
Northport.....	125	29	.058	555,805	14,105	569,910	194,840	360,965	33,054	375
Palermo.....	166	13	.098	179,880	44,961	224,841	105,400	74,480	22,034	498
Prospect.....	112	11	.055	159,705	22,866	182,571	54,730	104,975	10,041	336
Searsmont.....	156	38	.076	260,123	61,644	321,767	114,201	145,922	24,454	468
Searsport.....	338	45	.065	844,445	195,676	1,040,121	187,605	656,840	67,607	1,014
Stockton Springs.....	201	33	.074	422,062	17,140	439,202	114,367	307,695	32,500	603
Swanville.....	105	17	.059	152,054	39,061	191,115	66,977	85,077	11,275	315
Thorndike.....	144	15	.088	166,890	58,310	225,200	77,305	89,585	19,817	432
Troy.....	147	28	.092	206,460	58,830	265,290	105,090	101,370	24,406	441
Unity.....	238	41	.072	457,365	83,635	541,000	183,710	273,655	38,952	714
Waldo.....	88	13	.074	126,735	44,003	170,738	72,535	54,200	12,634	264
Winterport.....	419	29	.090	585,121	119,922	705,043	158,242	426,879	63,453	1,257
<b>TOTALS</b>	<b>5,587</b>	<b>822</b>		<b>\$10,313,920</b>	<b>\$2,313,196</b>	<b>\$12,627,116</b>	<b>\$3,613,549</b>	<b>\$6,700,371</b>	<b>\$912,876</b>	<b>\$16,761</b>

WASHINGTON COUNTY SUMMARY

Addison	217	36	.133	\$188,889	\$17,169	\$206,058	\$76,294	\$112,595	\$27,405	\$651
Alexander	69	10	.080	99,764	15,860	115,624	58,928	40,836	9,249	207
Baileysville	469	78	.060	1,899,745	447,985	2,347,730	140,260	1,759,485	140,863	1,407
Beals	155	14	.095	82,409	43,748	126,157	27,684	54,725	11,985	465
Beddington	6	3	.079	36,796	3,670	40,466	32,001	4,795	3,275	18
Calais	1,308	40	.080	2,179,810	470,368	2,650,178	534,960	1,644,850	212,014	3,924
Centerville	22	2	.0907	94,125	1,150	95,275	85,915	8,210	8,641	66
Charlotte	76	7	.075	104,575	12,352	116,927	67,575	37,000	8,770	228
Cherryfield	289	36	.098	298,092	46,563	344,655	95,022	203,070	33,776	867
Columbia	109	9	.086	134,161	13,231	147,392	97,587	36,574	12,676	327
Columbia Falls	156	18	.102	159,299	31,730	191,029	77,999	81,300	19,485	468
Cooper	41	2	.080	69,461	3,088	72,549	55,376	14,085	5,804	123
Crawford	35	5	.070	61,625	14,575	76,200	56,715	4,910	5,334	99
Cutler	139	22	.090	129,062	15,800	144,862	73,065	55,997	12,992	417
Danforth	318	—	.113	290,770	72,733	363,503	130,225	160,545	41,074	954
Deblois	90	18	.082	45,058	3,770	48,828	36,893	8,165	4,003	39
Dennysville	318	40	.0822	73,920	17,197	91,117	24,460	49,460	9,658	270
East Machias	849	111	.085	342,055	21,480	363,535	197,390	144,665	29,882	954
Harrington	230	8	.097	211,335	203,556	1,124,891	227,545	693,790	98,990	2,547
Jonesboro	131	31	.094	134,251	15,075	149,326	52,139	159,739	22,199	393
Jonesport	451	99	.082	450,660	152,850	603,510	132,280	60,869	14,086	393
Lubec	855	25	.090	825,100	401,142	1,226,242	217,850	318,380	49,487	1,353
Machias	535	7	.097	698,846	233,339	932,185	184,026	607,250	110,361	2,565
Machiasport	207	29	.100	204,850	25,782	230,632	63,475	514,820	90,422	1,605
Marshfield	20	6	.083	56,910	12,257	69,167	33,780	23,130	23,063	621
Meddybemps	68	8	.099	39,369	4,985	44,354	20,129	5,740	4,391	180
Milbridge	338	27	.081	380,915	73,325	454,240	108,454	272,461	36,793	1,014
Northfield	26	—	.053	104,749	6,035	110,784	77,520	27,229	5,871	78
Pembroke	239	35	.084	254,100	69,510	323,610	79,935	174,165	27,183	717
Perry	196	7	.074	181,270	17,378	198,648	77,173	104,097	18,695	588
Princeton	246	17	.100	240,832	47,170	288,002	108,117	132,715	2,880	738
Robbinston	161	37	.078	189,715	28,423	218,138	66,155	123,560	17,014	483
Rogue Bluffs	31	4	.086	55,788	4,316	60,104	26,156	29,632	5,301	93
Steuben	185	48	.088	239,460	18,585	258,045	117,640	121,820	22,707	555
Talmadge	16	1	.053	61,701	2,040	63,741	56,861	4,840	3,378	48
Vanceboro	168	19	.083	228,567	21,310	249,877	62,242	166,325	20,739	504
Waite	30	5	.065	74,875	2,850	77,725	70,000	4,875	5,052	90
Wesley	45	11	.072	97,518	2,089	99,607	89,448	8,070	7,171	135
Whiting	104	6	.046	160,616	24,299	184,915	101,986	58,630	8,506	312
Whitneyville	68	12	.044	85,701	147,514	233,215	26,471	59,230	10,261	204
Plantations										
Codyville	16	5	.070	58,961	920	59,881	55,836	3,125	4,191	48
Grand Lake Stream	92	12	.080	155,288	16,895	172,183	78,388	76,900	13,774	276
No. 14	22	6	.0525	86,953	1,105	88,058	66,073	20,880	4,623	66
No. 21	28	4	.046	73,043	4,640	77,683	58,821	14,222	3,573	84
TOTALS	9,185	922		\$12,562,867	\$2,860,343	\$15,423,210	\$4,200,231	\$8,362,636	\$1,233,287	\$27,555

REPORT OF THE BUREAU OF TAXATION

## YORK COUNTY SUMMARY

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Tax- ation	Real Estate	Personal Estate	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Acton.....	128	19	.060	\$501,815	\$28,935	\$530,750	\$217,930	\$283,885	\$31,845	\$384
Alfred.....	270	28	.074	401,828	158,824	560,652	130,883	270,945	41,488	810
Berwick.....	657	80	.091	940,081	246,421	1,186,502	308,879	631,202	107,971	1,970
Biddeford.....	5,648	1,009	.039	12,623,667	3,231,882	15,855,549	3,578,146	9,045,521	618,366	16,944
Buxton.....	520	73	.0558	1,634,018	96,476	1,730,494	442,625	1,241,393	99,351	1,560
Cornish.....	213	15	.094	299,875	51,215	351,090	115,225	184,850	33,002	639
Dayton.....	143	15	.044	218,357	63,031	281,388	150,697	67,660	12,381	429
Eliot.....	607	67	.056	1,422,730	338,754	1,761,484	225,280	1,197,450	98,643	1,821
Hollis.....	334	43	.061	992,980	65,885	1,058,865	625,167	367,813	64,592	1,002
Kennebunk.....	1,247	80	.062	2,861,930	327,333	3,189,263	889,180	1,972,750	197,734	3,741
Kennebunkport.....	382	31	.058	1,852,455	48,164	1,900,619	611,340	1,241,115	110,235	1,146
Kittery.....	867	240	.067	2,544,255	77,265	2,621,520	458,860	2,085,395	175,643	2,601
Lebanon.....	376	14	.070	730,724	99,180	829,904	406,894	323,830	58,093	1,128
Limerick.....	263	46	.073	364,585	177,722	542,307	123,630	240,955	39,588	789
Limington.....	215	24	.080	380,598	57,799	438,397	272,000	108,598	35,071	645
Lyman.....	108	18	.047	229,142	97,780	326,922	169,922	59,220	15,365	324
Newfield.....	124	25	.030	238,790	53,864	292,654	94,025	144,765	8,779	372
North Berwick.....	458	50	.076	753,899	173,861	927,760	528,360	225,539	70,509	1,374
No. Kennebunkport.....	253	19	.076	321,585	38,017	359,602	124,473	197,112	27,329	759
Old Orchard Beach.....	1,250	34	.059	4,915,500	336,960	5,252,460	1,251,420	3,664,080	309,895	3,750
Parsonsfield.....	249	3	.068	599,010	141,076	740,086	239,604	359,406	50,325	747
Saco.....	2,811	892	.065	6,372,485	744,050	7,116,535	1,604,879	4,767,606	462,577	8,433
Sanford.....	4,263	523	.061	9,377,585	3,097,520	12,475,055	1,574,950	7,802,585	760,978	12,789
Shapleigh.....	168	9	.062	384,223	54,944	439,167	207,888	176,335	27,228	504
South Berwick.....	763	63	.077	1,124,654	75,832	1,200,486	365,994	758,660	92,437	2,289
Waterboro.....	969	27	.052	610,516	140,645	751,161	306,321	304,195	39,060	2,907
Wells.....	853	98	.075	3,566,968	269,671	3,836,639	1,102,193	2,464,775	287,747	2,559
York.....	952	57	.065	3,957,888	298,822	4,256,710	1,759,050	2,198,838	276,686	2,856
<b>TOTALS</b>	<b>25,091</b>	<b>3,602</b>		<b>\$60,272,093</b>	<b>\$10,591,928</b>	<b>\$70,864,021</b>	<b>\$17,885,815</b>	<b>\$42,386,278</b>	<b>\$4,152,918</b>	<b>\$75,273</b>

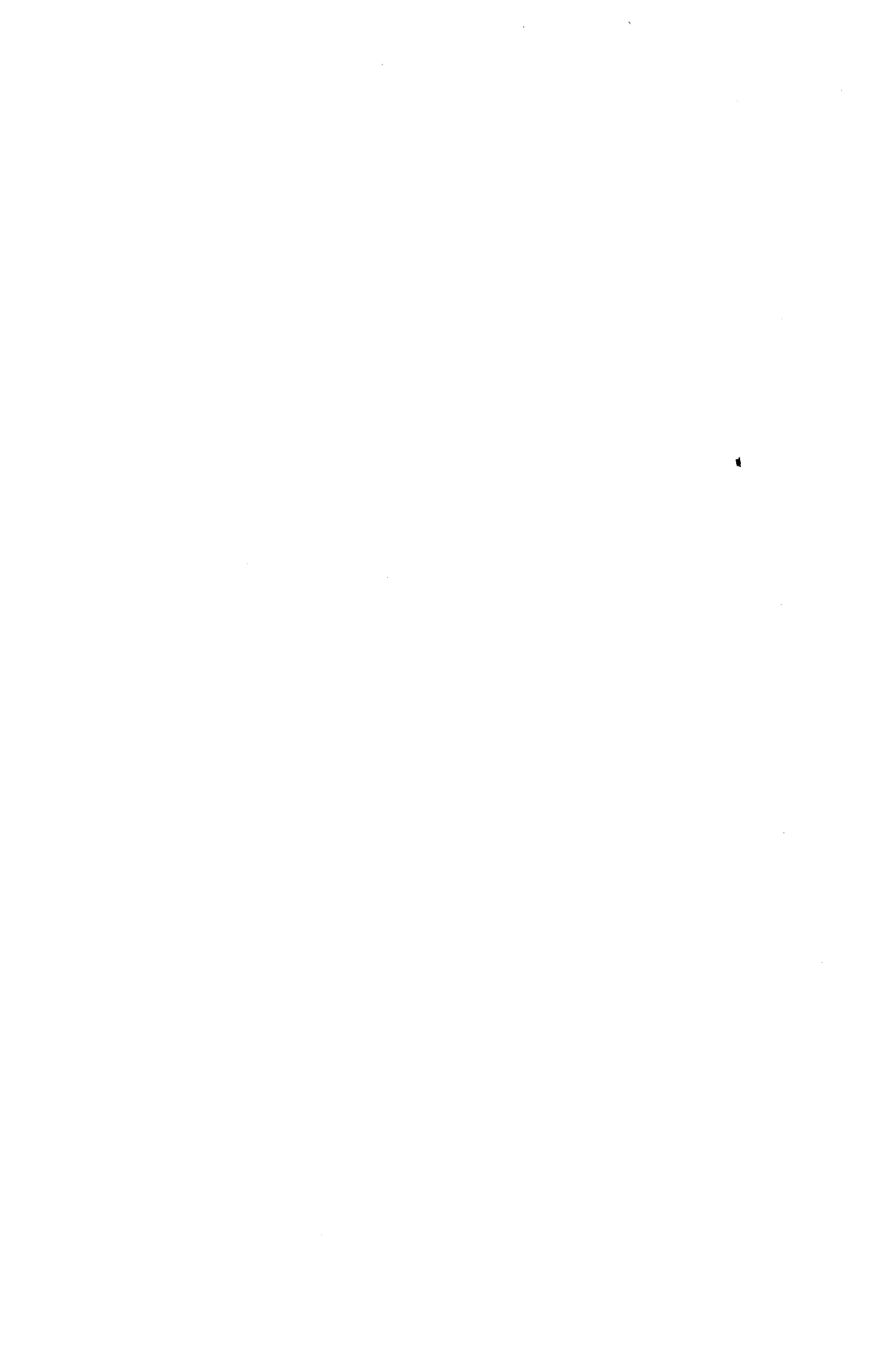
COUNTY SUMMARIES

Counties	No. of Polls Taxed	No. of Polls Not Taxed	Real Estate	Personal Estate	Total Value of all Property	TOTAL VALUE		Amt. of Taxes Assessed on Property	Amt. of Taxes Assessed on Polls
						Land	Buildings		
Androscoggin	22,385	2,228	\$56,926,767	\$12,314,649	\$69,241,416	\$16,862,205	\$40,064,562	\$3,489,376	\$67,155
Aroostook	20,197	1,067	41,389,688	9,237,234	50,626,922	18,962,397	22,427,291	4,805,389	60,591
Cumberland	46,066	3,470	127,971,006	34,139,766	162,110,772	44,712,126	83,258,880	9,342,303	138,198
Franklin	5,543	390	12,334,766	3,282,340	14,635,626	4,134,593	8,200,173	949,114	16,629
Hancock	9,144	791	25,780,524	2,300,860	29,062,864	9,311,673	16,468,851	1,684,867	27,432
Kennebec	21,273	2,309	48,478,390	11,027,952	59,506,342	14,359,837	34,118,553	3,316,861	63,819
Knox	7,903	891	18,127,895	4,120,607	22,248,502	5,254,072	12,873,823	1,334,201	23,709
Lincoln	4,983	510	12,188,154	1,597,595	13,785,749	3,866,555	8,321,599	903,648	14,949
Oxford	11,565	1,372	22,688,876	5,753,544	28,442,420	8,819,910	13,868,966	1,958,872	34,695
Penobscot	26,260	2,360	59,062,362	17,054,353	76,116,715	16,245,294	42,817,068	5,445,798	78,780
Piscataquis	5,022	486	9,199,557	1,707,286	10,906,843	3,461,231	5,738,326	794,161	15,066
Sagadahoc	7,082	454	13,042,758	3,252,453	16,295,211	3,899,818	9,142,940	930,155	21,246
Somerset	10,070	937	26,051,849	4,475,888	30,527,737	11,580,718	14,471,131	1,875,585	30,210
Waldo	5,587	822	10,313,920	2,313,196	12,627,116	3,613,549	6,700,371	912,876	16,761
Washington	9,185	922	12,562,867	2,860,343	15,423,210	4,200,231	8,362,636	1,233,287	27,555
York	25,091	3,602	60,272,093	10,591,928	70,864,021	17,885,815	42,386,278	4,152,918	75,273
<b>TOTALS</b>	<b>237,356</b>	<b>22,611</b>	<b>\$556,391,472</b>	<b>\$126,029,994</b>	<b>\$682,421,466</b>	<b>\$187,170,024</b>	<b>\$369,221,448</b>	<b>\$43,129,411</b>	<b>\$712,068</b>





**Detail**  
**of**  
**Corporation**  
**Taxes**



**CORPORATION TAXES**

Taxes assessed upon Corporations doing business in the State of Maine

**RAILROADS**

	July 1, 1946 to June 30, 1947	July 1, 1947 to June 30, 1948
Bangor and Aroostook Railroad Company.....	\$344,695.64	\$472,496.16
Belfast and Moosehead Lake Railroad Company.....	3,165.38	4,097.84
Boston and Maine Railroad Company.....	168,762.10	185,431.74
Canadian Pacific Railway Company.....	51,262.48	56,360.58
Canadian National Railway Company.....	132,733.02	145,957.13
Maine Central Railroad Company.....	600,231.26	684,576.99
Portland Terminal Company.....	1,338.31	2,012.62
	<u>\$1,302,188.19</u>	<u>\$1,550,933.06</u>

**STREET RAILROADS**

Aroostook Valley Railroad Company.....	\$4,762.48	\$6,125.31
York Utilities Company.....	200.00	200.00
	<u>\$4,962.48</u>	<u>\$6,325.31</u>

**TELEPHONE COMPANIES**

Alton Farmers Telephone Company.....	\$13.61	\$ 14.40
American Telephone & Telegraph Company.....	7,413.52	5,532.96
Andover Telephone Company.....	43.88	48.50
Baldwin & Sebago Telephone Company.....	115.52	124.09
Bryant Pond Telephone Company.....	64.70	41.18
Cambridge Telephone Company.....	13.57	20.96
Center Lincolnville Telephone Company.....	82.37	106.45
China Telephone Company.....	187.09	294.91
Citizens Telephone Company.....	23.26	33.16
Cobbosseecontee Telephone Company.....	42.54	34.57
Denmark Telephone Company.....	50.63	56.64
Eastbrook Telephone Company.....	19.90	.....
Eastern Telephone Company.....	139.95	139.95
Eastern Telephone & Telegraph Company.....	10,251.22	11,766.24
Eustis Telephone Company.....	236.99	231.11
Fort Kent Telephone Company.....	539.95	639.57
Franklin Farmers Co-operative Telephone Company.....	462.00	938.13
Hampden Telephone Company.....	170.92	219.72
Harmony & Wellington Telephone Company.....	34.67	55.53
Hartland & St. Albans Telephone Company.....	319.83	437.76
Hebron's Home Telephone Company.....	85.63	105.27
Jonesboro Telephone Company.....	20.55	23.23
Katahdin Farmers' Telephone Company.....	910.67	1,091.34
Knox & Montville Telephone Company.....	35.06	15.25
Lee Telephone Company.....	.....	15.54
Leeds Telephone Association.....	23.63	18.17
Levant Telephone Company.....	44.63	45.82
Lewiston, Greene & Monmouth Telephone Company.....	997.81	1,252.59
Liberty & Belfast Telephone & Telegraph Company.....	204.59	232.03
Lovell United Telephone Company.....	154.55	135.65
Monson Telephone Company.....	29.07	.....
Mount Vernon Telegraph Company.....	88.72	100.35
Nash Telephone Company.....	913.38	1,142.37
New England Telephone & Telegraph Company.....	619,111.20	724,707.03
New Sharon & Norridgewock Telephone Company.....	317.79	413.06
Norway Local Telephone Company.....	.....	17.65
Oxford County Telephone & Telegraph Company.....	612.97	644.57
Oxford & Otisfield Telephone & Telegraph Company.....	24.66	29.80
Palermo Telephone Company.....	.....	21.69
Pine Tree Telephone & Telegraph Company.....	358.17	552.46
Plymouth Telephone Company.....	5.42	32.10
Poland Telephone Company.....	753.41	945.73
Saco River Telephone & Telegraph Company.....	439.04	745.62
Sidney Telephone Company.....	43.75	47.50
Somerset Telephone Company.....	136.54	211.11
Standish Telephone Company.....	292.93	329.90
Stockton Springs Telephone Company.....	80.52	95.52
Swan's Island Telephone & Telegraph Company.....	75.45	77.55

## REPORT OF THE BUREAU OF TAXATION

## CORPORATION TAXES—Continued

	July 1, 1946 to June 30, 1947	July 1, 1947 to June 30, 1948
Union River Telephone Company.....	21.51	34.73
Union Telephone Company.....	63.88	124.22
Unity Telephone Company.....	445.02	499.28
Van Telephone & Telegraph Company.....	440.39	483.65
Waldo & Penobscot Telephone Company.....	45.77	51.08
Warren Telephone Company.....	136.59	205.93
Washington Telephone Company.....	49.31	63.14
Weld Telephone Association.....	25.67	46.31
West Appleton Telephone Company.....	30.82	24.28
West Penobscot Telephone & Telegraph Company.....	242.36	272.16
Winn Telephone Company.....	45.55	54.60
	<u>\$647,533.13</u>	<u>\$755,694.11</u>
	*15.35	†17.95
	<u>\$647,517.78</u>	<u>\$755,676.16</u>

\*Abated Palermo Telephone Company  
†Abated Eastbrook Telephone Company

## TELEGRAPH COMPANIES

Northern Telegraph Company.....	\$681.69	\$751.80
Western Union Telegraph Company.....	33,760.59	37,716.38
	<u>\$34,442.28</u>	<u>\$38,468.18</u>

## EXPRESS COMPANIES

Canadian Pacific Express Company.....	\$155.92	\$200.92
Railway Express Agency, Inc.....	29,428.83	31,430.55
	<u>\$29,584.75</u>	<u>\$31,631.47</u>

## CREDIT UNIONS

Government Employees Credit Union of Maine.....	\$63.97	\$69.31
Railroad Workers Credit Union of Maine.....	\$378.36	\$495.08
Telephone Workers Credit Union of Maine.....	\$184.65	\$186.58

## PARLOR CAR

The Pullman Company.....	<u>\$726.85</u>	<u>\$774.40</u>
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## SAVINGS BANKS

Androscoggin County Savings Bank, Lewiston.....	\$7,311.61	\$6,753.46
Auburn Savings Bank.....	2,991.91	2,248.93
Augusta Savings Bank.....	888.72	6,395.63
Bangor Savings Bank.....	2,868.27	10,324.89
Bath Savings Institution.....	10,125.22	5,177.20
Bethel Savings Bank.....	3,565.28	821.09
Biddeford Savings Bank.....	5,955.14	3,699.63
Brewer Savings Bank.....	160.30	1,960.26
Brunswick Savings Institution.....	1,890.69	3,689.86
Eastport Savings Bank.....	937.88	1,460.17
Franklin County Savings Bank, Farmington.....	3,131.83	3,239.54
Gardiner Savings Institution.....	4,946.11	2,770.98
Gorham Savings Bank.....	690.34	1,943.12
Houlton Savings Bank.....	358.81	1,079.92
Kennebec Savings Bank, Augusta.....	869.77	1,911.48
Kennebunk Savings Bank.....	2,533.61	2,790.88
Kingfield Savings Bank.....	1,105.41	381.45

CORPORATION TAXES—Continued

	July 1, 1946 to June 30, 1947	July 1, 1947 to June 30, 1948
Machias Savings Bank.....	2,738.70	1,991.26
Maine Savings Bank, Portland.....	14,834.03	26,087.34
Mechanic Savings Bank, Auburn.....	2,852.10	973.86
Norway Savings Bank.....	6,989.74	2,201.80
Penobscot Savings Bank, Bangor.....	8,997.08	5,529.19
Peoples Savings Bank, Lewiston.....	4,797.43	5,410.53
Piscataquis Savings Bank, Dover-Foxcroft.....	1,151.53	1,985.22
Portland Savings Bank.....	7,217.70	14,063.11
Rockland Savings Bank.....	1,642.78	2,908.38
Saco and Biddeford Savings Institution, Saco.....	6,319.46	4,415.99
Sanford Institution for Savings.....	2,252.66	1,666.67
Skowhegan Savings Bank.....	3,951.89	4,203.13
South Paris Savings Bank.....	245.62	1,290.32
Waterville Savings Bank.....	3,401.06	5,511.93
York County Savings Bank, Biddeford.....	880.97	2,597.59
	<u>\$118,603.65</u>	<u>\$137,474.81</u>

TRUST & BANKING COMPANIES

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.....	\$2,419.86	\$4,780.31
First Auburn Trust Company.....	870.35	1,528.62
Frontier Trust Company, Fort Fairfield.....	.....	1,497.96
Gouffon Trust Company.....	.....	.....
Houlton Trust Company.....	.....	.....
Katahdin Trust Company, Patten.....	.....	.....
Knox County Trust Company, Rockland.....	.....	.....
Lewiston Trust Company.....	.....	.....
Limestone Trust Company.....	.....	.....
Lincoln Trust Company.....	.....	.....
Livermore Falls Trust Company.....	2,152.84	4,251.74
Merrill Trust Company.....	.....	.....
Millinocket Trust Company.....	.....	.....
Newport Trust Company.....	.....	.....
Pepperell Trust Company, Biddeford.....	.....	.....
Rangley Trust Company.....	.....	55.09
Rumford Falls Trust Company.....	.....	.....
Sanford Trust Company.....	.....	.....
South Berwick Trust Company.....	2,414.80	2,453.66
Union Trust Company, Ellsworth.....	.....	.....
Washburn Trust Company.....	.....	.....
Westbrook Trust Company.....	.....	.....
Wilton Trust Company.....	.....	130.54
	<u>\$7,857.35</u>	<u>\$14,697.92</u>

INSURANCE PREMIUM TAX

Fire Domestic.....	\$13,294.06	\$7,523.13
Fire Other.....	242,200.95	311,528.72
Life Domestic.....	15,523.80	8,796.04
Life Other.....	523,803.54	555,241.14
Miscellaneous Domestic.....	19,811.83	10,951.73
Miscellaneous Other.....	204,947.46	263,901.11
Inter-Insurers.....	854.45	814.49
Assessment.....	9,976.06	11,450.69
Factory Mutual Fire.....	1,864.17	2,416.89
	<u>\$1,032,276.32</u>	<u>\$1,172,623.94</u>

FIRE INVESTIGATION AND PREVENTION TAX

Fire Domestic.....	\$3,020.16	\$3,606.88
Fire Other.....	47,211.68	56,823.79
Factory Mutual Fire.....	466.06	604.23
	<u>\$50,697.90</u>	<u>\$61,034.90</u>

## REPORT OF THE BUREAU OF TAXATION

## CORPORATION TAXES—Concluded

## LOAN &amp; BUILDINGS ASSOCIATIONS

	July 1, 1946 to June 30, 1947	July 1, 1947 to June 30, 1948
Auburn Loan and Building Association .....	\$441.43	\$701.35
Augusta Loan and Building Association .....	309.08	1,022.23
Bangor Loan and Building Association .....	475.73	496.64
Bar Harbor Loan and Building Association .....	72.12	68.39
Belfast Loan and Building Association .....	59.33	60.64
Brunswick Savings & Loan Association .....	206.14	176.08
Bucksport Loan and Building Association .....	31.24	31.37
Casco Loan and Building Association .....	934.52	849.38
Central Maine Loan and Building Association .....	154.70	133.77
Cumberland Savings and Loan Association, Portland .....	2,464.85	4,212.12
Deering Loan and Building Association, Portland .....	196.17	155.85
Ellsworth Loan and Building Association .....	98.71	96.75
Falmouth Loan and Building Association .....	305.89	361.61
Federal Loan and Building Association, Portland .....	1,611.75	2,076.32
Gardiner Loan and Building Association .....	58.42	63.29
Hallowell Loan and Building Association .....	25.62	73.35
Homestead Savings and Loan Association, Portland .....	177.14	221.01
Kennebunk Loan and Building Association .....	68.39	69.62
Lewiston Loan and Building Association .....	139.15	142.80
Maine Savings and Loan Association, Portland .....	627.25	648.85
Mechanic Falls Loan and Building Association .....	38.41	74.40
Old Town Loan and Building Association .....	60.46	45.38
Oxford County Loan and Building Association, So. Paris .....	16.41	15.38
Pine State Loan and Building Association, Portland .....	224.55	245.92
Richmond Loan and Building Association .....	1.81	
Rockland Loan and Building Association .....	1,076.04	992.62
Sanford Loan and Building Association .....	425.32	500.54
Somerset Loan and Building Association, Skowhegan .....	119.79	131.95
South Portland Loan and Building Association .....	156.27	152.32
Waldoboro Savings and Loan Association .....	308.69	314.88
Waterville Loan and Building Association .....	377.05	438.82
York Loan and Building Association, Biddeford .....	312.76	299.94
	<u>\$12,075.19</u>	<u>\$14,873.57</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 Sections 156-158A of Chapter 14 Revised Statutes as amended, which is in lieu of all municipal or other taxes upon said stock.

## NATIONAL BANKS

	July 1, 1946 to June 30, 1947	July 1, 1947 to June 30, 1948
Bath National Bank	\$3,093.75	\$3,093.75
Camden National Bank	1,406.25	1,500.00
Canal National Bank, Portland	8,100.00	8,100.00
First National Granite Bank, Augusta	13,200.00	13,200.00
First National Bank, Bar Harbor	2,812.50	2,925.00
First National Bank, Bath	5,700.00	6,000.00
First National Bank, Belfast	1,275.00	1,275.00
First National Bank, Biddeford	2,700.00	2,700.00
First National Bank, Brunswick	2,400.00	2,550.00
First National Bank, Damariscotta	2,625.00	2,625.00
First National Bank, Farmington	562.50	506.25
First National Bank, Fort Fairfield	900.00	900.00
First National Bank, Fort Kent	787.50	1,050.00
First National Bank, Houlton	3,300.00	3,450.00
First National Bank, Lewiston	12,600.00	14,400.00
First National Bank, Pittsfield	1,800.00	1,800.00
First National Bank, Rockland	1,350.00	1,350.00
First Portland National Bank	21,600.00	24,000.00
Kezar Falls National Bank, Parsonsfield	653.25	653.25
Liberty National Bank, Ellsworth	900.00	1,012.50
Manufacturers National Bank, Lewiston	8,700.00	8,700.00
Merchants National Bank, Bangor	12,750.00	12,750.00
National Bank of Commerce, Portland	7,500.00	8,250.00
National Bank of Gardiner	787.50	787.50
North Berwick National Bank	675.00	675.00
Northern National Bank of Presque Isle	3,375.00	3,375.00
Norway National Bank	600.00	600.00
Ocean National Bank, Kennebunk	487.50	487.50
Peoples National Bank, Farmington	618.75	618.75
Rumford National Bank	1,500.00	1,650.00
Springvale National Bank, Sanford	1,050.00	1,050.00
Thomaston National Bank	900.00	900.00
York National Bank, Saco	825.00	825.00
	<u>\$127,534.50</u>	<u>\$133,759.50</u>

## TRUST &amp; BANKING COMPANIES

Aroostook Trust Company, Caribou	\$900.00	\$2,025.00
Ashland Trust Company	600.00	600.00
Bar Harbor Banking and Trust Company	6,000.00	6,000.00
Bath Trust Company	2,475.00	2,475.00
Casco Bank and Trust Company, Portland	10,080.00	9,720.00
Community Trust Company, York	780.00	480.00
Depositors Trust Company, Augusta	22,500.00	22,500.00
Eastern Trust and Banking Company, Bangor	5,250.00	5,550.00
Federal Trust Company, Waterville	6,750.00	6,750.00
Frontier Trust Company, Fort Fairfield	1,275.00	1,350.00
Guilford Trust Company	2,775.00	2,775.00
Houlton Trust Company	1,200.00	1,080.00
Katahdin Trust Company, Patten	750.00	675.00
Knox County Trust Company, Rockland	600.00	480.00
Lewiston Trust Company	1,575.00	1,875.00
Lincoln Trust Company	600.00	900.00
Livermore Falls Trust Company	1,050.00	450.00
Merrill Trust Company, Bangor	11,250.00	11,250.00
Millinocket Trust Company	2,100.00	2,175.00
Newport Trust Company	487.50	487.50
Pepperell Trust Company, Biddeford	37.50	
Rangley Trust Company	750.00	862.50
Rumford Falls Trust Company		825.00
Sanford Trust Company	1,425.00	1,425.00
South Berwick Trust Company	600.00	300.00
Union Trust Company, Ellsworth		617.12
Washburn Trust Company	975.00	1,050.00
Westbrook Trust Company	297.00	495.00
Wilton Trust Company	843.75	937.50
	<u>\$83,925.75</u>	<u>\$86,109.62</u>