

MAINE STATE LEGISLATURE

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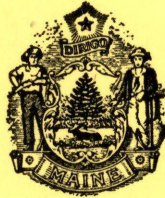
MAINE PUBLIC DOCUMENTS

1950-52

(in three volumes)

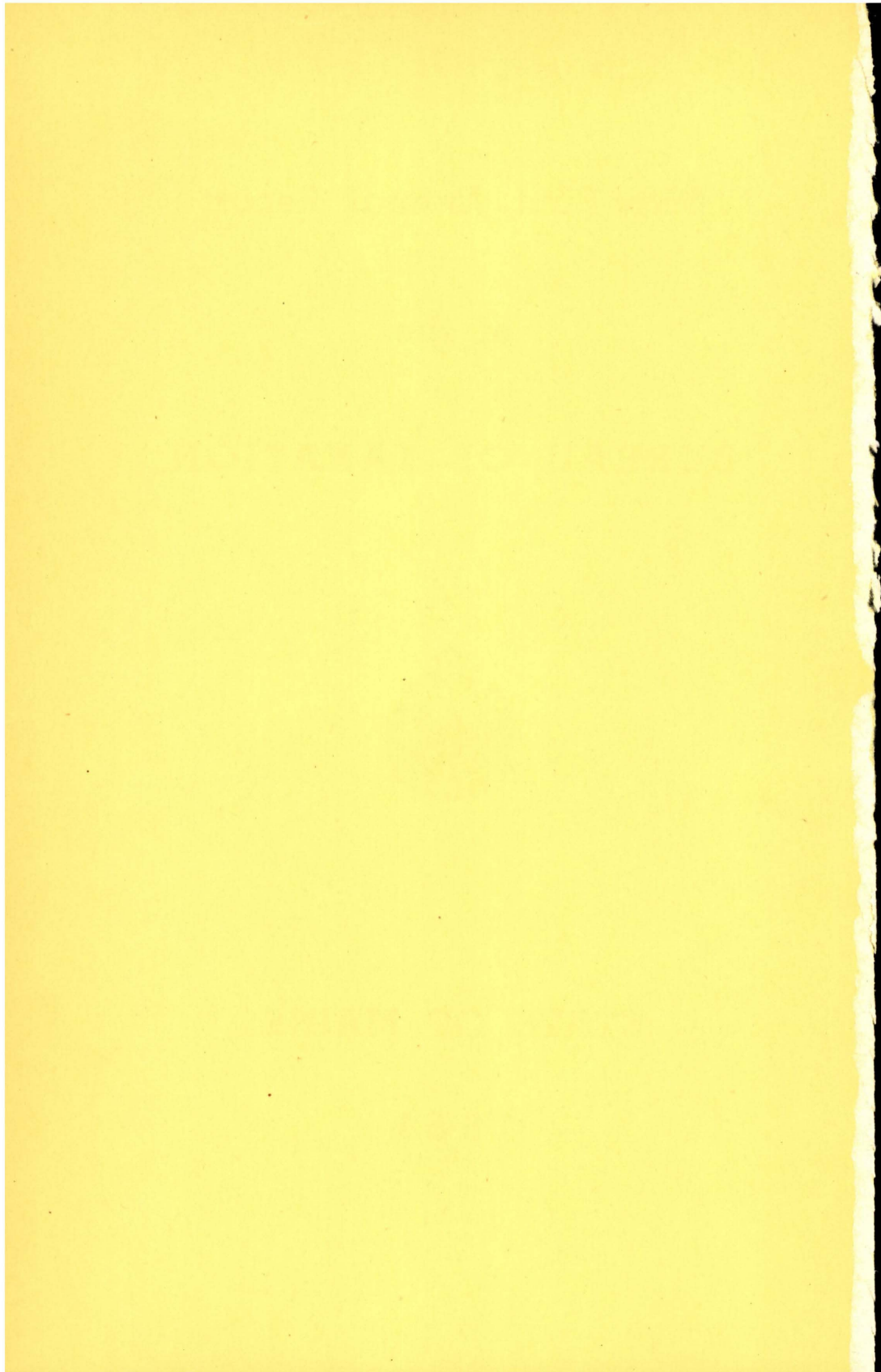
VOLUME I

Sixty-First Annual Report
of the
BUREAU OF TAXATION



STATE OF MAINE

1951



Sixty-First Annual Report
of the
BUREAU OF TAXATION



STATE OF MAINE

1951



STATE OF MAINE
BUREAU OF TAXATION
AUGUSTA

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

December 1, 1951

Gentlemen:

In accordance with Section 57 of Chapter 14 of the Revised Statutes, there is herewith submitted for your consideration the 61st annual report of the Bureau of Taxation.

As is customary in the off year, this report contains no narrative relating to the activities of the Bureau of Taxation, since this will be incorporated in the 62nd annual report. However, it is desirable to advise you that the Board of Equalization has recently met to consider price level as it relates to future State Valuations.

It was agreed that the 1952 State Valuation be based on the same premises as prior ones, for the reasons of expediency and time, regardless of any merits there might be in a change. It was further agreed to meet again after further study of the problems which might arise from increasing valuations to a more current level in order to come to a decision as to whether or not it was desirable to make a change for the 1954 State Valuation and if so, what that change should be.

The problems arising from any change in policy which might sharply increase the State Valuation include changes in the formulae for basing various grants-in-aid for schools, highways, and relief. Such changes in formulae would have to be enacted by the Legislature. Also involved are problems as to the relationship in value between organized municipalities and unorganized townships, and the relationship of personal property valuation to real property valuation. Ever

in mind has been the thought that the State Valuation should be representative of the values of the various properties included but that it should be conservative. Viewed in this light, the Board of Equalization is now considering whether the level of value as now used is unrealistic with respect to long time trends and if it is, what course should be followed.

At least in recent years, Maine has been a low valuation state and one with corresponding high tax rates. Thus, in spite of our high tax rates, it does not necessarily follow that the actual property tax burden is high. As a result of the many revaluations throughout the state in recent years some of the local valuations are almost double the state valuation; yet none of these exceed 50% of current prices. It is interesting to note that those municipalities which have revalued their properties and have established representative values which are approximately 50% of today's prices enjoy tax rates of less than 40 mills.

It might well be that a State Valuation predicated on a more current level of value will encourage more municipalities to do likewise. One major advantage resulting to the state from this would be that valuations and tax rates would be understandable to non-residents and others unfamiliar with actual conditions. Such persons place considerable faith in the validity of tax rates and valuations, and unreasonably low valuations with resulting unreasonably high tax rates lead such persons to wrong conclusions both as to actual property values and as to actual impact of property taxes.

This alone would justify the present re-examination of policy. It is expected that the results of the action of the Board of Equalization will appear in the 62nd annual report.

It will be noted that no reference is made herein to the recently enacted sales and use tax. This tax became effective July 1, 1951; whereas the present report covers the fiscal year ending June 30, 1951.

Respectfully submitted,

ERNEST H. JOHNSON,
State Tax Assessor

Ernest H. Johnson State Tax Assessor

Arthur J. Fenton PROPERTY DIVISION Director

Bernice A. Huntley POTATO TAX DIVISION Supervisor

W. E. Chase, Jr. TOBACCO TAX DIVISION Director

H. W. Nicholson GASOLINE TAX DIVISION Examiner

H. P. Bragg INHERITANCE TAX DIVISION Director

John T. Singer SALES TAX DIVISION Acting Director

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LOCAL VALUATION

Comparison of Counties in 1950 and 1951, exclusive of the unorganized townships.

| Counties | 1950 | 1951 | Increase |
|-------------------|----------------------|----------------------|---------------------|
| Androscoggin..... | \$71,843,151 | \$73,976,243 | \$2,133,092 |
| Aroostook..... | 62,553,706 | 64,786,572 | 2,232,866 |
| Cumberland..... | 171,509,851 | 179,719,890 | 8,210,039 |
| Franklin..... | 15,025,410 | 15,495,012 | 469,602 |
| Hancock..... | 36,905,386 | 38,316,373 | 1,410,987 |
| Kennebec..... | 63,251,176 | 67,762,913 | 4,511,737 |
| Knox..... | 23,698,984 | 24,094,507 | 395,523 |
| Lincoln..... | 15,061,156 | 15,250,358 | 189,202 |
| Oxford..... | 29,725,612 | 30,883,441 | 1,157,829 |
| Penobscot..... | 81,025,531 | 92,491,358 | 11,465,827 |
| Piscataquis..... | 11,145,996 | 11,601,914 | 455,918 |
| Sagadahoc..... | 16,601,576 | 16,815,849 | 214,273 |
| Somerset..... | 30,910,128 | 31,631,514 | 721,386 |
| Waldo..... | 13,268,581 | 13,575,554 | 306,973 |
| Washington..... | 17,612,575 | 18,024,279 | 411,704 |
| York..... | 77,633,539 | 87,441,215 | 9,807,676 |
| | <u>\$737,772,358</u> | <u>\$781,866,992</u> | <u>\$44,094,634</u> |

VALUATION OF TWENTY-ONE CITIES

| Cities | 1950 | 1951 | Increase |
|---------------------|----------------------|----------------------|---------------------|
| Auburn..... | \$20,344,128 | \$21,223,763 | \$879,635 |
| Augusta..... | 15,973,850 | 18,204,860 | 2,231,010 |
| Bangor..... | 36,454,766 | 37,555,470 | 1,100,704 |
| Bath..... | 10,492,315 | 10,475,760 | *16,555 |
| Belfast..... | 4,059,728 | 4,179,190 | 119,462 |
| Biddeford..... | 16,552,550 | 16,957,949 | 405,399 |
| Brewer..... | 7,654,085 | 11,336,985 | 3,682,900 |
| Calais..... | 4,075,378 | 3,981,507 | *93,871 |
| Eastport..... | 1,398,475 | 1,646,160 | 247,685 |
| Ellsworth..... | 7,908,011 | 7,763,070 | *144,941 |
| Gardiner..... | 5,085,992 | 5,193,475 | 107,483 |
| Hallowell..... | 2,147,515 | 2,168,751 | 21,236 |
| Lewiston..... | 37,986,789 | 38,843,499 | 856,710 |
| Old Town..... | 6,215,180 | 6,287,445 | 72,265 |
| Portland..... | 94,987,125 | 100,251,575 | 5,264,450 |
| Presque Isle..... | 16,603,240 | 17,090,760 | 487,520 |
| Rockland..... | 8,782,910 | 8,952,130 | 169,220 |
| Saco..... | 7,405,052 | 15,684,576 | 8,279,524 |
| South Portland..... | 18,262,025 | 19,441,155 | 1,179,130 |
| Waterville..... | 18,727,090 | 20,434,700 | 1,707,610 |
| Westbrook..... | 11,716,150 | 11,934,773 | 218,623 |
| | <u>\$352,832,354</u> | <u>\$379,607,553</u> | <u>\$27,030,566</u> |
| *Decrease..... | | | 255,367 |
| Net Increase..... | | | <u>\$26,775,199</u> |

REPORT OF THE BUREAU OF TAXATION
DIVISION OF REAL ESTATE BETWEEN LAND
AND BUILDINGS

| | | |
|--------------------------------------|---------|---------------------|
| Value of Land, 1951..... | | \$195,237,607 |
| Value of Land, 1950..... | | 187,739,434 |
| Increase..... | | <u>\$7,498,173</u> |
| Value of buildings, 1951..... | | \$437,722,824 |
| Value of buildings, 1950..... | | 412,912,572 |
| Increase..... | | <u>\$24,810,252</u> |
| Number of polls taxed, 1951..... | 231,339 | |
| Number of polls not taxed, 1951..... | 26,068 | 257,407 |
| Number of polls taxed, 1950..... | 237,526 | |
| Number of polls not taxed, 1950..... | 23,223 | 260,749 |
| Decrease..... | | <u><u>3,342</u></u> |

MUNICIPAL TAX RATES

1951

| County | Average Rate of Taxation | Average of the Rates |
|-------------------|-----------------------------|-------------------------|
| Androscoggin..... | .05681 | .07039 |
| Aroostook..... | .07781 | .09591 |
| Cumberland..... | .06130 | .07104 |
| Franklin..... | .07260 | .07286 |
| Hancock..... | .05754 | .07009 |
| Kennebec..... | .05799 | .07307 |
| Knox..... | .06298 | .07190 |
| Lincoln..... | .06863 | .07437 |
| Oxford..... | .07550 | .07456 |
| Penobscot..... | .06530 | .09235 |
| Piscataquis..... | .07945 | .07898 |
| Sagadahoc..... | .06440 | .07626 |
| Somerset..... | .06547 | .07579 |
| Waldo..... | .07870 | .08762 |
| Washington..... | .08245 | .08319 |
| York..... | .05686 | .06773 |

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .06402.

Total of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .07726.

Amount of taxes assessed on polls in the municipalities in 1951, \$694,017. Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1951, \$50,056,811. Average rate of taxation on each \$1,000 is \$64.02.

CORPORATION TAXES

| Classification | July 1, 1949 to June 30, 1950 | July 1, 1950 to June 30, 1951 |
|--|----------------------------------|----------------------------------|
| *Railroads..... | \$1,621,183.31 | \$1,624,833.40 |
| Telephone Companies..... | 919,686.85 | 1,007,344.23 |
| Telegraph Companies..... | 35,405.00 | 35,533.81 |
| Express Companies..... | 20,876.04 | 17,374.29 |
| Parlor Car Company..... | 703.08 | 1,134.70 |
| Credit Unions..... | 1,028.82 | 1,181.84 |
| Corporate Franchise Taxes..... | 188,055.00 | 179,085.00 |
| Savings Banks..... | 71,182.58 | 71,652.04 |
| Trust and Banking Companies..... | 64,395.43 | 69,973.16 |
| Insurance Companies..... | 1,324,615.86 | 1,353,836.39 |
| Fire Investigation and Prevention..... | 67,519.49 | 68,025.30 |
| Loan and Building Associations..... | 15,661.26 | 16,641.10 |
| National Bank Stock..... | 145,418.25 | 143,198.25 |
| Trust and Banking Stock..... | 103,141.88 | 119,304.84 |
| | <u>\$4,578,872.85</u> | <u>\$4,709,118.35</u> |

*Including Street Railroads.

POTATO TAX

| Year | Amount Tax Levied | Administrative Expense |
|--------------|----------------------|---------------------------|
| 1949-50..... | \$179,827.85 | \$8,289.25 |
| 1950-51..... | 152,237.75 | 7,181.82 |

BLUEBERRY, SWEET CORN, SARDINE AND FERTILIZER TAX

| | July 1, 1949 to June 30, 1950 | July 1, 1950 to June 30, 1951 |
|---------------------|----------------------------------|----------------------------------|
| Blueberry Tax..... | \$24,723.78 | \$20,827.61 |
| Sweet Corn Tax..... | 9,999.24 | 5,714.73 |
| Sardine Tax..... | — | 5,385.00 |
| Fertilizer..... | — | 1,894.19 |

TOBACCO TAX DIVISION

Period July 1, 1950 to June 30, 1951

Revenue

| | | |
|---|-----------------------|-----------------------|
| Cigarette Stamp Sales (face value)..... | \$1,293,350.34 | |
| Cigarette Meter Sales (gross)..... | 3,378,490.00 | |
| Tobacco Stamp Sales (face value)..... | 564,269.73 | |
| Tobacco Meter Sales (gross)..... | 120,000.00 | |
| | <u>\$5,356,110.07</u> | |
| Total Gross Sales..... | | |
| Discount to Distributors.. | \$186,879.16 | |
| Refunds..... | 7,493.36 | |
| | | <u>194,372.52</u> |
| Net Sales (Stamp and Meter)..... | | \$5,161,737.55 |
| Licenses sold..... | | 5,163.45 |
| Confiscated Cigarettes and Tobacco Sold.. | | 23.99 |
| Miscellaneous Sales..... | | 1,801.02 |
| Total Revenue..... | | <u>\$5,168,726.01</u> |

REPORT OF THE BUREAU OF TAXATION

| Expenditures | |
|-----------------------------------|-------------|
| Cost of Stamps | \$7,485.34 |
| Administrative Expenses | 42,708.73 |
| | |
| Total Expenditures | \$50,194.07 |

Note: Cost of Administration (including cost of stamps) 0.97%

GASOLINE AND USE FUEL TAX DIVISION

Period July 1, 1950 to June 30, 1951

| Revenue | |
|--|-----------------|
| Gasoline Tax Certified for General Highway Fund | \$13,774,590.42 |
| Penalties | 95.00 |
| Use Fuel Tax, Penalties and Interest Certified for General Highway Fund | \$62,396.56 |
| Less: Abatements | 758.97 |
| | |
| License Fees, Use Fuel Tax | 60.00 |
| Motor Carrier's Tax Certified for General High- way Fund | \$44,917.76 |
| Less: Abatements and charge offs | 133.03 |
| Less: Charge offs on Books of Controller | 98.27 |
| | |
| | 44,686.46 |
| | \$13,881,069.47 |
| Expenditures | |
| Administrative | \$35,823.64 |
| Refunds—Gasoline Tax | 573,327.33 |
| Reimbursements to U. S. Government | 183.36 |
| Transfers to Sea and Shore Fisheries | 25,584.31 |
| Reimbursements to Maine Turnpike Authority | 2,765.17 |
| Refunds—Motor Carriers | 21,442.18 |
| | |
| Available for General Highway Fund | \$13,221,943.48 |
| Cost of Administration—25/100 of 1% | |

AERONAUTICAL FUND

| | |
|--|-------------|
| Gasoline Tax Certified for Aeronautical Fund | \$55,103.44 |
| Expenditures—Refunds paid from Aeronautical Fund | 12,776.00 |
| | |
| | \$42,327.44 |

Amount of Gasoline Tax Levied:

| | <i>General Highway Fund</i> | <i>Aero Fund</i> | <i>Total</i> |
|-------------------------------|---------------------------------|------------------|-----------------|
| July 1, 1949 to June 30, 1950 | \$13,160,489.62 | \$54,548.47 | \$13,215,038.09 |
| July 1, 1950 to June 30, 1951 | \$13,827,258.29 | \$54,395.56 | \$13,881,653.85 |

INHERITANCE TAX DIVISION

Inheritance and Estate Taxes: Net Assessments

Period July 1, 1949 to June 30, 1950

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

Period July 1, 1950 to June 30, 1951

| | |
|---|-----------------------|
| Estate Tax | \$77,684.85 |
| Inheritance Tax..... | 1,610,155.70 |
| Interest..... | 2,883.73 |
| Total..... | <u>\$1,690,724.28</u> |
| Charged off on books of Controller..... | 26.60 |
| | <u>\$1,690,697.68</u> |

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS
1950-1951

| County | Feet B. M. | | | | | | | | | |
|-------------------|------------|-----------|-----------|------------|-----------|-----------|--------------|-----------|---------|------------|
| | Spruce | Fir | Cedar | White Pine | Red Pine | Hemlock | Yellow Birch | Maple | Beech | Hardwood |
| Aroostook . . . | 21,198,017 | 2,926,429 | 1,246,476 | 5,596,714 | 262,487 | 580,450 | 1,572,397 | 845,394 | 169,364 | 3,710,402 |
| Franklin . . . | 10,208 | — | 92,000 | 483,370 | — | 27,526 | 1,269,535 | 251,249 | — | 5,660,903 |
| Hancock . . . | 885,431 | 42,775 | 2,645 | 3,888,925 | 849,339 | 187,950 | 182,455 | 76,410 | 13,480 | 306,360 |
| Oxford . . . | 196,244 | 88,645 | — | 2,032,639 | 30,000 | 208,740 | 3,729,676 | 300,825 | 160,440 | 5,426,218 |
| Penobscot . . . | 3,098,585 | 145,020 | 2,007 | 9,526,296 | 222,085 | 1,541,194 | 951,019 | 107,915 | 16,153 | 1,355,760 |
| Piscataquis . . . | 1,034,601 | 17,548 | 555 | 15,063,261 | 25,200 | 326,919 | 128,250 | 187,695 | 2,005 | 1,070,083 |
| Somerset . . . | 2,361,555 | 11,469 | 792,487 | 6,774,333 | 10,825 | 1,331,951 | 6,623,255 | 652,234 | 4,200 | 1,444,461 |
| Washington . . . | 858,586 | 400 | 66,356 | 4,708,355 | 408,925 | 236,994 | 140,488 | 1,626,480 | 460,086 | 1,265,546 |
| Totals . . . | 29,643,227 | 3,232,286 | 2,202,526 | 48,073,893 | 1,808,861 | 4,441,724 | 14,597,075 | 4,048,202 | 825,728 | 20,239,733 |

| County | Cords | | | | | Cords | | Pieces | |
|-------------------|----------------|---------|--------|--------|----------|---------------|-------------------------|--------|-------|
| | Pulpwood | | | | | Hardwood Fuel | White Birch Spool Stock | Cedar | |
| | Spruce and Fir | Hemlock | Pine | Poplar | Hardwood | | | Ties | Poles |
| Aroostook . . . | 94,277 | 3,086 | 19 | 1,736 | 1,678 | 977 | 914 | 6,107 | 3,390 |
| Franklin . . . | 36,301 | 1,196 | 147 | 1,054 | 1,359 | 109 | 6,465 | — | — |
| Hancock . . . | 2,205 | 2,737 | — | 100 | 155 | 126 | 862 | — | — |
| Oxford . . . | 38,410 | 203 | 7,607 | 2 | 6,812 | 41 | 422 | — | — |
| Penobscot . . . | 15,593 | 12,503 | 35 | 988 | 2,400 | 1,210 | 1,286 | 861 | — |
| Piscataquis . . . | 95,223 | 515 | 87 | 732 | 1,154 | 418 | 885 | 3,312 | 1,461 |
| Somerset . . . | 204,818 | — | — | — | 1,244 | 129 | 591 | — | — |
| Washington . . . | 11,342 | 4,766 | 7,596 | 2,537 | 2,896 | 362 | 399 | 1,296 | 12 |
| Totals . . . | 498,169 | 25,006 | 15,491 | 7,149 | 17,698 | 3,372 | 11,824 | 11,576 | 4,863 |

TAX ON PERSONAL PROPERTY IN UNORGANIZED
TOWNSHIPS

July 1, 1950 to June 30, 1951

Assessments Only

| Counties | Valuation | State Tax |
|-----------------------|--------------------|--------------------|
| Aroostook | \$621,045 | \$4,502.58 |
| Franklin | 187,600 | 1,360.09 |
| Hancock | 133,200 | 965.70 |
| Kennebec | 8,925 | 64.70 |
| Knox | 18,950 | 137.39 |
| Lincoln | 8,600 | 62.35 |
| Oxford | 181,650 | 1,316.96 |
| Penobscot | 327,082 | 2,371.35 |
| Piscataquis | 588,000 | 4,262.99 |
| Somerset | 524,220 | 3,800.59 |
| Washington | 393,095 | 2,849.94 |
| | <u>\$2,992,367</u> | <u>\$21,694.64</u> |

RECAPITULATION BY COUNTIES OF LOCAL VALUATIONS OF CITIES, TOWNS AND PLANTATIONS FOR 1951

| Counties | No. of Polls Taxed | Amt. of Taxes Assessed on Polls | Amt. of Taxes Assessed on Property | Total Value of Land | Total Value of Buildings |
|-------------------|--------------------|---------------------------------|------------------------------------|---------------------|--------------------------|
| Androscoggin..... | 22,094 | \$66,282 | \$4,202,680 | \$17,003,770 | \$43,434,790 |
| Aroostook..... | 18,978 | 56,934 | 5,041,015 | 21,909,688 | 31,177,037 |
| Cumberland..... | 44,292 | 132,876 | 11,016,301 | 41,670,719 | 99,288,991 |
| Franklin..... | 5,319 | 15,957 | 1,125,060 | 4,573,638 | 8,461,539 |
| Hancock..... | 9,050 | 27,150 | 2,204,534 | 10,970,456 | 23,188,308 |
| Kennebec..... | 22,185 | 66,555 | 3,929,685 | 15,120,578 | 37,975,987 |
| Knox..... | 8,887 | 26,661 | 1,517,412 | 5,508,591 | 14,191,546 |
| Lincoln..... | 5,043 | 15,129 | 1,046,623 | 4,359,899 | 8,478,026 |
| Oxford..... | 11,300 | 33,900 | 2,331,632 | 8,977,328 | 15,300,442 |
| Penobscot..... | 25,355 | 76,065 | 6,040,008 | 20,116,870 | 50,413,586 |
| Piscataquis..... | 4,785 | 14,355 | 921,788 | 3,556,772 | 6,289,685 |
| Sagadahoc..... | 5,568 | 16,704 | 1,082,904 | 3,868,042 | 9,800,124 |
| Somerset..... | 9,762 | 29,286 | 2,070,805 | 8,514,551 | 18,430,645 |
| Waldo..... | 5,408 | 16,224 | 1,068,352 | 3,690,055 | 7,206,392 |
| Washington..... | 8,801 | 26,403 | 1,486,083 | 4,614,747 | 9,998,907 |
| York..... | 24,512 | 73,536 | 4,971,929 | 20,781,903 | 54,086,819 |
| Totals..... | 231,339 | \$694,017 | \$50,056,811 | \$195,237,607 | \$437,722,824 |

RECAPITULATION BY COUNTIES OF LOCAL VALUATIONS OF CITIES, TOWNS AND PLANTATIONS FOR 1951

| Counties | Real Estate Resident | Real Estate Non-Resident | Personal Estate Resident | Personal Estate Non-Resident | Total Value |
|--------------------|----------------------|--------------------------|--------------------------|------------------------------|---------------|
| Androscoggin | \$47,208,228 | \$13,230,332 | \$10,861,964 | \$2,675,719 | \$73,976,243 |
| Aroostook | 44,142,110 | 8,944,615 | 8,732,264 | 2,917,583 | 64,736,572 |
| Cumberland | 107,282,560 | 33,677,150 | 26,063,638 | 12,696,542 | 179,719,890 |
| Franklin | 8,749,741 | 4,285,436 | 2,067,391 | 392,444 | 15,495,012 |
| Hancock | 17,405,945 | 16,752,319 | 2,505,290 | 1,652,319 | 38,316,373 |
| Kennebec | 41,740,693 | 11,355,872 | 12,131,107 | 2,485,241 | 67,762,913 |
| Knox | 14,284,286 | 5,415,851 | 3,324,207 | 1,070,163 | 24,094,507 |
| Lincoln | 7,235,633 | 5,602,292 | 1,215,795 | 1,196,638 | 15,250,358 |
| Oxford | 15,729,907 | 8,547,863 | 3,349,446 | 3,256,225 | 30,883,441 |
| Penobscot | 53,700,972 | 16,829,484 | 14,946,165 | 7,014,737 | 92,491,358 |
| Piscataquis | 6,393,605 | 3,452,852 | 1,117,038 | 638,419 | 11,601,914 |
| Sagadahoc | 10,808,103 | 2,860,063 | 2,627,644 | 520,039 | 16,815,849 |
| Somerset | 12,939,377 | 14,005,819 | 2,404,193 | 2,282,125 | 31,631,514 |
| Waldo | 7,265,563 | 3,630,884 | 1,804,901 | 874,206 | 13,575,554 |
| Washington | 9,047,079 | 5,566,575 | 1,971,951 | 1,438,674 | 18,024,279 |
| York | 51,053,769 | 23,814,953 | 7,346,823 | 5,225,665 | 87,441,215 |
| Totals | \$454,987,571 | \$177,972,860 | \$102,569,822 | \$46,336,739 | \$781,866,992 |

REPORT OF THE BUREAU OF TAXATION

ANDROSCOGGIN COUNTY

| Towns | Total Valuation 1951 | Rate of Taxation 1951 |
|-----------------|-------------------------|--------------------------|
| Auburn | \$21,223,763 | .059 |
| Durham | 553,367 | .064 |
| Greene | 745,080 | .069 |
| Leeds | 427,673 | .093 |
| Lewiston | 38,843,499 | .0505 |
| Lisbon | 3,722,633 | .062 |
| Livermore | 769,554 | .078 |
| Livermore Falls | 2,480,677 | .072 |
| Mechanic Falls | 1,410,560 | .077 |
| Minot | 401,662 | .072 |
| Poland | 1,204,250 | .070 |
| Turner | 1,104,620 | .084 |
| Wales | 319,250 | .057 |
| Webster | 769,655 | .078 |
| | <u>\$73,976,243</u> | |

AROOSTOOK COUNTY

| | | |
|----------------|-----------|-------|
| Amity | \$92,095 | .116 |
| Ashland | 1,048,210 | .118 |
| Bancroft | 100,021 | .113 |
| Benedicta | 113,186 | .0885 |
| Blaine | 535,085 | .092 |
| Bridgewater | 731,917 | .079 |
| Caribou | 6,941,945 | .075 |
| Castle Hill | 399,285 | .078 |
| Chapman | 183,495 | .100 |
| Crystal | 240,950 | .072 |
| Dyer Brook | 124,820 | .090 |
| Eagle Lake | 292,410 | .144 |
| Easton | 1,124,854 | .096 |
| Fort Fairfield | 5,491,987 | .079 |
| Fort Kent | 1,546,590 | .140 |
| Frenchville | 436,790 | .109 |
| Grand Isle | 338,090 | .100 |
| Haynesville | 85,272 | .106 |
| Hersey | 89,867 | .070 |
| Hodgdon | 603,313 | .078 |
| Houlton | 6,577,077 | .081 |
| Island Falls | 558,169 | .102 |
| Limestone | 1,353,831 | .112 |
| Linneus | 356,055 | .081 |
| Littleton | 605,467 | .073 |
| Ludlow | 123,091 | .107 |
| Madawaska | 3,353,523 | .114 |
| Mapleton | 808,760 | .100 |
| Mars Hill | 1,506,300 | .080 |
| Masardis | 431,430 | .080 |
| Merrill | 191,220 | .105 |
| Monticello | 821,810 | .075 |
| New Limerick | 249,970 | .088 |
| New Sweden | 469,209 | .086 |
| Oakfield | 377,688 | .116 |
| Orient | 110,033 | .094 |
| Perham | 395,155 | .092 |
| Portage Lake | 344,700 | .100 |

AROOSTOOK COUNTY—Continued

| Towns | Total Valuation 1951 | Rate of Taxation 1951 |
|--------------------|-------------------------|--------------------------|
| Presque Isle..... | \$17,090,760 | .0385 |
| St. Agatha..... | 452,095 | .130 |
| Sherman..... | 472,400 | .110 |
| Smyrna..... | 210,277 | .090 |
| Stockholm..... | 199,317 | .110 |
| Van Buren..... | 1,922,877 | .093 |
| Wade..... | 171,720 | .104 |
| Washburn..... | 1,297,682 | .084 |
| Westfield..... | 489,350 | .086 |
| Weston..... | 97,353 | .125 |
| Woodland..... | 630,170 | .086 |
| Plantations | | |
| Allagash..... | 422,728 | .151 |
| Cary..... | 86,111 | .093 |
| Caswell..... | 220,840 | .150 |
| Cyr..... | 165,605 | .074 |
| E..... | 45,038 | .064 |
| Garfield..... | 40,470 | .080 |
| Glenwood..... | 49,437 | .092 |
| Hamlin..... | 159,960 | .100 |
| Hammond..... | 91,676 | .075 |
| Macwahoc..... | 90,304 | .050 |
| Moro..... | 80,878 | .070 |
| Nashville..... | 72,488 | .051 |
| New Canada..... | 167,519 | .125 |
| Oxbow..... | 98,316 | .060 |
| Reed..... | 92,040 | .118 |
| St. Francis..... | 195,610 | .190 |
| St. John..... | 130,187 | .130 |
| Wallagrass..... | 198,739 | .155 |
| Westmanland..... | 124,607 | .044 |
| Winterville..... | 65,348 | .060 |
| | <u>\$64,786,572</u> | |

CUMBERLAND COUNTY

| | | |
|---------------------|-------------|-------|
| Baldwin..... | \$719,553 | .078 |
| Bridgton..... | 2,016,763 | .080 |
| Brunswick..... | 9,510,340 | .056 |
| Cape Elizabeth..... | 4,880,355 | .056 |
| Casco..... | 850,867 | .047 |
| Cumberland..... | 2,147,813 | .067 |
| Falmouth..... | 4,102,590 | .062 |
| Freeport..... | 2,381,302 | .080 |
| Gorham..... | 3,207,680 | .0696 |
| Gray..... | 1,006,105 | .094 |
| Harpswell..... | 1,530,290 | .066 |
| Harrison..... | 890,995 | .058 |
| Naples..... | 902,154 | .055 |
| New Gloucester..... | 774,195 | .080 |
| North Yarmouth..... | 491,819 | .085 |
| Otisfield..... | 579,580 | .068 |
| Portland..... | 100,251,575 | .0584 |
| Pownal..... | 286,930 | .108 |

REPORT OF THE BUREAU OF TAXATION

CUMBERLAND COUNTY—Concluded

| Towns | Total Valuation 1951 | Rate of Taxation 1951 |
|--------------------------|-------------------------|--------------------------|
| Raymond | \$937,167 | .062 |
| Scarboro | 3,254,821 | .080 |
| Sebago | 822,665 | .079 |
| South Portland | 19,441,155 | .062 |
| Standish | 2,082,667 | .075 |
| Westbrook | 11,934,773 | .058 |
| Windham | 3,027,261 | .077 |
| Yarmouth | 1,688,475 | .086 |
| | <u>\$179,719,890</u> | |

FRANKLIN COUNTY

| | | |
|------------------------|---------------------|------|
| Avon | \$185,088 | .080 |
| Carthage | 207,770 | .080 |
| Chesterville | 296,665 | .098 |
| Eustis | 533,693 | .067 |
| Farmington | 3,479,815 | .062 |
| Industry | 191,675 | .080 |
| Jay | 2,394,826 | .080 |
| Kingfield | 418,688 | .080 |
| Madrid | 97,885 | .090 |
| New Sharon | 346,847 | .100 |
| New Vineyard | 245,294 | .084 |
| Phillips | 646,705 | .108 |
| Rangeley | 1,962,635 | .057 |
| Strong | 740,254 | .073 |
| Temple | 176,795 | .068 |
| Weld | 493,815 | .064 |
| Wilton | 2,320,605 | .084 |
| Plantations | | |
| Coplin | 94,135 | .036 |
| Dallas | 222,714 | .059 |
| Rangeley | 243,128 | .042 |
| Sandy River | 195,980 | .038 |
| | <u>\$15,495,012</u> | |

HANCOCK COUNTY

| | | |
|---------------------------|-----------|------|
| Amherst | \$77,676 | .080 |
| Aurora | 84,094 | .060 |
| Bar Harbor | 7,620,910 | .051 |
| Bluehill | 1,137,845 | .074 |
| Brooklin | 583,150 | .060 |
| Brooksville | 337,245 | .114 |
| Bucksport | 4,829,394 | .059 |
| Castine | 641,319 | .060 |
| Cranberry Isles | 414,515 | .047 |
| Dedham | 433,918 | .066 |
| Deer Isle | 659,850 | .078 |
| Eastbrook | 110,382 | .067 |
| Ellsworth | 7,763,070 | .039 |
| Franklin | 307,360 | .064 |
| Gouldsboro | 745,755 | .068 |
| Hancock | 428,600 | .068 |
| Lamoine | 236,690 | .076 |

HANCOCK COUNTY—Concluded

| Towns | Total Valuation 1951 | Rate of Taxation 1951 |
|-----------------------|-------------------------|--------------------------|
| Mariaville..... | \$100,523 | .090 |
| Mount Desert..... | 4,151,630 | .068 |
| Orland..... | 488,425 | .081 |
| Otis..... | 98,129 | .080 |
| Penobscot..... | 244,005 | .115 |
| Sedgwick..... | 284,129 | .100 |
| Sorrento..... | 349,537 | .0564 |
| Southwest Harbor..... | 1,627,330 | .068 |
| Stonington..... | 1,939,375 | .035 |
| Sullivan..... | 428,085 | .068 |
| Surry..... | 322,750 | .078 |
| Swans Island..... | 206,830 | .095 |
| Tremont..... | 567,935 | .080 |
| Trenton..... | 232,539 | .061 |
| Verona..... | 116,595 | .097 |
| Waltham..... | 90,971 | .060 |
| Winter Harbor..... | 487,630 | .069 |
| Plantations | | |
| Long Island..... | 48,685 | .057 |
| Osborn..... | 59,281 | .048 |
| No. 33..... | 60,216 | .056 |
| | <u>\$38,316,373</u> | |

KENNEBEC COUNTY

| | | |
|--------------------|---------------------|------|
| Albion..... | \$512,750 | .085 |
| Augusta..... | 18,204,860 | .054 |
| Belgrade..... | 888,848 | .080 |
| Benton..... | 590,172 | .086 |
| Chelsea..... | 343,245 | .085 |
| China..... | 834,000 | .066 |
| Clinton..... | 753,558 | .085 |
| Farmingdale..... | 1,046,655 | .064 |
| Fayette..... | 261,497 | .081 |
| Gardiner..... | 5,193,475 | .068 |
| Hallowell..... | 2,168,751 | .066 |
| Litchfield..... | 523,845 | .080 |
| Manchester..... | 561,260 | .061 |
| Monmouth..... | 1,405,815 | .060 |
| Mount Vernon..... | 455,209 | .084 |
| Oakland..... | 2,061,731 | .071 |
| Pittston..... | 410,260 | .092 |
| Randolph..... | 487,550 | .092 |
| Readfield..... | 548,110 | .072 |
| Rome..... | 433,830 | .065 |
| Sidney..... | 518,570 | .078 |
| Vassalboro..... | 1,421,575 | .072 |
| Vienna..... | 136,845 | .078 |
| Waterville..... | 20,434,700 | .045 |
| Wayne..... | 449,225 | .067 |
| West Gardiner..... | 480,710 | .078 |
| Windsor..... | 433,340 | .082 |
| Winslow..... | 3,710,082 | .059 |
| Winthrop..... | 2,492,445 | .063 |
| | <u>\$67,762,913</u> | |

REPORT OF THE BUREAU OF TAXATION

KNOX COUNTY

| Towns | Total Valuation 1951 | Rate of Taxation 1951 |
|------------------------|-------------------------|--------------------------|
| Appleton..... | \$280,945 | .091 |
| Camden..... | 4,942,365 | .053 |
| Cushing..... | 214,402 | .084 |
| Friendship..... | 558,490 | .060 |
| Hope..... | 334,578 | .072 |
| Isle Au Haut..... | 125,931 | .062 |
| North Haven..... | 913,055 | .0516 |
| Owls Head..... | 433,690 | .068 |
| Rockland..... | 8,952,130 | .0576 |
| Rockport..... | 1,404,152 | .079 |
| St. George..... | 868,450 | .067 |
| South Thomaston..... | 298,347 | .075 |
| Thomaston..... | 1,849,376 | .067 |
| Union..... | 678,618 | .078 |
| Vinalhaven..... | 840,732 | .099 |
| Warren..... | 1,033,322 | .068 |
| Washington..... | 308,930 | .092 |
| Matinicus Isle Pl..... | 56,994 | .070 |
| | <u>\$24,094,507</u> | |

LINCOLN COUNTY

| | | |
|----------------------|---------------------|------|
| Alna..... | \$204,265 | .088 |
| Boothbay..... | 1,326,320 | .081 |
| Boothbay Harbor..... | 2,690,790 | .058 |
| Bremen..... | 270,689 | .072 |
| Bristol..... | 1,046,332 | .078 |
| Damariscotta..... | 980,231 | .058 |
| Dresden..... | 286,000 | .080 |
| Edgecomb..... | 324,970 | .071 |
| Jefferson..... | 558,620 | .073 |
| Newcastle..... | 795,589 | .066 |
| Nobleboro..... | 339,313 | .080 |
| South Bristol..... | 764,740 | .064 |
| Southport..... | 1,221,475 | .066 |
| Waldoboro..... | 1,459,725 | .070 |
| Westport..... | 169,530 | .090 |
| Whitefield..... | 521,410 | .081 |
| Wiscasset..... | 2,056,250 | .066 |
| Plantations | | |
| Monhegan..... | 170,923 | .047 |
| Somerville..... | 63,186 | .124 |
| | <u>\$15,250,358</u> | |

OXFORD COUNTY

| | | |
|-----------------|-----------|------|
| Andover..... | \$504,268 | .068 |
| Bethel..... | 1,741,916 | .063 |
| Brownfield..... | 311,191 | .092 |
| Buckfield..... | 565,377 | .072 |
| Byron..... | 144,475 | .070 |
| Canton..... | 415,885 | .078 |
| Denmark..... | 408,105 | .078 |

REPORT OF THE BUREAU OF TAXATION

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OXFORD COUNTY—Concluded

| Towns | Total Valuation 1951 | Rate of Taxation 1951 |
|----------------------|-------------------------|--------------------------|
| Dixfield | \$1,127,060 | .085 |
| Fryeburg | 1,316,028 | .066 |
| Gilead | 276,000 | .051 |
| Greenwood | 438,410 | .080 |
| Hanover | 137,950 | .068 |
| Hartford | 315,932 | .074 |
| Hebron | 308,050 | .086 |
| Hiram | 497,089 | .100 |
| Lovell | 1,252,233 | .0466 |
| Mexico | 1,641,780 | .084 |
| Newry | 234,870 | .062 |
| Norway | 2,496,695 | .082 |
| Oxford | 750,195 | .098 |
| Paris | 3,077,660 | .074 |
| Peru | 1,058,529 | .076 |
| Porter | 310,222 | .116 |
| Roxbury | 190,715 | .086 |
| Rumford | 7,947,025 | .080 |
| Stoneham | 192,498 | .076 |
| Stow | 131,099 | .056 |
| Sumner | 298,533 | .090 |
| Sweden | 189,965 | .075 |
| Upton | 155,501 | .082 |
| Waterford | 805,240 | .070 |
| Woodstock | 669,230 | .071 |
| Plantations | | |
| Lincoln | 617,242 | .037 |
| Magalloway | 356,473 | .0425 |
| <u>\$30,883,441</u> | | |

PENOBSCOT COUNTY

| | | |
|----------------------------|------------|------|
| Alton | \$69,591 | .113 |
| Bangor | 37,555,470 | .056 |
| Bradford | 277,325 | .106 |
| Bradley | 249,683 | .119 |
| Brewer | 11,336,985 | .047 |
| Burlington | 146,353 | .104 |
| Carmel | 383,940 | .091 |
| Charleston | 385,355 | .082 |
| Chester | 71,134 | .115 |
| Clifton | 85,361 | .085 |
| Corinna | 940,145 | .080 |
| Corinth | 507,056 | .089 |
| Dexter | 2,671,040 | .077 |
| Dixmont | 204,340 | .096 |
| East Millinocket | 2,899,900 | .060 |
| Eddington | 298,880 | .086 |
| Edinburg | 51,312 | .077 |
| Enfield | 522,700 | .086 |
| Etna | 146,850 | .102 |
| Exeter | 294,256 | .137 |
| Garland | 266,176 | .102 |
| Glenburn | 214,414 | .105 |
| Greenbush | 99,200 | .150 |
| Greenfield | 78,603 | .081 |

REPORT OF THE BUREAU OF TAXATION

PENOBSCOT COUNTY—Concluded

| Towns | Total Valuation 1951 | Rate of Taxation 1951 |
|---------------------|-------------------------|--------------------------|
| Hampden | \$1,314,028 | .104 |
| Hermon | 596,470 | .106 |
| Holden | 287,805 | .098 |
| Howland | 1,151,500 | .096 |
| Hudson | 143,392 | .115 |
| Kenduskeag | 162,707 | .098 |
| Lagrange | 251,093 | .084 |
| Lee | 228,954 | .100 |
| Levant | 194,405 | .120 |
| Lincoln | 6,769,864 | .033 |
| Lowell | 85,126 | .090 |
| Mattawamkeag | 929,090 | .058 |
| Maxfield | 34,258 | .071 |
| Medway | 352,701 | .150 |
| Milford | 772,182 | .077 |
| Millinocket | 4,871,660 | .1075 |
| Newburg | 199,439 | .086 |
| Newport | 1,426,355 | .078 |
| Old Town | 6,287,445 | .0664 |
| Orono | 2,174,816 | .097 |
| Orrington | 724,100 | .093 |
| Passadumkeag | 90,555 | .130 |
| Patten | 775,470 | .100 |
| Plymouth | 189,841 | .110 |
| Springfield | 120,550 | .123 |
| Stetson | 162,415 | .106 |
| Veazie | 942,473 | .064 |
| Winn | 161,805 | .174 |
| Woodville | 235,117 | .065 |
| Plantations | | |
| Carroll | 85,255 | .121 |
| Drew | 74,756 | .066 |
| Grand Falls | 74,719 | .048 |
| Lakeville | 140,572 | .038 |
| Mount Chase | 103,602 | .092 |
| Prentiss | 85,256 | .118 |
| Seboeis | 110,200 | .044 |
| Stacyville | 354,815 | .098 |
| Webster | 70,498 | .055 |
| \$92,491,358 | | |

PISCATAQUIS COUNTY

| | | |
|----------------|-----------|-------|
| Abbot | \$181,515 | .110 |
| Atkinson | 196,072 | .092 |
| Blanchard | 104,106 | .079 |
| Bowerbank | 167,080 | .034 |
| Brownville | 1,144,035 | .070 |
| Dover-Foxcroft | 3,075,500 | .082 |
| Greenville | 1,146,340 | .080 |
| Guilford | 1,244,745 | .080 |
| Milo | 1,882,813 | .0686 |
| Monson | 494,580 | .094 |
| Parkman | 260,100 | .092 |
| Sangerville | 583,010 | .111 |

REPORT OF THE BUREAU OF TAXATION

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PISCATAQUIS COUNTY—Concluded

| Towns | Total Valuation 1951 | Rate of Taxation 1951 |
|--------------------|-------------------------|--------------------------|
| Sebec..... | \$257,691 | .084 |
| Shirley..... | 128,020 | .092 |
| Wellington..... | 108,677 | .120 |
| Willimantic..... | 140,425 | .081 |
| Plantations | | |
| Barnard..... | 93,624 | .044 |
| Elliottsville..... | 181,582 | .059 |
| Kingsbury..... | 106,581 | .068 |
| Lake View..... | 105,418 | .039 |
| | <u>\$11,601,914</u> | |

SAGADAHOC COUNTY

| | | |
|-----------------|---------------------|-------|
| Arrowsic..... | \$104,160 | .062 |
| Bath..... | 10,475,760 | .058 |
| Bowdoin..... | 259,260 | .098 |
| Bowdoinham..... | 538,705 | .088 |
| Georgetown..... | 451,990 | .090 |
| Phippsburg..... | 755,779 | .090 |
| Richmond..... | 1,203,469 | .073 |
| Topsham..... | 1,829,422 | .065 |
| West Bath..... | 527,216 | .0546 |
| Woolwich..... | 670,088 | .084 |
| | <u>\$16,815,849</u> | |

SOMERSET COUNTY

| | | |
|--------------------|-------------|-------|
| Anson..... | \$1,013,955 | .104 |
| Athens..... | 303,795 | .098 |
| Bingham..... | 975,995 | .069 |
| Cambridge..... | 170,195 | .071 |
| Canaan..... | 329,215 | .100 |
| Cornville..... | 329,350 | .110 |
| Detroit..... | 216,550 | .062 |
| Embden..... | 734,246 | .053 |
| Fairfield..... | 3,667,341 | .0684 |
| Harmony..... | 417,925 | .090 |
| Hartland..... | 814,415 | .078 |
| Madison..... | 3,728,758 | .057 |
| Mercer..... | 152,560 | .097 |
| Moscow..... | 2,819,254 | .038 |
| New Portland..... | 297,475 | .122 |
| Norridgewock..... | 754,905 | .106 |
| Palmyra..... | 397,665 | .096 |
| Pittsfield..... | 2,427,573 | .077 |
| Ripley..... | 154,160 | .116 |
| St. Albans..... | 415,595 | .108 |
| Skowhegan..... | 5,548,324 | .068 |
| Smithfield..... | 338,073 | .068 |
| Solon..... | 755,000 | .06 |
| Starks..... | 225,535 | .107 |
| Plantations | | |
| Brighton..... | 90,349 | .090 |
| Caratunk..... | 218,865 | .052 |

REPORT OF THE BUREAU OF TAXATION

SOMERSET COUNTY—Concluded

| Towns | Total Valuation 1951 | Rate of Taxation 1951 |
|--------------------------|-------------------------|--------------------------|
| Plantations | | |
| Dennistown | \$177,290 | .030 |
| Highland | 46,425 | .085 |
| Jackman | 571,730 | .051 |
| Moose River | 184,625 | .058 |
| Pleasant Ridge | 2,994,565 | .0268 |
| The Forks | 173,960 | .032 |
| West Forks | 185,846 | .053 |
| | <u>\$31,631,514</u> | |

WALDO COUNTY

| | | |
|----------------------------|---------------------|------|
| Belfast | \$4,179,190 | .075 |
| Belmont | 125,276 | .078 |
| Brooks | 360,592 | .103 |
| Burnham | 339,070 | .110 |
| Frankfort | 255,414 | .100 |
| Freedom | 198,030 | .092 |
| Islesboro | 971,195 | .068 |
| Jackson | 145,132 | .104 |
| Knox | 191,387 | .085 |
| Liberty | 246,255 | .086 |
| Lincolnton | 613,505 | .080 |
| Monroe | 272,889 | .128 |
| Montville | 196,045 | .100 |
| Morrill | 213,395 | .063 |
| Northport | 572,892 | .063 |
| Palermo | 255,949 | .094 |
| Prospect | 188,445 | .065 |
| Searsmont | 360,818 | .083 |
| Searsport | 1,239,175 | .066 |
| Stockton Springs | 466,306 | .085 |
| Swanville | 215,294 | .083 |
| Thorndike | 227,902 | .109 |
| Troy | 259,915 | .110 |
| Unity | 566,765 | .080 |
| Waldo | 186,917 | .072 |
| Winterport | 727,801 | .096 |
| | <u>\$13,575,554</u> | |

WASHINGTON COUNTY

| | | |
|--------------------------|-----------|------|
| Addison | \$251,655 | .090 |
| Alexander | 146,130 | .080 |
| Baileyville | 2,402,620 | .062 |
| Beals | 143,534 | .110 |
| Beddington | 50,978 | .082 |
| Calais | 3,981,507 | .067 |
| Centerville | 96,060 | .065 |
| Charlotte | 118,760 | .087 |
| Cherryfield | 381,925 | .093 |
| Columbia | 155,508 | .070 |
| Columbia Falls | 201,575 | .100 |
| Cooper | 98,447 | .066 |

WASHINGTON COUNTY—Concluded

| Towns | Total Valuation 1951 | Rate of Taxation 1951 |
|------------------------|-------------------------|--------------------------|
| Crawford..... | \$76,290 | .106 |
| Cutler..... | 160,434 | .085 |
| Danforth..... | 356,294 | .118 |
| Deblois..... | 57,962 | .063 |
| Dennysville..... | 97,289 | .104 |
| East Machias..... | 397,225 | .1022 |
| Eastport..... | 1,646,160 | .088 |
| Harrington..... | 261,420 | .094 |
| Jonesboro..... | 174,330 | .089 |
| Jonesport..... | 644,725 | .080 |
| Lubec..... | 1,389,637 | .094 |
| Machias..... | 1,010,017 | .097 |
| Machiasport..... | 233,920 | .100 |
| Marshfield..... | 68,690 | .100 |
| Meddybemps..... | 50,120 | .100 |
| Millbridge..... | 510,590 | .08 |
| Northfield..... | 116,321 | .0524 |
| Pembroke..... | 322,070 | .087 |
| Perry..... | 239,890 | .086 |
| Princeton..... | 345,639 | .096 |
| Robbinston..... | 212,150 | .074 |
| Roque Bluffs..... | 46,720 | .100 |
| Steuben..... | 274,980 | .100 |
| Talmadge..... | 73,064 | .060 |
| Vanceboro..... | 271,695 | .090 |
| Waite..... | 82,425 | .074 |
| Wesley..... | 101,494 | .0761 |
| Whiting..... | 192,158 | .042 |
| Whitneyville..... | 172,805 | .060 |
| Plantations | | |
| Codyville..... | 60,181 | .075 |
| Grand Lake Stream..... | 174,806 | .093 |
| No. 14..... | 96,757 | .057 |
| No. 21..... | 77,322 | .049 |
| <u>\$18,024,279</u> | | |

YORK COUNTY

| | | |
|--------------------|------------|------|
| Acton..... | \$630,364 | .054 |
| Alfred..... | 544,507 | .082 |
| Berwick..... | 1,229,585 | .104 |
| Biddeford..... | 16,957,949 | .038 |
| Buxton..... | 2,356,740 | .075 |
| Cornish..... | 381,330 | .078 |
| Dayton..... | 919,213 | .049 |
| Eliot..... | 1,833,880 | .055 |
| Hollis..... | 1,497,407 | .053 |
| Kennebunk..... | 4,038,608 | .058 |
| Kennebunkport..... | 2,106,570 | .072 |
| Kittery..... | 3,184,170 | .062 |
| Lebanon..... | 832,502 | .094 |
| Limerick..... | 473,431 | .105 |
| Limington..... | 423,267 | .088 |
| Lyman..... | 356,602 | .053 |
| Newfield..... | 311,088 | .044 |

REPORT OF THE BUREAU OF TAXATION

YORK COUNTY—Concluded

| Towns | Total Valuation 1951 | Rate of Taxation 1951 |
|------------------------|-------------------------|--------------------------|
| North Berwick..... | \$970,318 | .090 |
| No. Kennebunkport..... | 362,395 | .088 |
| Old Orchard Beach..... | 6,019,775 | .064 |
| Parsonsfield..... | 738,145 | .066 |
| Saco..... | 15,684,576 | .039 |
| Sanford..... | 13,171,008 | .0726 |
| Shapleigh..... | 466,182 | .075 |
| South Berwick..... | 2,717,400 | .036 |
| Waterboro..... | 836,810 | .057 |
| Wells..... | 3,938,127* | .077* |
| York..... | 4,459,266 | .068 |
| | <u>\$87,441,215</u> | |

*1950 Figure.