

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

MAINE PUBLIC DOCUMENTS

1950-52

(in three volumes)

VOLUME I

15

REPORT

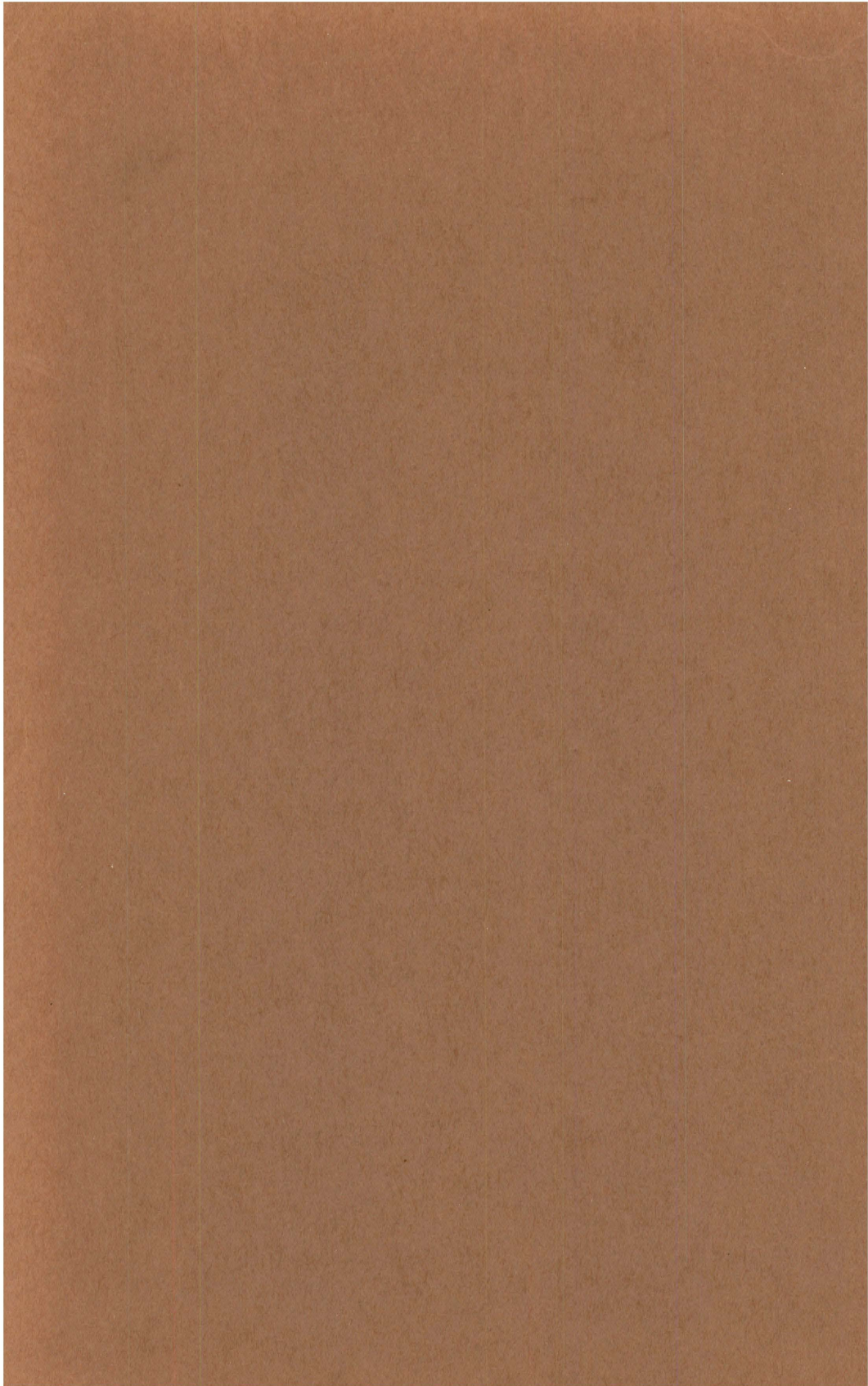
of the

Bureau of Taxation



STATE OF MAINE

1951 and 1952



Sixty-Second Annual Report
of the
BUREAU OF TAXATION



STATE OF MAINE

1952

Ernest H. Johnson		State Tax Assessor
Edward Birkenwald	PROPERTY TAX	Director
John T. Singer	SALES TAX	Director
W. E. Chase	TOBACCO TAX	Director
H. W. Nicholson	GASOLINE TAX	Examiner
H. F. Bragg	INHERITANCE TAX	Director
B. H. Huntley	POTATO TAX	Supervisor

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
LaForrest A. Thurston, Rockland	

CONTENTS

	Page
LOCAL VALUATION	
Comparison by Counties, 1951-1952.....	14
Valuation of Twenty-one cities, 1951-1952.....	14
Division of Real Estate, Land and Buildings and Number of Polls Taxed and Not Taxed, 1951-1952.....	15
Rate of Taxation.....	15
CORPORATION TAXES	
Comparison by Fiscal Years.....	16
POTATO, BLUEBERRY, SWEET CORN, SARDINE AND FERTILIZER TAXES.....	16
TOBACCO TAX.....	16
GASOLINE AND USE FUEL TAX.....	17
INHERITANCE TAX.....	18
SALES TAX.....	18
RETURN OF TIMBER CUT, 1951-1952.....	19
STATE VALUATION	
State Valuation 1820 to 1952.....	20
State Tax Rate 1821 to 1952.....	20
Detail of State Valuation by Towns, 1952.....	21
Summary of State Valuation for 1952.....	27
Recapitulation of State Valuation.....	28
PERSONAL PROPERTY TAX IN UNORGANIZED TOWNSHIPS.....	28
VALUATION RETURNS AS MADE BY LOCAL ASSESSORS.....	29
Summary of Local Valuation Returns by Towns.....	30
Recapitulation of Local Valuation Returns by Counties.....	45
DETAIL OF CORPORATION TAXES.....	47



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 62nd Annual Report of the Bureau of Taxation.

GENERAL COMMENTS

The enactment of a 2% sales and use tax, which became effective on July 1, 1951, has naturally radically affected the activities of the Bureau of Taxation in the past biennium. This has, among other effects, led to more than doubling the number of employees within the Bureau. Comments regarding this tax are noted below under the heading "Sales Tax."

While the setting up of the sales tax has demanded the greater part of the energy of the Bureau during the period since its enactment in May, 1951, the other activities of the Bureau have not been neglected.

One change of considerable importance which has been in progress since the early part of 1952 is a reorganization of the Bureau from a divisional standpoint. Prior to this reorganization, responsibility for property tax activities was divided between the director of the property tax division, who was concerned with the state valuation and the property tax in unorganized townships, as well as with certain functions relating to the Bureau as a whole, such as payrolls, purchasing and personnel records, and the property assessment supervisor, who was concerned with property tax work in cities and towns. Under the reorganization, responsibility for all property tax activities has

been assigned to the director of the property tax division, and the activities relating to the Bureau as a whole which were formerly handled by the director of the property tax division have been assigned to a business manager.

To complete this reorganization, steps are now underway to create an excise tax division within the Bureau to consolidate the administration of tobacco, gasoline, corporation and industry taxes, formerly administered by separate divisions or sections of the Bureau. This change is expected to be complete by the end of the year 1952.

The result should be a more clear cut division of responsibility within the Bureau, making for greater coordination and efficiency in operation.

One other change should be noted here, although not taking place until December 1952; that is, the long predicted move of the Bureau from the State House to new quarters in the Vickery-Hill Building. This move will bring together, for the first time in a number of years, all the activities of the Bureau, which are at present divided between a number of offices in the State House. It should simplify to a great extent the problem of coordinating the varied activities of the Bureau.

With the establishment of the Bureau in new quarters, and the solution of the more pressing problems connected with setting up the sales tax, it should be possible during the next biennium to devote some time to the preparation of a revision of some of the administrative provisions in the various tax laws administered by the Bureau. As new tax measures have been enacted from time to time over the years, there has been considerable inconsistency with respect to certain features that should be uniform; that is, provisions relating to legal remedies, penalties, interest, supplemental assessments, abatements, and appeals. Because of the time involved in such a review, and the limited time available during the past two years, this has been postponed until after the forthcoming legislative session.

Separate sections are noted below as to property taxes and sales tax, because those taxes are of greatest importance and interest. However, note should be made of several matters, including new laws enacted by the 95th legislature, which have affected other activities of the Bureau.

Gasoline Taxes. Several amendments were made to the use-fuel tax law (which levies a tax upon motor fuels other than gasoline). The most important of these was a change imposing the tax at the retail level, when such fuel is sold and delivered into the fuel tanks of motor vehicles. Imposition of the tax on the retail dealer in such cases was a departure from the former practice of levying the tax only on the user, and the change was occasioned by the increasing number of retail outlets selling such fuel for highway use. It is our belief that this measure has been effective in tightening up enforcement of this particular law. Revenue figures would seem to substantiate this.

Considerable thought has been given to further revision of the use fuel tax act, with a view to eliminating from the requirement of reporting those operators who purchase only tax paid fuel. However, in view of some of the problems anticipated in such a change, and in view of a recent proposal by a regional group representing the 10 northeastern states that a uniform interstate highway use tax law be drawn up, it has been considered wiser to postpone making any radical change in the Maine law at the present time. Both the use fuel tax act, and the so-called motor carrier tax law, which are to an extent complementary, are proving effective in their present form.

Tobacco Taxes. The last session of the legislature made no change in the cigarette or tobacco tax, other than to increase the discount allowed distributors on purchase of tobacco tax stamps from $3\frac{1}{2}\%$ to 7% . This change was based on recognition of the fact that stamping tobacco products other than cigarettes represented a greater problem than stamping cigarettes.

The tobacco tax division, by carefully following up reports of sales of unstamped tobacco products, uncovered two flagrant cases of violation of the law during 1952. One case resulted in the seizure and condemnation of over 3100 cartons of cigarettes; the other in the revocation of a distributor's license. Both cases appeared to be based upon proposed sales to Canadian sources, and not upon sales to Maine customers. This situation is receiving continuous and careful checking to prevent future activities of a like nature.

Inheritance Taxes. Since other duties in connection with the sales tax demanded the full attention of Boyd L. Bailey, who

was assistant attorney general assigned to the inheritance tax division, his place in that division has been taken by David B. Soule.

During the biennium, Law Court decisions were rendered in the cases of *Weeks v. Johnson* (146 Maine 371 and *Gould v. Johnson* (146 Maine 366), both of which involved and upheld levying of inheritance tax with respect to certain jointly owned intangibles.

A proposal will be presented to the forthcoming Legislature to amend R. S., c. 142, § 11, which directs the computation of the value of life interests by reference to the "Actuaries' Combined Experience Tables" at 4%, inasmuch as those tables are now somewhat outmoded and their use has been abandoned by many states. It will be suggested that these tables be replaced by the more current and accurate "United States Life Tables" at 4%.

Industry Taxes. By "industry taxes" are meant those so-called self-imposed taxes such as the potato, sweet corn, and blueberry taxes.

The 95th Legislature enacted a new tax of this type—the sardine tax—to provide funds for advertising sardine products. This tax is levied on the packer at the rate of 25 cents per case packed.

Litigation which has extended over several years, the effect of which has been to challenge the constitutionality of the potato tax, was terminated so far as state courts are concerned by a law court decision upholding the law. This decision, in the case of *State v. F. H. Vahlsing, Inc.* (88 A. 2d 144), was handed down on April 10, 1952. Steps have been taken by the defendant to appeal this decision to the United States Supreme Court.

GENERAL PROPERTY TAX

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

	1951	1952
State Property Tax—Municipalities	\$ 5,576,922	\$ 5,576,922 #
State Property Tax—Unorganized Townships	360,272	289,880 # #
County Property Tax—Unorganized Townships	116,099	116,099

REPORT OF THE BUREAU OF TAXATION

County Property Tax—Municipalities	1,758,945	1,784,049
*Forestry District Tax—Unorganized Townships	273,310	273,310
Fire Protection Tax—Unorganized Townships	—	1,200
Forestry District Tax—Some Municipalities	78,199	78,199
School Tax—Unorganized Townships	26,540	111,403
Road Repair—Unorganized Townships	98,444	104,453
Debt Retirement Tax—Unorganized Townships	5,304	5,304
**County Personal Property Tax—Unorganized Townships	8,942	9,590
**State Personal Property Tax—Unorganized Townships	25,902	28,237
Property Tax—Municipalities	42,642,745	41,327,459 # # #
***Total	\$50,971,624	\$49,706,105

- * Includes Forest Fire Tax
- ** Includes Supplemental Assessments
- *** Comparable totals for 1949 and 1950 respectively were \$46,302,189 and \$47,315,015.
- # Assessed and expended for municipal purposes in accordance with P. and S. L., 1951, c. 213.
- # # Gross State tax levied on wild land \$360,272. Amount shown is net after allowance of credit toward road and school taxes in accordance with c. 213, P. and S. L., 1951.
- # # # In 1952 this amount, plus the amount of State tax on municipalities, or a total of \$46,904,381, is available for local expenditure.

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:

1944	\$50.80	1947	\$60.80	1950	\$62.66
1945	53.18	1948	63.20	1951	64.02
1946	55.43	1949	64.02	1952	57.35

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

Municipal Property Tax.

With enactment of the sales tax law, settling as it presumably does the major tax question which has been demanding the greater part of attention of the Legislature and others concerned with state and local taxation for a number of years, the opportunity now exists to give much needed attention to the problems of the general property tax in municipalities.

These problems have been recognized for some time, and considerable space has been devoted to them in the last four annual reports of the Bureau, more particularly in the 1948 and 1950 reports.

As the table above indicates, the general property tax in municipalities continues to be by far the most important single tax in the state. This is true whether the measure be number of taxpayers or amount of tax collected. It does not seem necessary to argue the point that the State itself has a real responsibility as to the proper administration of this tax; but if any question should arise as to this, statutory provisions to be found in Chapter 14 of the Revised Statutes would seem to give a conclusive answer.

In carrying out this responsibility, the Bureau has continued in the past biennium the various programs of assistance to local assessors which were noted in the last biennial report of the Bureau.

While the use of the state valuation as a means of deriving revenue for state purposes from municipalities has been discontinued, beginning with this year, the state valuation is still necessary as a measure of certain state grants, and as a means of determining county tax liability of municipalities.

It has for some time been the opinion of the Bureau that the eventual goal of the program of assistance to local assessors should be to arrive at a point where local valuations are sufficiently uniform and reliable so that the state valuation of municipalities is no longer necessary: in other words, to do away with the present dual valuation of municipalities with its resulting duplication and confusion.

To accomplish this end, consolidation of local assessing districts, with a minimum of state supervision, and with assistance from the Bureau in technical matters such as tax mapping, will eventually be necessary. This was noted in the last biennial report of the Bureau. It is mentioned again in this report in the belief that positive steps in this direction should be considered with the object of calling for whatever legislative action may be necessary in 1955.

Presently, one important step might be taken to give real assistance to local assessors by carefully reviewing the present property tax laws, particularly those in Chapter 81 of the Revised Statutes. There is much archaic, repetitive, and contradictory language in the law at present, which has resulted from constant tinkering without comprehensive review. Such review

would require more time and attention than the Bureau itself can afford. It is therefore suggested that the Legislature might well direct the employment of a technically trained person and clerical assistant to work with the Bureau and with an advisory body representing other interests involved, both taxpayers and local tax officials, to review the present property tax laws and weed out the unnecessary and contradictory provisions. The results would then be submitted to the next session of the Legislature for formal adoption. Such a review need not be concerned with any change in impact of such taxes; but would simply be concerned with putting the present law in order. This is quite necessary if any intelligent attempt is to be made to amend the property tax laws in the future.

Unorganized Territory. The use of aerial photographs in connection with timberland cruising has made it possible to accelerate the program of cruising unorganized townships; and additional funds are being requested for the coming biennium to bring this program nearer to the ideal of a 15-year cycle.

Because of greater building activity, both cottages and residences, in many unorganized townships, and because of sizeable population in some townships, it has been found necessary to devote more time to valuation of buildings and personal property. In those townships where there are numerous residents, such property must be checked at frequent intervals. An additional field appraiser has therefore been requested for the coming biennium.

Simplification of Accounting for Property Taxes in Unorganized Territory. At the present time property taxes collected by the Bureau in unorganized townships represent a number of distinct levies; state tax, county tax, forestry district tax, township road tax, township school tax, etc. While these various levies are combined in billing, so that the taxpayer receives only one bill which includes all levies applicable to his property, it is necessary at present to break down the taxes, as collected, and distribute them to the various accounts representing distinct levies. All property taxes collected during the month are placed in a suspense account, and at the end of each month the total collected for that month in each township must be broken down and instructions given the controller as to distribution. This is a time consuming oper-

ation both from the point of view of the Bureau of Taxation, the controller's office, and the auditors. It undoubtedly creates complications so far as county offices are concerned.

It would appear that a great deal of effort would be saved were the total amount of each levy credited to the proper account at the time of assessment, and the amount paid over in equal quarterly amounts, regardless of actual collections. If this were done, the present cumbersome breakdown and distribution procedure would be eliminated. Legislation to accomplish this will be presented to the forthcoming session.

State Valuation. The 1952 state valuation again shows an increase both in unorganized and organized areas, as the following comparison indicates:

Comparison of Totals, 1950 and 1952 State Valuations

	1950	1952
Polls	237,526	223,003
Acres Unorganized Territory	8,469,014	8,514,116
Value	\$48,228,506	\$55,517,354
Acres public lots	320,675	320,675
Value	\$1,464,252	\$1,655,290
Organized Municipalities—Value ...	\$768,903,000	\$836,004,000
Total State Valuation	\$818,595,758	\$893,176,644

The increase in acreage noted with respect to unorganized territory, and part of the increase in value, is due to the deorganization in 1951 of Flagstaff and Dead River Plantations, which now appear in the valuation as unorganized territory for the first time. Part of the increase in value in the unorganized territory is also due to increased power development in that area. The current (1952) state valuation incorporates the results of new cruises in 46 townships, principally in Somerset and Piscataquis counties. During the past year field work has been completed in 24 townships, largely in Aroostook County, which, together with additional townships now being cruised, will be included in the 1954 valuation.

So far as the organized municipalities are concerned, the field work of the past two years has been directed specifically to making adjustments necessary to bring all municipalities in line, on the existing basis of value. This has been done, and many of the

current changes were made to eliminate inequalities that appeared in the course of such review.

If reference is made to the brief narrative accompanying the 61st annual report of the Bureau, it will be noted that the current state valuation is based upon the same premises as prior valuations. That is, it is predicated upon a fraction of value based upon 1940 price levels. The question of using a more realistic basis for these valuations has been carefully considered by the Board of Equalization; and at its meeting on November 21, 1952, the Board stated that it was the sense of the Board that the 1954 state valuation be based upon full sound value as of 1950 price levels, with the understanding that if at the time of adopting the 1954 valuation any significant downward trend was observable, necessary adjustment might then be made.

This contemplated change will, of course, necessitate a change in certain allocation formulae and other statutory provisions based upon state valuation. Such changes will need to be considered by the 97th Legislature, on the basis of an analysis of the 1954 valuation.

SALES AND USE TAX

The Sales and Use Tax Act was signed into law on May 3, 1951, to become effective on July 1, 1951. During the period between those two dates it was necessary to set up the basic organization to handle the tax, to inform the general public and merchants as to the operation of the tax, and to obtain the registration of many thousands of sellers throughout the state. The situation was made somewhat more difficult because it was uncertain until final enactment of the law whether there would be a sales tax, an income tax or no tax; and consequently it was not possible to do any effective preliminary work toward setting up procedures.

The first step taken upon enactment of the law was to examine the manner of administering similar laws in other states. For this purpose, visits were made in mid-May to New Brunswick, Rhode Island, and Connecticut. The information obtained in this way, and subsequent assistance given by the tax officials of those agencies, proved invaluable. This state is deeply indebted for the time and consideration given by our neighbors in the early stages of the law.

The second step taken was to arrange as many public meetings as possible in all areas of the state to explain the law and answer questions regarding it. These meetings, frequently numbering two or three a day, and totaling over 40 throughout the state, occupied practically the entire month of June. Again, the State is indebted to the cooperation of the Maine State Chamber of Commerce, the Maine Merchants Association, and to local chambers of commerce and boards of trade throughout the state, for their assistance in arranging these meetings.

At the same time, during the month of June, arrangements were made to register sellers by making application blanks available through banks and chambers of commerce, so that registration could be as nearly complete as possible by July 1. Here too, the State is in debt to the banks and other organizations for their aid in distributing this material.

While the above steps were being taken to inform merchants and the public, and to register sellers, steps were also being taken to set up quarters for the sales tax division, to recruit employees, to obtain equipment, and to establish the necessary routine. The volume of inquiries, both by telephone, mail and personal visit, in this initial period was very great. This was handled to a great extent by Boyd L. Bailey, assistant attorney general.

As this hectic early period passed, organization and procedures were established as rapidly as possible. A field staff was recruited for the purpose of, initially, clearing up any misunderstanding among taxpayers, and subsequently, auditing taxpayers' accounts.

At the present time procedures are well established, and the field audit program is well developed. The tax has been productive, somewhat beyond original expectations. Some difficulties, as was to be expected, have been encountered; but there is no reason to believe that, on the whole, the experience of Maine has been, or will be, any different than that of the numerous other states having this type of tax.

The last step in the initial work of setting up the tax machinery was the development of an adequate field audit program. While this was necessarily the last step to be taken, it is recognized that it is the most important simple factor in successful administration of the tax. For that reason, care has been taken

to see that qualified examiners are employed and that these examiners are well trained and supervised. We believe that the present field staff is outstanding. While sufficient time has not passed to draw any statistical conclusions as to the results of the audit program, it has already shown that deficiencies collected are sufficient to offset total administrative costs of the tax.

Taxpayers are kept informed of administrative decisions of any importance through three types of notices: (1) Regulations; (2) Instruction Bulletins; and (3) General Information Bulletins. For the use of employees only, a manual of office procedures has been made up; and for the field staff, a field manual is now in process.

Of considerable interest are a number of Law Court decisions construing various phases of the law. The first case was *Morris, et al. v. Goss* (83 A. 2d 556) in which the constitutionality of the emergency enactment of the law was upheld.

Subsequently, five decisions have been handed down with respect to the application of the law. In *Acheson, et al. v. Johnson* (86 A. 2d 628) the use of fuel in hotels was ruled to be for "domestic purposes"; in *Coca-Cola Bottling Plants, Inc. v. Johnson* (87 A. 2d 667) purchase of bottles by the bottling company was ruled non-taxable even though the bottles were returnable; in *Hudson Pulp and Paper Corp. v. Johnson* (88 A. 2d 154) and *Androscoggin Foundry Co. v. Johnson* (88 A. 2d 158) the exemption granted to purchases of items consumed or destroyed in manufacturing was construed; and in *Inhabitants of City of Lewiston v. Johnson* (89 A. 2d 743) application of tax to sales of water was upheld. One Law Court case is presently pending, involving application of the tax to small sales.

The statistical section of this report shows revenues derived from the sales and use tax for the fiscal year ending June 30, 1952. It also shows the administrative expenses for that period. So far as administrative expenses are concerned, as in the case of the audit program, the short period of time elapsed since enactment of the law, and the necessarily unusual nature of the initial operation of the law, is such that no useful conclusions can be reached from application of these figures to a future period, or from a detailed analysis of these figures. So far as productivity is concerned, experience to date shows that initial estimates, depending as they did upon many variables or unknowns, were not

too far out of the way. Reliance on this source of revenue for a sizeable portion of general fund revenues, replacing in part the peculiarly stable revenue from the state property tax formerly levied, will undoubtedly make more difficult the matter of revenue estimating in the future, since the validity of such estimates will in the case of this tax depend upon how accurate an advance prediction of economic conditions over a period of 2½ years can be made.

It is to be expected that with a law of such widespread effect, many adjustments will be sought in the forthcoming Legislature. This Bureau will make every effort to obtain and furnish information to those interested to assist in considering intelligently such changes as may be proposed.

Among matters that will undoubtedly be discussed by the Legislature in this connection is that of the adequacy of the present bracket system, the means whereby the tax is passed on to the customer by the seller. It would appear from experience to date that the present brackets, beginning at 25 cents, while now used by several other states, do create a hardship in some cases. For that reason, consideration might well be given to lowering the initial bracket to 18 or 19 cents. Since this is primarily a matter of policy rather than of administration, no specific recommendation is here volunteered; and for the same reason, no mention is here made of numerous other complaints—many of course relating to exemptions—that have been voiced.

From the point of view of administration, it has been found that the present law is weak in certain enforcement features, and that several other matters of purely administrative concern need adjustment. Amendments covering these matters will be prepared and offered to the Legislature.

Quarterly statistical breakdowns of revenue have been prepared showing sales by county and by major type of business. It is anticipated that such breakdowns covering the first five quarters will be available by the first of the year. The value and use of these breakdowns has not yet been fully determined, nor the final form in which they should be issued. A great deal of statistical information can be drawn from the punch cards on which the facts relating to payments are accumulated; but the difficulty lies in extracting, at a reasonable cost, the most useful information for general distribution. This is a problem which

has had to be deferred in view of more pressing matters; but one on which more time will be spent in the near future.

CONCLUSION

As may be gathered, the past two years have presented a number of peculiar and difficult problems. The cooperative attitude of citizens throughout the state, and of public groups of many kinds, did much to ease those problems. Recognition must also be given to the employees of the Bureau, who bore the real burden of this transition period; and without whose willingness and ability the period would have been immeasurably more difficult. Special acknowledgment should be made of the time and effort expended by Albert L. Huot, for a number of years administrative assistant to the assessor, in assuming the responsibility of setting up the initial sales tax office procedures. Upon his retirement, in the spring of 1952, the State and the Bureau suffered a real loss.

Respectfully submitted,

ERNEST H. JOHNSON
State Tax Assessor

December 1, 1952

REPORT OF THE BUREAU OF TAXATION

LOCAL VALUATION

Comparison of Counties in 1951 and 1952, exclusive of the unorganized townships.

County	1951	1952	Increase
Androscoggin.....	\$73,976,243	\$85,833,572	\$11,857,329
Aroostook.....	64,786,572	75,107,722	10,321,150
Cumberland.....	179,719,890	181,798,114	2,078,224
Franklin.....	15,495,012	17,374,217	1,879,205
Hancock.....	38,316,373	38,358,631	42,258
Kennebec.....	67,762,913	68,788,580	1,025,667
Knox.....	24,094,507	24,350,131	255,624
Lincoln.....	15,250,358	16,221,824	971,466
Oxford.....	30,883,441	31,244,401	360,960
Penobscot.....	92,491,358	103,083,769	10,592,411
Piscataquis.....	11,601,914	11,681,790	79,876
Sagadahoc.....	16,815,849	17,315,433	499,584
Somerset.....	31,631,514	31,974,994	343,480
Waldo.....	13,575,554	13,776,881	201,327
Washington.....	18,024,279	18,325,279	301,000
York.....	87,441,215	115,081,993	27,640,778
	<u>\$781,866,992</u>	<u>\$850,317,331</u>	<u>\$68,450,339</u>

VALUATION OF TWENTY-ONE CITIES

Cities	1951	1952	Increase
Auburn.....	\$21,223,763	\$32,326,895	\$11,103,132
Augusta.....	18,204,860	18,635,270	430,410
Bangor.....	37,555,470	38,077,270	521,800
Bath.....	10,475,760	10,682,490	206,730
Belfast.....	4,179,190	4,230,740	51,550
Biddeford.....	16,957,949	17,220,745	262,796
Brewer.....	11,336,985	11,400,350	63,365
Calais.....	3,981,507	4,066,903	85,396
Eastport.....	1,646,160	1,623,740	*22,420
Ellsworth.....	7,763,070	7,768,565	5,495
Gardiner.....	5,193,475	5,273,372	79,897
Hallowell.....	2,168,751	2,193,112	24,361
Lewiston.....	38,843,499	39,442,104	598,605
Old Town.....	6,287,445	6,286,481	*964
Portland.....	100,251,575	101,239,650	988,075
Presque Isle.....	17,090,760	17,541,830	451,070
Rockland.....	8,952,130	9,057,640	105,510
Saco.....	15,684,576	15,206,075	*478,501
South Portland.....	19,441,155	19,906,455	465,300
Waterville.....	20,434,700	20,591,860	157,160
Westbrook.....	11,934,773	11,548,114	*386,659
	<u>\$379,607,553</u>	<u>\$394,319,661</u>	<u>\$15,600,652</u>
*Decrease.....			888,544
Net Increase.....			<u>\$14,712,108</u>

DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS

Value of Land, 1952.....		\$206,979,309
Value of Land, 1951.....		195,237,607
Increase.....		\$11,741,702
Value of Buildings, 1952.....		\$473,547,223
Value of Buildings, 1951.....		437,722,824
Increase.....		\$35,824,399
Number of polls taxed, 1952.....	223,003	
Number of polls not taxed, 1952.....	26,888	249,891
Number of polls taxed, 1951.....	231,339	
Number of polls not taxed, 1951.....	26,068	257,407
Decrease.....		7,516

MUNICIPAL TAX RATES

1952

County	Average Rate of Taxation	Average of the Rates
Androscoggin.....	.04678	.06510
Aroostook.....	.06820	.09273
Cumberland.....	.05844	.06988
Franklin.....	.06493	.07121
Hancock.....	.05739	.06979
Kennebec.....	.05607	.07196
Knox.....	.05887	.06690
Lincoln.....	.06506	.07078
Oxford.....	.07552	.07394
Penobscot.....	.05629	.08524
Piscataquis.....	.07680	.07305
Sagadahoc.....	.06195	.06970
Somerset.....	.06062	.07037
Waldo.....	.07826	.08338
Washington.....	.07593	.07865
York.....	.04158	.05897

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .05735.

Total of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .07322.

Amount of taxes assessed on polls in the municipalities in 1952, \$669,009. Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1952, \$48,766,629. Average rate of taxation on each \$1,000 is \$57.35.

CORPORATION TAXES

Classification	July 1, 1950 to June 30, 1951	July 1, 1951 to June 30, 1952
*Railroads.....	\$1,624,833.40	\$1,498,081.03
Telephone Companies.....	1,007,344.23	1,055,563.74
Telegraph Companies.....	35,533.81	33,698.51
Express Companies.....	17,374.29	13,939.37
Parlor Car Company.....	1,134.70	790.43
Credit Unions.....	1,181.84	1,335.77
Corporate Franchise Taxes.....	179,085.00	196,000.00
Insurance Companies.....	1,353,836.39	1,464,206.45
Fire Investigation and Prevention.....	68,025.30	73,303.29
National Bank Stock.....	143,198.25	135,238.50
Trust and Banking Stock.....	119,304.84	118,927.65
	<u>\$4,550,852.05</u>	<u>\$4,591,084.74</u>

*Including Street Railroads.

POTATO TAX

Year	Amount Tax Levied	Administrative Expense
1950-1951.....	\$152,237.75	\$7,181.82
1951-1952.....	198,386.64	9,460.25

BLUEBERRY, SWEET CORN, SARDINE AND FERTILIZER TAX

	July 1, 1950 to June 30, 1951	July 1, 1951 to June 30, 1952
Blueberry Tax.....	\$20,827.61	\$34,773.05
Sweet Corn Tax.....	5,714.73	9,222.01
Sardine Tax.....	5,385.00	422,937.67
Fertilizer Tax.....	1,894.19	1,296.17

TOBACCO TAX DIVISION

Period July 1, 1951 to June 30, 1952

Revenue	
Cigarette Stamp Sales (face value).....	\$1,250,506.81
Cigarette Meter Sales (gross value).....	3,586,321.60
Tobacco Stamp Sales (face value).....	585,188.07
Tobacco Meter Sales (gross value).....	124,500.00
Total Gross Sales.....	<u>\$5,546,516.48</u>
Discount to Distributors.....	\$214,347.05
Refunds.....	11,521.43
	<u>\$225,868.48</u>
Net Sales (Stamp and Meter).....	\$5,320,648.00
Licenses sold.....	3,051.00
Confiscated Cigarettes and Tobacco sold..	3,688.86
Miscellaneous Sales.....	4,800.12
Total Revenue.....	<u>\$5,332,187.98</u>

GASOLINE AND USE FUEL TAX DIVISION

Period July 1, 1951 to June 30, 1952

Revenue

Gasoline Tax Certified for General Highway Fund.....		\$14,479,458.98
Penalties.....		220.00
Use Fuel Tax.....	\$85,308.22	
Diesel Sales.....	33,100.03	
Penalties and Interest.....	1,214.13	
	<hr/>	
Certified for General Highway Fund.....	119,622.38	
Less: Abatements.....	1,131.03	118,491.35
	<hr/>	
License Fees.....		50.00
Motor Carrier's Tax certified for General Highway Fund.....	43,233.43	
Less: Abatements.....	102.21	
Transfers.....	82.75	43,048.47
	<hr/>	<hr/>
		14,641,268.80

Expenditures

Refunds—Gasoline Tax.....	547,142.79	
Reimbursements to United States Gov....	6.01	
Transfers to Sea and Shore Fisheries.....	23,665.11	
Reimbursements to Maine Turnpike Authority.....	2,681.13	
Refunds—Motor Carrier's Tax.....	24,280.68	
Refunds—Use Fuel Tax.....	266.53	598,042.25
	<hr/>	<hr/>
Gross Amount—Available for General Highway Fund.....		14,043,226.55
Less:		
Administration Costs.....		40,388.11
		<hr/>
Net Amount.....		\$14,002,838.44

AERONAUTICAL FUND

Gasoline Tax Certified for Aeronautical Funds.....		\$62,412.78
Expenditures: Refunds paid from Aero Funds.....		14,860.21
		<hr/>
		47,552.57

Amount of Gasoline Tax Levied:

	<i>Gen. Hwy Fund</i>	<i>Aero Fund</i>	<i>Total</i>
July 1, 1950 to June 30, 1951	\$13,827,258.29	\$54,395.56	\$13,881,653.85
Adjusted Transfer.....	+76.56	—76.56	
	<hr/>	<hr/>	
July 1, 1951 to June 30, 1952..	13,827,334.85	54,319.00	\$14,536,457.81
	14,475,237.95	61,219.86	

REPORT OF THE BUREAU OF TAXATION

INHERITANCE AND ESTATE TAXES ASSESSED

INHERITANCE TAX DIVISION

Period July 1, 1950 to June 30, 1951

Estate Tax.....	\$77,684.85
Inheritance Tax.....	1,610,129.10
Interest.....	2,883.73
Total.....	<u>1,690,697.68</u>

Period July 1, 1951 to June 30, 1952

Estate Tax.....	\$131,707.19
Inheritance Tax.....	1,380,782.24
Interest.....	4,827.57
Total.....	<u>\$1,517,317.00</u>

SALES TAX DIVISION

Statement of Revenue

July 1, 1951 to June 30, 1952

Gross Revenue:		
Sales Tax.....	\$9,822,438.27	
Use Tax.....	1,445,461.25	
Interest.....	3,715.29	
Total Gross Revenue.....		<u>\$11,271,614.81</u>
Deduct:		
Abatements.....	29,784.83	
Refunds.....	29,588.25	
Total Deductions.....		<u>59,373.08</u>
Net Revenue.....		<u>\$11,212,241.73</u>
Registration Fees.....		<u>\$28,839.00</u>

Expenses of Administration

	1951-52	1950-51 (a)
Salaries and Wages.....	\$124,683.75	\$2,376.50
Travel Expense.....	24,241.84	1,139.86
Office Supplies.....	23,437.61	3,815.89
Equipment.....	21,622.81	9,794.56
Legal Services.....	13,710.73	
Printing and Postage.....	8,998.71	509.36
Telephone and Telegrams.....	1,335.91	53.55
Other Office Expense.....	2,899.67	555.18
Total.....	<u>\$220,931.03</u>	<u>\$18,244.90</u>

(a) May 1, 1951, to June 30, 1951.

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS AND PLANTATIONS

1951-1952

County	M. Feet Board Measure											
	Spruce & Fir	Spruce	Fir	Cedar	White Pine	Red Pine	Hemlock	Yellow Birch	Maple	Beech	Ash	Misc. Hardwood
Aroostook..	104	14,496	2,567	1,196	2,147		126	51	1,117	527	55	5,518
Franklin ...	66	1			615		2	4,955	1,392	137	41	1,067
Hancock ...	576	508		18	3,879	929	344	84	481		17	595
Oxford ...	945	133	8		1,487		158	1,561	535	269	35	2,041
Penobscot..	423	309		8	7,602	44	75		108	29	84	1,131
Piscataquis.		1,055	1	4	9,636		108	229	193		37	583
Somerset...	3,048	683	11	988	3,656	371	240	2,389	532	152	1	6,471
Washington		347		3	7,756	2,422	44	9	250	72	21	1,950
Totals ...	5,162	17,482	2,587	2,217	36,778	3,766	1,097	9,278	4,608	1,186	291	19,356

County	Cords					Pieces				
	Pulpwood					Hardwood				
	Spruce & Fir	Hemlock	Pine	Poplar	Hardwood	Fuel	Wh. Birch Spool Stock	Bolts & Misc.	Ties	Poles
Aroostook	157,123	2,362	4	4,973	1,572	2,000	274	76	6,396	1,474
Franklin	27,053	788	59	1,148	3,591	86	8,256	1,102		
Hancock	6,034	4,465	6	84	1,620		2,040	135		
Oxford	28,433	79	651	24	9,370	231	291	396		
Penobscot	25,763	11,522	266	697	2,601	285	1,717	172		
Piscataquis	117,358	826	1,375	1,630	1,964	420	1,898	34		
Somerset	257,606	120		3,305	2,871	518	3,249	985		
Washington	26,785	25,067	67	2,542	3,727	3,817	28	82	125	
Totals	646,155	45,229	2,428	14,403	27,816	7,357	17,753	2,982	6,521	1,474

REPORT OF THE BUREAU OF TAXATION

REPORT OF THE BUREAU OF TAXATION

STATE VALUATION

Number of polls and valuation of the State of Maine as affixed by Valuation Commissions and State Assessors since its organization in 1820 (by 10-year intervals to 1930).

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
1900.....	180,190	336,699,649
1910.....	196,117	451,780,119
1920.....	209,848	637,403,433
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
1952.....	223,003	893,176,644

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	1881-82.....	.0045
1822-23.....	.0015	1883-84.....	.004
1824-25.....	.0017	1885-86.....	.00375
1826-30.....	.0019	1887-89.....	.00275
1831-35.....	.00175	1890.....	.00225
1836-39.....	None	1891-93.....	.00275
1840-43.....	.0029	1894-95.....	.0025
1844.....	.00218	1896.....	.00225
1845.....	.003	1897-1904.....	.00275
1846.....	.0015	1905-06.....	.0025
1847-49.....	.003	1907-09.....	.003
1850-59.....	.002	1910.....	.005
1860.....	.00125	1911.....	.006
1861.....	.001563	1912.....	.004
1862.....	.0025	1913.....	.005
1863.....	.003	1914.....	.0045
1864.....	.008	1915-16.....	.005
1865.....	.015	1917-18.....	.006
1866.....	.0075	1919.....	.0075
1867.....	.006	1920.....	.00725
1868.....	.005	1921.....	.0055
1869.....	.007	1922.....	.006
1870.....	.006	1923.....	.00725
1871.....	.005	1924.....	.00675
1872.....	.00575	1925-26.....	.007
1873-74.....	.005	1927-28.....	.0065
1875.....	.004	1929-30.....	.0075
1876.....	.00375	1931.....	.007
1877.....	.003	1932.....	.0075
1878-79.....	.004	1933-52.....	.00725
1880.....	.005		

REPORT OF THE BUREAU OF TAXATION

21

DETAIL OF STATE VALUATION AS MADE BY TOWNS
BY BOARD OF EQUALIZATION FOR 1952

ANDROSCOGGIN COUNTY

Towns	Estates	Towns	Estates
Auburn	\$20,820,000	Minot	\$466,000
Durham	590,000	Poland	1,679,000
Greene	772,000	Turner	1,275,000
Leeds	551,000	Wales	320,000
Lewiston	43,796,000	Webster	760,000
Lisbon	4,073,000		
Livermore	807,000	Total	<u>\$80,086,000</u>
Livermore Falls	2,585,000		
Mechanic Falls	1,592,000		

AROOSTOOK COUNTY

Amity	\$130,000	Perham	\$420,000
Ashland	1,155,000	Portage Lake	405,000
Bancroft	107,000	Presque Isle	8,951,000
Benedicta	124,000	St. Agatha	572,000
Blaine	615,000	Sherman	546,000
Bridgewater	850,000	Smyrna	290,000
Caribou	8,339,000	Stockholm	199,000
Castle Hill	416,000	Van Buren	2,139,000
Chapman	199,000	Wade	199,000
Crystal	245,000	Washburn	1,482,000
Dyer Brook	190,000	Westfield	642,000
Eagle Lake	374,000	Weston	143,000
Easton	1,321,000	Woodland	731,000
Fort Fairfield	5,770,000	Allagash Pl.	500,000
Fort Kent	2,110,000	Cary Pl.	92,000
Frenchville	706,000	Caswell Pl.	247,000
Grand Isle	433,000	Cyr Pl.	241,000
Haynesville	99,000	E. Pl.	57,000
Hersey	120,000	Garfield Pl.	65,000
Hodgdon	570,000	Glenwood Pl.	79,000
Houlton	7,163,000	Hamlin Pl.	250,000
Island Falls	665,000	Hammond Pl.	121,000
Limestone	1,710,000	Macwahoc Pl.	86,000
Linneus	369,000	Moro Pl.	94,000
Littleton	756,000	Nashville Pl.	95,000
Ludlow	149,000	New Canada Pl.	199,000
Madawaska	5,959,000	Oxbow Pl.	99,000
Mapleton	973,000	Reed Pl.	99,000
Mars Hill	1,935,000	St. Francis Pl.	269,000
Masardis	448,000	St. John Pl.	197,000
Merrill	199,000	Wallagrass Pl.	234,000
Monticello	849,000	Westmanland Pl.	136,000
New Limerick	360,000	Winterville Pl.	95,000
New Sweden	599,000		
Oakfield	475,000	Total	<u>\$66,596,000</u>
Orient	140,000		

CUMBERLAND COUNTY

Towns	Estates	Towns	Estates
Baldwin.....	\$767,000	Otisfield.....	\$597,000
Bridgton.....	2,497,000	Portland.....	103,410,000
Brunswick.....	9,298,000	Pownal.....	314,000
Cape Elizabeth.....	5,571,000	Raymond.....	1,240,000
Casco.....	872,000	Scarboro.....	4,809,000
Cumberland.....	2,358,000	Sebago.....	1,045,000
Falmouth.....	5,254,000	South Portland.....	20,653,000
Freeport.....	2,812,000	Standish.....	2,492,000
Gorham.....	4,000,000	Westbrook.....	13,846,000
Gray.....	1,327,000	Windham.....	3,750,000
Harpswell.....	1,875,000	Yarmouth.....	2,081,000
Harrison.....	941,000		
Naples.....	999,000	Total.....	\$194,193,000
New Gloucester.....	851,000		
North Yarmouth.....	534,000		

FRANKLIN COUNTY

Avon.....	\$187,000	Rangeley.....	\$2,180,000
Carthage.....	178,000	Strong.....	770,000
Chesterville.....	326,000	Temple.....	182,000
Eustis.....	557,000	Weld.....	497,000
Farmington.....	3,698,000	Wilton.....	2,781,000
Industry.....	219,000	Coplin Pl.....	90,000
Jay.....	3,149,000	Dallas Pl.....	222,000
Kingfield.....	476,000	Rangeley Pl.....	252,000
Madrid.....	99,000	Sandy River Pl.....	194,000
New Sharon.....	398,000		
New Vineyard.....	270,000	Total.....	\$17,395,000
Phillips.....	670,000		

HANCOCK COUNTY

Amherst.....	\$90,000	Otis.....	\$150,000
Aurora.....	96,000	Penobscot.....	299,000
Bar Harbor.....	7,220,000	Sedgwick.....	410,000
Bluehill.....	1,462,000	Sorrento.....	402,000
Brooklin.....	731,000	Southwest Harbor.....	1,945,000
Brooksville.....	517,000	Stonington.....	899,000
Bucksport.....	6,118,000	Sullivan.....	466,000
Castine.....	720,000	Surry.....	386,000
Cranberry Isles.....	478,000	Swans Island.....	250,000
Dedham.....	500,000	Tremont.....	704,000
Deer Isle.....	715,000	Trenton.....	268,000
Eastbrook.....	149,000	Verona.....	170,000
Ellsworth.....	4,688,000	Waltham.....	99,000
Franklin.....	355,000	Winter Harbor.....	525,000
Gouldsboro.....	906,000	Long Island Pl.....	50,000
Hancock.....	556,000	Osborn Pl.....	75,000
Lamoine.....	299,000	No. 33 Pl.....	79,000
Mariaville.....	130,000		
Mount Desert.....	4,427,000	Total.....	\$37,923,000
Orland.....	589,000		

KENNEBEC COUNTY

Towns	Estates	Towns	Estates
Albion	\$574,000	Pittston	\$501,000
Augusta	18,501,000	Randolph	635,000
Belgrade	1,099,000	Readfield	612,000
Benton	724,000	Rome	534,000
Chelsea	394,000	Sidney	615,000
China	1,035,000	Vassalboro	1,626,000
Clinton	905,000	Vienna	149,000
Farmingdale	1,146,000	Waterville	19,259,000
Fayette	268,000	Wayne	466,000
Gardiner	5,611,000	West Gardiner	536,000
Hallowell	2,241,000	Windsor	511,000
Litchfield	562,000	Winslow	5,465,000
Manchester	622,000	Winthrop	2,640,000
Monmouth	1,445,000		
Mount Vernon	492,000	Total	<u>\$71,571,000</u>
Oakland	2,403,000		

KNOX COUNTY

Appleton	\$326,000	South Thomaston	\$383,000
Camden	5,166,000	Thomaston	2,700,000
Cushing	270,000	Union	758,000
Friendship	633,000	Vinalhaven	925,000
Hope	372,000	Warren	1,040,000
Isle au Haut	153,000	Washington	343,000
North Haven	999,000	Matinicus Isle	69,000
Owls Head	628,000		
Rockland	8,538,000	Total	<u>\$26,156,000</u>
Rockport	1,854,000		
St. George	999,000		

LINCOLN COUNTY

Alna	\$199,000	South Bristol	\$880,000
Boothbay	1,553,000	Southport	1,410,000
Boothbay Harbor	3,180,000	Waldoboro	1,660,000
Bremen	335,000	Westport	199,000
Bristol	1,330,000	Whitefield	566,000
Damariscotta	1,220,000	Wiscasset	6,441,000
Dresden	350,000	Monhegan Pl.	199,000
Edgecomb	399,000	Somerville Pl.	75,000
Jefferson	607,000		
Newcastle	911,000	Total	<u>\$21,969,000</u>
Nobleboro	455,000		

REPORT OF THE BUREAU OF TAXATION

OXFORD COUNTY

Towns	Estates	Towns	Estates
Andover	\$499,000	Oxford	\$812,000
Bethel	1,666,000	Paris	3,195,000
Brownfield	284,000	Peru	1,245,000
Buckfield	616,000	Porter	445,000
Byron	176,000	Roxbury	199,000
Canton	475,000	Rumford	12,071,000
Denmark	450,000	Stoneham	185,000
Dixfield	1,222,000	Stow	143,000
Fryeburg	1,766,000	Sumner	294,000
Gilead	258,000	Sweden	199,000
Greenwood	470,000	Upton	180,000
Hanover	160,000	Waterford	916,000
Hartford	299,000	Woodstock	689,000
Hebron	299,000	Lincoln Pl.	620,000
Hiram	564,000	Magalloway Pl.	347,000
Lovell	1,569,000		
Mexico	1,744,000	Total	<u>\$37,000,000</u>
Newry	248,000		
Norway	2,695,000		

PENOBSCOT COUNTY

Alton	\$98,000	Lincoln	\$3,619,000
Bangor	34,223,000	Lowell	102,000
Bradford	290,000	Mattawamkeag	1,312,000
Bradley	341,000	Maxfield	40,000
Brewer	7,025,000	Medway	524,000
Burlington	169,000	Milford	898,000
Carmel	418,000	Millinocket	8,171,000
Charleston	386,000	Newburg	228,000
Chester	110,000	Newport	1,568,000
Clifton	109,000	Old Town	6,171,000
Corinna	1,143,000	Orono	3,100,000
Corinth	555,000	Orrington	862,000
Dexter	2,685,000	Passadumkeag	115,000
Dixmont	215,000	Patten	846,000
East Millinocket	3,000,000	Plymouth	229,000
Eddington	384,000	Springfield	139,000
Edinburg	65,000	Stetson	173,000
Enfield	713,000	Veazie	1,547,000
Etna	164,000	Winn	220,000
Exeter	350,000	Woodville	452,000
Garland	246,000	Carroll Pl.	99,000
Glenburn	239,000	Drew Pl.	93,000
Greenbush	125,000	Grand Falls Pl.	83,000
Greenfield	99,000	Lakeville Pl.	194,000
Hampden	2,010,000	Mount Chase Pl.	130,000
Hermon	888,000	Prentiss Pl.	99,000
Holden	386,000	Seboeis Pl.	121,000
Howland	1,276,000	Stacyville Pl.	414,000
Hudson	150,000	Webster Pl.	79,000
Kenduskeag	192,000		
Lagrange	294,000	Total	<u>\$90,476,000</u>
Lee	250,000		
Levant	250,000		

PISCATAQUIS COUNTY

Towns	Estates	Towns	Estates
Abbot.....	\$199,000	Shirley.....	\$143,000
Atkinson.....	199,000	Wellington.....	119,000
Bowerbank.....	190,000	Willimantic.....	154,000
Brownville.....	1,126,000	Barnard Pl.....	97,000
Dover-Foxcroft.....	3,205,000	Blanchard Pl.....	114,000
Greenville.....	1,491,000	Elliottsville Pl.....	199,000
Guilford.....	1,456,000	Kingsbury Pl.....	118,000
Milo.....	1,966,000	Lake View Pl.....	172,000
Monson.....	570,000		
Parkman.....	255,000	Total.....	<u>\$12,733,000</u>
Sangerville.....	651,000		
Sebec.....	309,000		

SAGADAHOC COUNTY

Arrowsic.....	\$95,000	Topsham.....	\$2,091,000
Bath.....	10,735,000	West Bath.....	728,000
Bowdoin.....	265,000	Woolwich.....	780,000
Bowdoinham.....	608,000		
Georgetown.....	506,000	Total.....	<u>\$17,967,000</u>
Phippsburg.....	938,000		
Richmond.....	1,221,000		

SOMERSET COUNTY

Anson.....	\$1,174,000	Ripley.....	\$174,000
Athens.....	321,000	Skowhegan.....	7,286,000
Bingham.....	1,124,000	Smithfield.....	374,000
Cambridge.....	171,000	Solon.....	716,000
Canaan.....	406,000	St. Albans.....	448,000
Cornville.....	338,000	Starks.....	225,000
Detroit.....	258,000	Brighton Pl.....	97,000
Embden.....	1,159,000	Caratunk Pl.....	235,000
Fairfield.....	3,741,000	Dennistown Pl.....	169,000
Harmony.....	370,000	Highland Pl.....	58,000
Hartland.....	795,000	Jackman Pl.....	642,000
Madison.....	3,754,000	Moose River Pl.....	189,000
Mercer.....	165,000	Pleasant Ridge Pl.....	3,100,000
Moscow.....	2,961,000	The Forks Pl.....	185,000
New Portland.....	319,000	West Forks.....	199,000
Norridgewock.....	912,000		
Palmyra.....	420,000	Total.....	<u>\$35,579,000</u>
Pittsfield.....	3,094,000		

WALDO COUNTY

Towns	Estates	Towns	Estates
Belfast.....	\$4,500,000	Palermo.....	\$288,000
Belmont.....	135,000	Prospect.....	199,000
Brooks.....	399,000	Searsmont.....	373,000
Burnham.....	376,000	Searsport.....	1,503,000
Frankfort.....	360,000	Stockton Springs.....	743,000
Freedom.....	239,000	Swanville.....	234,000
Islesboro.....	1,056,000	Thorndike.....	264,000
Jackson.....	175,000	Troy.....	296,000
Knox.....	230,000	Unity.....	680,000
Liberty.....	325,000	Waldo.....	195,000
Lincolnton.....	699,000	Winterport.....	981,000
Monroe.....	341,000		
Montville.....	229,000	Total.....	\$15,777,000
Morrill.....	246,000		
Northport.....	711,000		

WASHINGTON COUNTY

Addison.....	\$311,000	Machiasport.....	\$306,000
Alexander.....	154,000	Marshfield.....	97,000
Baileysville.....	3,528,000	Meddybemps.....	81,000
Beals.....	150,000	Milbridge.....	591,000
Beddington.....	65,000	Northfield.....	153,000
Calais.....	2,960,000	Pembroke.....	411,000
Centerville.....	89,000	Perry.....	339,000
Charlotte.....	123,000	Princeton.....	406,000
Cherryfield.....	486,000	Robbinston.....	326,000
Columbia.....	176,000	Roque Bluffs.....	70,000
Columbia Falls.....	275,000	Steuben.....	295,000
Cooper.....	109,000	Talmadge.....	84,000
Crawford.....	89,000	Vanceboro.....	304,000
Cutler.....	199,000	Waite.....	96,000
Danforth.....	405,000	Wesley.....	104,000
Deblois.....	65,000	Whiting.....	218,000
Dennysville.....	163,000	Whitneyville.....	245,000
East Machias.....	642,000	Codyville Pl.....	90,000
Eastport.....	1,949,000	Grand Lake Stream Pl.....	199,000
Harrington.....	353,000	No. 14 Pl.....	99,000
Jonesboro.....	199,000	No. 21 Pl.....	88,000
Jonesport.....	785,000		
Lubec.....	2,225,000	Total.....	\$21,402,000
Machias.....	1,300,000		

YORK COUNTY

Acton.....	\$740,000	Newfield.....	\$358,000
Alfred.....	684,000	North Berwick.....	1,200,000
Berwick.....	1,661,000	North Kennebunkport.....	451,000
Biddeford.....	18,747,000	Old Orchard Beach.....	6,465,000
Buxton.....	2,739,000	Parsonsfield.....	895,000
Cornish.....	471,000	Saco.....	10,612,000
Dayton.....	978,000	Sanford.....	14,529,000
Eliot.....	2,175,000	Shapleigh.....	584,000
Hollis.....	1,284,000	South Berwick.....	1,719,000
Kennebunk.....	4,380,000	Waterboro.....	896,000
Kennebunkport.....	2,450,000	Wells.....	4,638,000
Kittery.....	3,151,000	York.....	4,878,000
Lebanon.....	867,000		
Limerick.....	698,000	Total.....	\$89,181,000
Limington.....	550,000		
Lyman.....	381,000		

SUMMARY OF STATE VALUATION FOR 1952

Counties	No. of Polls Taxed	Organized Municipalities	Unorganized Territory	Timber and Grass on Public Lands	Total
Androscoggin	21,308	\$80,086,000	—	—	\$80,086,000
Aroostook	17,262	66,596,000	\$14,794,135	\$553,350	81,943,485
Cumberland	43,767	194,193,000	—	—	194,193,000
Franklin	5,174	17,395,000	2,611,750	87,870	20,094,620
Hancock	8,921	37,923,000	1,541,785	47,250	39,512,035
Kennebec	20,795	71,571,000	23,510	—	71,594,510
Knox	7,450	26,156,000	45,300	—	26,201,300
Lincoln	4,911	21,969,000	27,580	—	21,996,580
Oxford	10,997	37,000,000	3,285,465	80,700	40,366,165
Penobscot	24,922	90,476,000	4,473,100	129,325	95,083,425
Piscataquis	4,627	12,733,000	13,990,355	383,775	27,107,630
Sagadahoc	5,549	17,967,000	100	—	17,967,100
Somerset	9,557	35,579,000	11,546,974	303,720	47,429,694
Waldo	5,183	15,777,000	—	—	15,777,000
Washington	8,541	21,402,000	3,171,800	69,300	24,643,100
York	24,039	89,181,000	—	—	89,181,000
Total	223,003	\$836,004,000	\$55,517,354	\$1,655,290	\$893,176,644

REPORT OF THE BUREAU OF TAXATION

RECAPITULATION

Real and Personal Estate of cities, towns and plantations	\$836,004,000
Real estate in unorganized townships	55,517,354
Growth on public lots	1,655,290
	<u>\$893,176,644</u>

This represents an increase from the State Valuation of 1950, amounting to \$74,580,886, as follows:

Real and Personal estate of cities, towns and plantations	\$67,101,000
Real estate in unorganized townships	\$7,288,848
Growth on public lots	191,038
	<u>7,479,886</u>
Net increase	<u>\$74,580,886</u>

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1951 to June 30, 1952

Assessments Only

Counties	Valuation	State Tax
Aroostook	\$736,560	\$6,960.48
Franklin	180,965	1,787.93
Hancock	69,400	659.29
Kennebec	6,675	58.68
Knox	17,525	179.63
Lincoln	8,450	95.49
Oxford	164,850	1,742.13
Penobscot	412,723	3,838.32
Piscataquis	840,904	7,778.37
Somerset	544,414	5,079.38
Washington	590,275	6,664.20
	<u>\$3,572,741</u>	<u>\$34,843.90</u>

STATISTICS

from

Valuation Returns as made by

Assessors of each

City, Town and Plantation

1952

ANDROSCOGGIN COUNTY—1952

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		
Auburn.....	6,200	614	.040	\$28,214,665	\$4,112,230	\$32,326,895	\$5,967,020	\$22,247,645	\$1,293,075	\$18,600
Durham.....	257	56	.057	523,340	37,533	560,873	358,920	164,420	31,969	771
Greene.....	232	30	.061	673,000	79,520	752,520	368,550	304,450	45,903	696
Leeda.....	198	31	.099	367,005	67,663	434,668	213,190	153,815	43,032	594
Lewiston.....	10,239	1,475	.0455	30,753,404	8,688,700	39,442,104	8,130,744	22,562,660	1,794,615	30,717
Lisbon.....	1,173	189	.061	3,061,733	667,770	3,729,503	801,678	2,260,055	227,499	3,534
Livermore.....	395	68	.078	647,715	157,601	805,316	304,230	343,485	62,314	1,005
Livermore Falls.....	810	57	.064	2,201,070	394,168	2,595,238	573,045	1,628,025	166,095	2,430
Mechanic Falls.....	513	118	.069	1,160,795	251,920	1,412,715	170,575	990,220	97,477	1,589
Minot.....	195	29	.080	342,925	57,650	400,575	163,925	179,000	32,046	585
Poland.....	309	75	.068	1,086,825	93,165	1,179,990	272,780	814,045	80,239	927
Turner.....	423	64	.074	977,660	132,080	1,109,740	548,930	428,730	82,121	1,269
Wales.....	111	20	.065	263,965	50,410	314,375	140,880	123,085	20,434	333
Webster.....	308	48	.050	687,310	81,750	769,060	218,390	468,920	38,453	924
TOTALS.....	21,308	2,874		\$70,961,412	\$14,872,160	\$85,833,572	\$18,292,857	\$52,668,555	\$4,015,772	\$63,924

AROOSTOOK COUNTY—1952

Amity.....	67	7	.115	79,692	13,637	93,329	60,446	19,246	10,732	201
Ashland.....	399	47	.116	894,530	150,360	1,044,890	338,570	555,960	121,207	1,197
Bancroft.....	33	7	.10	90,123	10,478	100,601	70,352	19,771	10,061	99
Benedicta.....	53	5	.074	83,404	32,183	115,587	50,909	32,495	8,553	159
Blaine.....	221	23	.088	483,375	85,470	568,845	263,375	220,000	50,058	663
Bridgewater.....	277	16	.108	692,612	47,100	739,712	354,897	337,715	79,888	831
Caribou.....	1,776	45	.07	5,354,920	1,860,560	7,215,480	1,872,970	3,481,950	505,083	5,328
Castle Hill.....	126	4	.088	339,510	64,110	403,620	188,180	151,330	35,518	378
Chapman.....	83	13	.114	160,320	22,260	182,580	102,940	57,380	20,814	249
Crystal.....	75	6	.078	231,425	13,590	245,015	143,080	88,345	19,111	225
Dyer Brook.....	48	8	.054	112,765	11,880	124,645	75,815	36,950	6,730	144
Eagle Lake.....	269	56	.150	249,765	48,700	298,465	92,315	157,450	44,769	807
Easton.....	300	58	.092	1,031,640	95,497	1,127,137	461,185	570,455	103,696	900
Fort Fairfield.....	777	35	.09	4,730,290	722,605	5,452,895	2,460,440	2,269,850	490,760	2,331
Fort Kent.....	792	0	.146	1,292,515	232,760	1,525,275	507,150	785,365	222,690	2,376
Frenchville.....	244	0	.108	383,395	52,730	436,125	208,400	174,995	47,101	732
Grand Isle.....	201	16	.096	230,555	58,880	289,435	163,855	116,700	32,585	603

AROOSTOOK COUNTY—1952—Continued

Haynesville	44	6	.100	78,086	5,143	83,179	61,202	16,834	8,318	132
Hersey	30	6	.064	87,932	4,450	92,382	69,597	18,335	5,912	90
Hodgdon	218	24	.069	512,230	99,525	611,755	265,140	247,090	42,211	654
Houlton	2,090	203	.075	4,925,707	1,741,905	6,667,612	1,595,502	3,330,205	500,070	6,270
Island Falls	291	31	.094	437,900	110,060	547,960	149,730	288,170	51,508	873
Limestone	372	0	.110	1,267,500	112,425	1,379,925	616,365	651,135	151,791	1,116
Linneus	155	24	.073	316,235	45,100	361,335	210,650	105,585	26,377	465
Littleton	205	30	.115	563,945	46,553	610,498	349,565	214,380	70,207	615
Ludlow	47	15	.107	105,696	18,615	124,311	70,701	34,995	13,301	141
Madawaska	1,008	41	.030	5,198,520	7,301,745	12,500,265	837,280	4,361,240	375,008	3,024
Mapleton	294	36	.120	768,400	768,400	826,800	396,265	372,135	99,216	882
Mars Hill	471	18	.083	1,280,675	286,715	1,567,390	515,185	765,490	130,093	1,413
Masardis	116	22	.082	335,070	99,450	434,520	130,320	204,750	35,630	348
Merrill	90	6	.103	173,875	17,850	191,725	108,940	64,935	19,747	270
Monticello	263	37	.075	766,770	67,780	834,550	366,670	400,100	62,591	789
New Limerick	93	28	.079	232,494	24,959	257,453	100,019	132,475	20,342	279
New Sweden	225	7	.078	429,795	55,959	485,754	211,685	218,110	37,888	675
Oakfield	208	20	.122	325,733	54,850	380,583	111,403	214,330	46,431	624
Orient	34	16	.09	104,598	4,945	109,543	66,188	38,410	9,859	102
Perham	136	5	.100	361,370	36,710	398,080	217,025	144,345	39,808	408
Portage Lake	106	18	.094	316,570	27,090	343,660	105,560	211,010	32,304	318
Presque Isle	1,199	79	.038	13,021,120	4,520,710	17,541,830	4,066,500	8,954,620	666,589	3,597
St. Agatha	190	20	.124	378,800	69,300	448,100	258,955	119,845	55,564	570
Sherman	224	25	.110	396,945	79,049	475,994	178,375	218,570	52,359	672
Smyna	90	9	.09	185,732	26,225	211,957	112,154	73,578	19,076	270
Stochholm	125	32	.120	179,230	20,150	199,430	94,575	84,705	23,931	375
Van Buren	846	27	.093	1,561,495	399,618	1,961,113	534,990	1,026,505	182,333	2,538
Wade	63	4	.108	159,070	13,196	172,266	117,425	41,645	18,604	189
Washburn	393	28	.083	1,169,505	139,495	1,309,000	493,750	675,755	108,647	1,179
Westfield	118	16	.099	452,240	60,188	512,428	255,815	196,425	50,730	354
Weston	52	10	.105	83,595	14,155	97,750	51,680	31,915	10,263	156
Woodland	272	17	.096	676,800	66,720	743,520	487,570	189,230	71,377	816
Allagash Pl.	121	26	.146	421,909	8,975	430,884	404,849	17,060	62,909	363
Cary Pl.	61	10	.058	75,772	10,250	86,022	54,767	21,005	4,989	183
Caswell Pl.	115	17	.126	202,425	20,110	222,535	159,625	42,800	28,039	345
Cyr Pl.	48	3	.061	157,060	13,085	170,145	116,615	40,445	10,378	144
E Pl.	9	—	.061	44,353	3,637	47,990	41,128	3,225	2,927	27
Garfield Pl.	27	1	.065	40,660	1,160	41,820	25,245	15,415	2,718	81
Glenwood Pl.	15	—	.086	47,892	1,905	49,797	45,691	2,201	4,282	45
Hamlin Pl.	58	—	.080	141,440	19,589	161,029	114,795	26,645	12,882	174
Hammond Pl.	19	8	.099	88,789	1,841	90,630	84,824	3,965	8,972	57
Macwahoc Pl.	37	11	.056	66,217	9,787	76,004	47,309	18,908	4,256	111
Moro Pl.	21	—	.05	75,570	6,505	82,075	62,150	13,420	4,104	63
Nashville Pl.	9	—	.051	71,760	1,220	72,980	67,860	3,900	3,721	27
New Canada Pl.	68	2	.185	156,849	13,530	170,379	115,519	41,330	23,001	204
Oxbow Pl.	61	3	.060	91,425	8,545	99,970	51,905	39,520	5,998	183

AROOSTOOK COUNTY—1952—Concluded

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		
Reed Pl.	87	7	.108	86,030	5,060	91,090	70,770	15,260	9,837	261
St. Francis Pl.	339	—	.135	167,250	28,775	196,025	85,950	81,300	26,486	1,017
St. John Pl.	81	2	.144	120,637	9,890	130,527	94,072	26,565	18,795	243
Wallagrass Pl.	202	4	.160	174,681	24,222	198,903	93,850	80,831	31,707	606
Westmanland Pl.	14	—	.042	123,215	2,582	125,797	114,290	8,925	5,283	42
Winterville Pl.	61	7	.06	60,536	6,280	66,816	23,541	36,995	4,008	183
TOTALS	17,262	1,309		\$55,758,939	\$19,348,783	\$75,107,722	\$22,496,415	\$33,262,524	\$5,122,783	\$51,786

CUMBERLAND COUNTY—1952

Baldwin	197	50	.082	645,250	\$51,415	\$696,665	\$258,274	\$386,976	\$57,126	\$591
Bridgton	767	67	.070	1,929,825	277,067	2,206,892	457,995	1,471,830	154,482	2,301
Brunswick	2,837	102	.052	8,264,745	1,437,100	9,701,845	2,359,205	5,905,540	504,495	8,511
Cape Elizabeth	1,073	27	.056	4,837,530	98,641	4,936,171	1,287,030	3,550,500	276,425	3,219
Casco	220	31	.047	803,615	89,160	892,775	299,340	504,275	41,960	660
Cumberland	529	63	.063	2,126,179	100,942	2,227,121	558,986	1,567,193	140,309	1,587
Falmouth	1,290	85	.0624	4,028,924	229,158	4,258,082	949,999	3,078,925	265,704	3,870
Freeport	761	62	.076	1,943,185	443,121	2,386,306	348,080	1,595,105	181,359	2,283
Gorham	1,115	62	.0698	3,132,261	160,434	3,292,695	838,936	2,293,325	229,830	3,345
Gray	501	76	.090	961,240	73,890	1,035,130	319,740	641,500	93,161	1,503
Harpowell	468	46	.056	1,514,470	43,000	1,557,470	475,790	1,038,680	87,218	1,404
Harrison	291	30	.066	769,700	116,125	885,825	209,160	560,540	58,464	873
Naples	233	26	.053	844,340	72,295	916,635	171,505	672,835	48,581	699
New Gloucester	329	45	.086	669,050	93,190	762,240	389,950	389,950	65,552	987
North Yarmouth	203	43	.084	435,754	56,219	491,973	109,629	326,125	41,325	609
Otisfield	133	26	.072	531,585	37,904	569,489	292,270	239,315	41,003	399
Portland	20,262	2,492	.0548	71,005,575	30,234,075	101,239,650	23,409,875	47,595,700	5,547,932	60,786
Pownal	147	41	.116	272,529	15,552	288,081	145,344	127,185	33,417	441
Raymond	193	29	.061	867,820	59,104	926,924	412,970	954,850	56,545	579
Scarboro	1,048	149	.080	3,193,536	74,275	3,267,811	1,085,511	2,108,025	261,424	3,144
Sebago	173	35	.078	786,410	41,860	828,270	271,780	514,630	64,605	519
South Portland	5,707	746	.06	16,355,365	3,551,090	19,906,455	3,209,290	13,146,075	1,194,387	17,121
Standish	446	69	.072	2,045,692	94,670	2,140,362	1,465,632	580,060	154,106	1,338
Westbrook	3,337	330	.056	9,673,139	1,874,975	11,548,114	4,872,738	4,800,401	646,694	10,011
Windham	819	137	.082	2,666,971	384,254	3,051,225	1,125,856	1,541,115	250,200	2,457
Yarmouth	688	121	.072	1,650,652	133,256	1,783,908	334,005	1,316,647	128,441	2,064
TOTALS	43,767	4,990		\$141,955,342	\$39,842,772	\$181,798,114	\$45,548,040	\$96,407,302	\$10,624,745	\$131,301

FRANKLIN COUNTY—1952

Avon.....	90	9	.078	\$172,320	\$14,100	\$186,420	\$114,890	\$57,430	\$14,540	\$270
Carthage.....	81	16	.084	191,530	20,652	212,182	150,000	41,530	17,823	243
Chesterville.....	142	28	.094	259,470	38,665	298,135	152,730	106,740	28,024	426
Eustus.....	202	19	.066	399,118	100,254	499,372	121,358	277,760	32,958	606
Farmington.....	1,088	104	.057	2,843,900	673,635	3,517,535	743,150	2,100,750	200,500	3,264
Industry.....	75	17	.082	175,690	17,345	193,035	97,000	78,690	15,828	225
Jay.....	751	—	.090	2,191,321	243,990	2,435,311	683,026	1,508,295	219,177	2,253
Kingfield.....	260	20	.078	381,381	59,995	441,376	118,191	263,190	34,427	730
Madrid.....	33	6	.084	94,415	2,530	96,945	84,105	10,310	8,143	99
New Sharon.....	168	16	.090	284,659	66,106	350,765	132,929	151,730	31,568	504
New Vineyard.....	110	12	.096	216,740	28,631	245,371	116,260	100,480	23,555	330
Phillips.....	304	16	.104	548,970	98,745	647,715	216,920	332,050	67,362	912
Rangeley.....	357	25	.0296	3,363,621	358,656	3,722,277	824,276	2,539,345	110,179	1,071
Strong.....	300	28	.075	613,000	144,899	757,899	143,990	469,010	56,843	900
Temple.....	75	10	.068	169,960	14,332	184,292	104,790	65,170	12,531	225
Weld.....	98	28	.056	456,225	34,000	490,225	210,380	245,845	27,452	294
Wilton.....	949	88	.082	1,715,385	618,195	2,333,580	443,370	1,272,015	191,353	2,847
Coplin Pl.....	18	1	.036	91,475	4,035	95,510	77,125	14,350	3,438	54
Dallas Pl.....	36	2	.059	214,647	11,225	225,872	122,837	91,810	13,326	108
Rangeley Pl.....	20	—	.045	239,575	4,170	243,745	199,860	39,715	10,968	60
Sandy River Pl.....	17	4	.042	195,935	720	196,655	46,805	149,130	8,259	51
TOTALS.....	5,174	449		\$14,819,337	\$2,554,880	\$17,374,217	\$4,903,992	\$9,915,345	\$1,128,254	\$15,522

HANCOCK COUNTY—1952

Amherst.....	41	7	.080	\$75,097	\$4,550	\$79,647	\$51,771	\$23,326	\$6,371	\$123
Aurora.....	29	4	.036	79,427	3,300	82,727	60,817	18,610	2,978	87
Bar Harbor.....	1,087	67	.050	6,943,370	641,590	7,584,960	2,667,065	4,276,305	379,248	3,261
Bluehill.....	397	43	.070	1,064,760	95,860	1,160,620	336,603	728,157	81,243	1,191
Brooklin.....	164	47	.056	525,135	63,680	588,815	141,155	333,980	32,973	492
Brooksville.....	212	24	.112	315,255	21,250	336,505	106,563	208,692	37,688	636
Bucksport.....	839	103	.051	3,900,563	964,430	4,864,993	293,368	3,607,175	243,115	2,517
Castine.....	175	8	.080	613,650	33,735	647,385	233,800	379,850	51,790	525
Danberry Isles.....	94	3	.043	310,905	91,215	402,120	77,345	253,560	17,291	232
Deerham.....	121	10	.065	435,814	14,931	450,745	187,620	248,194	29,300	363
Deer Isle.....	356	41	.090	612,040	49,740	661,780	153,500	458,540	59,560	1,068
Eastbrook.....	44	9	.068	116,605	3,975	120,580	50,040	66,565	8,199	132
Ellsworth.....	1,261	54	.041	7,020,920	747,645	7,768,565	2,388,670	4,682,250	318,851	3,783
Franklin.....	168	49	.066	291,755	28,994	320,749	99,445	192,310	21,169	504

HANCOCK COUNTY—1952—Concluded

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		
Gouldsboro.....	326	71	.084	639,280	109,870	749,150	178,265	461,015	62,928	978
Hancock.....	213	17	.068	383,355	51,820	435,175	152,395	230,960	29,591	639
Lamoine.....	134	21	.072	222,705	13,097	235,802	86,225	136,480	16,977	402
Mariaville.....	37	4	.080	95,390	6,325	101,715	72,815	22,575	8,137	111
Mount Desert.....	593	53	.067	3,768,095	310,590	4,078,685	1,489,425	2,278,670	273,271	1,779
Orland.....	283	46	.086	471,395	28,650	500,045	196,190	275,205	43,003	849
Otis.....	28	5	.070	98,234	1,905	100,139	42,579	55,655	7,009	84
Penobscot.....	186	33	.122	214,435	23,235	237,670	100,295	114,140	28,995	553
Sedgwick.....	158	21	.090	262,780	24,764	287,544	82,052	180,728	25,878	474
Sorrento.....	58	8	.0564	326,797	25,819	352,616	90,202	236,595	19,887	174
Southwest Harbor.....	379	42	.064	1,390,490	279,830	1,670,320	388,670	1,001,820	106,900	1,137
Stonington.....	387	70	.044	1,445,660	439,115	1,884,775	375,315	1,070,345	82,930	1,161
Sullivan.....	179	18	.072	407,205	27,155	434,360	120,865	286,340	31,273	537
Surry.....	147	34	.091	315,484	12,470	325,954	137,913	175,571	29,663	441
Swans Island.....	122	20	.094	163,980	46,090	210,070	48,840	115,140	19,746	366
Tremont.....	276	47	.082	534,535	44,295	578,830	121,070	413,465	47,464	828
Trenton.....	96	14	.054	220,035	14,155	234,190	77,450	142,585	12,645	238
Verona.....	106	17	.085	110,005	10,135	120,140	31,770	78,235	10,212	318
Waltham.....	42	13	.060	77,316	15,385	92,701	50,226	27,090	5,562	126
Winter Harbor.....	114	27	.073	453,705	34,220	487,925	133,870	319,835	35,618	342
Long Island Pl.....	37	—	.056	26,594	24,339	50,933	12,960	13,634	2,852	111
Osborn Pl.....	14	3	.045	58,500	960	59,460	53,840	4,660	2,675	42
No. 33 Pl.....	18	1	.059	59,536	705	60,241	43,946	15,590	3,554	54
TOTALS.....	8,921	1,054		\$34,048,807	\$4,309,824	\$38,358,631	\$10,934,960	\$23,113,847	\$2,201,546	\$26,763

KENNEBEC COUNTY—1952

Albion.....	223	24	.075	\$411,725	\$120,915	\$532,640	\$161,320	\$250,405	\$39,948	\$669
Augusta.....	4,902	1,000	.052	14,121,010	4,514,260	18,635,270	3,468,620	10,652,390	969,034	14,706
Belgrade.....	254	12	.072	821,620	74,700	896,320	312,085	509,535	64,535	762
Benton.....	339	22	.072	542,693	56,442	599,135	154,195	388,498	43,137	1,017
Chelsea.....	251	47	.071	316,335	30,158	346,493	139,585	176,750	24,601	753
China.....	311	45	.062	757,915	83,940	841,855	302,035	455,830	52,195	933

KENNEBEC COUNTY—1952—Concluded

Clinton.....	446	39	.087	667,970	114,568	782,538	244,325	423,645	68,080	1,388
Farmingdale.....	340	43	.058	989,700	69,755	1,059,455	220,375	769,325	61,448	1,020
Fayette.....	104	25	.088	230,463	30,827	261,290	114,340	116,123	22,993	312
Gardiner.....	1,639	147	.067	3,999,852	1,273,520	5,273,372	898,523	3,101,329	353,316	4,917
Hallowell.....	789	46	.066	1,674,950	518,162	2,193,112	354,450	1,320,500	144,745	2,367
Litchfield.....	222	21	.080	464,600	61,618	526,218	225,050	239,550	42,097	666
Manchester.....	168	29	.080	523,775	42,770	566,545	186,655	337,120	45,323	504
Monmouth.....	496	22	.062	1,156,375	267,200	1,423,575	306,920	849,455	88,261	1,488
Mount Vernon.....	158	21	.087	406,340	45,810	452,150	178,655	227,685	39,337	474
Oakland.....	834	138	.069	1,636,445	475,089	2,111,534	599,415	1,037,030	145,696	2,502
Pittston.....	257	28	.092	352,355	66,715	419,070	161,820	190,535	38,554	771
Randolph.....	413	19	.092	440,320	55,680	496,000	116,300	324,020	45,632	1,239
Readfield.....	250	26	.084	481,105	61,350	542,455	155,025	326,080	45,566	750
Rome.....	96	19	.055	394,225	40,448	434,673	141,215	253,010	23,907	288
Sidney.....	220	33	.071	415,980	122,464	538,444	218,940	197,040	38,230	660
Vassalboro.....	548	76	.072	1,123,840	318,985	1,442,825	312,440	811,400	103,883	1,644
Vienna.....	74	11	.08	118,280	15,930	134,210	70,875	47,405	10,736	222
Waterville.....	4,854	532	.043	15,192,330	5,399,530	20,591,860	4,766,520	10,425,810	885,449	14,562
Wayne.....	152	4	.084	400,500	40,260	440,760	139,795	260,705	37,023	456
West Gardiner.....	249	42	.070	425,455	64,330	489,785	173,090	252,365	34,284	747
Windsor.....	183	28	.084	399,130	44,810	443,940	173,442	225,688	37,290	549
Winslow.....	1,160	233	.055	3,479,005	328,279	3,807,284	524,895	2,954,110	209,400	3,480
Winthrop.....	863	90	.057	2,081,940	423,832	2,505,772	442,115	1,639,825	142,829	2,589
TOTALS.....	20,795	2,822		\$54,026,233	\$14,762,347	\$68,788,580	\$15,263,020	\$38,763,213	\$3,857,529	\$62,385

KNOX COUNTY—1952

Appleton.....	142	27	.082	\$215,200	\$80,349	\$295,549	\$114,870	\$100,330	\$24,235	\$426
Camden.....	1,043	149	.050	4,173,909	779,929	4,953,838	1,086,351	3,087,558	247,691	3,129
Cushing.....	119	27	.077	198,305	23,628	221,933	77,285	121,020	17,089	357
Friendship.....	204	20	.050	523,575	38,745	562,320	113,795	414,780	28,366	612
Hope.....	131	17	.068	296,630	50,156	346,786	138,830	157,800	23,581	393
Isle au Haut.....	32	3	.071	118,921	8,135	127,056	31,800	87,121	9,020	96
North Haven.....	84	31	.0492	825,302	89,244	914,546	282,677	542,625	44,995	252
Owls Head.....	187	27	.062	424,635	25,685	450,320	137,285	287,350	27,919	561
Rockland.....	2,463	391	.054	6,677,560	2,380,080	9,057,640	1,651,280	5,026,280	489,112	7,389
Rockport.....	431	91	.071	1,313,719	109,637	1,423,406	316,333	997,386	101,063	1,293
St. George.....	412	9	.062	792,935	59,310	852,245	236,255	556,680	52,839	1,236

KNOX COUNTY—1952—Concluded

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		
South Thomaston.....	178	30	.075	273,046	30,346	303,392	92,426	180,620	22,754	534
Thomaston.....	617	13	.064	1,566,690	301,740	1,868,430	388,730	1,177,960	119,579	1,851
Union.....	300	45	.076	571,390	130,202	701,592	186,260	385,130	53,370	900
Vinalhaven.....	445	16	.091	724,660	120,101	844,761	193,773	530,887	76,873	1,335
Warren.....	461	—	.064	854,020	193,870	1,047,890	307,540	546,480	67,064	1,383
Washington.....	146	52	.078	238,375	77,805	316,180	101,300	137,075	24,662	438
Matinicus Isle.....	55	2	.06	35,832	21,415	57,247	7,477	28,355	3,434	165
TOTALS.....	7,450	950		\$19,829,704	\$4,520,427	\$24,350,131	\$5,464,267	\$14,365,437	\$1,433,646	\$22,350

LINCOLN COUNTY—1952

Aina.....	90	8	.082	\$180,172	\$26,144	\$206,316	\$93,332	\$86,840	\$16,917	\$270
Boothbay.....	455	—	.082	1,280,680	66,570	1,347,250	399,680	881,000	110,474	1,365
Boothbay Harbor.....	695	58	.061	2,384,810	322,370	2,707,180	607,230	1,777,580	165,137	2,085
Bremen.....	101	12	.066	254,715	14,917	269,632	85,640	169,075	17,795	303
Bristol.....	399	—	.074	1,030,300	76,478	1,106,778	393,250	637,050	81,901	1,197
Damariscotta.....	278	26	.052	766,590	226,428	993,018	202,449	564,141	51,637	834
Dresden.....	168	28	.086	267,195	21,380	288,575	132,565	134,630	24,817	504
Edgecomb.....	130	8	.070	310,210	20,086	330,296	89,180	221,030	23,120	390
Jefferson.....	242	44	.072	501,775	66,960	568,735	188,840	312,935	40,948	726
Newcastle.....	265	27	.062	701,275	118,250	819,525	150,210	551,065	50,810	795
Nobleboro.....	149	33	.080	294,540	51,115	345,655	176,785	117,755	27,652	447
South Bristol.....	177	42	.062	704,740	73,855	778,595	224,140	480,600	48,272	531
Southport.....	131	21	.056	1,201,600	25,575	1,227,175	372,775	828,825	68,721	393
Waldoboro.....	798	80	.08	1,218,305	336,860	1,555,165	386,220	832,085	124,413	2,394
Westport.....	52	11	.090	137,970	32,270	170,240	52,070	85,900	15,321	156
Whitefield.....	246	24	.071	418,436	109,329	527,765	208,714	209,722	37,472	738
Wiscasset.....	439	43	.050	1,651,870	1,094,741	2,746,611	262,350	1,389,520	137,330	1,317
Monhegan Pl.....	36	9	.031	169,209	1,714	170,923	43,004	126,205	5,298	108
Somerville Pl.....	60	11	.118	54,580	7,810	62,390	32,740	21,840	7,362	180
TOTALS.....	4,911	485		\$13,528,972	\$2,692,852	\$16,221,824	\$4,101,174	\$9,427,798	\$1,055,397	\$14,733

OXFORD COUNTY—1952

Andover	181	40	.068	\$444,401	\$56,197	\$500,598	\$213,436	\$230,965	\$34,040	\$543
Bethel	649	97	.058	1,305,640	561,813	1,867,453	505,940	799,700	108,312	1,947
Brownfield	166	35	.098	238,927	49,258	288,185	73,181	165,746	28,242	498
Buckfield	243	40	.066	470,570	112,350	582,920	191,450	279,110	38,472	729
Byron	26	3	.062	143,905	1,230	145,135	129,580	14,325	8,998	78
Canton	202	51	.092	354,205	72,265	426,470	142,070	212,135	39,235	606
Denmark	140	30	.086	323,896	96,553	420,449	169,351	154,535	36,158	420
Dixfield	559	35	.082	923,800	225,952	1,149,752	238,825	684,975	94,279	1,677
Fryeburg	512	91	.059	1,008,440	367,899	1,376,339	314,690	693,750	81,206	1,536
Gilead	34	5	.060	258,305	5,365	263,670	209,905	48,400	15,820	102
Greenwood	157	38	.08	366,055	73,240	439,295	153,660	212,395	35,143	471
Hanover	69	10	.068	127,465	15,735	143,200	38,380	89,085	9,737	207
Hartford	107	16	.080	272,525	34,582	307,107	179,355	93,170	24,568	321
Hebron	140	34	.094	255,560	54,630	310,190	138,305	117,255	29,157	420
Hiram	214	35	.085	429,323	82,130	511,453	238,373	190,950	43,473	642
Lovell	195	43	.0496	1,116,179	174,653	1,290,832	466,602	649,577	64,025	585
Mexico	1,210	143	.09	1,418,125	217,087	1,635,212	302,510	1,115,615	147,169	3,630
Newry	50	9	.069	229,609	8,197	237,806	185,049	44,560	16,408	150
Norway	962	154	.082	1,892,825	598,272	2,491,097	448,905	1,443,920	204,269	2,886
Oxford	373	62	.081	616,760	141,825	758,585	172,930	443,830	61,445	1,119
Paris	1,040	241	.074	2,391,450	684,260	3,075,710	682,150	1,709,300	227,602	3,120
Peru	285	30	.067	708,757	376,126	1,084,883	290,315	418,442	72,687	855
Porter	273	30	.10	279,295	41,895	321,190	100,925	178,370	32,119	819
Roxbury	74	12	.083	185,545	6,495	192,040	104,485	81,060	15,939	222
Rumford	2,324	150	.0835	5,527,685	2,481,905	8,009,590	1,853,655	3,674,030	668,800	6,972
Stoneham	56	8	.069	181,205	14,534	195,739	77,870	103,335	13,505	168
Stow	30	8	.050	117,245	17,540	134,785	78,370	38,875	6,739	90
Sumner	138	17	.090	258,905	47,952	306,857	149,075	109,830	27,617	414
Sweden	43	8	.084	201,115	7,345	208,460	140,115	61,000	17,510	129
Upton	21	2	.07	146,858	5,810	152,668	119,438	27,420	10,686	63
Waterford	210	37	.072	677,800	140,606	818,406	307,525	370,275	58,925	630
Woodstock	267	23	.078	562,505	106,235	668,285	221,010	341,040	52,126	801
Lincoln Pl.	30	1	.030	604,652	14,383	619,035	190,292	414,360	18,571	90
Magalloway Pl.	17	2	.054	310,380	625	311,005	282,431	27,949	16,794	51
TOTALS	10,997	1,540		\$24,349,457	\$6,894,944	\$31,244,401	\$9,110,173	\$15,239,284	\$2,359,776	\$32,991

REPORT OF THE BUREAU OF TAXATION

PENOBSCOT COUNTY—1952

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		
Alton	64	10	.110	\$63,056	\$7,660	\$70,716	\$38,574	\$24,482	\$7,778	\$192
Bangor	7,624	660	.053	29,093,000	8,984,270	38,077,270	8,911,495	20,181,505	2,018,095	22,872
Bradford	166	51	.090	206,015	73,265	279,280	98,065	107,950	25,135	498
Bradley	181	20	.105	236,037	13,932	249,969	117,607	118,430	26,246	543
Brewer	1,970	303	.044	8,055,510	3,344,840	11,400,350	1,547,900	6,507,610	501,615	5,910
Burlington	97	27	.094	135,245	10,475	145,720	84,585	50,660	13,697	291
Carmel	201	37	.108	301,675	82,769	384,444	104,815	196,860	41,519	603
Charleston	182	22	.082	282,600	99,645	382,245	144,080	138,520	31,344	546
Chester	55	4	.142	65,213	5,176	70,389	40,765	24,448	9,995	165
Clifton	54	7	.080	79,751	7,718	87,469	48,571	31,180	6,997	162
Corinna	402	28	.070	795,345	277,245	1,072,590	222,180	573,165	75,081	1,206
Corinth	262	28	.089	406,875	112,333	519,208	195,650	211,225	46,209	786
Dexter	1,062	179	.043	4,101,385	1,286,605	5,387,990	822,040	3,279,345	231,683	3,186
Dixmont	127	24	.088	168,575	43,655	212,230	106,510	62,065	18,676	381
East Millinocket	375	22	.052	2,616,325	288,675	2,905,000	617,650	1,998,675	151,060	1,125
Eddington	174	37	.098	262,885	36,149	299,034	125,600	137,285	29,305	522
Edinburg	8	—	.088	51,043	915	51,958	47,583	3,460	4,572	24
Enfield	206	5	.082	474,250	42,295	516,545	202,100	272,150	42,356	618
Etna	99	18	.090	123,740	27,165	150,905	49,355	74,385	13,581	297
Exeter	156	20	.120	240,400	52,004	292,404	129,165	111,235	35,088	468
Garland	136	10	.134	161,750	43,769	206,519	110,350	106,400	34,910	408
Glenburn	165	20	.105	203,140	17,420	220,560	91,870	111,270	23,160	495
Greenbush	112	27	.123	115,040	7,140	122,180	57,590	57,450	15,029	336
Greenfield	80	2	.074	77,830	7,940	85,770	56,890	20,940	6,346	90
Hampden	822	43	.110	1,150,765	171,285	1,322,050	364,755	786,010	145,425	2,466
Hermion	351	26	.078	692,790	91,840	784,630	211,560	481,230	61,201	1,053
Holden	196	32	.106	254,655	34,745	289,400	84,825	169,830	30,676	588
Howland	359	38	.090	624,087	500,818	1,124,905	147,235	476,852	101,241	1,077
Kenduskeag	120	1	.094	122,889	26,803	149,692	60,059	62,830	14,071	360
Lagrange	100	23	.076	140,530	26,060	166,590	65,655	74,875	12,657	300
Lee	107	16	.082	219,382	30,301	249,683	95,932	123,540	20,474	321
Levant	158	24	.116	200,095	28,953	229,048	89,275	110,820	26,569	474
Lincoln	167	30	.142	156,050	41,932	197,982	71,615	84,435	28,113	501
Lowell	1,053	125	.033	4,324,356	2,664,430	6,988,786	1,015,301	3,309,055	230,631	3,159
Mattawamkeag	33	13	.080	79,374	4,020	83,394	66,414	12,960	6,673	99
Maxfield	183	32	.052	895,700	45,745	941,445	733,160	162,540	48,955	549
Medway	15	5	.052	32,528	2,594	35,122	27,873	4,655	1,826	45
Milford	134	32	.119	350,174	7,225	357,399	197,939	152,235	42,531	402
Millinocket	332	10	.063	722,375	41,733	764,108	186,200	586,175	48,138	996
Millinocket	1,479	161	.094	3,686,840	1,195,680	4,882,520	247,985	3,438,855	458,956	4,487

PENOBSCOT COUNTY—1952—Concluded

Newburg.....	134	20	.075	167,552	34,892	202,444	149,247	18,305	15,183	402
Newport.....	468	119	.075	1,101,420	350,215	1,451,635	259,145	842,275	108,872	1,404
Old Town.....	1,809	368	.063	4,472,514	1,813,967	6,286,481	753,643	3,718,871	396,048	5,427
Orono.....	1,021	40	.028	7,067,595	729,650	7,797,245	818,580	6,249,015	218,322	3,063
Orrington.....	497	72	.043	1,537,430	137,100	1,674,530	261,040	1,276,390	72,004	1,491
Passadumkeag.....	84	18	.094	76,585	13,855	90,440	39,735	36,850	9,065	252
Patten.....	372	34	.090	577,230	213,085	790,315	169,591	407,635	71,128	1,116
Plymouth.....	103	6	.092	158,228	37,141	195,369	76,591	81,277	17,973	309
Springfield.....	89	22	.125	128,217	33,660	121,877	59,366	56,925	15,217	267
Stetson.....	90	5	.094	127,925	31,160	159,085	71,000	98,950	51,122	534
Veazie.....	178	32	.051	964,317	38,070	1,002,387	94,367	869,590	24,923	372
Winn.....	124	6	.156	140,718	19,045	159,763	91,188	49,530	14,049	48
Woodville.....	16	1	.060	232,257	1,905	234,162	71,975	160,282	16,345	159
Carroll Pl.....	53	17	.142	75,135	9,640	84,775	58,790	16,345	12,038	48
Drew Pl.....	16	6	.065	70,722	4,630	75,352	61,562	9,210	4,897	27
Grand Falls Pl.....	9	—	.050	55,715	3,000	58,715	52,505	3,210	2,935	63
Lakeville Pl.....	21	1	.037	131,595	3,625	135,220	102,511	29,084	9,625	153
Mount Chase Pl.....	51	13	.092	94,605	10,015	104,620	59,675	34,930	9,480	195
Prentiss Pl.....	65	9	.111	73,445	11,965	85,410	58,445	14,105	4,906	57
Seboeis Pl.....	19	3	.044	92,065	19,435	111,500	77,960	17,035	33,672	519
Stacyville Pl.....	173	9	.090	278,040	96,095	374,135	107,655	170,385	4,036	39
Webster Pl.....	13	10	.057	68,825	1,985	70,810	58,925	9,900		
TOTALS.....	24,922	2,983		\$79,696,410	\$23,387,359	\$103,083,769	\$21,140,633	\$58,555,777	\$5,803,065	\$74,766

PISCATAQUIS COUNTY—1952

Abbot.....	107	22	.097	\$168,740	\$14,361	\$183,101	\$96,155	\$72,585	\$17,761	\$321
Atkinson.....	77	8	.09	171,595	27,514	199,109	110,270	61,325	17,920	231
Bowerbank.....	8	—	.025	168,285	480	168,765	116,900	51,385	4,219	24
Brownville.....	508	98	.080	962,680	198,580	1,161,260	239,670	723,010	92,900	1,524
Dover-Foxcroft.....	1,113	70	.082	2,533,920	304,156	3,041,565	735,670	1,798,250	249,408	3,339
Greenville.....	513	88	.076	941,600	216,165	1,157,765	292,300	649,300	87,990	1,539
Guilford.....	520	51	.077	1,021,944	220,927	1,242,871	207,126	814,818	95,701	1,560
Milo.....	761	159	.060	1,527,604	396,048	1,923,652	271,230	1,256,374	115,419	2,283
Monson.....	253	23	.092	409,130	85,475	494,605	207,965	201,165	45,503	759
Parkman.....	128	29	.082	232,455	25,715	258,170	134,800	97,655	21,169	384
Sangerville.....	283	40	.109	508,065	84,858	592,923	322,390	185,675	64,629	849
Sebec.....	113	7	.078	232,897	29,995	262,892	167,162	65,735	20,505	339
Shirley.....	68	19	.102	122,613	4,735	127,348	103,248	19,365	12,989	204
Wellington.....	64	7	.124	95,346	12,725	108,071	74,765	20,581	13,400	192
Willimantic.....	38	13	.063	152,915	9,405	162,320	104,195	48,720	10,226	114

PISCATAQUIS COUNTY—1952—Concluded

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		
Barnard Pl.	19	2	.038	84,051	9,515	93,566	76,299	7,752	3,555	57
Blanchard Pl.	20	5	.042	106,498	1,910	108,408	82,478	24,020	4,553	60
Elliottsville Pl.	22	6	.053	176,922	4,625	181,547	127,967	48,955	9,622	66
Kingsbury Pl.	5	2	.066	105,894	685	106,579	94,709	11,185	7,034	15
Lake View Pl.	7	2	.025	106,233	1,040	107,273	91,988	14,245	2,681	21
TOTALS	4,627	651		\$9,829,387	\$1,852,403	\$11,681,790	\$3,520,572	\$6,308,815	\$897,184	\$13,881

SAGADAHOC COUNTY—1952

Arrowsic.	45	5	.054	\$74,485	\$49,880	\$124,365	\$30,845	\$43,640	\$6,715	\$135
Bath.	3,027	350	.057	8,138,250	2,544,240	10,682,490	1,758,400	6,379,850	608,901	9,081
Bowdoin.	134	11	.095	264,610	26,852	261,462	137,115	97,495	24,838	402
Bowdoinham.	232	58	.055	664,615	114,937	779,552	223,590	441,025	42,875	696
Georgetown.	132	25	.079	437,730	14,799	452,529	132,730	305,000	35,749	396
Phippsburg.	289	30	.086	735,220	33,165	768,385	280,400	454,820	66,081	867
Richmond.	485	61	.081	1,039,260	153,326	1,192,586	220,525	818,735	96,599	1,455
Topsham.	692	74	.06	1,719,483	127,843	1,847,326	794,648	924,835	110,839	2,076
West Bath.	169	14	.052	473,060	66,355	539,415	136,486	336,574	28,049	507
Woolwich.	344	45	.078	610,521	56,802	667,323	223,976	386,545	52,051	1,032
TOTALS	5,549	673		\$14,127,234	\$3,188,199	\$17,315,433	\$3,938,715	\$10,188,519	\$1,072,697	\$16,647

SOMERSET COUNTY—1952

Anson	538	123	.096	\$884,700	\$126,640	\$1,011,340	\$284,260	\$600,440	\$97,088	\$1,614
Athens	181	14	.086	257,160	45,505	302,665	163,375	93,785	26,029	543
Bingham	422	33	.07	701,720	287,852	989,572	197,275	504,445	69,270	1,266
Cambridge	68	8	.07	121,935	54,946	176,881	65,630	56,305	12,381	204
Canaan	190	17	.091	305,660	41,403	347,063	134,320	171,340	31,581	570
Cornville	160	24	.104	262,045	66,142	328,187	142,765	119,280	34,131	480
Detroit	118	15	.061	197,300	27,028	224,328	120,525	76,775	13,684	354
Embden	74	22	.047	751,885	11,207	763,092	134,323	617,562	35,866	222
Fairfield	1,450	109	.0638	2,940,335	795,708	3,736,043	763,565	2,176,770	238,359	4,350
Harmony	180	16	.082	303,940	105,790	409,730	134,765	169,175	33,597	540
Hartland	269	69	.080	604,882	209,130	814,012	227,611	377,271	65,120	807
Madison	948	161	.054	2,762,015	1,013,385	3,775,400	1,026,925	1,735,090	203,872	2,844
Mercer	90	11	.097	120,815	27,525	148,340	62,815	58,000	14,388	270
Moscow	120	12	.030	2,800,529	15,740	2,816,269	77,981	2,722,548	84,488	360
New Portland	204	28	.102	276,945	104,205	381,150	132,495	144,450	38,877	612
Norridgewock	393	65	.086	651,915	110,610	762,525	248,370	403,545	65,577	1,179
Palmyra	223	14	.09	336,980	76,200	413,180	162,115	174,865	37,186	669
Pittsfield	946	178	.072	2,001,530	425,420	2,426,950	468,110	1,533,420	174,740	2,838
Ripley	105	20	.104	131,095	28,570	159,665	80,420	50,675	16,605	315
Skowhegan	1,728	—	.066	4,715,225	877,795	5,593,020	1,879,820	2,835,405	369,139	5,184
Smithfield	99	13	.068	319,160	27,467	346,627	133,860	185,300	23,570	297
Solon	194	30	.064	694,870	70,660	765,530	490,810	204,060	48,993	582
St. Albans	230	15	.11	327,370	87,774	415,144	155,110	172,260	45,665	690
Starks	104	8	.110	190,675	33,680	224,355	95,805	94,870	24,679	312
Brighton Pl.	27	3	.086	83,574	6,700	90,274	72,719	10,855	7,763	81
Caratunk Pl.	47	—	.046	206,050	12,955	219,005	144,265	61,785	10,074	141
Dennistown Pl.	9	2	.022	176,185	1,100	177,285	146,411	29,774	3,900	27
Highland Pl.	23	3	.077	41,700	4,975	46,675	39,470	2,230	3,594	69
Jackman Pl.	273	14	.050	471,350	114,502	585,852	172,165	299,185	29,293	819
Moose River Pl.	67	13	.053	177,070	7,435	184,505	126,620	50,450	9,779	201
Pleasant Ridge Pl.	28	2	.0195	2,984,375	17,290	3,001,665	62,175	2,922,200	58,532	84
The Forks Pl.	22	1	.015	173,605	3,005	176,610	139,410	34,195	2,649	66
West Forks Pl.	27	6	.050	139,695	22,360	162,055	116,945	22,750	8,102	81
TOTALS	9,557	1,049		\$27,114,290	\$4,860,704	\$31,974,994	\$8,403,230	\$18,711,060	\$1,938,571	\$28,671

REPORT OF THE BUREAU OF TAXATION

WALDO COUNTY—1952

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		
Belfast	1,525	327	.074	\$3,120,275	\$1,110,465	\$4,230,740	\$781,625	\$2,338,650	\$313,074	\$4,575
Belmont	70	—	.069	105,115	23,550	128,665	40,945	64,170	8,878	210
Brooks	155	23	.087	294,570	73,258	367,828	109,690	184,880	32,001	465
Burnham	131	51	.094	312,605	23,295	335,900	182,305	130,300	31,574	393
Frankfort	135	14	.109	205,936	77,385	283,321	67,506	138,430	30,881	405
Freedom	112	18	.092	164,985	41,640	206,625	62,165	102,820	19,009	336
Islesboro	122	6	.069	899,730	74,800	974,530	287,210	612,520	67,242	366
Jackson	64	6	.10	118,662	29,878	148,540	72,247	46,415	14,854	192
Knox	105	11	.072	153,435	50,933	204,368	83,340	70,095	14,714	315
Liberty	139	9	.066	229,330	55,730	285,060	100,740	128,590	18,813	417
Lincolnville	193	64	.070	551,065	57,475	608,540	217,675	333,390	42,597	579
Monroe	142	27	.136	215,920	73,298	289,218	78,110	137,810	39,333	426
Montville	133	20	.100	168,730	30,986	199,716	94,120	74,610	19,971	399
Morrill	79	5	.066	139,480	72,650	212,130	65,100	54,380	14,000	237
Northport	121	29	.056	561,505	14,595	576,100	193,105	368,400	32,261	363
Palermo	145	21	.113	179,847	59,624	239,471	102,162	77,685	27,060	435
Prospect	98	23	.068	158,570	26,770	185,340	50,965	107,605	12,603	294
Searsmont	134	17	.070	286,169	79,920	366,089	109,309	176,860	25,623	402
Searsport	337	11	.066	991,877	263,016	1,254,893	292,487	699,390	82,822	1,011
Stockton Springs	211	43	.078	432,022	33,792	465,814	100,750	331,272	36,333	633
Swanville	98	21	.071	168,325	44,660	212,985	77,321	91,004	15,122	294
Thorndike	127	13	.088	170,185	67,390	237,575	73,585	96,600	20,906	381
Troy	120	24	.102	206,705	53,880	260,585	100,865	105,840	26,579	360
Unity	233	34	.082	486,065	104,765	590,830	161,940	324,125	48,448	699
Waldo	80	17	.074	132,275	50,693	182,968	69,545	62,730	13,539	240
Winterport	374	38	.096	595,494	133,556	729,050	149,827	445,667	69,988	1,122
TOTALS	5,183	872		\$11,048,877	\$2,728,004	\$13,776,881	\$3,713,919	\$7,334,958	\$1,078,225	\$15,549

WASHINGTON COUNTY—1952

Addison	198	58	.090	\$242,795	\$37,000	\$279,795	\$88,035	\$154,760	\$25,181	\$594
Alexander	72	9	.078	132,095	16,200	148,295	78,785	53,310	11,567	216
Baileyville	450	72	.06	1,949,605	458,610	2,408,215	141,360	1,808,245	144,492	1,350
Beals	165	17	.110	89,624	57,555	147,179	27,369	62,255	16,189	495
Beddington	6	1	.055	49,548	3,435	52,983	44,153	5,395	2,913	18
Calais	1,175	72	.065	3,404,844	662,059	4,066,903	849,896	2,554,948	264,349	3,525
Centerville	17	4	.066	95,500	690	96,190	85,210	10,290	6,358	51
Charlotte	65	16	.072	120,935	11,695	132,630	74,055	46,880	9,549	195
Cherryfield	262	34	.085	323,950	58,135	382,085	95,705	228,245	32,477	786
Columbia	82	29	.078	136,925	19,350	156,275	100,120	36,805	12,189	246
Columbia Falls	134	38	.097	166,490	44,750	211,240	76,380	90,110	20,491	402
Cooper	32	3	.064	94,778	5,760	100,538	71,488	23,290	6,434	96
Crawford	27	9	.080	64,070	9,245	73,315	58,855	5,215	5,865	81
Cutler	134	17	.085	145,900	15,215	161,115	79,515	66,385	13,695	402
Danforth	270	34	.118	292,491	87,675	380,166	127,827	164,664	44,859	810
Deblois	14	1	.074	43,410	7,590	51,000	34,810	8,600	3,774	42
Dennysville	94	21	.104	78,295	18,225	96,520	24,055	54,240	10,038	282
East Machias	312	46	.0912	318,695	77,555	396,250	173,865	144,830	36,138	936
Eastport	778	122	.080	1,292,160	331,580	1,623,740	242,890	1,049,270	129,899	2,334
Harrington	226	23	.087	240,929	19,891	260,820	64,541	176,388	22,691	678
Jonesboro	131	37	.0966	150,998	27,195	178,193	76,898	74,100	17,213	393
Jonesport	452	132	.08	431,890	171,850	603,740	139,225	342,465	52,283	1,356
Lubec	867	70	.082	900,935	506,980	1,407,915	224,415	676,520	115,440	2,601
Machias	497	88	.089	786,998	258,040	1,044,138	171,253	614,845	92,928	1,491
Machiasport	189	56	.095	206,473	29,541	236,014	62,958	143,515	22,422	567
Marshfield	53	18	.093	65,145	7,960	73,105	36,430	28,715	6,799	159
Meddybemps	29	6	.10	46,005	3,855	49,860	21,690	24,315	4,986	87
Milbridge	322	20	.082	391,595	116,815	508,410	78,319	313,276	41,689	966
Northfield	34	1	.042	110,390	7,360	117,750	78,165	32,225	4,945	102
Pembroke	208	47	.082	245,245	77,735	322,980	64,900	180,345	26,484	624
Perry	158	25	.083	186,360	60,435	246,795	81,165	105,195	20,484	474
Princeton	218	40	.088	283,610	70,604	354,214	112,710	170,900	31,171	654
Robbinston	144	29	.067	232,285	23,020	255,305	79,523	152,762	17,106	432
Roque Bluffs	27	3	.075	44,700	2,340	47,040	22,650	22,050	3,527	81
Steuben	174	55	.100	251,180	23,430	274,610	117,330	133,830	27,461	522
Talmadge	16	3	.059	70,810	1,775	72,585	65,375	5,435	4,282	48
Vanceboro	146	30	.084	241,295	31,430	272,725	67,305	173,990	22,908	488
Waite	44	8	.068	80,470	1,930	82,400	73,600	6,870	5,603	66
Wesley	96	8	.0796	100,194	3,095	103,289	92,334	7,860	7,822	132
Whiting	65	11	.088	170,983	21,617	192,600	103,596	67,387	7,313	288
Whitneyville	14	—	.050	105,455	92,700	198,155	36,240	69,215	9,907	195
Codyville Pl.	14	—	.067	59,421	765	60,186	3,585	55,836	4,032	42
Grand Lake Stream Pl.	74	16	.088	155,380	19,160	174,540	77,215	78,165	15,359	222
No. 14 Pl.	19	5	.057	96,097	860	96,957	69,582	26,515	5,528	57
No. 21 Pl.	29	6	.055	75,529	1,190	76,719	58,860	16,669	4,219	87
TOTALS	8,541	1,343		\$14,821,382	\$3,503,897	\$18,325,279	\$4,606,508	\$10,214,874	\$1,391,471	\$25,623

REPORT OF THE BUREAU OF TAXATION

YORK COUNTY—1952

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		
Aetons	128	29	.0546	\$608,841	\$37,460	\$646,301	\$244,806	\$364,035	\$35,289	\$384
Alfred	253	30	.062	522,461	140,896	663,357	159,901	362,560	41,128	759
Berwick	584	52	.031	2,831,469	692,346	3,523,815	602,314	2,229,155	109,238	1,752
Biddeford	5,030	715	.035	13,640,416	3,580,329	17,220,745	3,667,219	9,973,197	602,726	15,090
Buxton	506	76	.0744	2,282,207	74,165	2,356,372	995,209	1,286,998	175,314	1,518
Cornish	215	17	.096	332,385	49,525	381,910	129,440	202,945	36,663	645
Dayton	116	13	.050	853,427	51,526	904,953	530,499	322,928	45,247	348
Eliot	609	70	.053	1,519,670	371,309	1,890,979	228,054	1,291,616	100,221	1,827
Hollis	330	57	.0574	1,348,195	49,420	1,397,615	339,090	1,009,105	80,223	990
Kennebunk	1,223	94	.0528	3,668,750	469,121	4,137,871	950,770	2,717,980	218,479	3,669
Kennebunkport	406	16	.072	2,075,520	38,548	2,114,068	662,215	1,418,305	152,212	1,218
Kittery	1,440	240	.070	3,167,125	106,755	3,273,880	526,485	2,640,640	229,171	4,320
Lebanon	349	28	.082	723,701	128,566	852,267	380,361	343,340	69,885	1,047
Limerick	276	11	.074	467,106	102,477	569,583	124,655	342,451	42,149	828
Limington	216	25	.095	386,109	40,576	426,685	272,149	118,960	40,535	648
Lyman	136	18	.051	337,624	21,733	359,357	142,599	195,025	18,327	408
Newfield	114	29	.047	268,096	56,725	324,821	85,600	182,496	15,266	342
North Berwick	445	32	.0835	777,120	221,179	998,299	254,395	522,725	83,357	1,335
No. Kennebunkport	239	39	.076	330,305	42,136	372,441	133,630	196,675	28,305	717
Old Orchard Beach	1,402	30	.060	5,650,687	334,150	5,994,837	1,287,815	4,372,872	359,690	4,206
Parsonsfield	242	10	.076	598,130	150,534	748,664	237,559	360,571	56,898	726
Saco	2,607	281	.037	12,974,060	2,232,015	15,206,075	3,117,805	9,856,255	562,624	7,821
Sanford	4,095	605	.031	17,516,545	10,358,230	27,874,775	3,698,395	13,818,150	864,117	12,285
Shapleigh	148	17	.076	436,149	34,365	470,514	213,809	222,340	35,759	444
South Berwick	688	75	.036	2,492,510	236,380	2,728,890	445,250	2,047,260	98,240	2,064
Waterboro	324	26	.050	897,026	122,097	1,019,123	280,395	616,631	50,956	972
Wells	920	149	.032	9,791,750	390,140	10,181,890	3,016,480	6,775,270	325,820	2,760
York	998	60	.0365	8,103,365	338,541	8,441,906	2,813,935	5,289,430	308,129	2,994
TOTALS	24,039	2,844		\$94,610,749	\$20,471,244	\$115,081,993	\$25,540,834	\$69,069,915	\$4,785,968	\$72,117

STATE SUMMARY—1952

Counties	No. of Polls Taxed	No. of Polls Not Taxed	Average 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		
Androscoggin.....	21,308	2,874	.04678	\$70,961,412	\$14,872,160	\$85,833,572	\$18,292,857	\$52,668,555	\$4,015,772	\$63,924
Aroostook.....	17,262	1,309	.06820	55,758,939	19,348,783	75,107,722	22,496,415	33,262,524	5,122,783	51,786
Cumberland.....	43,767	4,990	.05844	141,955,342	39,842,772	181,798,114	45,548,040	96,407,302	10,624,745	131,301
Franklin.....	5,174	449	.06493	14,819,337	2,554,880	17,374,217	4,903,992	9,915,345	1,128,254	15,522
Hancock.....	8,921	1,054	.05739	34,048,807	4,309,824	38,358,631	10,934,960	23,113,847	2,201,546	26,763
Kennebec.....	20,795	2,822	.05607	54,026,233	14,762,347	68,788,580	15,263,020	38,763,213	3,857,529	62,385
Knox.....	7,450	950	.05887	19,829,704	4,520,427	24,350,131	5,464,267	14,365,437	1,433,646	22,350
Lincoln.....	4,911	485	.06506	13,528,972	2,692,852	16,221,824	4,101,174	9,427,798	1,055,397	14,733
Oxford.....	10,997	1,540	.07552	24,349,457	6,894,944	31,244,401	9,110,173	15,239,284	2,359,776	32,991
Penobscot.....	24,922	2,983	.05629	79,696,410	23,387,359	103,083,769	21,140,633	58,555,777	5,803,065	74,766
Piscataquis.....	4,627	651	.07680	9,829,387	1,852,403	11,681,790	3,520,572	6,308,815	897,184	13,881
Sagadahoc.....	5,549	673	.06195	14,127,234	3,188,199	17,315,433	3,938,715	10,188,519	1,072,697	16,647
Somerset.....	9,557	1,049	.06062	27,114,290	4,860,704	31,974,994	8,403,230	18,711,060	1,938,571	28,671
Waldo.....	5,183	872	.07826	11,048,877	2,728,004	13,776,881	3,713,919	7,334,958	1,078,225	15,549
Washington.....	8,541	1,343	.07593	14,821,332	3,503,897	18,325,279	4,606,508	10,214,874	1,391,471	25,623
York.....	24,039	2,844	.04158	94,610,749	20,471,244	115,081,993	25,540,834	69,069,915	4,785,968	72,117
TOTALS.....	223,003	26,888		\$680,526,532	\$169,790,799	\$850,317,331	\$206,979,309	\$473,547,223	\$48,766,629	\$669,009

REPORT OF THE BUREAU OF TAXATION

Detail
of
Corporation
Taxes

REPORT OF THE BUREAU OF TAXATION

49

CORPORATION TAXES

Taxes assessed upon Corporations doing business in State of Maine

*RAILROADS

	July 1, 1950 to June 30, 1951	July 1, 1951 to June 30, 1952
Aroostook Valley Railroad Company	\$5,953.77	\$4,750.56
Bangor and Aroostook Railroad Company	513,948.96	407,370.00
Belfast and Moosehead Lake Railroad Company	4,485.32	4,607.52
Boston and Maine Railroad Company	122,193.22	103,910.50
Canadian National Railway System	68,956.12	72,070.81
Canadian Pacific Railway Company	197,044.92	181,809.01
Maine Central Railroad Company	707,947.94	719,971.00
Portland Terminal Company	2,619.95	2,279.83
Sanford and Eastern Railroad Corporation	1,683.20	1,311.80
	<u>\$1,624,833.40</u>	<u>\$1,498,081.03</u>

*Including Street Railroads.

TELEPHONE COMPANIES

	\$	\$
Alton Farmers Telephone Company	18.17	26.85
American Telephone & Telegraph Company	232.67	3,152.36
Andover Telephone Company	73.24	59.58
Baldwin & Sebago Telephone Company	198.30	209.10
Bryant Pond Telephone Company	60.20	55.18
Cambridge Telephone Company	22.79	23.37
Center Lincolnville Telephone Company	191.30	188.37
China Telephone Company	185.87	407.69
Citizens Telephone Company	20.93	—
Cobbosseecontee Telephone Company	49.03	56.59
Denmark Telephone Company	54.22	80.65
Eastbrook Telephone Company	—	—
Eastern Telephone Company, Inc.	308.15	421.56
Etna Telephone Company	—	17.39
Eustis Telephone Company	335.99	319.34
Fort Kent Telephone Company	746.12	780.84
Franklin Farmers Co-operative Telephone Company	665.32	732.45
Hampden Telephone Company	100.96	258.97
Harmony & Wellington Telephone Company	—	152.23
Hartland & St. Albans Telephone Company	520.61	548.12
Hebron Home Telephone Company	193.58	118.56
Jonesboro Telephone Company	41.50	29.13
Katahdin Farmers' Telephone Company	1,348.33	1,521.54
Knox & Montville Telephone Company	54.74	58.00
Lee Telephone Company	53.58	51.58
Leeds Telephone Association	17.79	21.02
Leeds Telephone Association	50.28	57.58
Levant Telephone Company	—	—
Lewiston, Greene & Monmouth Telephone Company	1,942.33	1,993.43
Liberty & Belfast Telephone & Telegraph Company	281.96	308.49
Lovell United Telephone Company	775.13	412.04
Mount Vernon Telephone Company	116.67	97.03
Nash Telephone Company	1,600.68	1,731.50
New England Telephone & Telegraph Company	990,445.62	1,033,306.82
New Sharon & Norridgewock Telephone Company	465.20	486.25
Norway Local Telephone Company	—	30.31
Otisfield Telephone Company	29.81	25.10
Oxford County Telephone & Telegraph Company	798.43	988.03
Palermo Telephone Company	25.30	27.26
Pine Tree Telephone & Telegraph Company	674.99	726.78
Plymouth Telephone Company	14.76	38.23
Poland Telephone Company	1,044.54	1,124.13
Ripley Telephone Company	20.95	25.64
Saco River Telephone & Telegraph Company	699.52	681.89
Sidney Telephone Company	113.80	77.07
Somerset Telephone Company	227.50	261.28
Standish Telephone Company	—	979.12
Stockton Springs Telephone Company	119.37	127.40
Swan's Island Telephone & Telegraph Company	81.92	87.98

REPORT OF THE BUREAU OF TAXATION

CORPORATION TAXES—Continued

	July 1, 1950 to June 30, 1951	July 1, 1951 to June 30, 1952
Union River Telephone Company.....	34.18	38.83
Union Telephone Company.....	221.44	238.64
Unity Telephone Company.....	521.22	628.24
Van Telephone & Telegraph Company.....	646.73	706.55
Waldo & Penobscot Telephone Company.....	59.69	77.01
Warren Telephone Company.....	243.15	280.75
Washington Telephone Company.....	72.37	80.18
Weld Telephone Association.....	14.74	52.72
West Appleton Telephone Company.....	—	60.98
West Penobscot Telephone & Telegraph Company.....	421.75	420.58
Winn Telephone Company.....	118.82	95.38
	<u>\$1,007,376.74</u>	<u>\$1,055,563.74</u>
	*32.51	
	<u>\$1,007,344.23</u>	<u>\$1,055,563.74</u>
*Abated Etna Telephone Company		
“ Norway Local Telephone Company		

TELEGRAPH COMPANIES

Western Union Telegraph Company.....	\$35,533.81	\$33,698.51
	<u>\$35,533.81</u>	<u>\$33,698.51</u>

EXPRESS COMPANIES

Canadian Pacific Express Company.....	\$137.39	\$129.44
Railway Express Company.....	17,236.90	13,809.93
	<u>\$17,374.29</u>	<u>\$13,939.37</u>

PARLOR CAR

The Pullman Company.....	\$1,134.70	\$790.43
	<u>\$1,134.70</u>	<u>\$790.43</u>

CREDIT UNIONS

Government Employees' Credit Union.....	\$186.45	\$227.21
Railroad Workers' Credit Union.....	785.58	856.42
Telephone Workers Credit Union.....	209.81	252.14
	<u>\$1,181.84</u>	<u>\$1,335.77</u>

INSURANCE PREMIUM TAX

Fire Domestic.....	\$10,070.59	\$10,261.75
Fire Other.....	364,031.81	396,728.05
Factory Mutual Fire.....	3,718.70	4,689.79
Life Domestic.....	10,345.03	10,087.46
Life Other.....	615,762.62	634,789.29
Miscellaneous Domestic.....	16,258.68	19,096.60
Miscellaneous Other.....	323,051.26	379,533.03
Inter-Insurers.....	1,185.88	1,499.15
Assessment.....	9,411.82	7,521.33
	<u>\$1,353,836.39</u>	<u>\$1,464,206.45</u>

FIRE INVESTIGATION AND PREVENTION TAX

Fire Domestic.....	\$5,054.75	\$5,326.10
Fire Other.....	62,043.31	66,806.62
Factory Mutual Fire.....	927.24	1,170.57
	<u>\$68,025.30</u>	<u>\$73,303.29</u>