

MAINE STATE LEGISLATURE

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MAINE PUBLIC DOCUMENTS
1948-50

(In three volumes)

VOLUME I

REPORT
of the
Bureau of Taxation



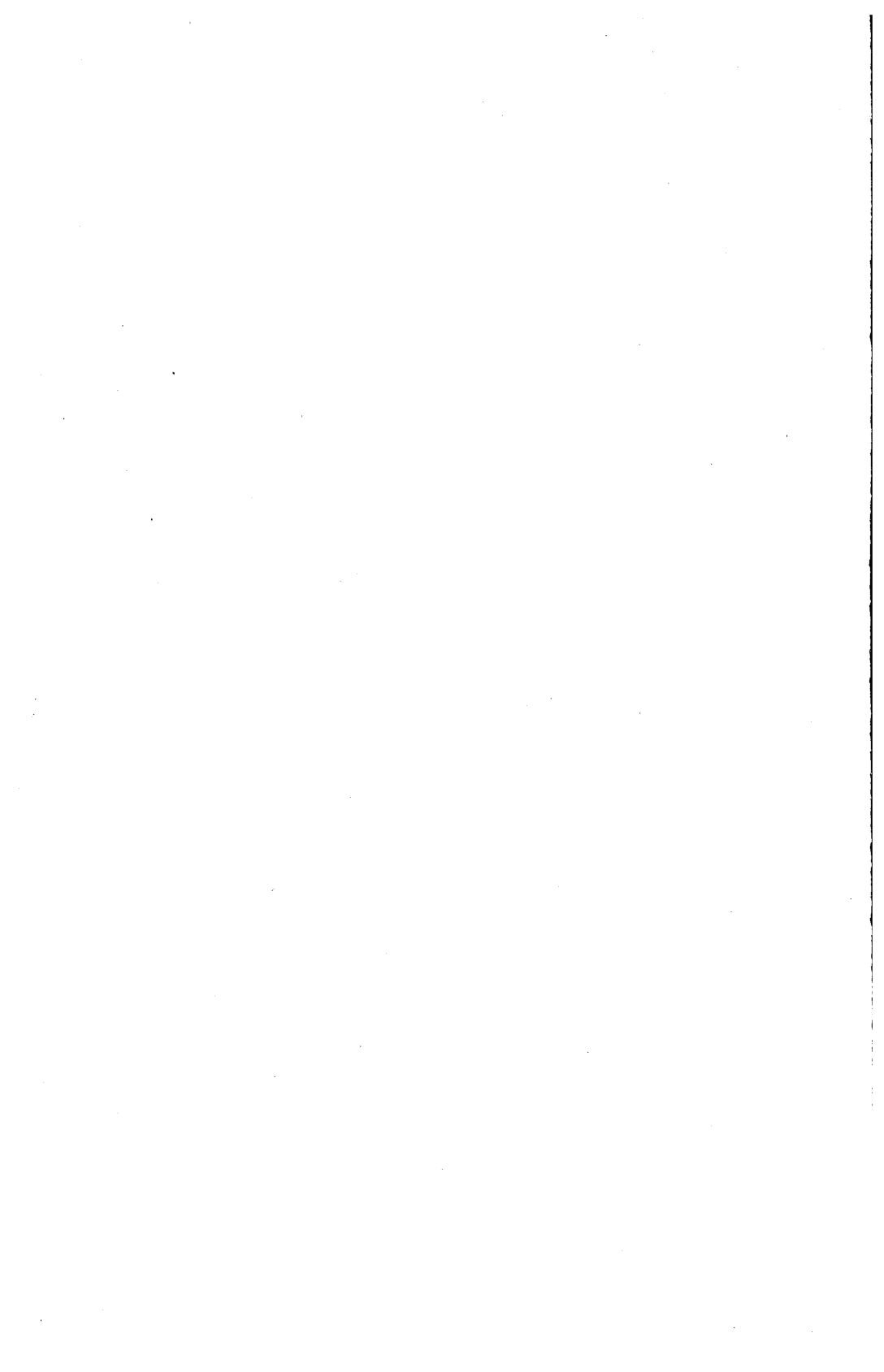
STATE OF MAINE
1949 and 1950

Sixtieth Annual Report
of the
BUREAU OF TAXATION



STATE OF MAINE

1950



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
H. W. Nicholson	GASOLINE TAX	Examiner
H. F. Bragg	INHERITANCE TAX	Director

MEMBERS OF BOARD OF STATE ASSESSORS
1891 to 1931

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

STATE TAX ASSESSORS

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

BOARD OF EQUALIZATION

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

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STATE OF MAINE
BUREAU OF TAXATION
AUGUSTA

To His Excellency, Frederick G. Payne, 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 60th Annual Report of the Bureau of Taxation.

GENERAL ADMINISTRATION

During the past five years a number of statutory changes have been made with respect to the administration of taxes, resulting in the consolidation of assessing and collecting activities in the Bureau of Taxation. These changes have been noted particularly in the 1946 and 1948 reports of the Bureau. Over the same period changes have been made in the rates of a number of existing taxes.

The 1949 legislative session resulted in no important changes as to the taxes themselves or as to administration. Consequently the activities of the Bureau during the past two years have followed the general lines previously outlined in these reports. The only new tax was one on mixed fertilizers, the administration of which was absorbed with that of potato, sweet corn, and blueberry taxes.

In the case of most of the major taxes administered by the Bureau, no unusual problems have been encountered recently. However, so far as gasoline and related fuel taxes are concerned, two developments should be noted.

First, the increasing use of diesel fuel by motor carriers, together with an accompanying introduction of diesel fuel pumps at some filling stations, indicates that some changes are desirable in the use fuel tax law to insure tax collections.

As of mid-November, 1950, there were 151 licensed users. At the present time this tax is collected on the basis of reports from licensed users, such reports indicating the gallonage consumed in highway use. This approach was used originally because of the infrequent use of diesel-powered vehicles on the highway, and because levy of the tax at any other than the user level would have been impractical. With increasing use of diesel vehicles, difficulty has been experienced in finding all users. A tie-in with registrations will therefore be sought in new legislation. Furthermore, with the advent of filling stations selling diesel fuel for vehicle use, it should be possible to collect the tax in part at the retail level, and legislation will be proposed for this purpose.

Second, attention might well be called to the number of accounts under the so-called motor carrier tax law. This is the law imposing a use tax on gasoline consumed in Maine but purchased elsewhere by certain carriers. This law was enacted in 1947 and went into effect as of October 1, 1947. As of November, 1950, there were approximately 350 public carriers and 850 private carriers noted in the records of the Bureau. The actual revenue attributable to this law is difficult to determine, but there is no doubt that substantial gasoline tax revenue is due to purchases which would not have been made in Maine but for the law. Within the past year New Hampshire and Massachusetts have initiated retaliatory laws, so that refunds now must be made in certain instances where a carrier has purchased gasoline in Maine more than sufficient for his use in this state, and has had to pay a use tax on such gasoline used in those states. Despite the increase in number of accounts and the initiation of refunds, no addition in personnel handling this tax has been necessary.

With reference to the Inheritance Tax Division, it was noted in 1948 that efforts were being made to bring all pending cases to a strictly current basis. This has been done with the exception of those cases where because of as yet uncertain factors assessment cannot be made. In many of such cases a deposit has been made by the estate pending final determination of the tax.

The Property Tax Division has as one of its tasks the maintenance of ownership and valuation records on all parcels of land in the unorganized territory. This means keeping track of several thousand ownerships, so that the state valuation of these ownerships can be made up each two years. During the past two years steps have been taken to set up names of owners and descrip-

tions of these properties by means of an addressing machine. This has simplified the work of maintaining these records to a great extent; and has made it possible to set up the information needed for state valuation purposes at the proper time without a temporary excessive work-load. The use of this equipment will be extended to other activities of the Bureau as rapidly as possible.

The Tobacco Tax Division has been honored by the choice of its Director, Mr. W. Emery Chase, to serve as President of the National Tobacco Tax Association, an organization representing the tobacco tax administrators of the various states.

While not a tax producing revenue for general state purposes, the potato tax produces a considerable amount of revenue, devoted to the potato industry. It has continued to be complicated by problems incident to federal support activities. These have necessitated dealing with a very large number of individual producers, instead of with a relatively few shippers. The federal program, as a result of which potatoes have been diverted to starch factories, and the apparent growth of truck shipments of potatoes, have increased the work involved in determining tax liability, as well as in insuring collections.

GENERAL PROPERTY TAX

The following summary of property taxes levied by municipal, county, and state governments indicates the continuing importance of this particular tax:

	1949	1950
State Property Tax—Municipalities	\$ 5,184,475	\$ 5,184,475
State Property Tax—Unorganized Townships	341,295	341,311
County Property Tax—Unorganized Townships	106,119	106,125
County Property Tax—Municipalities	1,583,818	1,583,818
*Forestry District Tax—Unorganized Townships	374,916	375,214
Forestry District Tax—Some Municipalities	112,296	112,856
School Tax—Unorganized Townships	22,232	25,082
County Personal Property Tax—Unorganized Townships	**7,417	**7,117
State Personal Property Tax—Unorganized Townships	**21,339	**21,238
Property Tax—Municipalities	38,454,256	39,465,124
Road Repair—Unorganized Townships	94,026	92,655
Total***	\$46,302,189	\$47,315,015

* Includes Forest Fire Tax

** Includes Supplemental Assessment

*** Comparable totals for 1947 and 1948, respectively, were \$41,494,353 and \$44,788,709

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	1949 — \$64.02
1944 — \$50.80	1947 — \$60.80	1950 — \$62.66
1945 — \$53.18	1948 — \$63.20	

Comparable figures for previous years will be found in former reports of the Bureau.

In the 1948 report of the Bureau attention was called to problems in connection with administration of the general property tax. These same problems were considered by the Maine Tax Revision Committee under the chairmanship of Dr. Charles F. Phillips; and in the final report of that committee certain recommendations with respect to property tax administration were made. These recommendations included the following:

“The Legislature, either directly or through the State Tax Assessor, should give consideration to a division of the State into assessment districts, with each district large enough to support at least one full-time and adequately paid assessor. To maintain local control of assessments, we would suggest that the district assessors be selected by each district. However, those selected should come from a panel of individuals with qualifications approved by the State Tax Assessor.

“The State Tax Assessor might well be assigned the responsibility for the training of these district assessors, so that they would use better tax maps, more complete tax lists, and better property descriptions. He should also check on the quality of their work and have power to remove them for cause.

“All valuations should be on a 100% basis. At present, practically all property valuations are on some fraction of 100 per cent. In theory, to arrive at a 40 per cent valuation, the assessors should decide upon the 100 per cent figure and then take 40 per cent of it. In practice, however, since valuations are relatively low and, therefore, less subject to protest by our citizens, there is a strong tendency to make a quick guess at a valuation figure. Stated bluntly, a requirement that a 100 per cent valuation be used will result in more equitable valuation. With a higher valuation, of course, tax rates can be reduced, so that total taxes will not be increased.

“Currently citizens appeal from the decisions of the local assessor to the County Commissioner and then to the Superior Court.

Under the new procedure, appeals from the district assessors would go directly to a special State of Maine Appeal Board which would be established for this specific purpose."

It is submitted that such proposals deserve careful consideration.

Certain other problems in connection with the general property tax continue to be troublesome. One of the more difficult is that relating to exemption or preferential taxation of industrial property. Since there is no lawful basis for such preferential treatment, whatever action is taken in this direction by local officials is taken on their own responsibility. The result is unfair to local officials; and leads to unnecessary competition between towns. Without suggesting whether such partial or total exemptions are warranted in fact, it would appear that if they are to be granted they should be done so uniformly, and under a policy laid down by the legislature. If such a policy is determined by the legislature to be undesirable, and no legislation is enacted to legalize such exemption, the present competitive situation between municipalities, so far as preferential tax treatment is concerned, should be ended.

Eventually it is hoped that the entire body of statutes relating to property taxes can be reviewed and revised. This task is one that will require cooperation of taxpayers, local officials and state officials alike. It could result in the clarification of many obscure provisions, particularly as to the taxation of personal property. While not a project that can be accomplished quickly or easily, particularly in view of the limited personnel of the Bureau, it is one that should be faced in the near future.

During the past biennium the program of assistance to local assessors has been continued with the usual series of one-day spring meetings, the summer school for assessors at the University of Maine, and the release of a revised Guide for the Use of Assessors. In the spring of 1949 nine meetings were held throughout the state, attended by 615 assessors representing 257 towns; in 1950 nine meetings were attended by 661 assessors representing 305 towns. The use of slides prepared by the Bureau has been continued with success at these meetings. In the summer of 1949, 38 assessors attended a four day school at the University of Maine, sponsored jointly by the Bureau, the Maine Municipal Association, the University, and the National Asso-

ciation of Assessing Officers. In 1950, 48 assessors attended a four day school at the same place and under the same sponsorship. We were fortunate in both instances in obtaining as principal instructor Mr. Aldro Jenks, city assessor of Waterbury, Connecticut, a recognized authority in the field.

STATE VALUATION

The 1950 state valuation showed an increase both in unorganized and organized areas, as the following comparison indicates:

Comparison of Totals, 1948 and 1950 State Valuations

	1948	1950
Polls	237,356	237,526
Acres Unorganized Territory ..	8,482,297.27	8,469,014.3
Value	\$45,680,193	\$48,228,506
Acres Public Lots	321,114.67	320,674.67
Value	\$1,394,989	\$1,464,252
Organized Mun.—value	\$715,100,000	\$768,903,000
Total State Valuation	\$762,175,182	\$818,595,758

The subject of state valuation was covered at some length in the 1948 Report of the Bureau, and reference should be had to that report. It will be noted that this year, in three instances, the local municipal valuation is about double the state valuation, resulting from local revaluations at 100% of long-term values. This does point out the prevailing low basis of value of most local valuations, as well as the state valuation of cities, towns and plantations.

So far as unorganized areas of the state are concerned, the cruising program which has been in effect for some years has continued. Forty-one additional townships were cruised so that the information could be included in the 1950 valuation. This newly cruised area amounted to 808,527 acres. In addition, field work in 23 other townships has been completed, although not in time to be of use in the current valuation.

DEORGANIZED TOWNS

While no towns have deorganized since 1945, it is likely that there will be further requests for permission to do so from time to time. Some requests are based on loss of population to the

point where local government is no longer practical. Others are based on the financial difficulties which some towns find themselves in because of excessive expenses or relative lack of taxable resources.

In the case of some of the towns which have had a fairly sizeable population—over 200 persons—and which have deorganized in the past for reasons of financial stress, the problem of increasing tax rates raises a question as to how far deorganization is an answer to the particular problem. For example, in 1950 the maximum rate of taxation in one of these towns was 74.58 mills. This is broken down as follows: state tax, 7.25 mills; county tax (Washington County) 4.5 mills; forestry district tax, 8 mills; road tax, 20 mills; school tax 34.83 mills. Add to this the difficulties encountered in administering populated areas by remote control, the question arises as to whether some new program will not have to be developed to meet the needs of such areas.

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

REPORT OF THE BUREAU OF TAXATION

LOCAL VALUATION

Comparison of Counties in 1949 and 1950, exclusive of the unorganized townships.

Counties	1949	1950	Increase
Androscoggin.....	\$70,568,453	\$71,843,151	\$1,274,698
Aroostook.....	52,067,760	62,553,706	10,485,946
Cumberland.....	169,251,576	171,509,851	2,258,275
Franklin.....	15,012,714	15,025,410	12,696
Hancock.....	29,807,217	36,905,386	7,098,169
Kennebec.....	61,932,362	63,251,176	1,318,814
Knox.....	23,558,856	23,698,984	140,128
Lincoln.....	14,359,029	15,061,156	702,127
Oxford.....	29,541,295	29,725,612	184,317
Penobscot.....	80,516,937	81,025,531	508,594
Piscataquis.....	11,071,251	11,145,996	74,745
Sagadahoc.....	16,468,012	16,601,576	133,564
Somerset.....	30,813,927	30,910,128	96,201
Waldo.....	12,988,971	13,268,581	279,610
Washington.....	15,855,178	17,612,575	1,757,397
York.....	74,337,232	77,633,539	3,296,307
	<u>\$708,150,770</u>	<u>\$737,772,358</u>	<u>\$29,621,588</u>

VALUATION OF TWENTY-ONE CITIES

Cities	1949	1950	Increase
Auburn.....	\$20,070,026	\$20,344,128	\$274,102
Augusta.....	15,569,660	15,973,850	404,190
Bangor.....	36,528,744	36,454,766	*73,978
Bath.....	10,499,020	10,492,315	*6,705
Belfast.....	3,945,010	4,059,728	114,718
Biddeford.....	16,357,629	16,552,550	194,921
Brewer.....	7,473,415	7,654,085	180,670
Calais.....	2,702,985	4,075,378	1,372,393
Eastport.....	1,200,505	1,398,475	197,970
Ellsworth.....	3,545,150	7,908,011	4,362,861
Gardiner.....	5,032,576	5,085,992	53,416
Hallowell.....	2,138,120	2,147,515	9,395
Lewiston.....	37,306,402	37,986,789	680,387
Old Town.....	6,224,140	6,215,180	*8,960
Portland.....	94,989,400	94,987,125	*2,275
Presque Isle.....	7,224,935	16,603,240	9,378,305
Rockland.....	8,776,090	8,782,910	6,820
Saco.....	7,304,045	7,405,052	101,007
South Portland.....	17,641,162	18,262,025	620,863
Waterville.....	18,390,938	18,727,090	336,152
Westbrook.....	11,339,361	11,716,150	376,789
	<u>\$334,259,313</u>	<u>\$352,832,354</u>	<u>\$18,664,959</u>
*Decrease.....			18,664,959 91,918
Net Increase.....			<u>\$18,573,041</u>

DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS

Value of land, 1950.....		\$187,739,434
Value of land, 1949.....		184,090,647
Increase.....		<u>\$3,648,787</u>
Value of Buildings, 1950.....		\$412,912,572
Value of Buildings, 1949.....		390,381,603
Increase.....		<u>\$22,530,969</u>
Number of polls taxed, 1950.....	237,526	
Number of polls not taxed, 1950.....	23,223	260,749
Number of polls taxed, 1949.....	237,072	
Number of polls not taxed, 1949.....	23,068	260,140
Increase.....		<u>609</u>

MUNICIPAL TAX RATES

1950

County	Average Rate of Taxation	Average of the Rates by County
Androscoggin.....	.05303	.06743
Aroostook.....	.07878	.09649
Cumberland.....	.05815	.06581
Franklin.....	.06790	.07103
Hancock.....	.05597	.07002
Kennebec.....	.05755	.07066
Knox.....	.06050	.06779
Lincoln.....	.06342	.07317
Oxford.....	.07200	.07200
Penobscot.....	.06831	.08949
Piscataquis.....	.07572	.07555
Sagadahoc.....	.06038	.07140
Somerset.....	.06341	.07147
Waldo.....	.07638	.08085
Washington.....	.07772	.08214
York.....	.05847	.06454

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .06266.

Total of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .07436.

Amount of taxes assessed on polls in the cities, towns and plantations in 1950, \$712,578. Amount of taxes assessed on property in the cities, towns and plantations for state, county and local purposes in 1950, \$46,233,417. Average rate of taxation on each \$1,000 is \$62.66.

CORPORATION TAXES

Classification	July 1, 1948 to June 30, 1949	July 1, 1949 to June 30, 1950
Railroads.....	\$1,908,412.94	\$1,612,113.32
Street Railroads.....	14,846.24	9,069.99
Telephone.....	842,328.92	919,686.85
Telegraph.....	36,607.01	35,405.00
Express.....	24,623.00	20,876.04
Parlor Car.....	901.02	703.08
Credit Unions.....	929.18	1,028.82
Corporate Franchise.....	205,175.00	188,055.00
Savings Banks.....	140,704.20	71,182.58
Trust and Banking.....	10,509.84	64,395.43
Insurance.....	1,305,104.66	1,324,615.86
Fire Investigation and Prevention.....	68,489.10	67,519.49
Loan and Building Associations.....	14,390.52	15,661.26
National Bank (Stock).....	138,672.00	145,418.25
Trust and Banking (Stock).....	94,713.30	103,141.88
	<u>\$4,806,406.93</u>	<u>\$4,578,872.85</u>

POTATO TAX

Year	Amount Tax Levied	Administrative Expense
1948-1949.....	\$196,971.34	\$6,262.00
1949-1950.....	179,827.85	8,289.25

BLUEBERRY AND SWEET CORN TAX

	July 1, 1948 to June 30, 1949	July 1, 1949 to June 30, 1950
Blueberry Tax.....	\$22,481.44	\$24,723.78
Sweet Corn Tax.....	6,342.15	9,999.24

TOBACCO TAX DIVISION

Period July 1, 1949 to June 30, 1950

Revenue		
Cigarette Stamp Sales (face value).....	\$1,375,833.86	
Cigarette Meter Sales (gross).....	3,249,291.20	
Tobacco Stamp Sales (face value).....	601,649.01	
Tobacco Meter Sales (gross).....	115,500.00	
Total Gross Sales.....	<u>\$5,342,274.07</u>	
Discount to Distributors....	\$185,944.56	
Refunds.....	15,397.32	
		<u>201,341.88</u>
Net Sales (Stamp and Meter).....		\$5,140,932.19
Licenses sold.....		4,905.60
Confiscated Cigarettes and Tobacco Sold..		12.93
Miscellaneous Sales.....		889.08
Total Revenue.....		<u>\$5,146,739.80</u>

GASOLINE AND USE FUEL TAX DIVISION

Period July 1, 1949 to June 30, 1950

Revenue

Gasoline Tax Certified for General Highway Fund.....	\$13,058,996.80
Penalties.....	40.00
Use Fuel Tax, Penalties and Interest certified for General Highway Fund.....	39,430.23
License Fees, Use Fuel Tax.....	57.00
Motor Carrier's Tax Certified for General Highway Fund.....	39,733.40
	<hr/>
	13,138,257.43

Expenditures

Administrative.....	\$34,600.08	
Refunds—Gasoline Tax.....	573,484.38	
Reimbursements to United States Government.....	9.73	
Transfer to Sea and Shore Fisheries.....	26,066.56	
Reimbursements to Maine Turnpike Authority.....	2,853.31	
Refunds—Motor Carriers' Tax.....	12,970.19	649,984.25
	<hr/>	<hr/>
Available for General Highway.....		12,488,273.18
Cost of Administration—26/100 of 1%		

AERONAUTICAL FUND

Gasoline Tax Certified for Aeronautical Fund.....	\$53,473.49
Expenditures: Refunds paid from Aero Fund.....	13,877.11
	<hr/>
Available for Aeronautical Fund.....	\$39,596.38

Amount of Gasoline Tax Levied:

	<i>General Highway Fund</i>	<i>Aero Fund</i>	<i>Total</i>
July 1, 1948 to June 30, 1949	\$12,627,015.82	\$55,290.94	\$12,682,306.76
July 1, 1949 to June 30, 1950	13,160,489.62	54,548.47	13,215,038.09

INHERITANCE TAX DIVISION

INHERITANCE AND ESTATE TAXES ASSESSED

Period July 1, 1948 to June 30, 1949

Estate Tax.....	\$44,982.11
Inheritance Tax.....	1,197,716.04
Interest.....	6,059.10
	<hr/>
Total.....	\$1,248,757.25
	<hr/>

Period July 1, 1949 to June 30, 1950

Estate Tax.....	\$110,290.66
Inheritance Tax.....	1,360,818.72
Interest.....	4,626.71
	<hr/>
Total.....	\$1,475,736.09
	<hr/>

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS
1949-1950

County	Feet B. M.									
	Spruce	Fir	Cedar	White Pine	Red Pine	Hemlock	Yellow Birch	Maple	Beech	Hardwood
Aroostook . . .	7,991,863	1,648,060	1,807,539	4,119,322	—	12,988	283,557	2,297,235	293,143	1,605,310
Franklin . . .	181,083	—	2,627	865,748	—	13,368	3,650,439	159,918	160	3,403,353
Hancock . . .	480,290	—	1,372	8,693,220	318,460	1,090	—	—	—	86,305
Oxford . . .	252,986	23,653	62,217	3,089,619	19,000	179,711	1,889,803	255,921	85,323	3,188,694
Penobscot . . .	1,445,436	201,495	63,175	9,240,603	134,407	324,295	182,672	327,825	37,677	863,375
Piscataquis . . .	908,268	4,916	2,611	6,232,975	33,437	125,144	155,112	623,864	36,981	118,382
Somerset . . .	1,418,159	275	393,812	3,592,957	114,537	58,865	1,638,498	1,176,264	155,819	7,990,082
Washington . . .	475,960	1,000	36,219	6,515,562	217,428	46,813	74,246	650,657	185,230	619,655
Totals . . .	13,104,045	1,879,399	2,369,572	42,350,006	837,269	762,274	7,874,327	5,491,684	794,333	17,875,656

County	Cords					Cords		Pieces	
	Pulpwood					Hardwood Fuel	White Birch Spool Stock	Cedar	
	Spruce and Fir	Hemlock	Pine	Poplar	Hardwood			Ties	Poles
Aroostook . . .	68,561	1,670	—	3,169	816	1,590	1,172	36,853	12,168
Franklin . . .	20,976	739	50	436	2,609	65	3,142	—	80
Hancock . . .	1,936	3,668	—	—	2	220	514	1,106	231
Oxford . . .	1,243	189	31	4	8,199	370	64	—	—
Penobscot . . .	17,981	17,736	68	1,291	1,369	550	1,630	4,331	—
Piscataquis . . .	63,249	735	73	3,392	924	510	1,171	1,237	3,480
Somerset . . .	150,715	94	50	75	3,799	611	5,576	11,000	—
Washington . . .	14,804	1,943	10,224	3,540	1,795	695	12	12,729	84
Totals . . .	339,465	26,774	10,496	11,907	19,513	4,611	13,281	67,306	16,043

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
1950.....	237,526	818,595,758

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

REPORT OF THE BUREAU OF TAXATION

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
1901.....	.00275	1949.....	.00725
1902.....	.00275	1950.....	.00725

DETAIL OF STATE VALUATION AS MADE BY TOWNS
BY BOARD OF EQUALIZATION FOR 1950

ANDROSCOGGIN COUNTY

Towns	Estates	Towns	Estates
Auburn.....	\$19,820,000	Minot.....	\$446,000
Durham.....	580,000	Poland.....	1,654,000
Greene.....	752,000	Turner.....	1,250,000
Leeds.....	511,000	Wales.....	310,000
Lewiston.....	41,796,000	Webster.....	710,000
Lisbon.....	3,773,000		
Livermore.....	732,000		
Livermore Falls.....	2,435,000	Total.....	<u>\$76,301,000</u>
Mechanic Falls.....	1,532,000		

AROOSTOOK COUNTY

Towns	Estates	Towns	Estates
Amity	\$130,000	Portage Lake	\$370,000
Ashland	1,045,000	Presque Isle	8,251,000
Bancroft	112,000	St. Agatha	522,000
Benedicta	119,000	Sherman	511,000
Blaine	600,000	Smyrna	275,000
Bridgewater	844,000	Stockholm	199,000
Caribou	7,339,000	Van Buren	1,839,000
Castle Hill	386,000	Wade	238,000
Chapman	199,000	Washburn	1,332,000
Crystal	242,000	Westfield	617,000
Dyer Brook	189,000	Weston	143,000
Eagle Lake	299,000	Woodland	661,000
Easton	1,221,000	Plantations	
Fort Fairfield	5,420,000	Allagash	500,000
Fort Kent	1,910,000	Cary	97,000
Frenchville	606,000	Caswell	247,000
Grand Isle	393,000	Cyr	241,000
Haynesville	99,000	E	62,000
Hersey	120,000	Garfield	65,000
Hodgdon	523,000	Glenwood	89,000
Houlton	6,513,000	Hamlin	240,000
Island Falls	565,000	Hammond	151,000
Limestone	1,580,000	Macwahoc	86,000
Linneus	359,000	Moro	94,000
Littleton	721,000	Nashville	105,000
Ludlow	164,000	New Canada	199,000
Madawaska	4,459,000	Oxbow	99,000
Mapleton	913,000	Reed	99,000
Mars Hill	1,820,000	St. Francis	249,000
Masardis	418,000	St. John	197,000
Merrill	199,000	Wallagrass	234,000
Monticello	799,000	Westmanland	141,000
New Limerick	320,000	Winterville	95,000
New Sweden	564,000		
Oakfield	430,000		
Orient	132,000		
Perham	411,000		
		Total	<u>\$60,411,000</u>

CUMBERLAND COUNTY

Baldwin	\$762,000	Otisfield	\$572,000
Bridgton	2,247,000	Portland	95,410,000
Brunswick	8,498,000	Pownal	299,000
Cape Elizabeth	5,171,000	Raymond	1,090,000
Casco	722,000	Scarboro	4,609,000
Cumberland	2,158,000	Sebago	920,000
Falmouth	4,504,000	South Portland	18,453,000
Freeport	2,512,000	Standish	2,292,000
Gorham	3,500,000	Westbrook	11,846,000
Gray	1,152,000	Windham	3,450,000
Harpswell	1,725,000	Yarmouth	1,881,000
Harrison	841,000		
Naples	849,000		
New Gloucester	801,000		
North Yarmouth	484,000		
		Total	<u>\$176,748,000</u>

FRANKLIN COUNTY

Towns	Estates	Towns	Estates
Avon	\$182,000	Strong	\$745,000
Carthage	168,000	Temple	177,000
Chesterville	323,000	Weld	472,000
Eustis	522,000	Wilton	2,531,000
Farmington	3,348,000	Plantations	
Industry	199,000	Coplin	90,000
Jay	2,999,000	Dallas	217,000
Kingfield	466,000	Rangeley	252,000
Madrid	110,000	Sandy River	194,000
New Sharon	378,000		
New Vineyard	265,000		
Phillips	645,000		
Rangeley	2,030,000		
		Total	<u>\$16,313,000</u>

HANCOCK COUNTY

Amherst	\$90,000	Penobscot	\$285,000
Aurora	96,000	Sedgwick	385,000
Bar Harbor	6,620,000	Sorrento	399,000
Bluehill	1,362,000	Southwest Harbor	1,745,000
Brooklin	656,000	Stonington	799,000
Brooksville	487,000	Sullivan	441,000
Bucksport	5,118,000	Surry	361,000
Castine	720,000	Swans Island	230,000
Cranberry Isles	478,000	Tremont	629,000
Dedham	470,000	Trenton	248,000
Deer Isle	685,000	Verona	165,000
Eastbrook	139,000	Waltham	99,000
Ellsworth	4,188,000	Winter Harbor	545,000
Franklin	330,000	Plantations	
Gouldsboro	806,000	Long Island	43,000
Hancock	506,000	Osborn	79,000
Lamoine	287,000	No. 33	84,000
Mariaville	127,000		
Mount Desert	4,377,000		
Orland	529,000		
Otis	130,000		
		Total	<u>\$34,738,000</u>

KENNEBEC COUNTY

Albion	\$524,000	Pittston	\$486,000
Augusta	16,501,000	Randolph	560,000
Belgrade	999,000	Readfield	572,000
Benton	704,000	Rome	514,000
Chelsea	354,000	Sidney	540,000
China	935,000	Vassalboro	1,476,000
Clinton	830,000	Vienna	149,000
Farmingdale	1,021,000	Waterville	17,159,000
Fayette	258,000	Wayne	441,000
Gardiner	5,111,000	West Gardiner	511,000
Hallowell	2,091,000	Windsor	471,000
Litchfield	512,000	Winslow	4,865,000
Manchester	592,000	Winthrop	2,640,000
Monmouth	1,320,000		
Mount Vernon	482,000		
Oakland	2,203,000		
		Total	<u>\$64,821,000</u>

KNOX COUNTY

Towns	Estates	Towns	Estates
Appleton.....	\$311,000	Thomaston.....	\$2,400,000
Camden.....	4,816,000	Union.....	708,000
Cushing.....	255,000	Vinalhaven.....	865,000
Friendship.....	593,000	Warren.....	965,000
Hope.....	352,000	Washington.....	323,000
Isle Au Haut.....	143,000	Plantations	
North Haven.....	925,000	Matinicus Isle.....	66,000
Owls Head.....	588,000		
Rockland.....	8,038,000		
Rockport.....	1,754,000	Total.....	\$24,385,000
St. George.....	920,000		
South Thomaston.....	363,000		

LINCOLN COUNTY

Alna.....	\$199,000	Southport.....	\$1,310,000
Boothbay.....	1,353,000	Waldoboro.....	1,410,000
Boothbay Harbor.....	2,830,000	Westport.....	199,000
Bremen.....	315,000	Whitefield.....	516,000
Bristol.....	1,230,000	Wiscasset.....	3,241,000
Damariscotta.....	1,120,000	Plantations	
Dresden.....	330,000	Monhegan.....	189,000
Edgecomb.....	364,000	Somerville.....	72,000
Jefferson.....	557,000		
Newcastle.....	851,000	Total.....	\$17,336,000
Nobleboro.....	420,000		
South Bristol.....	830,000		

OXFORD COUNTY

Andover.....	\$499,000	Paris.....	\$3,045,000
Bethel.....	1,541,000	Peru.....	1,145,000
Brownfield.....	264,000	Porter.....	420,000
Buckfield.....	566,000	Roxbury.....	199,000
Byron.....	176,000	Rumford.....	11,071,000
Canton.....	435,000	Stoneham.....	175,000
Denmark.....	415,000	Stow.....	133,000
Dixfield.....	1,122,000	Sumner.....	284,000
Fryeburg.....	1,566,000	Sweden.....	199,000
Gilead.....	258,000	Upton.....	178,000
Greenwood.....	370,000	Waterford.....	866,000
Hanover.....	145,000	Woodstock.....	649,000
Hartford.....	294,000	Plantations	
Hebron.....	289,000	Lincoln.....	618,000
Hiram.....	549,000	Magalloway.....	347,000
Lovell.....	1,369,000		
Mexico.....	1,594,000	Total.....	\$34,211,000
Newry.....	248,000		
Norway.....	2,445,000		
Oxford.....	737,000		

PENOBSCOT COUNTY

Alton.....	\$97,000	Carmel.....	\$388,000
Bangor.....	33,023,000	Charleston.....	376,000
Bradford.....	285,000	Chester.....	116,000
Bradley.....	321,000	Clifton.....	99,000
Brewer.....	6,725,000	Corinna.....	1,053,000
Burlington.....	179,000	Corinth.....	535,000

Towns	Estates	Towns	Estates
Dexter.....	\$2,485,000	Milford.....	\$873,000
Dixmont.....	210,000	Millinocket.....	7,371,000
East Millinocket.....	2,800,000	Newburg.....	228,000
Eddington.....	369,000	Newport.....	1,443,000
Edinburg.....	65,000	Old Town.....	5,671,000
Enfield.....	638,000	Orono.....	2,800,000
Etna.....	164,000	Orrington.....	802,000
Exeter.....	340,000	Passadumkeag.....	113,000
Garland.....	256,000	Patten.....	786,000
Glenburn.....	219,000	Plymouth.....	224,000
Greenbush.....	122,000	Springfield.....	139,000
Greenfield.....	96,000	Stetson.....	173,000
Hampden.....	1,810,000	Veazie.....	1,422,000
Heron.....	788,000	Winn.....	220,000
Holden.....	361,000	Woodville.....	452,000
Howland.....	1,176,000	Plantations	
Hudson.....	146,000	Carroll.....	110,000
Kenduskeag.....	177,000	Drew.....	93,000
Lagrange.....	299,000	Grand Falls.....	88,000
Lee.....	244,000	Lakeville.....	199,000
Levant.....	245,000	Mount Chase.....	126,000
Lincoln.....	2,919,000	Prentiss.....	99,000
Lowell.....	107,000	Seboeis.....	121,000
Mattawamkeag.....	1,282,000	Stacyville.....	339,000
Maxfield.....	42,000	Webster.....	79,000
Medway.....	514,000		
		Total.....	<u>\$85,042,000</u>

PISCATAQUIS COUNTY

Abbot.....	\$196,000	Shirley.....	\$153,000
Atkinson.....	199,000	Wellington.....	129,000
Blanchard.....	124,000	Willimantic.....	154,000
Bowbank.....	181,000	Plantations	
Brownville.....	1,076,000	Barnard.....	97,000
Dover-Foxcroft.....	3,105,000	Elliottsville.....	231,000
Greenville.....	1,366,000	Kingsbury.....	118,000
Guilford.....	1,356,000	Lake View.....	187,000
Milo.....	1,866,000		
Monson.....	545,000	Total.....	<u>\$12,298,000</u>
Parkman.....	255,000		
Sangerville.....	651,000		
Sebec.....	309,000		

SAGADAHOC COUNTY

Arrowsic.....	\$90,000	Topsham.....	\$1,991,000
Bath.....	10,285,000	West Bath.....	678,000
Bowdoin.....	255,000	Woolwich.....	730,000
Bowdoinham.....	558,000		
Georgetown.....	481,000	Total.....	<u>\$17,087,000</u>
Phippsburg.....	878,000		
Richmond.....	1,141,000		

SOMERSET COUNTY

Anson.....	\$1,114,000	Canaan.....	\$391,000
Athens.....	321,000	Cornville.....	318,000
Bingham.....	999,000	Detroit.....	228,000
Cambridge.....	161,000	Embden.....	1,149,000

REPORT OF THE BUREAU OF TAXATION

19

Towns	Estates
Fairfield.....	\$3,516,000
Harmony.....	370,000
Hartland.....	760,000
Madison.....	3,734,000
Mercer.....	164,000
Moscow.....	2,961,000
New Portland.....	314,000
Norridgewock.....	862,000
Palmyra.....	415,000
Pittsfield.....	2,694,000
Ripley.....	174,000
Skowhegan.....	6,786,000
Smithfield.....	349,000
Solon.....	716,000
St. Albans.....	423,000
Starks.....	225,000

Towns	Estates
Plantations	
Brighton.....	\$102,000
Caratunk.....	235,000
Dead River.....	159,000
Dennistown.....	174,000
Flagstaff.....	189,000
Highland.....	58,000
Jackman.....	567,000
Moose River.....	199,000
Pleasant Ridge.....	3,100,000
The Forks.....	175,000
West Forks.....	199,000
Total.....	<u>\$34,301,000</u>

WALDO COUNTY

Belfast.....	\$4,000,000
Belmont.....	125,000
Brooks.....	367,000
Burnham.....	361,000
Frankfort.....	330,000
Freedom.....	214,000
Islesboro.....	1,056,000
Jackson.....	175,000
Knox.....	220,000
Liberty.....	295,000
Lincolnton.....	639,000
Monroe.....	301,000
Montville.....	224,000
Morrill.....	226,000
Northport.....	686,000

Palermo.....	\$263,000
Prospect.....	199,000
Searsmont.....	353,000
Searsport.....	1,328,000
Stockton Springs.....	663,000
Swanville.....	224,000
Thorncliffe.....	254,000
Troy.....	286,000
Unity.....	605,000
Waldo.....	185,000
Winterport.....	881,000
Total.....	<u>\$14,460,000</u>

WASHINGTON COUNTY

Addison.....	\$276,000
Alexander.....	139,000
Baileyville.....	3,128,000
Beals.....	140,000
Beddington.....	65,000
Calais.....	2,860,000
Centerville.....	94,000
Charlotte.....	118,000
Cherryfield.....	471,000
Columbia.....	166,000
Columbia Falls.....	263,000
Cooper.....	109,000
Crawford.....	99,000
Cutler.....	199,000
Danforth.....	405,000
Deblois.....	60,000
Dennysville.....	158,000
East Machias.....	627,000
Eastport.....	1,749,000
Harrington.....	338,000
Jonesboro.....	199,000
Jonesport.....	735,000
Lubec.....	1,925,000
Machias.....	1,225,000
Machiasport.....	276,000

Marshfield.....	\$92,000
Meddybemps.....	79,000
Milbridge.....	546,000
Northfield.....	153,000
Pembroke.....	396,000
Perry.....	304,000
Princeton.....	391,000
Robbinston.....	251,000
Roque Bluffs.....	65,000
Steuben.....	285,000
Talmadge.....	84,000
Vanceboro.....	304,000
Waite.....	99,000
Wesley.....	99,000
Whiting.....	199,000
Whitneyville.....	245,000
Plantations	
Codyville.....	93,000
Grand Lake Stream.....	193,000
No. 14.....	99,000
No. 21.....	88,000
Total.....	<u>\$19,889,000</u>

YORK COUNTY

Towns	Estates	Towns	Estates
Acton	\$665,000	Newfield	\$308,000
Alfred	634,000	North Berwick	1,091,000
Berwick	1,411,000	No. Kennebunkport	436,000
Biddeford	17,247,000	Old Orchard Beach	5,965,000
Buxton	2,589,000	Parsonsfield	845,000
Cornish	446,000	Saco	8,612,000
Dayton	978,000	Sanford	13,029,000
Eliot	2,075,000	Shapleigh	534,000
Hollis	1,254,000	South Berwick	1,719,000
Kennebunk	3,880,000	Waterboro	796,000
Kennebunkport	2,200,000	Wells	4,038,000
Kittery	2,951,000	York	4,478,000
Lebanon	817,000		
Limerick	683,000		
Limington	550,000		
Lyman	331,000		
		Total	<u>\$80,562,000</u>

SUMMARY OF STATE VALUATION FOR 1950

Counties	No. of Polls Taxed	Organized Municipalities	Unorganized Territory	Timber and Grass on Public Lands	Total
Androscoggin	22,728	\$76,301,000	\$ —	\$ —	\$76,301,000
Aroostook	20,411	60,411,000	13,831,890	502,015	74,744,905
Cumberland	46,283	176,748,000	—	—	176,748,000
Franklin	5,602	16,313,000	2,525,538	81,585	18,920,123
Hancock	9,347	34,738,000	1,506,046	47,069	36,291,115
Kennebec	21,692	64,821,000	22,745	—	64,843,745
Knox	7,910	24,385,000	44,952	—	24,429,952
Lincoln	5,054	17,336,000	28,030	—	17,364,030
Oxford	11,461	34,211,000	3,253,196	78,735	37,542,931
Penobscot	26,647	85,042,000	4,081,899	111,746	89,235,645
Piscataquis	4,974	12,298,000	10,658,886	328,537	23,285,423
Sagadahoc	5,878	17,087,000	3,900	—	17,090,900
Somerset	10,053	34,301,000	9,217,874	249,555	43,768,429
Waldo	5,652	14,460,000	—	—	14,460,000
Washington	9,309	19,889,000	3,053,550	65,010	23,007,560
York	24,525	80,562,000	—	—	80,562,000
Total	237,526	\$768,903,000	\$48,228,506	\$1,464,252	\$818,595,758

REPORT OF THE BUREAU OF TAXATION

RECAPITULATION

Real and Personal Estate of cities, towns and plantations.	\$768,903,000
Real estate in unorganized townships.	48,228,506
Growth on public lots.	1,464,252
	<u>\$818,595,758</u>

This represents an increase from the State Valuation of 1948, amounting to \$56,420,576, as follows:

Real and Personal estate of cities, towns and plantations.	\$53,803,000
Real estate in unorganized townships.	\$2,548,313
Growth on public lots.	69,263
	<u>2,617,576</u>
Net increase.	<u>\$56,420,576</u>

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1949 to June 30, 1950

Assessments Only

Counties	Valuation	State Tax
Aroostook.	\$577,474	\$4,186.69
Franklin.	178,565	1,294.60
Hancock.	160,695	1,165.04
Kennebec.	8,235	59.70
Knox.	17,525	127.05
Lincoln.	5,750	41.69
Oxford.	254,380	1,844.25
Penobscot.	274,498	1,990.11
Piscataquis.	586,325	4,250.86
Somerset.	462,545	3,353.45
Washington.	417,275	3,025.25
	<u>\$2,943,267</u>	<u>\$21,338.69</u>

STATISTICS

from

Valuation Returns as made by

Assessors of each

City, Town and Plantation

1950

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	6,520	557	.055	\$17,860,698	\$2,483,430	\$20,344,128	\$4,304,188	\$13,556,510	\$1,118,927	\$19,560
Durham	253	61	.064	525,430	30,558	555,988	363,240	162,190	35,583	759
Greene	244	50	.062	654,050	70,604	724,654	380,300	273,750	44,923	732
Leeds	202	25	.090	338,260	59,005	397,265	197,470	140,790	35,753	606
Lewiston	11,001	1,226	.047	29,755,789	8,231,000	37,986,789	8,100,000	21,655,789	1,785,379	33,003
Lisbon	1,263	124	.059	3,034,043	658,296	3,692,339	803,193	2,230,850	217,848	3,789
Livermore	345	56	.074	634,020	107,248	741,268	316,760	317,260	54,353	1,035
Livermore Falls	865	95	.065	2,065,275	355,549	2,420,824	570,650	1,494,625	157,356	2,595
Mechanic Falls	555	98	.072	1,119,040	267,720	1,386,760	171,045	947,995	99,846	1,665
Minot	211	34	.070	343,915	64,371	408,286	164,815	179,100	28,580	633
Poland	371	63	.070	1,089,245	102,235	1,191,480	238,375	850,870	83,403	1,113
Turner	458	78	.076	955,620	123,290	1,078,910	547,465	408,155	81,997	1,374
Wales	110	21	.064	254,140	50,085	304,225	117,455	136,685	19,470	330
Webster	330	23	.076	539,090	71,145	610,235	182,065	357,025	46,377	990
TOTALS	22,728	2,517		\$59,168,615	\$12,674,536	\$71,843,151	\$16,457,021	\$42,711,594	\$3,810,300	\$68,184

AROSTOOK COUNTY SUMMARY

Amity	87	11	.115	\$76,895	\$9,900	\$86,795	\$59,614	\$17,281	\$9,981	\$261
Ashland	513	45	.132	813,912	128,955	942,867	316,057	497,855	124,458	1,539
Bancroft	41	6	.0921	91,908	10,815	102,723	71,004	20,904	9,460	123
Benedicta	64	5	.079	82,696	27,463	110,159	50,976	31,720	8,702	192
Blaine	258	21	.088	479,600	53,130	532,730	269,175	210,425	46,880	774
Bridgewater	312	16	.079	696,084	49,746	745,830	350,612	345,472	58,921	936
Caribou	1,726	38	.075	4,811,740	1,623,820	6,435,560	1,849,940	2,961,800	482,667	5,178
Castle Hill	139	10	.07	334,246	67,995	402,241	188,201	146,045	28,156	417
Chapman	89	9	.090	157,195	20,500	177,695	101,965	55,230	15,992	267
Crystal	88	10	.074	232,940	14,495	247,435	146,980	85,960	18,309	264
Dyer Brook	55	8	.110	112,600	13,600	126,200	75,315	37,285	13,882	165
Eagle Lake	292	49	.122	241,545	46,735	288,280	97,575	143,970	35,170	878
Easton	338	61	.118	1,038,675	87,425	1,126,100	471,335	567,340	132,879	1,014
Fort Fairfield	932	29	.083	4,749,055	723,465	5,472,520	2,511,600	2,237,455	454,219	2,796
Fort Kent	1,027	60	.140	1,275,605	268,390	1,543,995	520,365	755,240	216,159	3,081

AROOSTOOK COUNTY SUMMARY—Continued

Frenchville	308	—	.124	380,400	44,925	425,325	206,070	174,330	52,740	924
Grand Isle	257	22	.108	283,295	47,825	331,120	165,165	118,130	35,760	771
Haynesville	44	2	.100	72,216	3,955	76,171	55,000	17,216	7,617	132
Hersey	36	5	.072	78,837	5,450	84,287	60,072	18,765	6,070	108
Hodgdon	265	27	.084	512,080	91,475	603,555	265,500	246,580	50,698	795
Houlton	2,304	127	.085	4,744,562	1,542,805	6,287,367	1,581,521	3,163,041	584,426	6,912
Island Falls	354	21	.098	423,294	116,885	540,179	149,524	273,770	52,937	1,062
Limestone	437	15	.114	1,223,245	109,706	1,332,951	613,365	609,880	151,956	1,311
Linneus	181	34	.074	312,170	45,945	358,115	209,930	102,240	26,500	543
Littleton	226	30	.077	553,740	35,244	588,984	344,130	209,610	45,351	678
Ludlow	60	15	.101	102,031	17,800	119,831	67,551	34,480	12,102	180
Madawaska	1,045	71	.106	2,815,507	227,688	3,043,195	329,952	2,485,555	322,578	3,135
Mapleton	323	35	.100	734,070	36,090	770,160	366,775	367,295	77,016	969
Mars Hill	523	30	.083	1,261,855	260,425	1,522,280	517,665	744,190	126,349	1,584
Masardis	137	15	.082	324,460	84,550	409,010	130,455	194,005	33,538	411
Merrill	95	8	.094	168,667	16,820	185,487	105,182	63,485	17,435	285
Monticello	337	37	.077	647,115	55,568	702,683	308,615	333,500	54,258	1,011
New Limerick	109	31	.081	230,225	20,095	250,320	102,590	127,635	20,280	327
New Sweden	251	9	.076	407,935	50,135	458,070	201,835	206,100	34,813	753
Oakfield	238	17	.108	318,758	48,665	367,423	109,364	209,394	39,681	714
Orient	43	7	.093	103,107	5,845	108,952	66,327	36,780	10,132	129
Perham	158	7	.076	361,185	35,370	396,555	217,485	143,700	30,138	474
Portage Lake	118	10	.095	314,115	28,270	342,385	102,300	211,815	32,526	354
Presque Isle	2,159	106	.039	12,525,110	4,078,130	16,603,240	4,183,020	8,342,090	647,526	6,477
St. Agatha	259	25	.144	384,420	69,295	453,715	261,700	122,720	65,934	777
Sherman	253	17	.122	396,585	67,185	463,770	177,615	218,970	56,579	759
Smyrna	102	7	.088	185,742	22,560	208,302	112,250	79,483	18,380	306
Stockholm	168	22	.104	180,348	19,625	199,973	95,938	84,410	20,797	304
Van Buren	1,005	30	.088	1,522,080	337,375	1,859,455	520,725	1,001,355	163,632	515
Wade	75	6	.116	161,700	10,870	172,570	119,605	42,095	20,018	225
Washburn	448	28	.086	1,081,245	127,995	1,209,240	459,445	621,800	103,994	1,344
Westfield	134	15	.079	406,352	70,410	476,762	254,002	152,350	37,664	402
Weston	60	12	.114	80,759	14,195	94,954	53,459	27,300	10,324	130
Woodland	293	16	.094	571,045	56,670	627,715	412,910	158,135	59,005	879
Allagash Pl.	136	14	.174	352,470	8,506	360,976	340,988	11,482	62,809	201
Cary Pl.	67	6	.074	79,140	8,677	87,817	54,907	24,233	6,498	408
Caswell Pl.	125	12	.120	219,360	20,640	240,000	175,245	44,115	28,800	375
Cyr Pl.	52	6	.073	152,610	14,100	166,710	115,195	37,415	12,169	156
E. Pl.	11	3	.077	43,688	1,465	45,153	40,763	2,925	3,476	33
Garfield Pl.	36	1	.14	38,825	1,505	40,330	23,590	15,235	5,646	108
Glenwood Pl.	14	5	.091	47,565	2,005	49,570	45,709	1,856	4,510	42
Hamlin Pl.	63	—	.088	142,150	14,775	156,925	108,085	34,115	13,809	204
Hammond Pl.	21	9	.076	88,289	3,866	92,155	81,794	6,495	7,003	63

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		
Macwahoc Pl.....	43	5	.063	63,437	8,492	71,929	47,387	16,050	4,531	129
Moro Pl.....	25	—	.070	76,427	5,385	81,812	62,318	14,109	5,726	75
Nashville Pl.....	8	—	.055	71,586	510	72,096	67,708	3,878	3,965	24
New Canada Pl.....	80	4	.120	155,199	10,655	165,854	115,019	40,180	19,906	240
Oxbow Pl.....	61	4	.061	85,748	10,590	96,338	46,668	39,080	6,059	183
Reed Pl.....	92	8	.116	86,600	6,110	92,710	70,900	15,700	10,754	276
St. Francis Pl.....	356	16	.193	165,025	34,935	199,960	85,150	79,875	39,515	1,068
St. John Pl.....	103	2	.12	120,277	10,580	130,857	98,630	26,647	15,702	309
Wallagrass Pl.....	246	8	.155	174,755	23,385	198,140	92,484	81,271	30,711	738
Westmanland Pl.....	19	—	.083	122,470	2,020	124,490	113,320	9,150	6,597	57
Winterville Pl.....	77	2	.090	57,623	7,000	64,623	23,248	34,375	5,816	231
TOTALS.....	20,411	1,342		\$51,406,195	\$11,147,511	\$62,553,706	\$21,812,823	\$29,593,372	\$4,928,441	\$61,233

CUMBERLAND COUNTY SUMMARY

Baldwin.....	202	29	.066	\$641,867	\$65,524	\$707,391	\$306,977	\$334,890	\$46,688	\$606
Bridgton.....	813	36	.076	1,737,045	248,033	1,985,078	438,540	1,298,505	150,865	2,439
Brunswick.....	2,857	171	.051	7,947,795	1,215,168	9,162,963	2,290,790	5,657,005	467,324	8,571
Cape Elizabeth.....	1,084	18	.0588	4,655,380	91,730	4,747,110	1,283,130	3,372,250	279,130	3,252
Casco.....	209	20	.047	708,213	65,695	773,908	259,890	448,323	36,373	627
Cumberland.....	535	55	.0634	1,995,402	104,021	2,099,423	537,294	1,458,108	133,192	1,605
Falmouth.....	1,218	44	.055	3,682,249	256,318	3,938,567	940,759	2,741,490	218,590	3,654
Freeport.....	777	89	.072	1,906,198	430,650	2,336,848	348,725	1,557,473	168,253	2,331
Gorham.....	1,104	120	.060	2,988,130	179,455	3,167,585	806,807	2,181,323	190,055	3,312
Gray.....	437	67	.084	909,570	66,835	976,405	309,045	600,525	82,018	1,311
Harpswell.....	507	33	.068	1,459,260	38,070	1,497,330	446,085	1,013,175	101,818	1,521
Harrison.....	295	30	.057	705,695	100,997	806,692	209,855	495,840	45,981	885
Naples.....	232	21	.052	819,610	67,705	887,315	175,525	644,085	46,140	696
New Gloucester.....	339	42	.080	659,530	69,150	728,680	289,555	369,975	58,294	1,017
North Yarmouth.....	206	39	.083	421,757	52,754	474,511	112,584	309,173	39,384	618
Otisfield.....	141	29	.066	476,428	39,316	515,744	245,023	231,405	34,039	423
Portland.....	21,936	1,932	.0564	66,274,725	28,712,400	94,987,125	21,371,050	44,903,675	5,357,273	65,808

CUMBERLAND COUNTY SUMMARY—Concluded

Pownal.....	165	33	.100	269,091	18,742	287,833	145,856	123,235	28,783	495
Raymond.....	207	19	.058	880,875	31,369	912,244	367,600	513,275	52,910	621
Scarboro.....	1,095	109	.075	2,954,400	166,360	3,120,760	994,850	1,953,550	234,057	3,285
Sebago.....	187	31	.064	774,935	53,050	827,985	271,210	507,725	52,991	561
South Portland.....	6,092	383	.0595	15,094,015	3,168,010	18,262,025	3,086,600	12,007,415	1,086,590	18,276
Standish.....	465	70	.068	1,976,795	90,923	2,067,718	1,444,805	531,990	140,604	1,395
Westbrook.....	3,630	315	.052	10,080,070	1,636,080	11,716,150	1,186,863	8,893,297	609,239	10,890
Windham.....	837	101	.069	2,495,792	365,074	2,860,866	996,175	1,499,617	197,400	2,511
Yarmouth.....	713	88	.070	1,544,962	116,633	1,661,595	354,490	1,190,472	116,311	2,139
TOTALS.....	46,283	3,924		\$134,059,789	\$37,450,062	\$171,509,851	\$39,220,083	\$94,839,706	\$9,974,302	\$138,849

FRANKLIN COUNTY SUMMARY

Avon.....	107	5	.078	\$165,845	\$13,988	\$179,833	\$113,935	\$51,910	\$14,026	\$321
Carthage.....	76	13	.08	162,041	17,872	179,913	131,161	30,880	14,393	228
Chesterville.....	146	23	.094	264,355	35,675	300,030	151,545	112,310	28,202	438
Eustis.....	222	26	.068	388,136	123,616	511,752	134,741	253,395	34,799	666
Farmington.....	1,144	85	.059	2,785,440	648,940	3,434,380	721,490	2,063,950	202,629	3,432
Industry.....	76	19	.082	174,195	16,805	191,000	96,725	77,470	15,662	228
Jay.....	744	73	.073	2,137,790	241,860	2,379,650	659,165	1,478,625	173,713	2,232
Kingfield.....	290	15	.084	340,037	48,412	388,449	110,007	230,030	32,629	870
Madrid.....	38	8	.086	91,038	3,040	94,078	74,268	16,770	8,090	114
New Sharon.....	192	11	.086	286,841	61,414	348,255	137,271	149,570	29,949	576
New Vineyard.....	120	9	.084	211,642	31,301	242,943	116,212	95,430	20,407	360
Phillips.....	311	15	.086	538,235	95,755	633,990	222,310	315,925	54,525	933
Rangeley.....	377	30	.0526	1,649,016	293,561	1,942,577	411,329	1,237,187	102,180	1,131
Strong.....	305	27	.076	467,610	104,435	572,045	129,020	338,590	43,475	915
Temple.....	252	10	.070	157,860	13,724	171,584	99,680	58,180	12,010	756
Weld.....	117	23	.06	413,150	36,760	449,910	213,370	199,780	26,994	351
Wilton.....	1,000	60	.075	1,748,935	531,225	2,280,160	440,260	1,308,675	171,012	3,000
Coplin Pl.....	15	1	.051	73,099		76,925	60,299		3,323	45
Dallas Pl.....	32	—	.062	198,543	11,395	209,938	113,198	85,345	13,016	96
Rangeley Pl.....	18	—	.045	238,533	4,510	243,093	193,768	38,315	10,939	54
Sandy River Pl.....	20	5	.040	194,045	860	194,905	140,785	53,260	7,796	60
TOTALS.....	5,602	463		\$12,686,436	\$2,338,974	\$15,025,410	\$4,477,039	\$8,209,397	\$1,020,369	\$16,806

HANCOCK 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		
Amherst.....	49	4	.087	\$73,580	\$3,892	\$77,472	\$51,560	\$22,020	\$6,740	\$147
Aurora.....	36	6	.05	80,854	4,360	85,214	62,124	18,730	4,260	108
Bar Harbor.....	1,201	60	.048	7,015,035	655,165	7,670,200	2,806,075	4,208,960	368,169	3,603
Bluehill.....	408	33	.069	1,036,230	82,765	1,118,995	335,053	701,177	77,213	1,224
Brooklin.....	190	32	.057	523,350	55,990	579,340	128,055	395,295	33,024	570
Brooksville.....	225	16	.113	311,690	23,714	335,404	106,728	204,962	37,900	675
Bucksport.....	861	73	.0506	3,830,537	779,092	4,609,629	302,959	3,527,578	233,246	2,583
Castine.....	172	12	.075	606,100	38,089	644,189	235,530	370,570	48,314	516
Cranberry Isles.....	89	16	.048	315,490	92,680	408,170	82,145	233,345	19,592	267
Dedham.....	102	11	.064	411,713	10,081	421,744	172,378	239,335	26,991	306
Deer Isle.....	382	33	.076	614,440	49,890	664,330	154,021	460,419	50,489	1,146
Eastbrook.....	49	13	.072	103,522	6,983	110,505	40,716	62,806	7,956	147
Ellsworth.....	1,187	116	.036	7,130,119	777,892	7,908,011	2,438,019	4,692,100	284,688	3,561
Franklin.....	177	45	.068	265,020	36,269	301,289	97,940	167,080	20,489	531
Gouldsboro.....	334	58	.062	627,905	105,560	733,465	179,285	448,620	45,474	1,002
Hancock.....	227	19	.073	378,140	38,730	416,870	158,465	219,675	30,431	681
Lamoine.....	144	22	.082	217,710	14,863	232,573	85,660	132,050	19,070	432
Mariaville.....	44	5	.084	94,069	6,705	100,774	71,819	22,250	8,465	132
Mount Desert.....	621	31	.068	3,808,550	342,130	4,150,680	1,490,930	2,317,620	282,246	1,863
Orland.....	290	50	.084	387,732	26,726	414,458	160,471	212,261	34,814	870
Otis.....	99	4	.076	95,267	1,923	97,190	42,467	52,800	7,386	297
Penobscot.....	190	8	.110	217,260	23,587	240,847	104,024	113,260	26,493	570
Sedgwick.....	153	27	.090	257,864	22,626	280,490	81,094	176,770	25,244	459
Sorrento.....	63	7	.056	315,047	23,147	338,194	92,422	222,625	18,938	189
Southwest Harbor.....	390	34	.064	1,355,825	250,505	1,606,330	389,955	965,870	102,805	1,170
Stonington.....	461	26	.084	548,230	237,155	785,385	155,175	393,055	65,972	1,383
Sullivan.....	193	18	.064	390,390	23,380	413,770	117,585	272,805	26,481	579
Surry.....	152	33	.071	299,090	10,370	309,460	133,185	165,905	21,972	456
Swans Island.....	129	16	.086	151,110	47,010	198,120	44,550	106,560	17,040	387
Tremont.....	287	40	.076	515,135	43,835	558,970	120,420	394,715	42,481	861
Trenton.....	93	13	.056	210,786	18,007	228,793	85,137	125,649	12,818	279
Verona.....	103	10	.088	106,830	9,790	116,620	31,640	75,190	10,262	309
Waltham.....	42	4	.070	76,399	16,393	92,792	50,039	26,360	6,495	126
Winter Harbor.....	134	19	.067	450,975	39,095	490,065	136,315	314,660	32,835	402
Long Island Pl.....	37	1	.054	23,915	21,310	45,225	13,165	10,750	2,442	111
Osborn Pl.....	11	5	.055	58,442	840	59,282	53,837	4,605	3,260	33
No. 33 Pl.....	22	—	.057	59,649	892	60,541	43,934	15,715	3,450	66
TOTALS.....	9,347	920		\$32,964,000	\$3,941,386	\$36,905,386	\$10,854,877	\$22,109,123	\$2,065,945	\$28,041

KENNEBEC COUNTY SUMMARY

Albion.....	230	25	.074	\$390,460	\$108,345	\$498,805	\$161,925	\$228,535	\$36,911	\$690
Augusta.....	5,175	1,000	.056	11,807,940	4,165,910	15,973,850	3,174,550	8,633,390	894,535	15,525
Belgrade.....	270	10	.082	803,535	80,217	883,752	307,190	496,345	72,467	810
Benton.....	346	32	.086	533,737	61,603	595,340	161,505	372,232	51,199	1,038
Chelsea.....	259	53	.085	296,050	23,702	319,752	130,400	165,650	27,178	777
China.....	316	40	.062	733,110	82,490	815,600	295,300	437,810	49,100	948
Clinton.....	447	38	.086	648,543	98,075	746,618	243,348	405,195	64,209	1,341
Farmingdale.....	354	27	.063	944,420	64,760	1,009,180	219,455	724,965	63,578	1,062
Fayette.....	111	27	.083	221,000	32,525	253,525	108,075	112,925	21,042	333
Gardiner.....	1,638	91	.062	3,898,153	1,187,839	5,085,992	884,723	3,013,430	315,331	4,914
Hallowell.....	765	30	.064	1,646,300	501,215	2,147,515	355,300	1,291,000	137,440	2,295
Litchfield.....	217	24	.08	445,815	59,705	505,520	165,225	280,590	40,441	651
Manchester.....	169	30	.063	504,600	22,735	527,335	183,175	321,425	33,228	507
Monmouth.....	516	18	.061	1,071,735	226,675	1,298,410	226,380	845,355	79,203	1,548
Mount Vernon.....	184	22	.081	403,205	39,060	442,265	170,550	232,655	35,823	552
Oakland.....	864	120	.070	1,548,090	499,424	2,047,514	567,590	980,500	143,326	2,592
Pittston.....	269	26	.088	350,515	58,965	409,480	164,625	185,890	36,034	807
Randolph.....	424	18	.076	405,650	51,555	457,205	106,888	293,762	34,747	1,272
Readfield.....	262	18	.072	477,725	57,340	535,065	156,100	321,625	38,525	786
Rome.....	115	24	.066	405,640	36,183	441,823	153,665	251,975	29,160	345
Sidney.....	247	19	.076	404,075	93,752	497,827	215,035	189,040	37,834	741
Vassalboro.....	601	61	.063	1,081,020	298,460	1,379,480	316,045	764,975	86,907	1,803
Vienna.....	81	13	.08	116,590	20,470	137,060	70,120	46,470	10,964	243
Waterville.....	5,153	217	.045	14,430,360	4,246,730	18,727,090	4,686,620	9,793,740	842,719	15,459
Wayne.....	154	8	.068	394,400	29,735	424,135	131,290	263,110	28,841	462
West Gardiner.....	243	33	.068	429,480	46,255	475,735	176,235	253,245	32,349	729
Windsor.....	197	29	.070	383,445	40,235	423,680	171,617	211,828	29,657	591
Winslow.....	1,202	214	.059	3,358,255	399,213	3,757,468	516,375	2,841,880	221,691	3,606
Winthrop.....	883	47	.060	1,981,025	453,130	2,434,155	439,925	1,541,100	146,049	2,649
TOTALS.....	21,692	2,314		\$50,164,873	\$13,086,303	\$63,251,176	\$14,659,231	\$35,505,642	\$3,640,488	\$65,076

REPORT OF THE BUREAU OF TAXATION

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.....	154	—	.085	\$207,370	\$79,030	\$286,400	\$105,700	\$101,670	\$24,344	\$462
Camden.....	1,053	160	.050	4,086,943	817,788	4,904,731	1,084,550	3,002,393	245,236	3,159
Cushing.....	123	29	.086	175,770	39,306	215,076	65,305	110,465	18,497	369
Friendship.....	212	55	.059	508,050	34,440	542,490	111,905	396,145	32,008	636
Hope.....	140	23	.067	290,960	38,200	329,160	140,410	150,550	22,054	420
Isle au Haut.....	32	3	.061	117,741	8,370	126,111	30,967	86,774	7,693	96
North Haven.....	100	28	.0566	811,377	83,969	895,346	382,177	429,200	50,676	300
Owls Head.....	183	25	.069	396,311	22,672	418,982	128,920	267,390	28,910	549
Rockland.....	2,724	293	.0566	6,558,220	2,224,690	8,782,910	1,663,200	4,895,020	497,118	8,172
Rockport.....	450	72	.074	1,314,770	85,291	1,400,061	318,319	996,451	103,604	1,350
South Thomaston.....	187	19	.066	262,505	27,674	290,179	93,230	169,275	19,151	561
St. George.....	426	4	.062	806,860	50,674	857,534	238,975	567,885	53,167	1,273
Thomaston.....	661	10	.069	1,548,760	283,425	1,832,185	389,785	1,158,975	126,421	1,983
Union.....	307	43	.072	553,394	115,320	673,714	187,119	371,275	48,507	921
Vinalhaven.....	463	16	.086	700,815	98,658	799,473	186,699	514,116	68,754	1,404
Warren.....	470	49	.060	817,928	173,482	991,410	294,197	523,731	59,484	1,410
Washington.....	167	23	.084	232,185	66,025	298,210	108,370	123,815	25,049	501
Matinicus Isle Pl.....	53	5	.057	35,057	19,955	55,012	7,492	27,565	3,135	159
TOTALS.....	7,910	857		\$19,430,016	\$4,268,969	\$23,698,984	\$5,537,320	\$13,892,695	\$1,433,808	\$23,730

LINCOLN COUNTY SUMMARY

Alna.....	99	10	.070	\$180,070	\$42,470	\$222,540	\$94,730	\$85,340	\$15,577	\$297
Boothbay.....	433	43	.080	1,203,880	70,550	1,274,430	385,730	818,150	101,954	1,299
Boothbay Harbor.....	785	19	.058	2,333,395	309,185	2,642,580	606,600	1,726,795	153,269	2,355
Bremen.....	110	12	.065	251,475	35,149	286,624	87,545	163,930	18,630	330
Bristol.....	424	17	.0772	957,175	78,810	1,035,985	308,810	648,365	79,978	1,272
Damariscotta.....	299	22	.058	732,380	198,226	930,606	177,675	554,705	53,975	897
Dresden.....	177	24	.080	268,520	22,165	290,685	134,725	133,795	23,254	531
Edgecomb.....	148	8	.075	298,785	21,978	320,763	88,420	210,365	24,057	444
Jefferson.....	253	40	.078	460,345	64,384	524,729	191,710	268,635	40,928	759
Newcastle.....	302	14	.066	694,540	89,484	784,024	149,315	545,225	51,745	906
Nobleboro.....	164	—	.088	290,018	54,804	344,822	136,275	153,743	30,344	492
South Bristol.....	181	40	.068	689,175	67,850	757,025	222,500	466,675	51,477	543
Southport.....	148	18	.057	1,164,375	27,525	1,191,900	376,200	788,175	6,798	444
Waldoboro.....	702	65	.076	1,159,300	278,852	1,438,152	351,385	807,915	109,299	2,106
Westport.....	53	8	.081	135,545	33,935	169,480	51,345	84,200	13,728	159
Whitefield.....	247	38	.084	412,630	79,271	491,901	206,305	206,325	41,319	741
Wiscasset.....	436	36	.058	1,089,742	1,030,971	2,120,713	266,446	823,296	123,001	1,308
Monhegan Pl.....	35	10	.048	169,209	1,753	170,962	43,074	126,135	8,206	105
Somerville Pl.....	58	8	.123	54,995	8,240	63,235	34,765	20,230	7,772	174
TOTALS.....	5,054	432		\$12,545,554	\$2,515,602	\$15,061,156	\$3,913,555	\$8,631,999	\$955,306	\$15,162

OXFORD 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		
Andover.....	197	43	.066	\$445,551	\$61,220	\$506,771	\$216,041	\$229,510	\$33,446	\$591
Bethel.....	673	94	.066	1,221,730	472,168	1,693,898	477,730	744,000	111,795	2,019
Brownfield.....	185	30	.090	250,201	49,811	280,012	79,767	150,484	25,202	555
Buckfield.....	249	49	.070	454,407	96,275	550,682	186,532	267,875	38,547	747
Byron.....	24	4	.068	142,790	1,040	143,830	129,155	13,635	9,780	72
Canton.....	207	55	.072	348,540	75,695	424,235	140,805	207,735	30,544	621
Denmark.....	152	29	.076	299,905	110,975	410,880	157,505	142,400	31,227	456
Dixfield.....	553	18	.077	822,965	227,175	1,120,140	235,790	657,175	86,250	1,659
Fryeburg.....	531	74	.065	955,805	257,596	1,243,401	328,945	656,860	80,821	1,593
Gilead.....	39	4	.052	208,498	8,162	216,660	154,058	54,440	11,266	117
Greenwood.....	162	29	.086	288,780	67,315	356,095	150,085	138,695	30,624	486
Hanover.....	62	6	.068	118,935	10,905	129,840	36,060	82,875	8,829	186
Hartford.....	105	13	.068	259,150	31,014	290,164	173,415	85,735	19,731	315
Hebron.....	144	15	.084	255,260	49,735	304,995	140,000	115,260	25,619	432
Hiram.....	226	27	.096	432,872	77,801	510,673	242,688	190,184	49,024	678
Lovell.....	211	21	.049	1,080,929	162,157	1,243,086	465,149	615,780	60,911	633
Mexico.....	1,279	131	.080	1,323,065	196,115	1,524,180	237,045	1,041,020	121,934	3,387
Newry.....	48	8	.058	229,940	7,540	237,480	184,920	45,020	13,778	144
Norway.....	1,005	169	.082	1,784,700	578,185	2,362,885	434,765	1,349,935	193,756	3,015
Oxford.....	384	58	.082	622,740	92,565	715,305	171,235	451,505	58,655	1,152
Paris.....	1,107	206	.070	2,318,130	679,995	2,998,125	671,690	1,646,440	209,868	3,321
Peru.....	307	34	.060	748,872	279,823	1,028,695	159,807	589,065	61,721	921
Porter.....	261	31	.116	273,060	32,680	305,740	100,420	172,640	35,465	783
Roxbury.....	84	13	.084	177,940	9,545	187,485	104,690	73,250	15,448	252
Rumford.....	2,400	150	.074	5,476,755	2,279,975	7,756,730	1,852,950	3,623,805	573,998	7,200
Stoneham.....	63	11	.067	166,520	13,745	180,265	76,645	89,875	12,077	189
Stow.....	33	8	.050	109,529	18,190	127,719	75,794	33,735	6,385	99
Sumner.....	130	19	.080	252,730	40,915	293,645	148,775	103,955	23,491	390
Sweden.....	50	9	.084	169,415	13,435	182,850	117,125	52,290	15,859	150
Upton.....	31	2	.080	143,485	4,840	148,325	115,960	27,525	11,866	93
Waterford.....	240	32	.074	563,561	109,805	673,366	210,056	353,505	49,829	720
Woodstock.....	265	27	.069	548,700	89,455	638,155	221,395	327,305	44,034	795
Lincoln Pl.....	32	1	.040	597,853	10,700	608,553	190,068	407,785	24,342	96
Magalloway Pl.....	22	1	.045	327,197	3,550	330,747	299,173	28,024	14,883	66
TOTALS.....	11,461	1,421		\$23,505,510	\$6,220,102	\$29,725,612	\$8,736,238	\$14,769,272	\$2,140,500	\$34,883

PENOBSCOT COUNTY SUMMARY

Alton	68	10	.110	\$63,214	\$6,182	\$69,396	\$38,970	\$24,244	\$7,633	\$204
Bangor	8,523	525	.0538	28,377,220	8,077,546	36,454,766	8,883,220	19,494,000	1,961,266	25,569
Bradford	180	42	.098	203,930	86,550	290,480	99,035	104,895	28,467	540
Bradley	204	18	.110	234,865	5,856	240,721	94,500	140,365	26,479	612
Brewer	2,104	162	.0618	5,302,850	2,351,235	7,654,085	1,029,475	4,273,375	473,027	6,312
Burlington	107	14	.094	133,144	43,924	177,068	83,404	49,740	16,644	321
Carmel	234	11	.091	290,050	73,437	363,487	99,880	190,170	33,105	702
Charleston	185	28	.076	279,050	93,960	373,010	143,665	135,385	28,348	555
Chester	58	2	.128	63,682	5,440	69,122	50,582	13,100	8,847	174
Clifton	58	7	.084	75,266	7,472	82,738	47,941	27,325	6,949	174
Corinna	423	40	.080	746,310	169,365	915,675	224,960	521,350	73,254	1,269
Corinth	294	20	.068	407,245	97,955	505,200	200,465	206,780	34,353	882
Dexter	1,111	140	.074	1,867,315	742,842	2,610,157	355,315	1,512,000	193,151	3,333
Dixmont	132	27	.098	158,360	38,575	196,935	*99,315	59,045	19,299	396
East Millinocket	396	32	.092	1,512,830	174,085	1,686,915	371,550	1,141,280	155,196	1,188
Eddington	174	35	.072	262,464	32,430	294,894	126,379	136,085	21,232	522
Edinburg	8	—	.085	49,956	745	50,701	47,196	2,760	4,309	24
Enfield	209	5	.086	465,710	45,205	510,915	87,180	378,530	43,938	627
Etna	103	16	.088	121,480	21,045	142,525	50,210	71,270	12,540	309
Exeter	178	5	.121	246,121	48,874	294,995	128,711	117,410	35,694	534
Garland	141	12	.084	218,723	47,032	265,755	112,648	106,075	22,323	423
Glenburn	165	21	.100	185,665	15,805	201,470	87,515	98,150	20,147	495
Greenbush	104	21	.138	89,745	4,780	94,525	44,395	45,350	13,044	312
Greenfield	869	51	.098	70,463	4,975	75,438	52,278	18,185	7,392	918
Hampden	363	23	.098	1,100,065	188,245	1,288,310	354,175	745,890	128,831	2,607
Hermion	187	29	.076	504,110	68,630	572,740	131,750	372,360	56,128	1,089
Holden	375	30	.084	628,750	39,100	284,155	88,565	156,490	21,595	561
Howland	120	7	.094	111,498	28,122	140,620	116,105	510,645	76,566	1,125
Hudson	87	19	.082	136,981	20,064	157,045	61,468	50,030	13,218	360
Kenduskeag	127	17	.078	223,176	27,251	250,427	65,906	71,075	12,877	261
Lagrange	161	21	.090	199,411	26,262	225,673	88,821	134,955	19,533	381
Lee	157	25	.128	156,525	41,054	197,579	71,875	109,190	20,310	483
Levant	1,092	103	.112	1,819,398	424,929	2,244,327	318,958	84,650	25,291	471
Lincoln	35	14	.090	79,274	3,345	82,619	64,839	14,435	7,435	326
Lowell	181	26	.055	881,505	34,760	916,265	733,290	148,215	50,335	105
Mattawamkeag	13	3	.065	31,171	1,823	32,994	26,466	4,705	2,144	39
Maxfield	126	31	.120	345,451	7,125	352,576	197,996	147,455	42,308	378
Medway	361	20	.073	718,975	55,910	774,885	136,025	582,950	56,566	1,083
Millinocket	1,544	147	.092	3,654,595	1,196,575	4,851,170	236,575	3,418,020	446,307	4,632
Newburg	142	25	.083	169,350	31,464	200,814	75,845	93,505	16,667	426
Newport	487	92	.074	1,081,360	304,382	1,385,742	260,430	820,930	102,544	1,461

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		
Old Town.....	1,983	281	.063	4,352,123	1,863,057	6,215,180	751,033	3,601,090	391,556	5,949
Orono.....	913	50	.083	1,807,452	269,631	2,077,083	396,847	1,410,605	172,397	2,739
Orrington.....	507	38	.095	649,480	43,995	693,475	171,010	478,470	65,881	1,521
Passadumkeag.....	76	20	.112	74,125	18,150	92,275	38,810	35,315	10,330	228
Patten.....	419	3	.108	586,960	178,340	765,300	185,240	401,720	82,652	1,257
Plymouth.....	125	8	.104	142,110	37,643	179,753	71,365	70,745	18,694	375
Springfield.....	84	27	.113	107,898	14,693	122,591	59,768	48,130	14,465	252
Stetson.....	105	8	.094	124,505	33,445	157,950	73,080	51,425	14,847	315
Veazie.....	192	35	.058	791,227	31,795	823,022	92,732	698,495	47,735	576
Winn.....	123	9	.135	148,805	11,293	160,098	99,860	48,945	21,613	384
Woodville.....	19	2	.060	233,597	2,065	235,662	71,747	161,850	14,139	57
Carroll Pl.....	62	13	.120	73,830	10,045	83,875	58,305	15,525	10,065	186
Drew Pl.....	20	7	.067	68,655	4,435	73,090	59,600	9,055	4,896	60
Grand Falls Pl.....	11	2	.076	54,560	7,903	62,463	52,320	2,240	4,747	33
Lakeville Pl.....	67	12	.103	129,522	9,308	138,830	96,507	33,015	6,386	57
Mount Chase Pl.....	67	12	.103	93,746	10,503	104,249	58,316	34,930	10,736	201
Prentiss Pl.....	64	26	.115	73,335	11,367	84,702	58,345	14,990	9,740	192
Schoeis Pl.....	19	3	.053	91,800	12,110	103,910	73,320	18,480	5,507	57
Stacyville Pl.....	195	10	.093	222,130	68,660	290,790	89,565	132,565	27,625	585
Webster Pl.....	22	7	.059	68,510	2,299	70,809	58,885	9,625	4,177	66
TOTALS.....	26,647	2,456		\$63,404,678	\$17,620,853	\$81,025,531	\$18,295,254	\$45,109,424	\$5,534,904	\$79,941

PISCATAQUIS COUNTY SUMMARY

Abbot	122	23	.100	\$161,840	\$15,700	\$177,540	\$92,230	\$69,610	\$17,754	\$366
Atkinson	103	8	.092	170,880	27,576	198,456	109,855	61,025	18,257	309
Blanchard	28	4	.066	102,888	1,895	104,783	82,598	20,290	6,915	84
Bowerbank	7	—	.084	162,445	774	163,219	113,805	48,640	5,549	21
Brownville	525	85	.072	878,985	182,730	1,061,715	212,260	666,725	76,443	1,571
Dover-Foxcroft	1,206	66	.076	2,515,790	510,177	3,025,967	789,955	1,725,835	229,973	3,618
Greenville	560	65	.076	977,990	137,335	1,115,325	289,490	688,500	84,765	1,680
Guilford	545	41	.068	850,096	198,768	1,048,864	186,911	663,185	71,322	1,635
Milo	816	131	.069	1,501,137	322,554	1,823,691	267,670	1,233,467	125,836	2,448
Monson	254	30	.095	378,020	73,160	456,180	199,735	178,285	43,937	762
Parkman	139	27	.084	232,425	25,885	258,310	137,255	95,170	21,698	417
Sangerville	305	34	.104	507,180	79,160	586,340	192,935	314,245	60,979	915
Sebec	119	5	.073	235,555	29,570	265,125	168,155	67,400	19,354	357
Shirley	62	17	.084	120,190	5,910	126,090	103,515	16,665	10,591	186
Wellington	74	7	.127	96,178	12,824	109,002	74,133	22,045	13,843	222
Willimantic	52	11	.083	132,395	8,905	141,300	86,775	45,620	11,728	156
Barnard Pl.	18	—	.044	83,591	8,510	92,101	74,946	8,645	4,030	54
Elliottsville Pl.	24	3	.058	176,370	5,440	181,810	127,930	48,440	10,545	72
Kingsbury Pl.	8	2	.064	105,253	10,175	106,270	94,643	10,610	6,801	24
Lake View Pl.	7	2	.042	102,963	945	103,908	91,988	10,975	4,351	21
TOTALS	4,974	561		\$9,492,171	\$1,662,993	\$11,145,996	\$3,496,784	\$5,995,377	\$844,071	\$14,922

SAGADAHOC COUNTY SUMMARY

Arrowsic	48	3	.068	\$63,675	\$26,909	\$90,584	\$28,930	\$34,745	\$6,159	\$144
Bath	3,225	250	.054	7,917,330	2,574,985	10,492,215	1,801,240	6,116,090	566,585	9,675
Bowdoin	136	12	.083	231,260	36,925	268,185	134,395	96,865	22,260	408
Bowdoinham	244	35	.088	452,345	70,245	522,590	187,720	264,625	45,987	732
Georgetown	153	7	.086	433,125	14,625	447,750	135,025	298,100	38,506	474
Phippsburg	305	25	.072	710,420	30,305	740,725	271,500	438,920	53,332	915
Richmond	533	61	.079	942,631	149,802	1,092,433	221,206	721,425	86,302	1,599
Topsham	706	77	.062	1,649,258	116,351	1,765,609	779,163	870,095	109,467	2,118
West Bath	167	12	.048	450,095	67,455	517,550	157,595	292,500	24,831	501
Woolwich	356	40	.074	599,295	64,540	663,835	156,390	442,905	49,123	1,068
TOTALS	5,878	522		\$13,449,434	\$3,152,142	\$16,601,576	\$3,873,164	\$9,576,270	\$1,002,552	\$17,634

SOMERSET 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		
Anson.....	563	93	.092	\$883,675	\$109,375	\$993,050	\$285,060	\$598,615	\$91,360	\$1,689
Athens.....	201	15	.096	260,490	42,645	303,135	164,515	95,975	29,100	603
Bingham.....	432	32	.059	668,520	279,094	947,614	201,000	467,520	55,909	1,296
Cambridge.....	84	10	.083	122,340	46,128	168,468	66,435	55,905	13,983	252
Canaan.....	204	14	.099	290,210	44,108	334,318	142,535	147,675	33,097	612
Cornville.....	156	19	.100	256,225	67,070	323,295	139,540	116,685	32,329	468
Detroit.....	116	12	.063	198,350	19,090	212,440	120,450	72,900	13,383	348
Emden.....	85	17	.068	440,904	12,535	453,439	134,790	306,114	30,833	255
Fairfield.....	1,548	39	.0674	2,662,851	711,471	3,374,322	760,236	1,902,615	227,429	4,644
Harmony.....	133	20	.089	312,205	114,455	426,660	138,330	173,875	37,973	549
Hartland.....	310	69	.070	589,197	219,592	808,789	218,486	370,711	56,615	930
Madison.....	1,021	168	.059	2,655,265	969,248	3,624,513	1,014,565	1,640,700	213,846	3,063
Mercer.....	98	12	.096	121,405	28,690	150,095	61,860	59,545	14,409	294
Moscow.....	120	16	.034	2,804,833	13,130	2,817,963	181,654	2,623,179	95,810	360
New Portland.....	215	30	.112	235,150	59,695	294,845	110,955	124,195	33,022	645
Norridgewock.....	443	55	.089	633,405	112,088	745,493	246,155	387,250	66,348	1,329
Palmyra.....	232	10	.100	332,355	65,661	398,016	162,120	170,235	39,801	696
Pittsfield.....	1,008	163	.078	1,974,900	420,135	2,395,035	462,930	1,511,970	186,812	3,024
Ripley.....	108	16	.108	129,665	27,160	156,825	80,530	49,135	16,937	324
Skowhegan.....	1,729	155	.066	326,855	77,215	5,470,595	1,897,740	2,801,460	361,059	5,187
Smithfield.....	96	11	.065	4,699,200	771,395	327,580	132,675	168,820	21,292	288
Solon.....	205	35	.060	301,495	26,085	738,150	482,895	197,935	43,989	615
St. Albans.....	250	17	.100	680,830	52,320	404,070	151,895	174,960	40,407	750
Starks.....	110	10	.100	189,205	23,880	218,085	95,155	94,050	21,808	330
Brighton Pl.....	28	4	.091	82,629	4,380	87,009	70,099	12,530	7,917	84
Caratunk Pl.....	52	1	.052	201,673	14,545	216,218	143,468	58,205	11,243	156
Dead River Pl.....	—	—	.0218	133,674	—	133,674	133,674	—	2,905	—
Dennistown Pl.....	8	2	.028	176,261	1,350	177,611	160,137	16,124	4,973	24
Flagstaff Pl.....	—	—	.0228	118,175	—	118,175	118,175	—	2,700	—
Highland Pl.....	21	4	.085	36,912	7,495	44,407	34,877	2,035	3,774	63
Jackman Pl.....	286	16	.055	451,535	96,485	548,020	161,690	289,845	30,142	858
Moose River Pl.....	69	13	.060	167,785	7,420	175,205	115,601	52,184	10,499	207
Pleasant Ridge Pl.....	23	2	.0305	2,980,395	11,397	2,991,792	62,220	2,918,175	91,249	69
The Forks Pl.....	22	1	.045	162,560	1,030	163,590	129,235	33,325	7,361	66
West Forks Pl.....	27	7	.057	142,587	30,045	172,632	121,212	21,375	9,840	81
TOTALS.....	10,053	1,088		\$26,418,716	\$4,491,412	\$30,910,128	\$8,702,894	\$17,715,822	\$1,960,154	\$30,159

WALDO COUNTY SUMMARY

Belfast.....	1,613	274	.070	\$3,028,460	\$1,031,268	\$4,059,728	\$769,477	\$2,258,983	\$284,180	\$4,839
Belmont.....	77	15	.062	100,000	19,900	119,900	42,625	57,375	7,433	231
Brooks.....	164	20	.086	284,913	69,830	354,743	108,933	175,980	30,507	492
Burnham.....	153	34	.098	313,695	22,760	336,455	180,670	133,025	32,972	459
Frankfort.....	134	12	.104	176,479	67,735	244,214	66,704	109,775	25,274	402
Freedom.....	128	19	.092	155,430	35,920	191,350	61,180	94,250	17,604	384
Islesboro.....	152	24	.066	916,470	64,650	981,120	290,940	625,530	64,754	456
Jackson.....	69	9	.102	107,436	33,489	140,925	66,151	41,285	14,374	207
Knox.....	108	7	.070	145,019	43,804	188,823	83,484	61,535	13,217	324
Liberty.....	146	15	.078	203,645	42,155	245,810	86,700	116,955	19,173	438
Lincolnville.....	235	41	.076	524,725	72,770	597,495	201,770	322,955	45,409	705
Monroe.....	162	28	.110	203,645	60,070	263,715	87,275	116,370	29,008	486
Montville.....	143	20	.090	155,730	36,332	192,062	87,020	68,710	17,285	429
Morrill.....	94	5	.048	137,415	70,160	207,575	55,595	81,820	9,963	232
Northport.....	134	28	.062	556,650	11,800	568,450	192,035	364,615	35,243	402
Palermo.....	157	17	.094	194,605	59,457	254,062	118,570	76,035	23,881	471
Prospect.....	111	17	.072	159,546	26,642	186,188	52,666	106,880	13,405	333
Searsmont.....	155	28	.080	285,784	77,603	363,387	113,156	172,628	29,070	465
Searsport.....	342	—	.068	915,418	228,082	1,141,500	231,863	683,555	77,622	1,026
Stockton Springs.....	238	27	.077	428,012	35,246	463,258	102,610	325,402	35,670	714
Swanville.....	100	15	.070	153,112	46,218	204,330	73,807	84,305	14,303	300
Thorndike.....	139	16	.083	167,465	61,407	228,872	75,410	92,055	18,996	417
Troy.....	145	28	.094	206,975	53,400	265,375	105,935	101,040	24,945	435
Unity.....	247	47	.086	463,100	85,745	553,845	177,560	290,540	47,630	741
Waldo.....	85	20	.070	133,405	50,868	184,273	71,800	61,605	12,899	255
Winterport.....	421	39	.094	607,379	123,747	731,126	155,067	452,312	63,725	1,263
TOTALS.....	5,652	805		\$10,734,513	\$2,534,058	\$13,268,581	\$3,654,108	\$7,080,415	\$1,013,542	\$16,956

WASHINGTON 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		
Addison	228	38	.095	\$229,359	\$18,610	\$247,969	\$85,499	\$143,860	\$23,557	\$684
Alexander	77	8	.074	127,721	12,443	140,164	77,965	49,756	10,372	231
Baileyville	468	76	.06	1,906,820	447,035	2,353,855	141,935	1,764,885	141,231	1,404
Bals	159	18	.081	85,354	53,065	138,419	27,194	58,160	11,212	477
Beddington	5	1	.075	49,510	4,870	54,380	44,540	4,970	4,078	15
Calais	1,280	49	.069	3,433,288	642,090	4,075,378	886,352	2,546,936	281,201	3,840
Centerville	18	3	.069	95,135	560	95,695	85,245	9,890	6,655	54
Charlotte	86	7	.073	106,420	11,285	117,705	67,420	39,000	8,592	258
Cherryfield	276	32	.095	305,210	58,110	363,320	94,090	211,120	34,515	828
Columbia	90	16	.079	135,930	16,577	152,507	97,710	38,220	12,048	270
Columbia Falls	161	18	.097	163,070	35,245	198,315	77,545	85,525	19,237	483
Cooper	38	3	.066	83,143	3,463	91,506	75,316	12,827	6,045	114
Crawford	27	7	.074	64,875	14,250	79,125	59,595	5,280	5,855	81
Cutler	148	17	.087	132,927	14,605	147,532	72,193	60,734	12,836	444
Danforth	320	15	.117	294,007	64,376	358,383	127,002	167,005	41,927	960
Deblois	13	2	.075	45,247	3,705	48,952	36,742	8,505	3,671	39
Dennysville	99	23	.136	76,990	19,658	96,648	25,805	53,135	13,144	297
East Machias	335	47	.092	376,715	19,910	396,625	229,465	147,250	36,489	1,005
Eastport	881	114	.088	1,073,225	325,150	1,398,475	233,795	839,530	125,065	2,643
Harrington	233	15	.093	218,860	20,370	239,230	58,932	159,928	22,248	699
Jonesboro	130	24	.089	138,360	35,535	173,895	65,535	72,325	15,473	390
Jonesport	458	112	.076	471,905	156,295	628,200	132,645	339,260	47,743	1,374
Lubec	883	51	.080	875,620	446,305	1,321,925	1,321,925	658,410	105,754	2,649
Machias	552	18	.080	751,384	238,474	989,858	188,784	562,600	79,133	1,656
Machiasport	200	38	.100	204,009	29,182	233,191	62,879	141,130	23,319	600
Marshfield	54	14	.081	63,710	10,200	73,910	36,905	26,805	5,916	162
Meddybemps	27	8	.100	45,067	4,165	49,232	21,432	23,635	4,923	81
Milbridge	341	21	.081	391,320	104,570	495,890	106,840	284,480	40,167	1,023
Northfield	36	—	.0774	105,545	6,725	112,270	77,770	27,775	8,689	108
Pembroke	237	39	.092	238,035	73,805	311,840	64,945	173,090	28,689	711
Perry	182	31	.082	183,931	65,665	249,596	77,254	106,677	20,466	546
Princeton	299	27	.088	276,795	61,460	338,255	119,960	156,835	29,766	897
Robbinston	163	31	.076	203,495	24,060	227,555	67,275	136,220	17,294	489
Roque Bluffs	23	4	.100	44,185	2,445	46,630	22,250	21,935	4,631	84
Stauben	197	47	.097	245,575	22,210	267,785	114,855	130,720	25,975	591
Talmadge	17	2	.060	66,079	1,915	67,994	60,784	5,295	4,079	51
Vanceboro	148	18	.084	234,850	30,263	265,113	62,417	172,433	22,269	444

WASHINGTON COUNTY SUMMARY—Concluded

Waite	29	7	.073	80,190	2,285	82,475	73,750	6,440	6,020	87
Wesley	51	7	.078	97,271	2,525	99,796	88,841	8,430	7,781	153
Whiting	106	7	.038	163,576	23,733	187,309	101,991	61,585	7,117	318
Whitneyville	71	13	.082	100,825	88,800	189,625	37,235	63,590	15,549	213
Codyville Pl.	15	2	.095	59,581	800	60,381	55,836	3,745	15,736	45
Grand Lake Stream Pl.	91	13	.090	154,398	18,320	172,718	78,678	75,720	15,544	273
No. 14 Pl.	24	6	.052	94,788	1,190	95,978	69,293	25,495	4,990	72
No. 21 Pl.	28	4	.05	75,266	1,605	76,871	58,812	16,454	3,843	84
TOTALS.....	9,309	1,053		\$14,374,666	\$3,237,909	\$17,612,575	\$4,666,516	\$9,708,150	\$1,368,975	\$27,927

YORK COUNTY SUMMARY

Acton	126	24	.052	\$565,680	\$31,445	\$597,125	\$234,535	\$331,145	\$31,050	\$378
Alfred	256	18	.072	411,594	186,353	547,947	127,499	284,095	39,452	768
Berwick	672	78	.095	988,210	1,011,360	1,199,669	311,591	676,619	115,481	2,016
Biddeford	5,442	569	.038	13,172,319	3,380,231	16,552,550	3,623,066	9,549,253	623,996	16,326
Buxton	538	85	.062	2,280,393	108,583	2,388,976	1,077,462	1,202,931	148,116	1,614
Cornish	223	21	.096	335,340	43,085	378,425	125,070	210,270	36,323	669
Dayton	127	14	.047	858,464	41,265	941,149	772,864	85,600	44,234	381
Eliot	626	80	.054	1,474,741	345,904	1,820,645	227,159	1,247,582	98,314	1,878
Hollis	334	44	.072	1,011,360	68,076	1,079,436	625,383	385,977	77,719	1,002
Kennebunk	1,236	88	.0548	3,471,520	365,987	3,837,507	944,935	2,526,585	210,295	3,708
Kennebunkport	457	14	.066	1,973,860	70,889	2,044,749	640,130	1,333,730	134,953	1,371
Kittery	1,182	198	.060	3,002,430	86,160	3,088,590	504,965	2,497,465	185,315	3,546
Lebanon	368	19	.075	716,607	95,255	811,862	383,672	332,935	60,891	1,104
Limerick	249	39	.081	410,180	84,198	494,378	154,855	255,325	39,630	747
Limington	219	27	.088	383,011	70,070	453,081	268,701	114,310	39,871	657
Lyman	125	15	.038	324,443	41,766	366,209	155,318	169,125	13,915	375
Newfield	114	26	.037	254,775	38,615	293,390	164,965	164,965	10,856	342
North Berwick	456	60	.087	759,288	198,563	957,851	252,358	506,930	83,333	1,368
No. Kennebunkport	258	31	.076	530,234	41,660	572,294	120,460	210,174	28,294	774
Old Orchard Beach	1,169	30	.062	5,490,234	447,950	5,938,180	1,343,375	4,146,855	368,167	3,507
Parsonsfield	267	5	.060	539,570	133,355	726,925	237,559	356,011	49,615	801
Saco	2,739	264	.065	6,658,166	745,886	7,405,052	1,619,372	5,038,794	481,328	8,217
Sanford	4,244	597	.0642	9,745,530	3,189,776	12,935,306	1,600,635	8,144,895	830,446	12,732
Shapleigh	152	20	.071	419,932	86,056	449,988	212,697	201,235	31,949	456
South Berwick	833	51	.036	2,624,770	167,270	2,792,040	484,340	2,140,430	100,513	2,499
Waterboro	302	10	.050	713,625	110,542	824,167	284,975	428,605	41,208	906
Wells	796	71	.077	3,769,592	168,535	3,938,127	1,155,187	2,614,405	303,239	2,388
York	1,015	50	.071	4,112,577	285,344	4,397,921	1,804,554	2,308,023	312,252	3,045
TOTALS.....	24,525	2,548		\$66,846,841	\$10,786,698	\$77,633,539	\$19,382,527	\$47,464,314	\$4,539,760	\$73,575

COUNTY SUMMARIES

Counties	No. of Polls Taxed	No. of Polls Not Taxed	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		
Androscoggin	22,728	2,517	\$59,168,615	\$12,674,536	\$71,843,151	\$16,457,021	\$42,711,594	\$3,810,300	\$68,184
Aroostook	20,411	1,342	51,406,195	11,147,511	62,553,706	21,812,823	29,593,372	4,928,441	61,233
Cumberland	46,283	3,924	134,059,789	37,450,062	171,509,851	39,220,083	94,839,706	9,974,302	138,849
Franklin	5,602	463	12,686,436	2,338,974	15,025,410	4,477,039	8,209,397	1,020,369	16,806
Hancock	9,347	920	32,964,000	3,941,386	36,905,386	10,854,877	22,109,123	2,065,945	28,041
Kennebec	21,692	2,314	50,164,873	13,086,303	63,251,176	14,659,231	35,505,642	3,640,488	65,076
Knox	7,910	857	19,430,015	4,268,969	23,698,984	5,537,320	13,892,695	1,433,808	23,730
Lincoln	5,054	432	12,545,554	2,515,602	15,061,156	3,913,555	8,631,999	955,306	15,162
Oxford	11,461	1,421	23,505,510	6,220,102	29,725,612	8,736,238	14,769,272	2,140,500	34,383
Penobscot	26,647	2,456	63,404,678	17,620,853	81,025,531	18,295,254	45,109,424	5,534,904	79,941
Piscataquis	4,974	561	9,492,161	1,653,835	11,145,996	3,496,784	5,995,377	844,071	14,922
Sagadahoc	5,878	522	13,449,434	3,152,142	16,601,576	3,873,164	9,576,270	1,002,552	17,634
Somerset	10,053	1,088	26,418,716	4,491,412	30,910,128	8,702,894	17,715,822	1,960,154	30,159
Waldo	5,652	805	10,734,523	2,534,058	13,268,581	3,654,108	7,080,415	1,013,542	16,956
Washington	9,309	1,053	14,374,666	3,237,909	17,612,575	4,666,516	9,708,150	1,368,975	27,927
York	24,525	2,548	66,846,841	10,786,698	77,633,539	19,382,527	47,464,314	4,539,760	73,575
TOTALS.....	237,526	23,223	\$600,652,006	\$137,120,352	\$737,772,358	\$187,739,434	\$412,912,572	\$46,233,417	\$712,578

Detail
of
Corporation
Taxes

CORPORATION TAXES

Taxes assessed upon Corporations doing business in State of Maine

RAILROADS

	July 1, 1948 to June 30, 1949	July 1, 1949 to June 30, 1950
Bangor and Aroostook Railroad Company	\$685,022.72	\$512,408.76
Belfast and Moosehead Lake Railroad Company	4,156.24	3,950.30
Boston and Maine Railroad Company	208,135.66	150,215.20
Canadian National Railway System	63,441.50	63,085.65
Canadian Pacific Railway Company	162,436.02	165,817.21
Maine Central Railroad Company	782,711.39	713,134.35
Portland Terminal Company	2,509.41	2,645.12
Sanford and Eastern Railroad Corporation	—	856.73
	<u>\$1,908,412.94</u>	<u>\$1,612,113.32</u>

STREET RAILROADS

Aroostook Valley Railroad Company	\$14,646.24	\$8,869.99
Sanford and Eastern Railroad Corporation	—	200.00
York Utilities Company	200.00	—
	<u>\$14,846.24</u>	<u>\$9,069.99</u>

TELEPHONE COMPANIES

Alton Farmers Telephone Company	\$ 14.04	\$ 15.10
American Telephone & Telegraph Company	654.34	268.86
Andover Telephone Company	59.07	47.06
Baldwin & Sebago Telephone Company	225.86	247.37
Bryant Pond Telephone Company	47.50	52.99
Cambridge Telephone Company	20.86	20.01
Center Lincolnville Telephone Company	145.63	136.49
China Telephone Company	410.49	462.92
Citizens Telephone Company	236.68	—
Cobbosseecontee Telephone Company	46.02	47.45
Denmark Telephone Company	59.19	55.22
Eastbrook Telephone Company	33.77	14.02
Eastern Telephone Company, Inc.	443.92	275.53
Etna Telephone Company	18.16	28.45
Eustis Telephone Company	287.42	315.64
Fort Kent Telephone Company	575.37	661.98
Franklin Farmers Co-operative Telephone Company	606.31	311.52
Hampden Telephone Company	336.51	217.35
Harmony & Wellington Telephone Company	59.13	55.89
Hartland & St. Albans Telephone Company	483.34	525.97
Hebron Home Telephone Company	68.50	86.43
Jonesboro Telephone Company	23.46	25.81
Katahdin Farmers' Telephone Company	1,125.16	1,310.31
Knox & Montville Telephone Company	36.08	42.41
Lee Telephone Company	58.62	60.23
Leeds Telephone Association	18.17	15.72
Levant Telephone Company	53.70	81.56
Lewiston, Greene & Monmouth Telephone Company	1,564.84	1,853.78
Liberty & Belfast Telephone & Telegraph Company	263.23	230.28
Lovell United Telephone Company	176.63	187.47
Mount Vernon Telegraph Company	83.75	102.55
Nash Telephone Company	1,214.41	1,345.57
New England Telephone & Telegraph Company	826,495.21	903,839.25
New Sharon & Norridgewock Telephone Company	426.86	429.83
Norway Local Telephone Company	19.80	22.66
Otisfield Telephone Company	28.57	32.84
Oxford County Telephone & Telegraph Company	691.79	751.61
Palermo Telephone Company	23.77	12.78
Pine Tree Telephone & Telegraph Company	584.18	619.61
Plymouth Telephone Company	12.61	31.88
Eoland Telephone Company	1,035.36	1,033.24
Saco River Telephone & Telegraph Company	479.02	627.75
Sidney Telephone Company	41.34	53.62
Somerset Telephone Company	218.08	219.66
Standish Telephone Company	426.43	429.68
Stockton Springs Telephone Company	109.86	116.92
Swan's Island Telephone & Telegraph Company	82.37	89.61

REPORT OF THE BUREAU OF TAXATION

CORPORATION TAXES—Continued

	July 1, 1948 to June 30, 1949	July 1, 1949 to June 30, 1950
Union River Telephone Company.....	\$ 41.88	\$ 37.17
Union Telephone Company.....	180.75	203.52
Unity Telephone Company.....	493.91	516.81
Van Telephone & Telegraph Company.....	567.51	595.27
Waldo & Penobscot Telephone Company.....	62.47	62.47
Warren Telephone Company.....	215.00	254.94
Washington Telephone Company.....	84.97	94.98
Weld Telephone Association.....	81.77	43.51
West Appleton Telephone Company.....	27.06	37.15
West Penobscot Telephone & Telegraph Company.....	319.31	426.18
Winn Telephone Company.....	127.88	148.26
	<u>\$842,328.92</u>	<u>\$919,883.14</u>
		*196.29
	<u>\$842,328.92</u>	<u>\$919,686.85</u>

*Abated Citizens Telephone Company

TELEGRAPH COMPANIES

Northern Telegraph Company.....	\$292.44	\$ —
Western Union Telegraph Company.....	36,314.57	35,405.00
	<u>\$36,607.01</u>	<u>\$35,405.00</u>

EXPRESS COMPANIES

Canadian Pacific Express Company.....	\$196.12	\$169.93
Railway Express Agency, Inc.....	24,426.88	20,706.11
	<u>\$24,623.00</u>	<u>\$20,876.04</u>

CREDIT UNIONS

Government Employees Credit Union of Maine.....	\$89.83	\$124.08
Railroad Workers Credit Union of Maine.....	632.25	496.81
Telephone Workers Credit Union of Maine.....	207.10	407.93
	<u>\$929.18</u>	<u>\$1,028.82</u>

PARLOR CAR

The Pullman Company.....	\$901.02	\$708.08
	<u>\$901.02</u>	<u>\$708.08</u>

SAVINGS BANKS

Androscoggin County Savings Bank, Lewiston.....	\$6,807.96	\$3,448.06
Auburn Savings Bank.....	2,314.07	1,192.08
Augusta Savings Bank.....	6,474.36	3,273.33
Bangor Savings Bank.....	10,651.41	5,407.74
Bath Savings Institution.....	5,150.70	2,575.56
Bethel Savings Bank.....	1,150.28	564.96
Biddeford Savings Bank.....	3,713.10	1,841.33
Brewer Savings Bank.....	2,078.21	1,068.45
Brunswick Savings Institution.....	3,710.38	1,874.62
Eastport Savings Bank.....	1,516.53	778.69
Franklin County Savings Bank, Farmington.....	3,249.48	1,630.75
Gardiner Savings Institution.....	2,712.74	1,329.44
Gorham Savings Bank.....	2,002.61	989.60
Houlton Savings Bank.....	1,188.03	628.35
Kennebec Savings Bank.....	1,987.73	1,016.82
Kennebunk Savings Bank.....	2,813.28	1,373.17
Kingfield Savings Bank.....	374.44	188.86
Machias Savings Bank.....	2,049.45	1,039.56
Maine Savings Bank, Portland.....	26,420.80	13,393.07
Mechanic Savings Bank, Auburn.....	1,106.54	560.40
Norway Savings Bank.....	2,244.52	1,124.17

REPORT OF THE BUREAU OF TAXATION

CORPORATION TAXES—Continued

	July 1, 1948 to June 30, 1949	July 1, 1949 to June 30, 1950
Penobscot Savings Bank, Bangor.....	5,905.71	3,070.90
Peoples Savings Bank, Lewiston.....	5,607.23	2,888.48
Piscataquis Savings Bank, Dover-Foxcroft.....	2,021.31	1,013.82
Portland Savings Bank.....	14,347.08	7,225.38
Rockland Savings Bank.....	2,904.72	1,444.66
Saco & Biddeford Savings Institution, Saco.....	4,498.25	2,172.92
Sanford Institution for Savings.....	1,736.88	922.83
Skowhegan Savings Bank.....	4,216.70	2,139.44
South Paris Savings Bank.....	1,346.74	698.40
Waterville Savings Bank.....	5,722.34	2,906.91
York County Savings Bank, Biddeford.....	2,680.62	1,399.83
	<u>\$140,704.20</u>	<u>\$71,182.58</u>

TRUST AND BANKING COMPANIES

Aroostook Trust Company, Caribou.....	\$ —	\$1,774.66
Ashland Trust Company.....	—	379.86
Bar Harbor Banking and Trust Company.....	—	2,717.71
Bath Trust Company.....	—	688.19
Casco Bank and Trust Company, Portland.....	—	5,294.69
Community Trust Company, York Village.....	—	1,401.43
Depositors Trust Company, Augusta.....	—	9,448.16
Eastern Trust and Banking Company, Bangor.....	—	4,352.20
Federal Trust Company, Waterville.....	6,421.79	3,739.55
First Auburn Trust Company.....	478.79	1,946.68
Frontier Trust Company, Fort Fairfield.....	—	1,454.47
Guilford Trust Company.....	—	1,312.87
Houlton Trust Company.....	—	962.79
Katahdin Trust Company, Patten.....	—	450.23
Knox County Trust Company, Rockland.....	—	1,248.17
Lewiston Trust Company.....	—	2,336.24
Limestone Trust Company.....	—	—
Lincoln Trust Company.....	—	958.24
Livermore Falls Trust Company.....	1,459.07	1,857.03
Merrill Trust Company.....	—	9,973.12
Millinocket Trust Company.....	—	1,048.75
Newport Trust Company.....	—	507.39
Pepperell Trust Company, Biddeford.....	—	1,417.25
Rangeley Trust Company.....	—	462.91
Rumford Falls Trust Company.....	—	1,866.75
Sanford Trust Company.....	—	2,184.57
South Berwick Trust Company.....	1,765.34	381.08
Union Trust Company, Ellsworth.....	—	1,680.21
Washburn Trust Company.....	—	686.95
Westbrook Trust Company.....	—	1,522.54
Wilton Trust Company.....	384.85	840.74
	<u>\$10,509.84</u>	<u>\$64,395.43</u>

INSURANCE PREMIUM TAX

Fire Domestic.....	\$9,655.81	\$11,966.31
Fire Other.....	355,246.10	364,925.01
Life Domestic.....	9,153.54	10,678.56
Life Other.....	592,392.81	608,351.41
Miscellaneous Domestic.....	13,622.76	14,798.27
Miscellaneous Other.....	308,219.11	305,855.06
Inter-Insurers.....	964.26	1,111.04
Assessment.....	12,527.80	8,216.92
Factory Mutual Fire.....	3,322.47	3,713.28
	<u>\$1,305,104.66</u>	<u>\$1,324,615.86</u>

FIRE INVESTIGATION AND PREVENTION TAX

Fire Domestic.....	—	\$4,777.68
Adjustment.....	—	.88
Total.....	\$4,446.06	4,778.56
Fire Other.....	63,212.43	61,812.62
Factory Mutual Fire.....	830.61	928.31
	<u>\$68,489.10</u>	<u>\$67,519.49</u>

REPORT OF THE BUREAU OF TAXATION

CORPORATION TAXES—Concluded

LOAN & BUILDING ASSOCIATIONS

	July 1, 1948 to June 30, 1949	July 1, 1949 to June 30, 1950
Auburn Loan and Building Association	\$664.81	\$701.88
Augusta Loan and Building Association	1,149.79	1,258.86
Bangor Loan and Building Association	506.90	485.37
Bar Harbor Loan and Building Association	65.96	78.94
Belfast Loan and Building Association	30.19	79.66
Brunswick Savings and Loan Association	273.23	427.50
Bucksport Loan and Building Association	85.14	83.22
Casco Homestead Savings and Loan Association	—	883.71
Casco Loan and Building Association	835.10	—
Central Maine Loan and Building Association, Lewiston	103.80	120.58
Cumberland Savings and Loan Association, Portland	3,646.15	4,388.96
Deering Loan and Building Association, Portland	156.46	120.40
Ellsworth Loan and Building Association	154.06	123.91
Falmouth Loan and Building Association	850.17	457.87
Federal Loan and Building Association, Portland	1,766.77	2,002.37
Gardiner Loan and Building Association	64.00	60.14
Hallowell Loan and Building Association	62.44	64.32
Homestead Savings and Loan Association, Portland	*—	—
Kennebunk Loan and Building Association	72.56	73.42
Lewiston Loan and Building Association	163.19	234.29
Maine Savings and Loan Association, Portland	669.46	473.89
Mechanic Falls Loan and Building Association	34.23	32.60
Old Town Loan and Building Association	85.23	101.93
Oxford County Loan and Building Association	16.46	17.68
Pine State Loan and Building Association, Portland	252.96	273.96
Rockland Loan and Building Association	968.29	999.70
Sanford Loan and Building Association	550.63	609.31
Somerset Loan and Building Association, Skowhegan	131.63	134.62
South Portland Loan and Building Association	150.55	152.87
Waldoboro Savings and Loan Association	411.15	280.57
Waterville Loan and Building Association	538.15	509.29
York Loan and Building Association, Biddeford	505.07	479.94
	<u>\$14,414.03</u>	<u>\$15,661.26</u>
	—*23.51	
	<u>\$14,390.52</u>	<u>\$15,661.26</u>

*Abated—Homestead Savings and Loan Association, Portland.

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 156-158 A of Chapter 14 Revised Statutes as amended, which is in lieu of all municipal or other taxes upon said stock.

NATIONAL BANKS

	July 1, 1948 to June 30, 1949	July 1, 1949 to June 30, 1950
Bath National Bank	\$3,093.75	\$3,281.25
Camden National Bank	1,687.50	1,575.00
Canal National Bank, Portland	8,100.00	10,800.00
First National Granite Bank, Augusta	14,025.00	14,025.00
First National Bank, Bar Harbor	3,037.50	3,375.00
First National Bank, Bath	6,600.00	6,600.00
First National Bank, Belfast	1,350.00	1,350.00
First National Bank, Biddeford	2,700.00	2,850.00
First National Bank, Brunswick	2,700.00	2,850.00
First National Bank, Damariscotta	2,625.00	2,625.00
First National Bank, Farmington	506.25	450.00
First National Bank, Fort Fairfield	900.00	750.00
First National Bank, Fort Kent	1,050.00	1,275.00
First National Bank, Houlton	3,750.00	4,050.00
First National Bank, Lewiston	16,200.00	16,200.00
First National Bank, Pittsfield	2,250.00	2,250.00
First National Bank, Rockland	1,350.00	1,350.00
First Portland National Bank	24,000.00	24,000.00
Kezar Falls National Bank, Parsonsfield	653.25	653.25
Liberty National Bank, Ellsworth	1,125.00	1,575.00
Manufacturers National Bank, Lewiston	9,000.00	9,000.00
Merchants National Bank, Bangor	12,750.00	12,750.00
National Bank of Commerce, Portland	8,250.00	8,250.00
National Bank of Gardiner	787.50	1,050.00
North Berwick National Bank	731.25	787.50
Northern National Bank of Presque Isle	3,375.00	4,050.00
Norway National Bank	600.00	1,200.00
Ocean National Bank, Kennebunk	487.50	390.00
Peoples National Bank, Farmington	562.50	506.25
Rumford National Bank	1,650.00	1,500.00
Springvale National Bank, Sanford	1,050.00	1,200.00
Thomaston National Bank	900.00	975.00
York National Bank, Saco	825.00	1,875.00
	<u>\$138,672.00</u>	<u>\$145,418.25</u>

TRUST AND BANKING COMPANIES

Aroostook Trust Company, Caribou	\$3,375.00	\$3,780.00
Ashland Trust Company	600.00	750.00
Bar Harbor Banking and Trust Company	6,000.00	6,000.00
Bath Trust Company	2,625.00	2,850.00
Casco Bank and Trust Company, Portland	9,720.00	10,800.00
Community Trust Company, York	480.00	720.00
Depositors Trust Company, Augusta	22,500.00	22,500.00
Eastern Trust and Banking Company, Bangor	6,000.00	6,750.00
Federal Trust Company, Waterville	6,750.00	7,125.00
First Auburn Trust Company	1,125.00	900.00
Frontier Trust Company, Fort Fairfield	1,500.00	1,650.00
Guilford Trust Company	2,925.00	3,075.00
Houlton Trust Company	960.00	960.00
Katahdin Trust Company, Patten	675.00	750.00
Knox County Trust Company, Rockland	900.00	600.00
Lewiston Trust Company	1,875.00	2,625.00
Lincoln Trust Company	637.50	1,125.00
Livermore Falls Trust Company	450.00	450.00
Merrill Trust Company, Bangor	11,250.00	11,250.00
Millinocket Trust Company	2,475.00	2,775.00
Newport Trust Company	487.50	450.00
Pepperell Trust Company, Biddeford	75.00	75.00
Rangeley Trust Company	937.50	1,012.50
Rumford Falls Trust Company	3,300.00	4,125.00
Sanford Trust Company	1,350.00	1,425.00
South Berwick Trust Company	300.00	360.00
Union Trust Company, Ellsworth	2,977.05	3,740.63
Washburn Trust Company	1,125.00	1,200.00
Westbrook Trust Company	495.00	2,475.00
Wilton Trust Company	843.75	843.75
	<u>\$94,713.30</u>	<u>\$103,141.88</u>