

MAINE STATE LEGISLATURE

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MAINE PUBLIC DOCUMENTS
1948-50

(In three volumes)

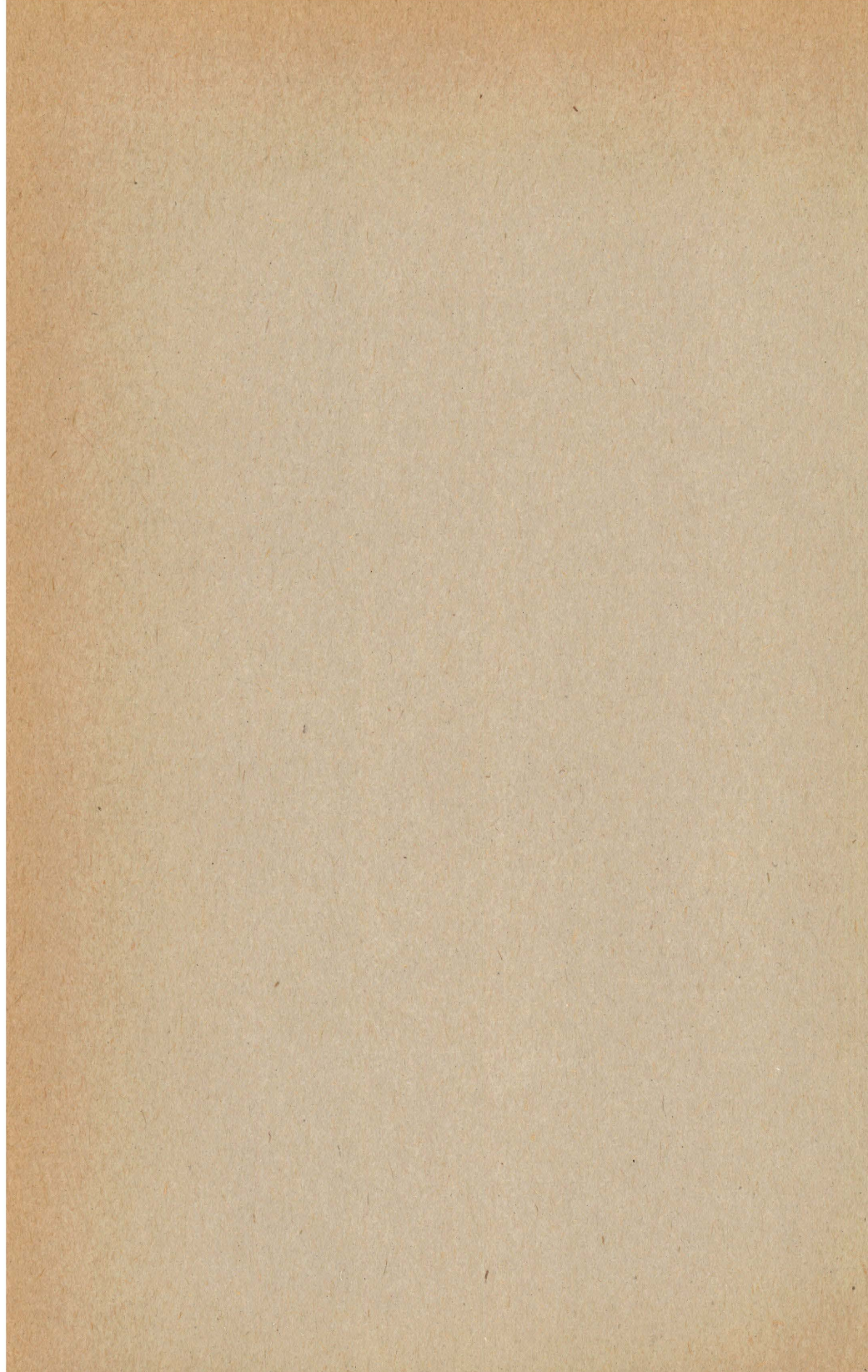
VOLUME I

Fifty-Ninth Annual Report
of the
BUREAU OF TAXATION



STATE OF MAINE

1949



Fifty-Ninth Annual Report
of the
BUREAU OF TAXATION



STATE OF MAINE

1949

BUREAU OF TAXATION

Augusta

December 1, 1949

To His Excellency, Frederick G. Payne, Governor, and
The Honorable Executive Council:

Gentlemen:

In accordance with Section 57 of Chapter 14 of the Revised Statutes, there is herewith submitted for your consideration the 59th annual report of the Bureau of Taxation.

Customarily no narrative is included in this report due to the fact that on the off year, the report is not printed but is merely filed with the Governor and Executive Council. A complete narrative report will be incorporated in the 60th annual report with recommendations, suggestions and a summary of activities of the Bureau of Taxation for both years.

Nevertheless it is perhaps not out of order to point out again, as has been pointed out in the past, the serious problem existing in connection with the municipal property tax. While the increases in dollar volume of tax levied, and in average tax rate, have not been spectacular this year, they have continued on a diminishing scale. For example, the average rate of municipal taxation in the state has increased from 49.56 mills in 1940 to 60.8 mills in 1947, 63.54 mills in 1948, and 64.02 mills in 1949; while the amount of taxes assessed by municipalities on property has increased from \$28,937,309 in 1940 to \$39,842,177 in 1947, \$43,129,411 in 1948, and \$45,334,845 in 1949.

The problem of administration of this tax, which is hampered by a lack of public understanding and public support of local assessors, was cited in the last biennial report of the Bureau. In the opinion of those who work with the local assessors and who are concerned with their problems, steps must be taken as rapidly as possible to overcome the obstacles besetting local assessors, financial and otherwise. This opinion is based on the fact that at present, and despite any changes which may be made in the tax structure of the state in the future, the property tax is and will remain a major source of revenue for local government and a major tax in point of dollar volume. Poor administration of this

tax, brought about by lack of adequate facilities, can mean only that there will be a continuation of present inequities and uncertainties facing property owners throughout the state. If these inequities are to be done away with, and if property owners are to be assessed fairly in accordance with the value of their taxable property, consideration must be given to proposals which would make it possible for local assessors to accomplish the work for which they are chosen.

It is interesting to note that at the 1949 annual meeting of the National Association of Assessing Officers the following Resolution was adopted:

WHEREAS, the evidence is incontestable that there are many assessment jurisdictions throughout the United States and Canada wherein the assessment rolls are grossly inequitable and incomplete;

WHEREAS, this condition of inequality is principally due to lack of funds, personnel, equipment and office space to accomplish a modern job;

WHEREAS, as a result of these conditions many assessing officers are "letting things alone" which reflects adversely on the assessment profession and results in an inequitable distribution of the tax burden in the various jurisdictions.

THEREFORE BE IT RESOLVED that the National Association of Assessing Officers in conference assembled in Coronado, California, declares that the conditions described above should be terminated as quickly as possible and to that end recommends that:

1. Every jurisdiction in the United States and Canada that has not a complete inventory of all property should get one as soon as possible.
2. The work of assessment revaluation should be carried out by the assessing officer or officers assisted by such technical and clerical help as is available through state agencies or outside assistance where necessary to accomplish the end.
3. The assessment revaluation should be accompanied by the installation of a complete modern assessment system.
4. It is recognized that the above conditions are not solely the responsibility of the assessing officer or officers but are primarily the result of improper and insufficient appro-

priations from the various local governmental agencies for whom the work is done, and it should be brought to the attention of said boards or agencies that if modern equipment is made available to the assessor, the results will more than justify the cost, and only through such programs is it possible to maintain equalized assessments throughout the various jurisdictions and among different types of property.

Respectfully submitted,

ERNEST H. JOHNSON,
State Tax Assessor

Ernest H. Johnson	STATE TAX ASSESSOR	Hallowell
Arthur J. Fenton	PROPERTY DIVISION	Director
D. C. Jackson	POTATO TAX DIVISION	Supervisor
W. E. Chase, Jr.	TOBACCO TAX DIVISION	Director
H. W. Nicholson	GASOLINE TAX DIVISION	Examiner
H. P. Bragg	INHERITANCE TAX DIVISION	Director

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LOCAL VALUATION

Comparison of Counties in 1948 and 1949 exclusive of the unorganized townships.

Counties	1948	1949	Increase
Androscoggin.....	\$69,241,416	\$70,568,453	\$1,327,037
Aroostook.....	50,626,922	52,067,760	1,440,838
Cumberland.....	162,110,772	169,251,576	7,140,804
Franklin.....	14,635,626	15,012,714	377,088
Hancock.....	29,062,864	29,807,217	744,353
Kennebec.....	59,506,342	61,932,362	2,426,020
Knox.....	22,248,502	23,558,856	1,310,354
Lincoln.....	13,785,749	14,359,029	573,280
Oxford.....	28,442,420	29,541,295	1,098,875
Penobscot.....	76,116,715	80,516,937	4,400,222
Piscataquis.....	10,906,843	11,071,251	164,408
Sagadahoc.....	16,295,211	16,468,012	172,801
Somerset.....	30,527,737	30,813,927	286,190
Waldo.....	12,627,116	12,988,971	361,855
Washington.....	15,423,210	15,855,178	431,968
York.....	70,864,021	74,337,232	3,473,211
	<u>\$682,421,466</u>	<u>\$708,150,770</u>	<u>\$25,729,304</u>

VALUATION OF TWENTY-ONE CITIES

Cities	1948	1949	Increase
Auburn.....	\$19,547,458	\$20,070,026	\$522,568
Augusta.....	15,244,900	15,569,660	324,760
Bangor.....	32,811,016	36,528,744	3,717,728
Bath.....	10,456,555	10,499,020	42,465
Belfast.....	3,844,125	3,945,010	100,885
Biddeford.....	15,855,549	16,357,629	502,080
Brewer.....	7,261,450	7,473,415	211,965
Calais.....	2,650,178	2,702,985	52,807
Eastport.....	1,124,891	1,200,505	75,614
Ellsworth.....	3,438,042	3,545,150	107,108
Gardiner.....	4,969,997	5,032,576	62,579
Hallowell.....	2,080,725	2,138,120	57,395
Lewiston.....	36,610,252	37,306,402	696,150
Old Town.....	6,416,976	6,224,140	*192,836
Portland.....	90,506,950	94,989,400	4,482,450
Presque Isle.....	7,206,770	7,224,935	18,165
Rockland.....	8,777,610	8,776,090	*1,520
Saco.....	7,116,535	7,304,045	187,510
South Portland.....	17,008,520	17,641,162	632,642
Waterville.....	16,869,695	18,390,938	1,521,243
Westbrook.....	11,019,454	11,339,361	319,907
	<u>\$320,817,648</u>	<u>\$334,259,313</u>	<u>\$13,636,021</u>
*Decrease.....			194,356
Net Increase.....			<u>\$13,441,665</u>

DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS

Value of land, 1949.....		\$184,090,647
Value of land, 1948.....		187,170,024
Decrease.....		<u>\$3,079,377</u>
Value of buildings, 1949.....		\$390,381,603
Value of buildings, 1948.....		369,221,448
Increase.....		<u>\$21,160,155</u>
Number of polls taxed, 1949.....	237,072	
Number of polls not taxed, 1949.....	23,068	260,140
Number of polls taxed, 1948.....	237,356	•
Number of polls not taxed, 1948.....	22,611	259,967
Increase.....		<u>173</u>

MUNICIPAL TAX RATES

1949

<u>County</u>	<u>Average Rate of Taxation</u>	<u>Average of the Rates</u>
Androscoggin.....	.05349	.06650
Aroostook.....	.09321	.09823
Cumberland.....	.05784	.06640
Franklin.....	.06898	.06997
Hancock.....	.06516	.06931
Kennebec.....	.05736	.06979
Knox.....	.05948	.06531
Lincoln.....	.06704	.07015
Oxford.....	.07028	.06960
Penobscot.....	.06721	.08740
Piscataquis.....	.07569	.07624
Sagadahoc.....	.06171	.07470
Somerset.....	.06209	.07184
Waldo.....	.07727	.08038
Washington.....	.08150	.08068
York.....	.06014	.06562
	<u>.06402</u>	<u>.07388</u>

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

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

Amount of taxes assessed on polls in the cities, towns and plantations in 1949, \$711,216. Amount of taxes assessed on property in the cities, towns and plantations for state, county and local purposes in 1949, \$45,334,845. Average rate of taxation on each \$1,000 is \$64.02.

CORPORATION TAXES

<u>Classification</u>	July 1, 1947 to June 30, 1948	July 1, 1948 to June 30, 1949
Railroads.....	\$1,550,933.06	\$1,908,412.94
Street Railroads.....	6,325.31	14,846.24
Telephone.....	755,676.16	842,328.92
Telegraph.....	38,468.18	36,607.01
Express.....	31,631.47	24,623.00
Parlor Car.....	774.40	901.02
Credit Unions.....	750.97	929.18
Corporate Franchise.....	205,069.60	205,175.00
Savings Banks.....	137,474.81	140,704.20
Trust and Banking.....	14,697.92	10,509.84
Insurance.....	1,172,623.94	1,304,962.79
Prev. Yrs.....		141.87
Total.....		1,305,104.66
Fire Investigation and Prevention.....	61,034.90	68,489.10
Loan and Building Associations.....	14,873.57	14,334.95
Prev. Yrs.....		55.57
Total.....		14,390.52
National Bank (Stock).....	133,759.50	138,672.00
Trust and Banking (Stock).....	86,109.62	94,713.30
	<u>\$4,210,203.41</u>	<u>\$4,806,406.93</u>

POTATO TAX

<u>Year</u>	Amount Tax Levied	Administrative Expense
1947-48.....	\$195,497.35	\$5,577.91
1948-49.....	196,971.34	6,262.00

BLUEBERRY AND SWEET CORN TAX

Blueberry Tax.....	\$15,572.79	\$22,481.44
Sweet Corn Tax.....	9,631.62	6,342.15

TOBACCO TAX DIVISION

Period July 1, 1948 to June 30, 1949

Revenue

Cigarette Stamp Sales (face value).....	\$1,736,586.50	
Cigarette Meter Sales (gross).....	2,899,906.80	
Tobacco Stamp Sales (face value).....	665,950.33	
Tobacco Meter Sales (gross).....	70,200.00	
Total Gross Sales.....	<u>\$5,372,643.63</u>	
Discount to Distributors.....	\$187,374.58	
Refunds.....	15,477.70	
	<u>202,852.28</u>	
Net Sales (stamp and meter).....		\$5,169,791.35
Licenses sold.....		4,479.10
Confiscated Cigarettes and Tobacco Sold.....		158.42
Miscellaneous Sales.....		596.73
Total Revenue.....		<u>\$5,175,025.60</u>

Expenditures

Cost of Stamps.....	12,863.70	
Administrative Expenditures.....	41,980.33	
		54,844.03
Total Expenditures.....		
Amount to General Fund.....		\$5,120,181.57

Note: Cost of Administration (including cost of stamps) 1.06%.

GASOLINE AND USE FUEL TAX DIVISION

Period July 1, 1948 to June 30, 1949

Revenue

Gasoline Tax Certified for General Highway Fund.....	\$12,563,870.30
Penalties.....	105.00
Use Fuel Tax, Penalties and Interest certified for General Highway Fund.....	21,825.25
License Fees, Use Fuel Tax.....	11.00
Motor Carrier's Tax certified for General Highway Fund.....	43,965.98
	\$12,629,777.53

Expenditures

Administrative.....	\$33,509.18	
Refunds Gasoline Tax.....	569,809.55	
Reimbursements to United States Government	63.08	
Transfer to Sea and Shore Fisheries.....	24,292.02	
Reimbursements to Maine Turnpike Authority	3,674.20	631,348.03

Available for General Highway Fund.....	\$11,998,429.50
Cost of Administration—26/100 of 1%	

AERONAUTICAL FUND

Gasoline Tax Certified for Aeronautical Fund.....	\$55,901.21
Expenditures: Refunds paid from Aeronautical Fund.....	13,153.37
	\$42,747.84

Amount of Gasoline Tax Levied:

	<i>General Highway Fund</i>	<i>Aero Fund</i>	<i>Total</i>
July 1, 1947 to June 30, 1948....	\$12,101,848.20	\$68,379.03	\$12,170,227.23
July 1, 1948 to June 30, 1949....	12,627,015.82	55,290.94	12,682,306.76

REPORT OF THE BUREAU OF TAXATION

INHERITANCE TAX DIVISION

INHERITANCE AND ESTATE TAXES ASSESSED

Period July 1, 1947 to June 30, 1948

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

Period July 1, 1948 to June 30, 1949

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

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS AND PLANTATIONS
1948-1949

County	Feet B. M.									
	Spruce	Fir	Cedar	White Pine	Red Pine	Hemlock	Yellow Birch	Maple	Beech	Hardwood
Aroostook...	21,372,188	5,347,322	2,218,751	6,024,196	—	100,563	148,633	1,582,571	741,080	3,497,634
Franklin...	913,200	19,120	18,034	136,673	—	1,661	3,075,910	844,218	178,210	1,379,017
Hancock...	623,774	—	121,450	8,047,087	1,603,956	446,254	6,360	64,128	11,005	41,784
Oxford...	332,192	11,111	5,296	6,442,694	—	160,685	1,939,636	84,404	89,250	4,671,076
Penobscot...	982,880	2,297	21,527	7,311,777	296,285	118,450	7,135	8,410	8,325	2,602,817
Piscataquis...	1,364,910	30,321	16,584	5,472,038	1,259,878	269,554	237,958	725,314	57,951	1,059,355
Somerset...	3,413,563	8,123	957,635	6,514,675	1,103,560	178,965	3,611,985	1,575,974	745,250	16,765,946
Washington..	41,678	2,000	116,730	2,161,268	685,031	397,372	16,190	222,580	76,890	1,899,962
Totals...	29,044,385	5,420,294	3,476,007	42,110,408	4,948,710	1,673,504	9,043,807	5,107,599	1,907,961	31,417,591

County	Cords					Cords		Cedar	
	Pulpwood					Hardwood Fuel	White Birch Spool Stock	Pieces	
	Spruce & Fir	Hemlock	Pine	Poplar	Hardwood			Ties	Poles
Aroostook.....	125,080	2,215	2	5,751	121	1,646	1,436	37,353	16,683
Franklin.....	26,184	54	75	320	65	110	2,530	—	—
Hancock.....	2,469	4,592	6	60	—	30	118	—	—
Oxford.....	4,147	630	40	365	12,782	159	553	—	500
Penobscot.....	30,069	28,532	1,808	814	405	2,106	799	5,580	—
Piscataquis.....	74,146	1,221	1,369	8,402	641	427	349	797	1,331
Somerset.....	185,689	75	—	3,632	4,964	481	7,436	—	—
Washington.....	24,547	3,713	5,742	6,382	317	560	1,488	1,909	24
Totals.....	472,331	41,032	9,042	25,726	19,295	5,519	14,709	45,639	18,538

REPORT OF THE BUREAU OF TAXATION

TAX ON PERSONAL PROPERTY IN UNORGANIZED
TOWNSHIPS

July 1, 1948 to June 30, 1949

Counties	Assessments Only	Valuation	State Tax
Aroostook.....		\$629,377	\$3,619.43
Franklin.....		187,740	1,165.59
Hancock.....		52,700	438.08
Kennebec.....		8,585	25.52
Knox.....		15,075	89.79
Lincoln.....		5,650	21.82
Oxford.....		158,735	893.42
Penobscot.....		294,110	1,541.53
Piscataquis.....		599,950	3,583.20
Sagadahoc.....		150	1.08
Somerset.....		268,375	2,334.68
Washington.....		305,345	1,343.10
		<u>\$2,525,792</u>	<u>\$15,057.24</u>

RECAPITULATION BY COUNTIES OF LOCAL VALUATIONS OF CITIES, TOWNS AND PLANTATIONS FOR 1949

Counties	No. of Polls Taxed	Amt. of Taxes Assessed on Polls	Amt. of Taxes Assessed on Property	Total Value of Land	Total Value of Buildings
Androscoggin.....	22,658	\$67,974	\$3,775,264	\$16,438,583	\$41,585,737
Aroostook.....	20,223	60,684	4,853,569	19,259,298	23,776,240
Cumberland.....	46,152	138,456	9,789,988	37,790,546	93,815,864
Franklin.....	5,504	16,512	1,035,552	5,324,099	7,207,035
Hancock.....	9,260	27,780	1,942,111	9,411,457	16,780,066
Kennebec.....	21,335	64,005	3,552,298	14,715,695	34,491,621
Knox.....	7,866	23,598	1,401,268	5,443,499	13,882,081
Lincoln.....	5,032	15,096	962,688	3,855,491	8,839,582
Oxford.....	11,603	34,809	2,076,114	8,713,966	14,521,021
Penobscot.....	26,539	79,617	5,411,377	18,083,409	44,518,337
Piscataquis.....	4,984	14,952	838,016	3,486,027	5,906,024
Sagadahoc.....	5,888	17,664	1,016,238	3,861,843	9,485,015
Somerset.....	10,140	30,420	1,913,214	11,532,198	14,752,112
Waldo.....	5,554	16,662	1,003,782	3,682,463	6,814,452
Washington.....	9,174	27,522	1,292,319	4,138,481	8,735,255
York.....	25,155	75,465	4,470,997	18,353,592	45,271,161
Totals.....	237,072	\$711,216	\$45,334,845	\$184,090,647	\$390,381,603

RECAPITULATION BY COUNTIES OF LOCAL VALUATIONS OF CITIES, TOWNS, AND PLANTATIONS FOR 1949

Counties	Real Estate Resident	Real Estate Non-Resident	Personal Estate Resident	Personal Estate Non-Resident	Total Value
Androscoggin	\$45,493,020	\$12,531,300	\$11,199,616	\$1,344,517	\$70,568,453
Aroostook	35,394,038	7,641,500	6,484,549	2,547,673	52,067,760
Cumberland	96,131,490	35,474,920	25,612,289	12,032,377	169,251,576
Franklin	8,537,250	3,993,884	2,080,594	400,986	15,012,714
Hancock	12,237,419	13,954,104	2,014,595	1,601,099	29,807,217
Kennebec	38,507,318	10,699,998	10,511,800	2,213,246	61,932,362
Knox	14,137,357	5,188,223	3,212,678	1,020,598	23,558,856
Lincoln	7,026,800	5,668,273	1,144,458	519,498	14,359,029
Oxford	15,199,415	8,035,572	3,149,067	3,157,241	29,541,295
Penobscot	47,959,329	14,642,417	13,146,370	4,768,321	80,516,937
Piscataquis	6,060,524	3,331,527	1,090,761	588,439	11,071,251
Sagadahoc	10,561,518	2,785,340	2,702,273	418,881	16,468,012
Somerset	12,514,018	13,770,292	2,287,513	2,242,104	30,813,927
Waldo	7,022,826	3,474,089	1,710,249	781,807	12,988,971
Washington	7,706,309	5,167,427	1,768,783	1,212,659	15,855,178
York	42,658,876	20,965,877	6,829,223	3,883,256	74,337,232
Totals	\$407,147,507	\$167,324,743	\$94,944,818	\$38,733,702	\$708,150,770

ANDROSCOGGIN COUNTY

Towns	Total Valuation 1949	Rate of Taxation 1949
Auburn.....	\$20,070,026	.055
Durham.....	562,077	.064
Greene.....	709,884	.057
Leeds.....	376,429	.09
Lewiston.....	37,306,402	.048
Lisbon.....	3,425,677	.062
Livermore.....	741,290	.07
Livermore Falls.....	2,404,347	.065
Mechanic Falls.....	1,382,184	.072
Minot.....	400,450	.063
Poland.....	1,207,620	.068
Turner.....	1,092,317	.07
Wales.....	286,365	.07
Webster.....	603,385	.077
	<u>\$70,568,453</u>	

AROOSTOOK COUNTY

Amity.....	\$85,982	.113
Ashland.....	967,605	.141
Bancroft.....	102,219	.084
Benedicta.....	105,874	.092
Blaine.....	515,085	.092
Bridgewater.....	737,777	.088
Caribou.....	6,230,105	.078
Castle Hill.....	393,408	.072
Chapman.....	183,527	.085
Crystal.....	235,622	.082
Dyer Brook.....	122,311	.125
Eagle Lake.....	279,410	.117
Easton.....	1,110,845	.092
Fort Fairfield.....	5,476,910	.084
Fort Kent.....	1,520,695	.141
Frenchville.....	402,385	.124
Grand Isle.....	324,375	.114
Haynesville.....	69,933	.095
Hersey.....	81,702	.082
Hodgdon.....	584,843	.092
Houlton.....	6,070,987	.081
Island Falls.....	522,194	.096
Limestone.....	1,305,266	.116
Linneus.....	346,310	.08
Littleton.....	580,865	.087
Ludlow.....	124,301	.107
Madawaska.....	2,864,317	.104
Mapleton.....	774,075	.105
Mars Hill.....	1,481,760	.085
Masardis.....	403,220	.08
Merrill.....	182,771	.10
Monticello.....	700,100	.105
New Limerick.....	241,030	.079
New Sweden.....	461,170	.086
Oakfield.....	360,413	.093
Orient.....	104,111	.099
Perham.....	400,540	.09
Portage Lake.....	345,780	.112

AROOSTOOK COUNTY—Concluded

Towns	Total Valuation 1949	Rate of Taxation 1949
Presque Isle.....	\$7,224,935	.089
St. Agatha.....	377,120	.14
Sherman.....	460,955	.096
Smyrna.....	209,597	.095
Stockholm.....	197,818	.107
Van Buren.....	1,612,355	.10
Wade.....	171,850	.112
Washburn.....	1,187,385	.088
Westfield.....	480,362	.083
Weston.....	91,303	.11
Woodland.....	613,065	.072
Plantations		
Allagash.....	495,134	.113
Cary.....	74,377	.084
Caswell.....	232,600	.12
Cyr.....	161,022	.086
E.....	45,038	.07
Garfield.....	45,726	.096
Glenwood.....	49,537	.083
Hamlin.....	157,020	.087
Hammond.....	90,710	.092
Macwahoc.....	68,322	.062
Moro.....	81,037	.074
Nashville.....	72,321	.049
New Canada.....	166,359	.135
Oxbow.....	94,906	.072
Reed.....	94,000	.11
St. Francis.....	194,875	.195
St. John.....	138,682	.14
Wallagrass.....	194,129	.18
Westmanland.....	124,753	.05
Winterville.....	60,644	.09
	<u>\$52,067,760</u>	

CUMBERLAND COUNTY

Baldwin.....	\$664,456	.086
Bridgton.....	1,937,174	.068
Brunswick.....	8,918,013	.053
Cape Elizabeth.....	4,685,890	.056
Casco.....	781,182	.049
Cumberland.....	2,029,836	.0614
Falmouth.....	3,771,087	.0585
Freeport.....	2,290,761	.078
Gorham.....	3,061,007	.067
Gray.....	928,222	.078
Harpswell.....	1,463,840	.057
Harrison.....	801,050	.06
Naples.....	822,781	.057
New Gloucester.....	740,200	.086
North Yarmouth.....	486,658	.068
Otisfield.....	507,288	.072
Portland.....	94,989,400	.0556
Pownal.....	288,153	.092
Raymond.....	897,473	.058
Scarboro.....	3,082,471	.09

CUMBERLAND COUNTY—Concluded

Towns	Total Valuation 1949	Rate of Taxation 1949
Sebago	\$769,310	.067
South Portland	17,641,162	.0595
Standish	1,995,990	.055
Westbrook	11,339,361	.049
Windham	2,759,291	.0675
Yarmouth	1,599,520	.0778
	<u>\$169,251,576</u>	

FRANKLIN COUNTY

Avon	\$182,081	.078
Carthage	174,765	.065
Chesterville	313,720	.094
Eustis	500,950	.072
Farmington	3,532,625	.061
Industry	193,505	.07
Jay	2,378,359	.075
Kingfield	392,093	.086
Madrid	100,944	.07
New Sharon	345,632	.08
New Vineyard	244,634	.086
Phillips	615,415	.084
Rangeley	1,947,244	.051
Strong	573,199	.072
Temple	173,907	.0783
Weld	427,840	.058
Wilton	2,218,768	.082
Plantations		
Coplin	75,582	.053
Dallas	190,002	.064
Rangeley	235,929	.052
Sandy River	195,520	.038
	<u>\$15,012,714</u>	

HANCOCK COUNTY

Amherst	\$72,071	.09
Aurora	84,274	.056
Bar Harbor	5,317,895	.063
Bluehill	1,116,810	.07
Brooklin	572,095	.064
Brooksville	335,890	.092
Bucksport	4,356,146	.0496
Castine	652,160	.065
Cranberry Isles	409,750	.048
Dedham	411,315	.062
Deer Isle	662,900	.074
Eastbrook	110,299	.065
Ellsworth	3,545,150	.072
Franklin	301,197	.065
Gouldsboro	724,207	.062
Hancock	415,557	.068
Lamoine	228,825	.065

REPORT OF THE BUREAU OF TAXATION

HANCOCK COUNTY—Concluded

Towns	Total Valuation 1949	Rate of Taxation 1949
Mariaville.....	\$100,383	.08
Mount Desert.....	4,111,780	.067
Orland.....	409,728	.092
Otis.....	92,704	.075
Penobscot.....	240,001	.098
Sedgwick.....	271,735	.09
Sorrento.....	337,399	.057
Southwest Harbor.....	1,582,725	.063
Stonington.....	787,790	.074
Sullivan.....	415,155	.066
Surry.....	303,804	.073
Swans Island.....	195,583	.08
Tremont.....	549,785	.076
Trenton.....	225,534	.054
Verona.....	116,985	.085
Waltham.....	90,127	.075
Winter Harbor.....	496,470	.063
Plantations		
Long Island.....	42,270	.058
Osborn.....	59,718	.053
No. 33.....	61,000	.055
	<u>\$29,807,217</u>	

KENNEBEC COUNTY

Albion.....	\$492,760	.075
Augusta.....	15,569,660	.056
Belgrade.....	886,807	.078
Benton.....	590,828	.086
Chelsea.....	315,848	.085
China.....	808,450	.061
Clinton.....	743,396	.091
Farmingdale.....	991,190	.063
Fayette.....	259,687	.078
Gardiner.....	5,032,576	.062
Hallowell.....	2,138,120	.064
Litchfield.....	491,940	.084
Manchester.....	521,080	.062
Monmouth.....	1,280,390	.061
Mt. Vernon.....	457,205	.076
Oakland.....	1,860,241	.079
Pittston.....	388,905	.082
Randolph.....	459,180	.076
Readfield.....	525,115	.076
Rome.....	441,990	.061
Sidney.....	495,644	.074
Vassalboro.....	1,355,330	.065
Vienna.....	135,947	.08
Waterville.....	18,390,938	.045
Wayne.....	425,310	.066
West Gardiner.....	465,975	.068
Windsor.....	416,085	.06
Winslow.....	3,608,055	.057
Winthrop.....	2,383,710	.053
	<u>\$61,932,362</u>	

KNOX COUNTY

Towns	Total Valuation 1949	Rate of Taxation 1949
Appleton.....	\$285,937	.075
Camden.....	4,859,245	.051
Cushing.....	215,361	.087
Friendship.....	542,570	.062
Hope.....	330,453	.065
Isle Au Haut.....	125,117	.076
North Haven.....	906,384	.049
Owls Head.....	412,268	.061
Rockland.....	8,776,090	.0566
Rockport.....	1,389,686	.072
So. Thomaston.....	287,227	.059
St. George.....	845,999	.068
Thomaston.....	1,805,579	.059
Union.....	668,015	.069
Vinalhaven.....	793,684	.09
Warren.....	951,451	.059
Washington.....	311,570	.075
Matinicus Isle Pt.....	52,220	.042
	<u>\$23,558,856</u>	

LINCOLN COUNTY

Alna.....	\$205,657	.074
Boothbay.....	1,248,295	.076
Boothbay Harbor.....	2,538,170	.061
Bremen.....	297,320	.058
Bristol.....	1,020,117	.0756
Damariscotta.....	917,074	.058
Dresden.....	292,045	.08
Edgecomb.....	311,302	.068
Jefferson.....	510,334	.083
Newcastle.....	770,640	.072
Nobleboro.....	352,343	.076
South Bristol.....	756,370	.068
Southport.....	1,173,125	.058
Waldoboro.....	1,351,443	.07
Westport.....	168,670	.055
Whitefield.....	485,868	.081
Wiscasset.....	1,724,941	.059
Plantations		
Monhegan.....	167,970	.0462
Somerville.....	67,345	.114
	<u>\$14,359,029</u>	

OXFORD COUNTY

Andover.....	\$510,539	.072
Bethel.....	1,659,032	.057
Brownfield.....	337,311	.061
Buckfield.....	541,738	.078
Byron.....	143,675	.063
Canton.....	391,185	.076
Denmark.....	413,540	.086
Dixfield.....	1,125,643	.073
Fryeburg.....	1,206,740	.0705

REPORT OF THE BUREAU OF TAXATION

OXFORD COUNTY—Concluded

Towns	Total Valuation 1949	Rate of Taxation 1949
Gilead	\$204,250	.052
Greenwood	357,465	.084
Hanover	128,325	.058
Hartford	289,878	.063
Hebron	303,636	.087
Hiram	558,788	.074
Lovell	1,203,137	.046
Mexico	1,456,568	.08
Newry	241,989	.052
Norway	2,299,944	.082
Oxford	698,775	.075
Paris	2,976,865	.067
Peru	1,043,653	.063
Porter	303,676	.104
Roxbury	180,380	.085
Rumford	7,733,735	.073
Stoneham	178,420	.065
Stow	127,579	.045
Sumner	295,263	.08
Sweden	198,853	.0785
Upton	142,856	.082
Waterford	707,045	.066
Woodstock	632,180	.071
Plantations		
Lincoln	605,548	.042
Magalloway	343,084	.0555
	<u>\$29,541,295</u>	

PENOBSCOT COUNTY

Alton	\$69,401	.11
Bangor	36,528,744	.0548
Bradford	288,380	.094
Bradley	238,821	.106
Brewer	7,473,415	.062
Burlington	191,358	.087
Carmel	362,410	.094
Charleston	366,767	.078
Chester	69,488	.11
Clifton	81,634	.08
Corinna	972,390	.072
Corinth	519,286	.070
Dexter	2,638,805	.078
Dixmont	197,129	.105
East Millinocket	1,684,650	.084
Eddington	299,522	.074
Edinburg	50,793	.08
Enfield	503,180	.084
Etna	140,700	.084
Exeter	296,523	.117
Garland	269,299	.086
Glenburn	198,175	.089
Greenbush	95,930	.135
Greenfield	75,105	.088
Hampden	1,266,265	.098
Hermon	582,190	.093

PENOBSCOT COUNTY—Concluded

Towns	Total Valuation 1949	Rate of Taxation 1949
Holden	\$274,870	.08
Howland	1,131,180	.083
Hudson	138,800	.08
Kenduskeag	159,672	.09
Lagrange	247,498	.076
Lee	228,119	.103
Levant	200,067	.114
Lincoln	2,199,510	.096
Lowell	82,833	.10
Mattawamkeag	603,135	.075
Maxfield	33,021	.076
Medway	350,961	.118
Milford	755,954	.073
Millinocket	4,823,547	.083
Newburg	200,723	.08
Newport	1,374,308	.07
Old Town	6,224,140	.063
Orono	1,951,550	.075
Orrington	680,340	.078
Passadumkeag	86,490	.096
Patten	734,080	.092
Plymouth	173,212	.104
Springfield	125,510	.120
Stetson	157,670	.09
Veazie	714,759	.062
Winn	157,299	.149
Woodville	235,422	.058
Plantations		
Carroll	82,665	.115
Drew	73,667	.063
Grand Falls	60,805	.084
Lakeville	138,465	.048
Mount Chase	101,464	.10
Prentiss	87,803	.106
Seboeis	110,305	.044
Stacyville	286,905	.095
Webster	69,828	.067
	\$80,516,937	

PISCATAQUIS COUNTY

Abbot	\$175,408	.099
Atkinson	197,925	.088
Blanchard	104,755	.071
Bowerbank	159,150	.038
Brownville	1,070,877	.072
Dover-Foxcroft	2,979,809	.074
Greenville	1,100,565	.078
Guilford	1,037,527	.066
Milo	1,791,050	.07386
Monson	441,970	.09
Parkman	262,790	.084
Sangerville	597,087	.095
Sebec	258,007	.073
Shirley	127,412	.088

REPORT OF THE BUREAU OF TAXATION

PISCATAQUIS COUNTY—Concluded

Towns	Total Valuation 1949	Rate of Taxation 1949
Wellington	\$110,858	.13
Willimantic	142,270	.08
Plantations		
Barnard	92,648	.049
Elliottsville	181,165	.058
Kingsbury	104,851	.078
Lake View	135,127	.04
	<u>\$11,071,251</u>	

SAGADAHOC COUNTY

Arrowsic	\$89,365	.068
Bath	10,499,020	.054
Bowdoin	259,608	.083
Bowdoinham	482,774	.095
Georgetown	445,275	.086
Phippsburg	724,890	.083
Richmond	1,083,816	.081
Topsham	1,744,807	.063
West Bath	471,832	.052
Woolwich	666,625	.082
	<u>\$16,468,012</u>	

SOMERSET COUNTY

Anson	\$972,985	.094
Athens	306,284	.098
Bingham	942,461	.056
Cambridge	157,984	.077
Canaan	338,078	.09
Cornville	325,485	.09
Detroit	211,515	.062
Embden	431,823	.071
Fairfield	3,351,884	.0668
Harmony	432,935	.083
Hartland	809,034	.068
Madison	3,584,257	.06
Mercer	148,215	.088
Moscow	2,816,750	.032
New Portland	298,885	.098
Norridgewock	738,430	.104
Palmyra	414,730	.087
Pittsfield	2,379,845	.07
Ripley	158,230	.104
Skowhegan	5,504,595	.064
Smithfield	319,706	.062
Solon	728,270	.06
St. Albans	397,367	.082
Starks	221,655	.105
Plantations		
Brighton	88,463	.09
Caratunk	214,602	.053
Dead River	148,924	.05

SOMERSET COUNTY—Concluded

Towns	Total Valuation 1949	Rate of Taxation 1949
Dennistown.....	\$179,161	.028
Flagstaff.....	142,390	.093
Highland.....	44,471	.077
Jackman.....	501,959	.064
Moose River.....	170,485	.061
Pleasant Ridge.....	2,990,810	.0285
The Forks.....	163,110	.044
West Forks.....	178,149	.054
	<u>\$30,813,927</u>	

WALDO COUNTY

Belfast.....	\$3,945,010	.072
Belmont.....	119,720	.061
Brooks.....	326,942	.088
Burnham.....	322,895	.096
Frankfort.....	239,631	.109
Freedom.....	190,755	.088
Islesboro.....	966,800	.074
Jackson.....	146,039	.09
Knox.....	186,189	.074
Liberty.....	249,685	.078
Lincolnville.....	582,770	.078
Monroe.....	291,370	.094
Montville.....	194,560	.084
Morrill.....	202,965	.053
Northport.....	573,855	.062
Palermo.....	232,640	.09
Prospect.....	196,834	.083
Searsmont.....	349,070	.076
Searsport.....	1,048,947	.068
Stockton Springs.....	455,768	.075
Swanville.....	208,055	.083
Thorndike.....	226,097	.078
Troy.....	263,390	.084
Unity.....	549,095	.088
Waldo.....	192,643	.070
Winterport.....	727,246	.094
	<u>\$12,988,971</u>	

WASHINGTON COUNTY

Addison.....	\$215,778	.10
Alexander.....	120,538	.07
Baileyville.....	2,348,410	.06
Beals.....	134,299	.091
Beddington.....	54,385	.066
Calais.....	2,702,985	.085
Centerville.....	92,465	.074
Charlotte.....	117,403	.075
Cherryfield.....	349,375	.088
Columbia.....	147,930	.08
Columbia Falls.....	197,770	.0975
Cooper.....	82,719	.075

REPORT OF THE BUREAU OF TAXATION

WASHINGTON COUNTY—Concluded

Towns	Total Valuation 1949	Rate of Taxation 1949
Crawford	\$90,395	.06
Cutler	144,740	.089
Danforth	358,563	.116
Deblois	48,717	.06
Dennysville	95,642	.104
East Machias	383,810	.0861
Eastport	1,200,505	.088
Harrington	235,619	.091
Jonesboro	149,746	.10
Jonesport	613,660	.082
Lubec	1,310,712	.08
Machias	976,635	.094
Machiasport	232,217	.10
Marshfield	82,685	.067
Meddybemps	47,493	.098
Milbridge	499,555	.081
Northfield	114,763	.06
Pembroke	321,055	.092
Perry	246,156	.074
Princeton	286,681	.098
Robbinston	226,000	.078
Roque Bluffs	44,789	.10
Steuben	266,155	.09
Talmadge	68,631	.056
Vanceboro	266,875	.10
Waite	78,981	.07
Wesley	100,295	.077
Whiting	188,571	.042
Whitneyville	214,329	.05
Plantations		
Codyville	59,876	.087
Grand Lake Stream	167,668	.093
No. 14	94,278	.055
No. 21	75,324	.051

\$15,855,178

YORK COUNTY

Acton	\$547,470	.052
Alfred	553,020	.058
Berwick	1,218,905	.099
Biddeford	16,357,629	.039
Buxton	2,365,578	.0544
Cornish	351,171	.09
Dayton	943,951	.04
Eliot	1,780,265	.057
Hollis	1,047,506	.065
Kennebunk	3,756,464	.0568
Kennebunkport	2,018,828	.076
Kittery	2,681,000	.07
Lebanon	820,838	.073
Limerick	469,540	.083
Limington	442,528	.08
Lyman	353,257	.039
Newfield	299,012	.036
North Berwick	933,053	.09

YORK COUNTY—Concluded

Towns	Total Valuation 1949	Rate of Taxation 1949
No. Kennebunkport.....	\$375,010	.076
Old Orchard Beach.....	5,518,185	.066
Parsonsfield.....	742,805	.068
Saco.....	7,304,045	.063
Sanford.....	12,776,327	.064
Shapleigh.....	435,464	.066
South Berwick.....	1,208,841	.077
Waterboro.....	826,490	.05
Wells.....	3,935,397	.085
York.....	4,274,653	.06425
	<u>\$74,337,232</u>	