

# MAINE STATE LEGISLATURE

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MAINE PUBLIC DOCUMENTS

1946-48

(In three volumes)

VOLUME I.

FIFTY-SEVENTH ANNUAL REPORT

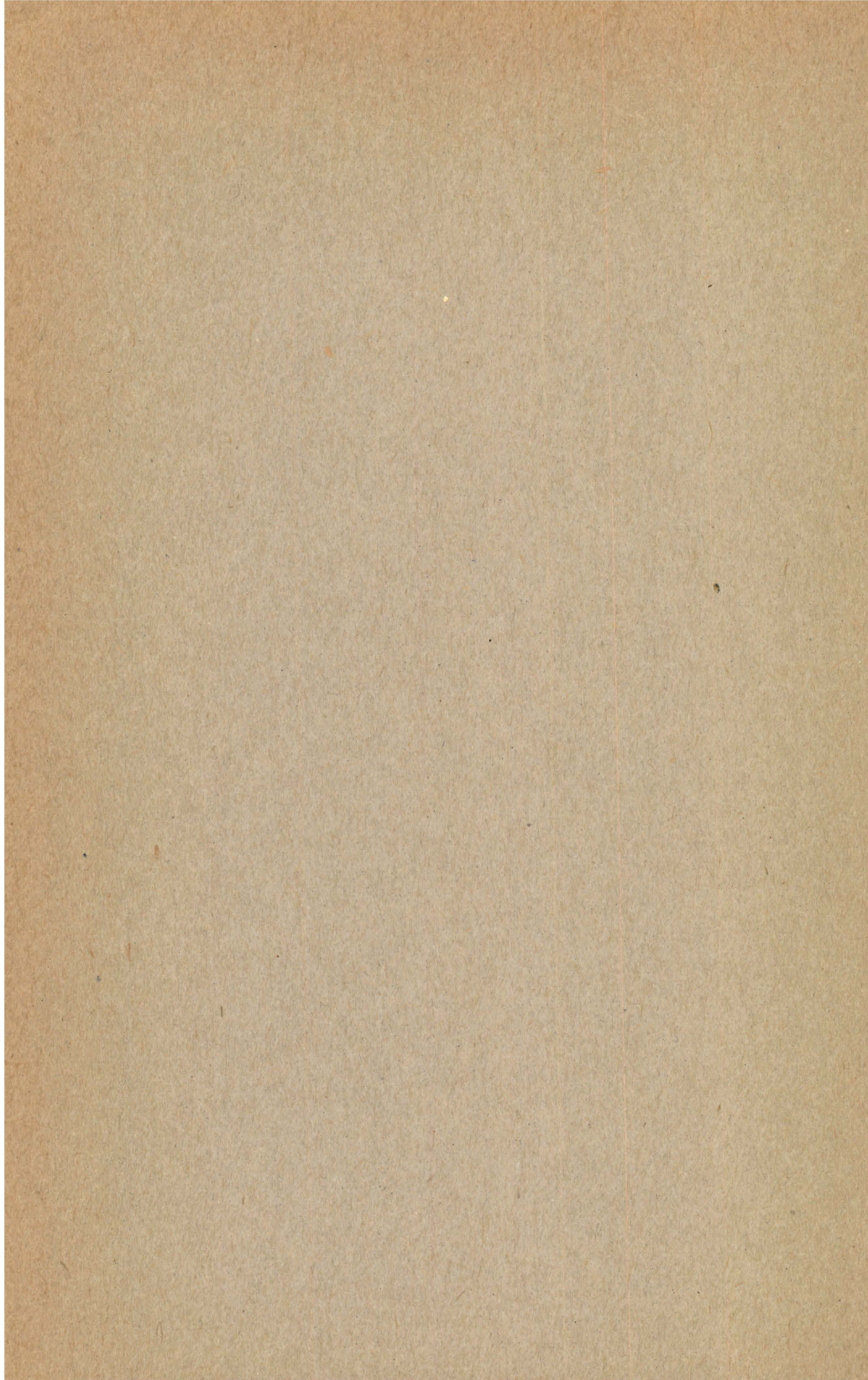
OF THE

BUREAU OF TAXATION



STATE OF MAINE

1947



BUREAU OF TAXATION

Augusta

December 16, 1947

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 57th Annual Report of the Bureau of Taxation.

Following the practice established in 1945, no narrative report has been included this year due to the fact that on the off year, the report is not printed but is merely filed with the Governor and Executive Council. A complete narrative report will be incorporated in a 58th annual report with recommendations, suggestions and a summary of the activities of the Bureau of Taxation for both years.

Respectfully submitted,

ERNEST H. JOHNSON

State Tax Assessor

Ernest H. Johnson

State Tax Assessor

Arthur J. Fenton

PROPERTY TAX

Director

L. E. Griffin

GASOLINE TAX

Director

D. C. Jackson

POTATO TAX

Supervisor

W. E. Chase

TOBACCO TAX

Director

## CONTENTS

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	Page
LOCAL VALUATION	
Comparison by Counties, 1946-1947.....	4
Valuation of Twenty-one Cities, 1946-1947.....	4
Division of Real Estate, Land and Buildings.....	5
Rate of Taxation.....	5
CORPORATION TAXES	
Comparison by Fiscal Years.....	6
POTATO TAX.....	6
BLUEBERRY TAX.....	6
SWEET CORN TAX.....	6
TOBACCO TAX.....	6
GASOLINE AND USE FUEL TAX.....	7
RETURN OF TIMBER CUT, 1946-1947.....	8
PERSONAL PROPERTY TAX IN UNORGANIZED TOWNSHIPS.....	9
VALUATION RETURNS MADE BY LOCAL ASSESSORS	
Recapitulation of Local Valuation Returns by Counties...	10-11
LOCAL VALUATION AND RATE OF TAXATION BY MUNICIPALITIES.....	12

## LOCAL VALUATION

Comparison of Counties in 1946 and 1947, exclusive of the unorganized townships.

Counties	1946	1947	Increase
Androscoggin.....	\$64,663,769	\$67,088,711	\$2,424,942
Aroostook.....	44,444,312	46,870,574	2,426,262
Cumberland.....	146,447,183	155,198,195	8,751,012
Franklin.....	13,650,665	14,492,884	842,219
Hancock.....	27,980,294	28,846,808	866,514
Kennebec.....	54,730,287	56,843,572	2,113,285
Knox.....	19,961,331	20,781,577	820,246
Lincoln.....	12,785,597	13,445,089	659,492
Oxford.....	25,881,817	27,125,839	1,244,022
Penobscot.....	67,486,707	71,594,107	4,107,400
Piscataquis.....	10,440,595	10,606,305	165,710
Sagadahoc.....	15,309,815	15,955,378	645,563
Somerset.....	29,370,615	30,120,661	750,046
Waldo.....	11,681,094	12,257,937	576,843
Washington.....	14,709,487	15,039,936	330,449
York.....	66,935,491	68,955,626	2,020,135
	<u>\$626,479,059</u>	<u>\$655,223,199</u>	<u>\$28,744,140</u>

## VALUATION OF TWENTY-ONE CITIES

Cities	1946	1947	Increase
Auburn.....	\$18,263,850	\$19,016,708	\$752,858
Augusta.....	13,851,710	14,666,525	814,815
Bangor.....	28,888,387	30,626,582	1,738,195
Bath.....	9,621,095	10,182,450	561,355
Belfast.....	3,396,841	3,727,730	330,889
Biddeford.....	15,087,438	15,433,931	346,493
Brewer.....	5,930,395	6,647,200	716,805
Calais.....	2,593,640	2,624,640	31,000
Eastport.....	1,039,705	1,107,855	68,150
Ellsworth.....	3,267,554	3,349,049	81,495
Gardiner.....	4,665,731	4,824,971	159,240
Hallowell.....	1,943,620	2,039,480	95,860
Lewiston.....	34,464,033	35,584,531	1,120,498
Old Town.....	4,685,926	5,414,963	729,037
Portland.....	81,811,575	85,920,200	4,108,625
Presque Isle.....	5,599,065	5,976,125	377,060
Rockland.....	7,245,468	7,524,407	278,939
Saco.....	6,989,274	7,089,603	100,329
South Portland.....	15,470,970	16,209,975	739,005
Waterville.....	15,261,265	15,613,880	352,615
Westbrook.....	9,998,972	10,538,765	539,793
	<u>\$290,076,514</u>	<u>\$304,119,570</u>	<u>\$14,043,056</u>



DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS

Value of land, 1947.....		\$180,370,469
Value of land, 1946.....		179,531,298
Increase.....		<u>\$839,171</u>
Value of buildings, 1947.....		\$362,638,224
Value of buildings, 1946.....		346,985,629
Increase.....		<u>\$15,652,595</u>
Number of polls taxed, 1947.....	235,876	
Number of polls not taxed, 1947.....	21,682	257,558
Number of polls taxed, 1946.....	221,309	
Number of polls not taxed, 1946.....	22,702	244,011
Increase.....		<u>13,547</u>

MUNICIPAL TAX RATES

1947

County	Average Rate of Taxation	Average of the Rates
Androscoggin.....	.04922	.06385
Aroostook.....	.08776	.09326
Cumberland.....	.05552	.06355
Franklin.....	.06168	.0636
Hancock.....	.0622	.06697
Kennebec.....	.05452	.06363
Knox.....	.05790	.06334
Lincoln.....	.06062	.06539
Oxford.....	.06606	.06583
Penobscot.....	.06635	.08341
Piscataquis.....	.07051	.07056
Sagadahoc.....	.0565	.06545
Somerset.....	.06017	.06898
Waldo.....	.06958	.07446
Washington.....	.07758	.07863
York.....	.0577	.06704
	<u>.0608</u>	<u>.06987</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 1947, \$707,628. Amount of taxes assessed on property in the cities, towns and plantations for state, county and local purposes in 1947, \$39,842,177. Average rate of taxation on each \$1,000 is \$60.80.

## REPORT OF THE BUREAU OF TAXATION

## CORPORATION TAXES

	July 1, 1945 to June 30, 1946	July 1, 1946 to June 30, 1947
Railroads . . . . .	\$1,427,986.73	\$1,302,188.19
Street Railroads . . . . .	13,345.58	4,962.48
Telephone Companies . . . . .	585,397.28	647,517.78
Telegraph Companies . . . . .	32,842.53	34,442.28
Express Companies . . . . .	29,142.39	29,584.75
Parlor Car Company . . . . .	510.11	726.85
Corporate Franchise Taxes . . . . .	198,350.00	196,780.00
Savings Banks . . . . .	113,304.19	118,603.65
Trust and Banking Companies . . . . .	3,250.21	7,857.35
Insurance Companies . . . . .	880,549.92	1,032,276.32
Fire Investigation and Prevention . . . . .	39,563.85	50,697.90
Loan and Building Associations . . . . .	8,828.69	12,075.19
Credit Unions . . . . .	536.81	626.98
National Bank Stock . . . . .	123,867.00	127,534.50
Trust and Banking Companies Stock . . . . .	71,452.65	83,925.75
	<u>\$3,528,927.94</u>	<u>\$3,649,799.97</u>

## POTATO TAX FISCAL YEARS 1937-1947

Year	Amount Tax Collected	Administrative Expense
1937-38 . . . . .	\$112,615.39	\$2,049.98
1938-39 . . . . .	95,098.31	4,227.96
1939-40 . . . . .	100,585.31	6,084.45
1940-41 . . . . .	92,348.77	2,957.73
	Amount Tax Levied	
1941-42 . . . . .	112,654.06	2,598.31
1942-43 . . . . .	122,385.23	3,397.86
1943-44 . . . . .	170,414.49	3,445.23
1944-45 . . . . .	146,688.42	5,278.39
1945-46 . . . . .	151,114.09	3,570.08
1946-47 (Adjusted) . . . . .	193,785.04	5,574.85

## SWELT CORN TAX FISCAL YEARS 1945-1947

Year	Amount Tax Collected
1945-1946 . . . . .	\$8,664.61
1946-1947 . . . . .	12,039.26

## BLUEBERRY TAX FISCAL YEARS 1945-1947

Year	Amount Tax Collected
1945-1946 (Adjusted) . . . . .	\$11,286.01
1946-1947 (Adjusted) . . . . .	13,968.10

## TOBACCO TAX DIVISION

Period July 1, 1946 to June 30, 1947

## Revenue

Tobacco Stamp Sales (face value) . . . . .	\$107,691.09
Cigarette Stamp Sales (face value) . . . . .	1,443,243.50
Meter Sales (gross) . . . . .	1,214,198.56
Total Gross Sales . . . . .	<u>\$2,765,133.15</u>

REPORT OF THE BUREAU OF TAXATION

Disc. to Distributors (Adjusted)	\$177,834.71	
Refunds	9,899.36	
		187,734.07
Net Sales (stamp and meter)		\$2,577,399.08
Licenses Sold		5,707.56
Confiscated Cigarettes Sold		216.52
Miscellaneous Sales		306.36
Total Revenue (Adjusted)		\$2,583,629.52
	<b>Expenditures</b>	
Cost of Stamps	\$11,592.62	
Administrative Expenditures	30,227.23	
Total Expenditures		41,819.85
Amount to General Fund		\$2,541,809.67

Note: The tax on cigarettes was increased from 1 mill to 2 mills per cigarette, and a tax of 20% of the usual retail selling price of cigars and tobacco products was imposed, effective July 1, 1947. Of the total revenue indicated above, the sum of \$271,776.63 was received from the sale of cigarette and tobacco tax stamps in June 1947 for use under the new tax rates in effect after July 1. Cost of Administration (including cost of stamps) 1.61%

Total revenue for the period July 1, 1946 to June 30, 1947 shows an increase of 30% over the same period in the preceding year.

GASOLINE AND USE FUEL TAX DIVISION

Period July 1, 1946 to June 30, 1947

Revenue

Gasoline Tax Certified for General Highway Fund	\$7,642,580.53
Penalties	90.00
Use Fuel Tax, penalties and interest certified for General Highway Fund	12,676.72
License fees, Use Fuel Tax	7.00
Total Revenue	\$7,655,354.25

Expenditures

Administrative	\$21,196.41
Less: Credits	170.04
Refunds Gasoline Tax	270,963.43
Reimbursements to United States Government	27.24
	292,017.04
Available for General Highway	\$7,363,337.21
Cost of Administration 27-100 of 1%	

Amount of Gasoline Tax Levied:

	<i>General Highway Fund</i>	<i>Aero Fund</i>	<i>Total</i>
July 1, 1945 to June 30, 1946	\$6,187,766.06	\$28,624.95	\$6,216,391.01
July 1, 1946 to June 30, 1947	7,873,215.09	50,943.38	7,924,158.47
27% increase			

Note: The gasoline and use fuel tax was increased from 4 cents to 6 cents per gallon, effective June 1, 1947.

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS AND PLANTATIONS  
1946-1947

County	Feet B. M.								
	Spruce	Fir	Cedar	Pine	Hemlock	Yellow Birch	Maple	Beech	Hardwood
Aroostook.....	10,475,986	4,072,351	4,596,208	4,743,554	766,630	518,708	2,203,192	597,995	5,598,956
Franklin.....	463,403	.....	11,250	168,624	3,475	531,704	.....	.....	3,739,348
Hancock.....	956,270	.....	616,341	4,038,097	1,985,643	1,044,051	804,259	514,565	737,368
Oxford.....	132,700	.....	678	495,465	15,795	300,030	.....	.....	3,031,130
Penobscot.....	1,417,080	.....	1,630	5,174,239	1,130,671	110,000	325,008	.....	7,939,615
Piscataquis.....	1,853,502	7,215	26,140	2,763,810	275,030	5,255	11,035	1,850	2,890,409
Somerset.....	1,896,338	5,090	522,191	2,738,391	183,565	324,960	228,786	2,308	15,059,740
Washington.....	718,379	.....	5,250	5,824,054	168,153	.....	.....	.....	211,886
Totals.....	17,913,658	4,084,656	5,779,688	25,946,234	4,528,962	2,834,708	3,572,280	1,116,718	39,208,452

County	Cords				Cords		Pieces	
	Pulpwood				Hardwood Fuelwood	Birch Spool Stock	Cedar	
	Spruce & Fir	Hemlock	Poplar	Hardwood			Ties	Poles
Aroostook.....	163,923	1,693	2,438	—	2,078	2,143	12,420	8,058
Franklin.....	63,737	186	788	882	852	7,816	—	—
Hancock.....	9,463	11,590	118	137	260	454	—	—
Oxford.....	13,621	67	—	82	253	234	—	—
Penobscot.....	18,488	4,534	314	91	894	372	2,052	—
Piscataquis.....	78,031	559	6,451	190	410	41,397	1,039	355
Somerset.....	174,788	87	3,595	698	143	9,347	—	—
Washington.....	22,434	1,635	3,471	1,289	274	602	1,106	60
Totals.....	544,535	20,351	17,175	3,369	5,164	62,365	16,617	8,473

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1946 to June 30, 1947

Counties	Valuation	State Tax
Aroostook.....	\$267,130.00	\$1,936.69
Franklin.....	116,827.00	847.00
Hancock.....	20,885.00	151.41
Kennebec.....	2,810.00	20.37
Knox.....	10,335.00	74.93
Lincoln.....	2,055.00	14.89
Oxford.....	95,429.00	691.85
Penobscot.....	121,356.00	879.83
Piscataquis.....	300,186.00	2,176.35
Sagadahoc.....	100.00	.72
Somerset.....	233,877.00	1,695.61
Washington.....	90,490.00	656.05
	<u>\$1,261,480.00</u>	<u>\$9,145.70</u>

## RECAPITULATION BY COUNTIES OF LOCAL VALUATIONS OF CITIES, TOWNS AND PLANTATIONS FOR 1947

Counties	Real Estate Resident	Real Estate Non-Resident	Personal Estate Resident	Personal Estate Non-Resident	Total Value
Androscoggin .....	\$43,120,619	\$12,202,093	\$10,742,855	\$1,023,144	\$67,088,711
Aroostook .....	32,544,049	7,187,159	5,309,546	1,829,820	46,870,574
Cumberland .....	91,934,692	33,020,652	21,647,047	8,595,804	155,198,195
Franklin .....	8,148,316	3,928,165	2,056,184	360,219	14,492,884
Hancock .....	11,945,821	13,975,655	1,853,352	1,071,980	23,846,808
Kennebec .....	37,350,408	9,294,933	8,439,709	1,758,522	56,843,572
Knox .....	12,420,223	4,505,624	2,952,747	902,983	20,781,577
Lincoln .....	6,746,996	5,203,475	1,087,573	407,045	13,445,089
Oxford .....	14,497,869	7,587,312	2,871,354	2,169,304	27,125,839
Penobscot .....	42,965,906	14,348,340	10,908,729	3,371,132	71,594,107
Piscataquis .....	5,812,278	3,225,007	971,375	597,645	10,606,305
Sagadahoc .....	10,089,359	2,682,200	2,748,315	435,504	15,955,378
Somerset .....	12,922,052	13,193,298	2,449,899	1,555,412	30,120,661
Waldo .....	6,775,926	3,285,625	1,644,934	551,452	12,257,937
Washington .....	7,487,041	4,923,186	1,454,830	1,174,879	15,039,936
York .....	40,112,941	19,571,473	5,587,607	3,683,605	68,955,626
Totals .....	\$384,874,496	\$158,134,197	\$82,726,056	\$29,488,450	\$655,223,199

RECAPITULATION BY COUNTIES OF LOCAL VALUATIONS OF CITIES, TOWNS AND PLANTATIONS FOR 1947

Counties	No. of Polls Taxed	Amt. of Taxes Assessed on Polls	Amt. of Taxes Assessed on Property	Total Value of Land	Total Value of Buildings
Androscoggin . . . . .	22,015	66,045	\$3,302,767	\$16,159,920	\$39,162,792
Aroostook . . . . .	19,143	57,429	4,113,664	18,696,994	21,034,214
Cumberland . . . . .	46,561	139,683	8,615,855	37,423,768	87,531,576
Franklin . . . . .	5,418	16,254	894,006	4,419,488	7,656,993
Hancock . . . . .	9,007	27,021	1,794,461	9,785,972	16,135,504
Kennebec . . . . .	21,559	64,677	3,099,134	14,230,997	32,414,344
Knox . . . . .	7,737	23,211	1,203,384	6,099,883	10,825,964
Lincoln . . . . .	4,758	14,274	815,081	3,874,836	8,075,635
Oxford . . . . .	11,784	35,352	1,792,037	8,794,013	13,291,168
Penobscot . . . . .	25,732	77,196	4,750,610	16,730,728	40,583,518
Piscataquis . . . . .	4,875	14,625	747,950	3,498,789	5,538,496
Sagadahoc . . . . .	6,305	18,915	901,406	3,782,174	8,989,385
Somerset . . . . .	10,220	30,660	1,812,560	11,666,524	14,448,826
Waldo . . . . .	5,758	17,274	852,983	3,577,166	6,484,385
Washington . . . . .	10,372	31,116	1,166,882	4,017,629	8,392,598
York . . . . .	24,632	73,896	3,979,397	17,611,588	42,072,826
Totals . . . . .	235,876	\$707,628	\$39,842,177	\$180,370,469	\$362,638,224

## REPORT OF THE BUREAU OF TAXATION

## ANDROSCOGGIN COUNTY

Towns	Total Valuation 1947	Rate of Taxation 1947
Auburn . . . . .	\$19,016,708	.050
Durham . . . . .	524,185	.072
Greene . . . . .	684,303	.052
Leeds . . . . .	391,308	.095
Lewiston . . . . .	35,584,531	.044
Lisbon . . . . .	3,281,411	.056
Livermore . . . . .	684,795	.076
Livermore Falls . . . . .	2,293,599	.062
Mechanic Falls . . . . .	1,114,340	.072
Minot . . . . .	389,702	.067
Poland . . . . .	1,192,732	.054
Turner . . . . .	1,083,852	.064
Wales . . . . .	283,460	.056
Webster . . . . .	563,785	.074
	<u>\$67,088,711</u>	

## AROOSTOOK COUNTY

Amity . . . . .	\$82,298	.117
Ashland . . . . .	975,211	.102
Bancroft . . . . .	104,211	.088
Benedicta . . . . .	99,897	.084
Blaine . . . . .	496,010	.085
Bridgewater . . . . .	712,207	.080
Caribou . . . . .	5,160,315	.077
Castle Hill . . . . .	361,982	.077
Chapman . . . . .	181,155	.072
Crystal . . . . .	235,363	.075
Dyer Brook . . . . .	118,315	.102
Eagle Lake . . . . .	253,635	.120
Easton . . . . .	1,066,705	.106
Fort Fairfield . . . . .	5,271,807	.075
Fort Kent . . . . .	1,402,200	.129
Frenchville . . . . .	371,595	.116
Grand Isle . . . . .	287,610	.108
Haynesville . . . . .	68,419	.110
Hersey . . . . .	79,774	.077
Hodgdon . . . . .	563,477	.085
Houlton . . . . .	5,337,277	.071
Island Falls . . . . .	504,506	.084
Limestone . . . . .	1,233,286	.118
Linneus . . . . .	339,815	.075
Littleton . . . . .	570,843	.082
Ludlow . . . . .	123,641	.110
Madawaska . . . . .	2,577,042	.104
Mapleton . . . . .	703,773	.100
Mars Hill . . . . .	1,257,300	.095
Masardis . . . . .	413,555	.070
Merrill . . . . .	172,062	.122
Monticello . . . . .	655,820	.095
New Limerick . . . . .	225,579	.072
New Sweden . . . . .	373,895	.092
Oakfield . . . . .	319,329	.105
Orient . . . . .	100,383	.090
Perham . . . . .	376,630	.074
Portage Lake . . . . .	282,413	.093
Presque Isle . . . . .	5,976,125	.080



AROOSTOOK COUNTY—Concluded

Towns	Total Valuation 1947	Rate of Taxation 1947
St. Agatha . . . . .	\$361,090	.118
Sherman . . . . .	444,120	.096
Smyrna . . . . .	203,260	.097
Stockholm . . . . .	200,070	.120
Van Buren . . . . .	1,339,345	.096
Wade . . . . .	171,800	.088
Washburn . . . . .	1,093,037	.087
Westfield . . . . .	442,017	.083
Weston . . . . .	88,182	.100
Woodland . . . . .	589,010	.070
<b>Plantations</b>		
Allagash . . . . .	324,002	.120
Cary . . . . .	74,720	.120
Caswell . . . . .	235,000	.120
Cyr . . . . .	170,515	.078
E. . . . .	44,728	.056
Garfield . . . . .	47,826	.074
Glenwood . . . . .	53,205	.078
Hamlin . . . . .	152,245	.080
Hammond . . . . .	91,545	.055
Macwahoc . . . . .	66,847	.069
Moro . . . . .	81,583	.080
Nashville . . . . .	71,135	.0375
New Canada . . . . .	168,783	.125
Oxbow . . . . .	96,245	.060
Reed . . . . .	97,242	.114
St. Francis . . . . .	194,530	.192
St. John . . . . .	147,128	.095
Wallagrass . . . . .	198,051	.150
Westmanland . . . . .	125,753	.040
Winterville . . . . .	62,100	.120
	<u>\$46,870,574</u>	

CUMBERLAND COUNTY

Baldwin . . . . .	\$627,621	.068
Bridgton . . . . .	1,902,687	.063
Brunswick . . . . .	8,264,171	.050
Cape Elizabeth . . . . .	4,492,595	.052
Casco . . . . .	487,702	.075
Cumberland . . . . .	1,924,150	.060
Falmouth . . . . .	3,453,755	.0486
Freeport . . . . .	2,199,305	.058
Gorham . . . . .	2,918,010	.0566
Gray . . . . .	821,317	.090
Harpswell . . . . .	1,370,385	.058
Harrison . . . . .	778,365	.054
Naples . . . . .	818,894	.050
New Gloucester . . . . .	700,395	.0686
North Yarmouth . . . . .	461,917	.060
Otisfield . . . . .	416,255	.083
Portland . . . . .	85,920,200	.0548
Pownal . . . . .	274,551	.095
Raymond . . . . .	855,375	.050

## REPORT OF THE BUREAU OF TAXATION

## CUMBERLAND COUNTY—Concluded

Towns	Total Valuation 1947	Rate of Taxation 1947
Scarboro.....	\$3,012,181	.075
Sebago.....	667,895	.093
South Portland.....	16,209,975	.055
Standish.....	1,900,540	.055
Westbrook.....	10,538,765	.049
Windham.....	2,634,954	.062
Yarmouth.....	1,546,235	.0686
	<u>\$155,198,195</u>	

## FRANKLIN COUNTY

Avon.....	\$181,030	.064
Carthage.....	164,460	.076
Chester ville.....	330,345	.077
Eustis.....	491,255	.076
Farmington.....	3,418,215	.048
Industry.....	178,428	.070
Jay.....	2,289,871	.074
Kingfield.....	386,316	.078
Madrid.....	99,303	.068
New Sharon.....	342,802	.077
New Vineyard.....	218,435	.088
Phillips.....	568,721	.082
Rangeley.....	1,886,997	.0526
Strong.....	593,909	.059
Temple.....	173,110	.062
Weld.....	414,970	.056
Wilton.....	2,064,266	.066
<b>Plantations</b>		
Coplin.....	77,876	.041
Dallas.....	185,311	.054
Rangeley.....	234,439	.033
Sandy River.....	192,825	.034
	<u>\$14,492,884</u>	

## HANCOCK COUNTY

Amherst.....	\$66,451	.106
Aurora.....	76,355	.055
Bar Harbor.....	6,283,790	.0545
Bluehill.....	1,100,145	.064
Brooklin.....	524,175	.060
Brooksville.....	343,343	.092
Bucksport.....	3,261,345	.068
Castine.....	629,830	.067
Cranberry Isles.....	382,800	.0428
Dedham.....	377,058	.062
Deer Isle.....	641,851	.06778
Eastbrook.....	107,158	.063
Ellsworth.....	3,349,049	.066
Franklin.....	296,086	.056
Gouldsboro.....	547,500	.061

HANCOCK COUNTY—Concluded

Towns	Total Valuation 1947	Rate of Taxation 1947
Hancock . . . . .	\$406,535	.059
Lamoine . . . . .	222,120	.070
Mariaville . . . . .	102,260	.074
Mount Desert . . . . .	4,062,470	.059
Orland . . . . .	390,640	.080
Otis . . . . .	87,832	.067
Penobscot . . . . .	237,487	.110
Sedgwick . . . . .	269,377	.083
Sorrento . . . . .	318,154	.0535
Southwest Harbor . . . . .	1,544,475	.055
Stonington . . . . .	767,040	.062
Sullivan . . . . .	405,031	.060
Surry . . . . .	293,219	.069
Swans Island . . . . .	195,557	.084
Tremont . . . . .	518,720	.070
Trenton . . . . .	205,461	.060
Verona . . . . .	101,007	.086
Waltham . . . . .	84,268	.0775
Winter Harbor . . . . .	490,625	.055
<b>Plantations</b>		
Long Island . . . . .	38,010	.061
Osborn . . . . .	60,234	.041
No. 33 . . . . .	59,350	.055
	<u>\$28,846,808</u>	

KENNEBEC COUNTY

Albion . . . . .	\$495,768	.062
Augusta . . . . .	14,666,525	.055
Belgrade . . . . .	864,129	.070
Benton . . . . .	583,473	.072
Chelsea . . . . .	289,055	.086
China . . . . .	729,490	.054
Clinton . . . . .	659,094	.090
Farmingdale . . . . .	959,245	.0456
Fayette . . . . .	244,715	.077
Gardiner . . . . .	4,824,971	.055
Hallowell . . . . .	2,039,480	.054
Litchfield . . . . .	462,544	.069
Manchester . . . . .	477,400	.065
Monmouth . . . . .	1,199,770	.062
Mt. Vernon . . . . .	443,675	.070
Oakland . . . . .	1,741,038	.0645
Pittston . . . . .	377,185	.070
Randolph . . . . .	391,685	.070
Readfield . . . . .	474,995	.066
Rome . . . . .	431,325	.048
Sidney . . . . .	451,849	.073
Vassalboro . . . . .	1,205,723	.061
Vienna . . . . .	140,300	.070
Waterville . . . . .	15,613,880	.045
Wayne . . . . .	411,689	.062
West Gardiner . . . . .	448,760	.066
Windsor . . . . .	418,067	.056
Winslow . . . . .	3,418,301	.056
Winthrop . . . . .	2,379,441	.0514
	<u>\$56,843,572</u>	

## KNOX COUNTY

Towns	Total Valuation 1947	Rate of Taxation 1947
Appleton.....	\$268,967	.083
Camden.....	3,994,588	.055
Cushing.....	205,320	.120
Friendship.....	526,810	.054
Hope.....	304,215	.062
Isle au Haut.....	115,091	.048
North Haven.....	751,266	.048
Owls Head.....	390,105	.057
Rockland.....	7,524,407	.053
Rockport.....	1,360,719	.070
St. George.....	727,997	.067
South Thomaston.....	258,823	.060
Thomaston.....	1,751,230	.056
Union.....	625,867	.069
Vinalhaven.....	770,513	.07125
Warren.....	860,585	.055
Washington.....	295,790	.074
Matinicus Isle Pt.....	49,284	.038
	<u>\$20,781,577</u>	

## LINCOLN COUNTY

Alna.....	\$200,955	.071
Boothbay.....	1,177,793	.078
Boothbay Harbor.....	2,426,900	.048
Bremen.....	257,600	.057
Bristol.....	976,204	.069
Damariscotta.....	825,066	.060
Dresden.....	288,905	.063
Edgecomb.....	300,608	.075
Jefferson.....	498,151	.075
Newcastle.....	740,900	.066
Nobleboro.....	329,664	.071
South Bristol.....	737,369	.056
Southport.....	1,146,425	.052
Waldoboro.....	1,230,425	.064
Westport.....	165,735	.074
Whitefield.....	481,490	.061
Wiscasset.....	1,430,632	.053
<b>Plantations</b>		
Monhegan.....	166,494	.0375
Somerville.....	63,773	.112
	<u>\$13,445,089</u>	

## OXFORD COUNTY

Andover.....	\$492,859	.071
Bethel.....	1,529,010	.054
Brownfield.....	358,222	.093
Buckfield.....	521,270	.064
Byron.....	140,820	.067
Canton.....	369,195	.080
Denmark.....	424,015	.080
Dixfield.....	1,070,419	.064

OXFORD COUNTY—Concluded

Towns	Total Valuation 1947	Rate of Taxation 1947
Fryeburg . . . . .	\$1,055,904	.0675
Gilead . . . . .	199,116	.048
Greenwood . . . . .	339,720	.078
Hanover . . . . .	120,860	.048
Hartford . . . . .	289,995	.065
Hebron . . . . .	297,127	.070
Hiram . . . . .	477,571	.077
Lovell . . . . .	1,183,803	.045
Mexico . . . . .	1,381,524	.083
Newry . . . . .	245,185	.042
Norway . . . . .	2,187,788	.071
Oxford . . . . .	546,740	.085
Paris . . . . .	2,793,970	.056
Peru . . . . .	918,704	.055
Porter . . . . .	302,894	.084
Roxbury . . . . .	176,920	.067
Rumford . . . . .	6,696,660	.070
Stoneham . . . . .	169,325	.047
Stow . . . . .	140,489	.043
Sumner . . . . .	293,627	.080
Sweden . . . . .	191,836	.061
Upton . . . . .	127,706	.077
Waterford . . . . .	657,199	.069
Woodstock . . . . .	593,965	.070
<b>Plantations</b>		
Lincoln . . . . .	603,282	.035
Magalloway . . . . .	228,119	.072
<u>\$27,125,839</u>		

PENOBSCOT COUNTY

Alton . . . . .	\$69,211	.110
Bangor . . . . .	30,626,582	.0554
Bradford . . . . .	290,025	.088
Bradley . . . . .	235,817	.098
Brewer . . . . .	6,647,200	.0568
Burlington . . . . .	178,669	.056
Carmel . . . . .	356,452	.090
Charleston . . . . .	354,460	.070
Chester . . . . .	72,103	.094
Clifton . . . . .	76,937	.088
Corinna . . . . .	960,452	.070
Corinth . . . . .	469,086	.058
Dexter . . . . .	2,582,660	.074
Dixmont . . . . .	199,375	.120
East Millinocket . . . . .	1,685,700	.0748
Eddington . . . . .	286,930	.065
Edinburg . . . . .	51,664	.080
Enfield . . . . .	490,385	.080
Etna . . . . .	128,467	.076
Exeter . . . . .	298,160	.101
Garland . . . . .	249,372	.080
Glenburn . . . . .	192,185	.074
Greenbush . . . . .	87,435	.144
Greenfield . . . . .	74,564	.081

## REPORT OF THE BUREAU OF TAXATION

## PENOBSCOT COUNTY—Concluded

Towns	Total Valuation 1947	Rate of Taxation 1947
Hampden.....	\$1,144,355	.083
Hermon.....	547,520	.077
Holden.....	246,100	.078
Howland.....	1,001,105	.078
Hudson.....	134,730	.104
Kenduskeag.....	151,583	.082
Lagrange.....	240,539	.088
Lee.....	209,558	.078
Levant.....	194,616	.124
Lincoln.....	2,010,969	.094
Lowell.....	81,058	.100
Mattawamkeag.....	664,417	.060
Maxfield.....	32,739	.078
Medway.....	349,106	.111
Millford.....	662,275	.071
Millinocket.....	4,771,465	.082
Newburg.....	198,898	.070
Newport.....	1,337,245	.080
Old Town.....	5,414,963	.065
Orono.....	1,701,488	.087
Orrington.....	605,680	.057
Passadumkeag.....	85,492	.135
Patten.....	665,940	.088
Plymouth.....	175,539	.104
Springfield.....	121,694	.146
Stetson.....	159,569	.094
Veazie.....	659,337	.045
Winn.....	155,244	.131
Woodville.....	235,032	.058
<b>Plantations</b>		
Carroll.....	80,490	.095
Drew.....	71,296	.064
Grand Falls.....	56,371	.068
Lakeville.....	131,636	.035
Mt. Chase.....	97,198	.100
Prentiss.....	87,254	.091
Seboeis.....	139,955	.021
Stacyville.....	244,530	.100
Webster.....	63,230	.066
	<u>\$71,594,107</u>	

## PISCATAQUIS COUNTY

Abbot.....	\$170,063	.098
Atkinson.....	196,340	.075
Blanchard.....	112,029	.061
Bowerbank.....	152,670	.027
Brownville.....	978,322	.072
Dover-Foxcroft.....	2,884,058	.0625
Greenville.....	992,995	.070
Guilford.....	992,927	.0668
Milo.....	1,777,326	.070
Monson.....	387,774	.098
Parkman.....	266,240	.074
Sangerville.....	549,672	.115

PISCATAQUIS COUNTY—Concluded

Towns	Total Valuation 1947	Rate of Taxation 1947
Sebec.....	\$262,630	.070
Shirley.....	127,625	.070
Wellington.....	111,569	.125
Willimantic.....	132,391	.081
<b>Plantations</b>		
Barnard.....	89,638	.047
Elliottsville.....	177,678	.044
Kingsbury.....	104,519	.061
Lake View.....	139,839	.024
	<u>\$10,606,305</u>	

SAGADAHOC COUNTY

Arrowsic.....	97,869	.046
Bath.....	10,182,450	.051
Bowdoin.....	249,901	.086
Bowdoinham.....	474,393	.083
Georgetown.....	435,325	.060
Phippsburg.....	724,705	.064
Richmond.....	1,082,604	.072
Topsham.....	1,690,213	.0555
West Bath.....	420,351	.053
Woolwich.....	597,567	.084
	<u>\$15,955,378</u>	

SOMERSET COUNTY

Anson.....	\$978,430	.104
Athens.....	308,140	.098
Bingham.....	860,515	.0536
Cambridge.....	157,573	.089
Canaan.....	327,280	.094
Cornville.....	319,440	.084
Detroit.....	207,665	.054
Embden.....	368,042	.082
Fairfield.....	3,161,810	.066
Harmony.....	413,805	.095
Hartland.....	787,897	.063
Madison.....	3,688,380	.052
Mercer.....	154,325	.082
Moscow.....	2,800,079	.022
New Portland.....	298,575	.112
Norridgewock.....	743,914	.090
Palmyra.....	410,260	.082
Pittsfield.....	2,166,645	.064
Ripley.....	161,070	.098
St. Albans.....	375,317	.097
Skowhegan.....	5,430,770	.062
Smithfield.....	299,432	.056
Solon.....	727,588	.058
Starks.....	219,230	.106
<b>Plantations</b>		
Brighton.....	94,493	.077
Caratunk.....	201,297	.036

## REPORT OF THE BUREAU OF TAXATION

## SOMERSET COUNTY—Concluded

Towns	Total Valuation 1947	Rate of Taxation 1947
Dead River.....	\$142,532	.040
Dennistown.....	176,926	.026
Flagstaff.....	136,050	.074
Highland.....	50,368	.082
Jackman.....	436,922	.079
Moose River.....	174,539	.053
Pleasant Ridge.....	2,985,825	.018
The Forks.....	157,550	.027
West Forks.....	197,977	.039
	<u>\$30,120,661</u>	

## WALDO COUNTY

Belfast.....	\$3,727,730	.064
Belmont.....	113,651	.070
Brooks.....	324,935	.077
Burnham.....	321,325	.077
Frankfort.....	217,033	.083
Freedom.....	178,870	.092
Islesboro.....	959,795	.070
Jackson.....	124,582	.090
Knox.....	168,433	.083
Liberty.....	233,695	.078
Lincolnville.....	512,320	.066
Monroe.....	246,980	.107
Montville.....	177,825	.092
Morrill.....	181,926	.055
Northport.....	569,415	.052
Palermo.....	222,735	.078
Prospect.....	182,918	.064
Searsmont.....	315,370	.064
Searsport.....	1,015,562	.060
Stockton Springs.....	426,600	.081
Swanville.....	176,709	.067
Thorndike.....	222,245	.076
Troy.....	263,580	.070
Unity.....	531,127	.072
Waldo.....	171,327	.068
Winterport.....	671,249	.080
	<u>\$12,257,937</u>	

## WASHINGTON COUNTY

Addison.....	\$205,293	.122
Alexander.....	117,199	.060
Baileyville.....	2,342,005	.054
Beals.....	118,948	.097
Beddington.....	41,342	.080
Calais.....	2,624,640	.080
Centerville.....	103,135	.070
Charlotte.....	120,081	.074
Cherryfield.....	328,848	.093
Columbia.....	143,839	.078
Columbia Falls.....	187,669	.094
Cooper.....	70,785	.0811



WASHINGTON COUNTY—Concluded

Towns	Total Valuation 1947	Rate of Taxation 1947
Crawford.....	\$78,095	.066
Cutler.....	147,172	.079
Danforth.....	350,710	.120
Deblois.....	48,399	.062
Dennysville.....	87,250	.116
East Machias.....	360,137	.0882
Eastport.....	1,107,855	.088
Harrington.....	220,262	.098
Jonesboro.....	150,068	.090
Jonesport.....	595,515	.076
Lubec.....	1,181,770	.080
Machias.....	825,095	.070
Machiasport.....	229,595	.096
Marshfield.....	68,802	.066
Meddybemps.....	40,342	.111
Milbridge.....	453,788	.081
Northfield.....	105,851	.0402
Pembroke.....	324,650	.095
Perry.....	231,322	.078
Princeton.....	277,327	.100
Robbinston.....	211,684	.081
Roque Bluffs.....	47,421	.100
Steuben.....	254,540	.090
Talmadge.....	64,101	.045
Vanceboro.....	250,217	.082
Waite.....	77,820	.058
Wesley.....	98,376	.0784
Whiting.....	175,538	.048
Whitneyville.....	178,955	.049
<b>Plantations</b>		
Codyville.....	60,321	.072
Grand Lake Stream.....	162,591	.062
No. 14.....	85,762	.0505
No. 21.....	84,821	.039
	<u>\$15,039,936</u>	

YORK COUNTY

Acton.....	\$515,350	.054
Alfred.....	497,513	.087
Berwick.....	1,150,265	.084
Biddeford.....	15,433,931	.039
Buxton.....	1,762,315	.0544
Cornish.....	348,850	.080
Dayton.....	296,214	.054
Eliot.....	1,754,979	.049
Hollis.....	1,050,803	.052
Kennebunk.....	3,185,948	.0568
Kennebunkport.....	1,956,389	.060
Kittery.....	2,579,320	.069
Lebanon.....	796,075	.072
Limerick.....	540,572	.082
Limington.....	433,259	.080
Lyman.....	343,138	.057
Newfield.....	371,314	.054
North Berwick.....	912,882	.072

## REPORT OF THE BUREAU OF TAXATION

## YORK COUNTY—Concluded

Towns	Total Valuation 1947	Rate of Taxation 1947
North Kennebunkport.....	\$328,856	.078
Old Orchard Beach.....	4,988,548	.062
Parsonsfield.....	466,898	.110
Saco.....	7,089,603	.065
Sanford.....	11,946,197	.058
Shapleigh.....	407,339	.074
South Berwick.....	1,181,082	.072
Waterboro.....	657,544	.074
Wells.....	3,824,367	.065
York.....	4,136,075	.063
	<u>\$68,955,626</u>	