

MAINE STATE LEGISLATURE

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MAINE PUBLIC DOCUMENTS

1952 - 1954

(in four volumes)

VOLUME II

REPORT
of the
Bureau of Taxation



STATE OF MAINE

1953 and 1954

Sixty-Fourth Annual Report

of the

BUREAU OF TAXATION



STATE OF MAINE

1954



ERNEST H. JOHNSON	<i>State Tax Assessor</i>
GOMER S. DILLON	<i>Director, Excise Tax Division</i>
EDWARD BIRKENWALD	<i>Director, Property Tax Division</i>
JOHN T. SINGER	<i>Director, Sales Tax Division</i>
HELEN F. BRAGG	<i>Supervisor, Inheritance Tax Division</i>

MEMBERS OF BOARD OF STATE ASSESSORS

1891 to 1931

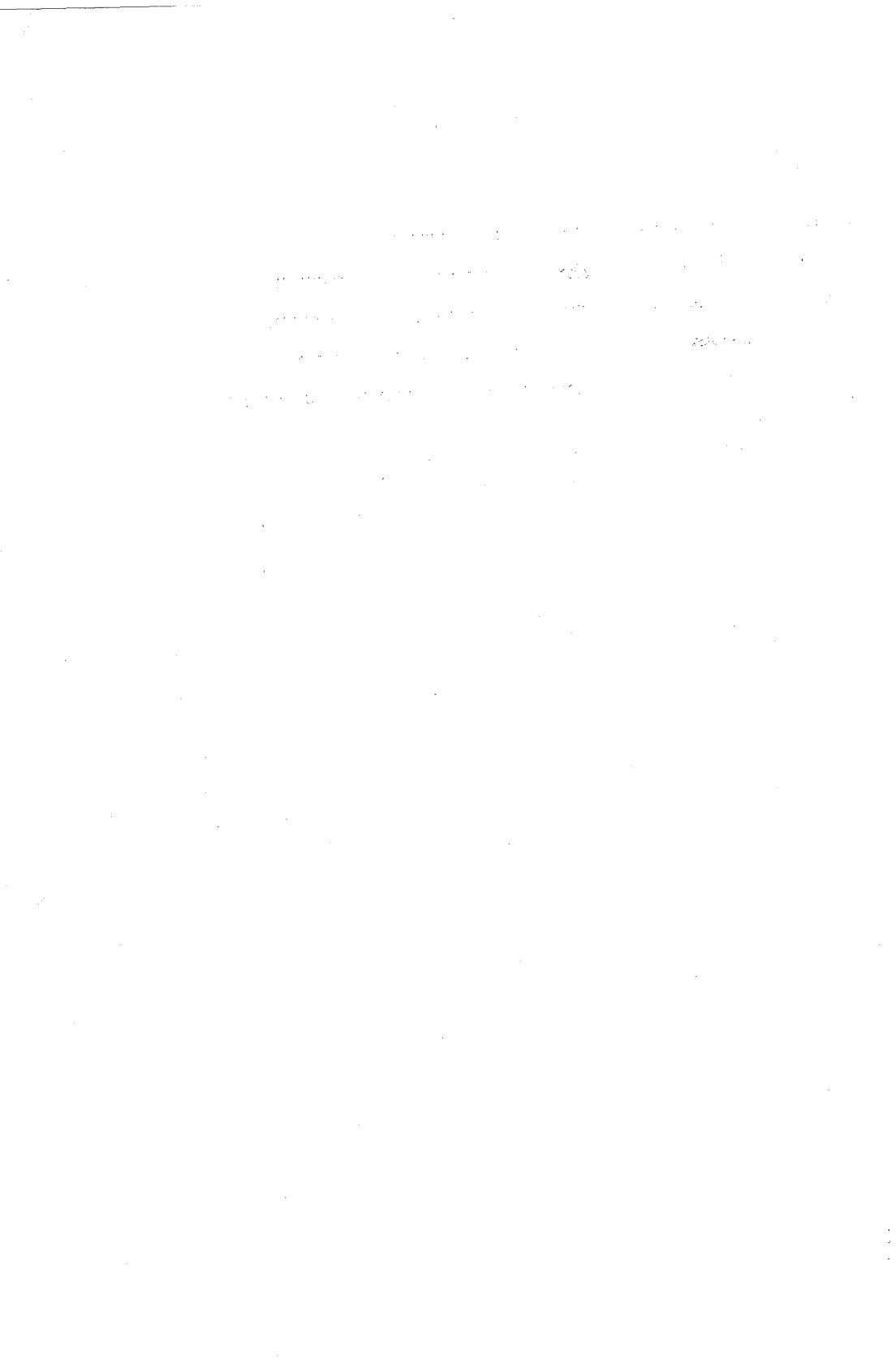
Benjamin F. Chadbourne	Biddeford	1891-1893
Frank Gilman	Bangor	1891-1892
Otis Hayford	Canton	1891-1909
Hall C. Burleigh	Vassalboro	1892-1895
George Pottle	Lewiston	1893-1911
William C. Marshall	Belfast	1895-1901
F. Marion Simpson	Bangor	1901-1907
W. J. Thompson	South China	1907-1913
E. M. Johnston	Brownville	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
Clinton A. Clauson, Waterville	



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STATE OF MAINE
BUREAU OF TAXATION
AUGUSTA

December 1, 1954

To His Excellency Burton M. Cross, 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 64th annual report of the Bureau of Taxation.

Since it has been customary in recent years to submit a narrative report only in connection with the printed biennial report of the Bureau, the following narrative covers two years, roughly from December 1, 1952 through December 1, 1954. Obviously, in the space of a brief report, it is possible to comment only on the more important matters arising during the period in question.

GENERAL ADMINISTRATION

With the establishment of an Excise Tax Division on January 1, 1953 the realignment of the functions of the Bureau into four Divisions—Excise Tax, Property Tax, Sales Tax and Inheritance Tax—was completed. The Excise Tax Division replaces the former Gasoline and Tobacco Tax Divisions, and is responsible not only for the taxes administered by those Divisions but also for corporation taxes (corporate franchise tax, railroad, telephone, telegraph, and insurance taxes) and for so-called "industry" taxes (potato, milk, sardine, sweet corn, fertilizer and blueberries).

The 1953 Legislature passed an act entitled "An Act Relating to Crediting of Property Taxes on Books of the State." This legislation followed a suggestion in the 1952 report of the Bureau

where it was noted that distribution to state and county agencies of property taxes collected by the Bureau was complicated and cumbersome. As a result of this legislation, the monthly distribution of such taxes actually collected has been replaced by making equal quarterly payments based upon the total original assessment rather than upon actual collections. Experience to date appears to bear out the expected advantages as a result of this change.

As of June 30, 1954 107 employees were assigned to the Bureau as follows:

General Administration (including the State Tax Assessor, 1 Business Manager and 2 Assistant Attorneys General) :	8
Excise Tax Division—Office 9—Field 9*—Total	18
Inheritance Tax Division	6
Property Tax Division—Office 6—Field 5—Total	11
Sales Tax Division—Office 37—Field 27—Total	64

* Including one State Police officer assigned to the Division.

For the fiscal year ending June 30, 1954 the total cost of operating the Bureau was \$508,120. Total taxes certified during that period exceeded \$43,000,000. The cost of operating the Bureau in relation to taxes certified thus amounted to slightly less than 1.2%.

Further comments will be found below with respect to the various Divisions of the Bureau; and additional statistical information follows the narrative portion of this report.

EXCISE TAX DIVISION

(Functions: Administration of gasoline, use fuel and motor carrier taxes and gasoline tax refunds; tobacco products and cigarette taxes; corporate franchise tax; railroad, express company, parlor car, telephone and telegraph, gross receipts taxes; insurance premium taxes; potato, sardine, milk, blueberry, fertilizer and sweet corn taxes.)

Tobacco and Cigarette Taxes. The most important change in the activities of this Division will occur on January 1, 1955 when the 20% tax on tobacco products (other than cigarettes) will be

eliminated as a result of action taken by the special session of the Legislature in September 1954.

During 1954 the Federal Law known as the Jenkins Act, which requires those selling cigarettes in interstate commerce to notify State Tax Administrators of shipments of cigarettes, began to produce results after extensive litigation to test the validity of the statute. As a result of the operation of this law a closer check than had heretofore been possible can now be made as to such shipments of cigarettes to consumers in this state. In six months approximately \$4500 in tax has been recovered as a direct result of the operation of this Federal statute and, more important, the volume of such shipments has steadily declined and it would appear to be only a matter of a short time before they cease entirely.

In the fall of 1954, Gomer S. Dillon, Director of the Excise Tax Division, was named Governor of the Northeastern Region of the National Tobacco Tax Association, an association of Tobacco Tax Administrators.

Gasoline Tax. The Excise Tax Division, which has for some years had the non-tax function of checking gasoline and lubricants for adherence to manufacturers' specifications, was charged by the 1953 Legislature with carrying out a new law intended to prevent misleading advertising of gasoline prices. This law became effective on August 8, 1953. The Excise Tax Division, with the cooperation of the industry, undertook to call the attention of all retail gasoline dealers to the new law. Compliance has been general, and no difficulties have been encountered beyond the need for an occasional warning.

Industry Taxes. A tax at the rate of 2c per hundredweight on milk products in this state became effective as of September 1, 1953, to continue for a period of two years. This is the latest addition to the family of "industry" taxes adopted at the request of certain industries for promotion and research. The proceeds of the milk tax are devoted to promotion and research in connection with the milk producing industry.

Litigation challenging the constitutionality of the potato tax law was finally terminated in the fall of 1953 when the United States Supreme Court dismissed an appeal by F. H. Vahlsing, Inc. from a Maine Law Court decision upholding the constitutionality of the potato tax.

In the case of *State vs. Vogl*, involving interpretation of the sardine tax law, judgment was rendered by the Law Court in favor of the State in July, 1953.

INHERITANCE TAX DIVISION

(Functions: Administration of Inheritance and Estate Taxes.)

David B. Soule, the Assistant Attorney General assigned to the Inheritance Tax Division, resigned on August 1, 1954 to enter private practice. With the resignation of Mr. Soule, certain changes were made within the Division so that it is believed that for the future only part-time assistance from one of the two Assistant Attorneys General already assigned to the Bureau will be necessary. This will eliminate the need for a full-time Assistant Attorney General assigned solely for inheritance tax purposes.

The Law Court, in the case of *Thirkell v. Johnson* (June 1954) upheld the levy of an inheritance tax on a bequest to a Masonic body.

PROPERTY TAX DIVISION

(Functions: Administration of real and personal property taxes, and poll taxes in unorganized areas; bank stock taxes; supervision of local assessing officials; through Board of Equalization, fixing of state valuation.)

Municipal Property Tax. Advisory activities of the Bureau in connection with the municipal property tax continued to be carried on in the manner noted in recent reports of this Bureau, through correspondence, written informational releases, training meetings, and the annual school for assessors held at the University of Maine.

Assistance has been rendered from time to time to neighboring states and provinces in connection with their training schools, assistance which has been reciprocated to the benefit of Maine assessing officials, and through them to Maine property taxpayers. David A. Brown, Property Assessment Supervisor of the Division, was in 1953 chosen a member of the Executive Committee of the National Association of Assessing Officers, a national association of state and municipal property tax officials.

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

	1953	1954
State Property Tax—Municipalities	\$6,063,259†	\$6,063,259†
State Property Tax—Unorganized Townships	340,569††	335,790††
County Property Tax—Unorganized Townships	132,482	132,482
County Property Tax—Municipalities	1,957,677	1,929,930
*Forestry District Tax—Unorganized Townships	543,140	314,450
Fire Protection and Building Fire Tax—Unorganized Townships	1,250	2,766
Forestry District Tax—Some Municipalities	130,701	75,669
School Tax—Unorganized Townships	131,847	146,920
Road Repair—Unorganized Townships	107,793	123,938
Public Service Tax—Unorganized Townships	—	481
**County Personal Property Tax—Unorganized Townships	9,507	9,861
**State Personal Property Tax—Unorganized Townships	27,598	28,772
Property Tax—Municipalities	43,813,405†††	46,213,869†††
***Total	\$53,259,228	\$55,378,187

* Includes Forest Fire Tax

** Includes Supplemental Assessments

*** Comparable totals for 1951 and 1952 respectively were \$50,971,624 and \$49,706,105.

† Assessed and expended for municipal purposes in accordance with P. and S. L., 1953, c. 128.

†† Gross state tax levied on wild land \$414,501. Amount shown is net after allowance of credit toward road and school taxes in accordance with c. 128, P. & S. L., 1953.

††† This amount, plus the amount of State tax on municipalities, or a total of \$49,876,664 in 1953 and \$52,277,128 in 1954 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:

1946	\$55.43	1949	\$64.02	1952	\$57.35
1947	60.80	1950	62.66	1953	59.56
1948	63.20	1951	64.02	1954	57.98

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

While the problems previously noted in these reports with respect to municipal taxation continue to persist, steady improvement in the quality of municipal assessing continues. This is largely due to the desire of local assessing officials to do a creditable job, and to their willingness to devote the necessary time and energy to accomplish this, regardless of the general lack of any monetary incentive, or, in many cases, public recognition.

Review of Property Tax Statutes. In the 1952 report of this Bureau it was suggested that the statutes having to do with property taxes be thoroughly revised to eliminate archaic provisions and to consolidate and unify the law. The 1953 Legislature, through Chapter 98, Resolves, 1953, provided for such a review and appropriated funds for that purpose.

Frank G. Chapman of Old Orchard Beach was employed by the Bureau in the fall of 1953 to serve as technical supervisor for this study. An advisory group of 10 members was appointed on December 8, 1953 in accordance with the Resolve. The members of the advisory group were John H. Carter of Bethel, Irving D. Fogg of Madison, the late Leo P. Hinds of Portland, Stephen J. Murray of Lewiston, Mrs. Albert D. Nutting of Orono, David M. Peat of Gardiner, Elden H. Shute of Freeport, Roy U. Sinclair of Pittsfield, Willis A. Trafton, Jr. of Auburn, and Charles M. White of Winthrop.

Seven meetings of this group have been held during the year to review the progress of the study. Members of this unpaid group have contributed greatly to the study, through their faithful attendance at the meetings and through their careful review of the voluminous material arising from the study. The resulting redraft of the property tax statutes, while by its nature unspectacular, should prove a solid foundation upon which future adjustments in the law may be based, and a great improvement over the existing statutes. This redraft will be presented to the 1955 Legislature for its consideration; and it is hoped that the Legislature will consider it desirable to adopt it in place of the existing property tax statutes.

Unorganized Territory. Reference was made by this office two years ago to the advantages obtained by the use of aerial photographs in connection with the timberland cruising program.

While necessary funds to accelerate the timberland cruising program were not approved in 1953, and therefore progress has not been made toward a 15 year cycle of cruising, the cruising program has been carried on to the extent of funds available. On the present basis, a 20 year cycle of cruises will in time be reached.

It is still the belief of this office that cruises at more frequent intervals are necessary and that the funds available for this purpose, which have been fixed at the same amount for a number of

years in spite of growing costs of manpower and material, should be increased. The current budget requests of the Bureau reflect this belief.

State Valuation. The 1954 state valuation represents a basic departure from that of preceding years. In accordance with the decision made in November of 1952, the Board of Equalization has based the 1954 state valuation on a conservative estimate of current worth, rather than on a fraction of 1940 price levels as in the past.

This has required a comprehensive review during the past two years of all municipal valuations, as well as a study of the situation in the unorganized townships. For the most part it was found that valuations in the undeveloped unorganized townships were more nearly in accord with current worth than elsewhere. So far as cities and towns are concerned, an analysis of sales over a two to three year period, town by town, was used as a basis for determining the ratio of local valuations to present worth. All other ascertainable information bearing on the question of the worth of taxable property within each town was taken into consideration, and on the basis of the local assessment ratio, and such other facts as were pertinent, the state valuation of municipalities was fixed. The results of this new state valuation indicate an increase over 1952 figures of 116% in the case of organized municipalities, and of 28% in the case of unorganized townships.

Comparison of Totals, 1952 and 1954 State Valuations

	1952	1954
Polls	223,003	221,018
Acres Unorganized Territory ...	8,514,116	8,500,307
Value	\$55,517,354	\$71,456,528
Acres public lots	320,675	320,482
Value	\$1,655,290	\$1,779,780
Organized Municipalities—Value	\$836,004,000	\$1,803,170,000
Total State Valuation	\$893,176,644	\$1,876,406,308

SALES AND USE TAX DIVISION

(Functions: Administration of 2% Sales and Use Tax Law.)

For the year ended June 30, 1954, the net revenue received from the sales and use tax amounted to \$13,776,764. This repre-

sents a decrease of approximately \$192,000 as compared with the previous fiscal year. The decrease was directly attributable to the change in the law, effective August 8, 1953, whereby the sales tax with respect to motor vehicles and farm tractors was based upon the net price after allowance for trade-in rather than on the full sale price. For the year ended June 30, 1954 the loss in tax revenue from this source amounted to approximately \$658,000. This loss represents the experience of ten months rather than a full year, since the amendment became effective only as to sales occurring after August 8, 1954.

During the two years covered by this narrative report, the field audit activities have been developed and strengthened. The field examiners conducted 1268 audits during the fiscal year ended June 30, 1954 as against 983 audits during the previous year. Assessments and collections directly attributable to the activities of the field examiners total \$363,245 for the fiscal year ended June 30, 1954 as against \$327,193 for the previous fiscal year. It is interesting to note that the activities of the field examiners have resulted in recoveries considerably in excess of the total administrative costs for the Sales and Use Tax Division. In addition to the amounts directly attributable to these field activities, additional undetermined amounts have been received as a result of more accurate reporting practices brought about by visits of the field examiners.

In the 1952 report of this Bureau attention was called to the unsatisfactory operation of the present brackets in certain types of retailing. While the brackets are theoretically intended to enable the retailer to recover from his customers a total amount approximately equal to the retailers' liability to the state, experience has shown that in the case of certain types of business activity the volume of sales under 25c is so great that the brackets do not enable the retailer to recover anywhere near the equivalent of his liability.

Late in 1951 the Bureau of Taxation put into effect an abatement procedure to relieve such retailers in part from what was believed to be undue hardship resulting from operation of the brackets. This method of relief, which is found in Regulation No. 14 issued under the Sales and Use Tax Law, permits a retailer to request a refund of the difference between his actual recoveries under the brackets and 90% of his tax liability. This

applies only where the retailer is unable to recover 90% of his liability and where he has utilized the brackets in every possible case and has some record of his recoveries under the brackets.

As time has gone on the abatement procedure has been found to be quite unsatisfactory. The principal reason is that there is no satisfactory method for verifying the fact that a given retailer has made proper use of the brackets—in other words, that he has in fact recovered wherever possible. Refund applications, within very broad limits, must therefore be taken on faith. Since it is the belief of this office that basing such abatements upon what in effect are unverifiable allegations is unsound, it would appear that the Bureau will be forced to discontinue the abatement procedure in the not too distant future. It might be added that abatements granted under this procedure for the year ending June 30, 1954 totaled \$41,427.60.

For these reasons it is most strongly urged by the Bureau that the matter of brackets found in the Sales and Use Tax Law be thoroughly reexamined by the Legislature, and that a more satisfactory bracket system be established. It has been the belief of the Bureau that a reduction of the initial bracket from 25c to 18 or 19c, and possibly a reduction of the second bracket from 75c to 68 or 69c would serve to eliminate most of the present hardship situations. It might be pointed out also that, while an objection may be raised to this on the ground that the ultimate consumer will be paying tax at the rate of 5% on a 20c sale, the ultimate consumer has considerably more control over his purchases and hence over the amount of tax he will pay in a given case, than does the retailer. In most cases, the consumer could arrange his purchases in such a way that he would actually pay only approximately 2%, even though the brackets were reduced as suggested.

Quarterly statistical reports of revenue have been prepared for some time. These reports are rudimentary, and their value in their present form is questionable. If more complete and useful statistics are to be developed as respects the sales tax, or for that matter as respects other activities of the Bureau, a trained statistician should be employed. For that reason, the current budget request of the Bureau includes provision for a trained statistician.

A new procedure was instituted within the Sales Tax Division on March 1, 1954 to provide a more current follow-up of delinquent sales tax accounts. All accounts where reports are not filed in accordance with the statute are now handled on a monthly basis. The procedure presently in effect provides for a systematic follow-up of all such accounts, and has resulted in much better compliance with reporting requirements. Currently, although approximately 4% of the registered sellers are delinquent in reporting each month, most of these delinquencies are cleared up within a short period of time as a result of the follow-up procedure.

Approximately 11½% of the accounts in the Sales Tax Division are eventually referred for collection to one of the Assistant Attorneys General assigned to the Bureau, since routine methods do not result in payment of tax liability. The determination of the financial status of such registrants and of their ability to pay requires a great deal of time. It would appear desirable to provide for a trained investigator to handle this phase of the work, so that the attorneys would be in a position to devote all their time to strictly legal matters. For this purpose the current budget request of the Bureau provides for the employment of such an investigator.

Several Law Court decisions have been rendered in cases involving the Sales and Use Tax Act. Litigation involving the constitutionality of the law was terminated in June 1954 by a decision upholding the law, in the case of *State v. Hiscock*. The matter of tax liability of a retailer with respect to sales under 25c was decided in the case of *Libby v. Johnson* (February, 1953); and the question of liability for food sales at roadside ice cream stands and at drive-in theatres was construed in the cases of *Johnson v. Fortin* and *Johnson v. Cumberland Amusement Co.*, decided in November, 1954.

CONCLUSION

The past two years have been devoted largely to completing the reassignment of functions in the Bureau on a divisional basis, and to development of adequate sales tax procedures. The activities of the past two years have not indicated the necessity for any particular change in the statutes under which the Bureau operates, except as noted above.

Additional information concerning any of the activities of the Bureau of Taxation may be obtained upon request.

Respectfully submitted,

ERNEST H. JOHNSON

State Tax Assessor

LOCAL VALUATION

Comparison of Counties in 1953 and 1954, exclusive of unorganized townships.

Counties	1953	1954	Increase
Androscoggin	\$ 86,442,494	\$ 87,496,077	\$ 1,053,583
Aroostook	76,697,300	78,084,653	1,387,353
Cumberland	185,971,050	220,653,833	34,682,783
Franklin	17,586,060	20,984,664	3,398,604
Hancock	38,908,385	38,953,889	45,504
Kennebec	72,992,062	75,080,009	2,087,947
Knox	25,011,047	30,396,412	5,385,365
Lincoln	18,176,527	18,403,686	227,159
Oxford	31,824,304	38,941,943	7,117,639
Penobscot	105,631,251	107,954,370	2,323,119
Piscataquis	11,662,699	11,645,031	* 17,668
Sagadahoc	17,437,128	17,848,995	411,867
Somerset	32,460,391	32,663,815	203,424
Waldo	14,023,267	14,243,403	220,136
Washington	18,568,016	18,838,575	270,559
York	116,840,054	122,684,753	5,844,699
	<hr/>	<hr/>	
	\$870,232,035	\$934,874,108	
Net Increase			\$64,642,073

VALUATION OF TWENTY-ONE CITIES

Cities	1953	1954	Increase
Auburn	\$ 32,533,990	\$ 32,577,930	\$ 43,940
Augusta	19,285,300	20,025,100	739,800
Bangor	38,493,960	39,602,000	1,108,040
Bath	10,696,440	10,909,625	213,185
Belfast	4,247,940	4,319,690	71,750
Biddeford	17,317,213	17,538,635	221,422
Brewer	11,690,235	12,020,080	329,845
Calais	4,086,539	4,096,222	9,683
Eastport	1,618,555	1,669,085	50,530
Ellsworth	7,840,370	7,474,260	* 366,110
Gardiner	7,545,035	7,480,040	* 64,995
Hallowell	2,231,842	2,277,158	45,316
Lewiston	39,714,296	40,470,148	755,852
Old Town	6,505,860	6,448,620	* 57,240
Portland	102,631,800	104,827,350	2,195,550
Presque Isle	17,941,440	17,947,500	6,060
Rockland	9,066,260	14,224,840	5,158,580
Saco	15,442,625	15,764,275	321,650
South Portland	20,378,098	23,756,490	3,378,392
Waterville	21,205,100	22,283,900	1,078,800
Westbrook	12,478,053	12,404,110	* 73,943
	<hr/>	<hr/>	
	\$402,950,951	\$418,117,058	
Net Increase			\$15,166,107

* Decrease

REPORT OF THE BUREAU OF TAXATION

DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS

Value of Land, 1954		\$210,286,217
Value of Land, 1953		203,473,464
Decrease		\$ 6,812,753
Value of Buildings, 1954		\$536,006,303
Value of Buildings, 1953		493,520,695
Increase		\$ 42,485,608
Number of Polls taxed, 1954	221,018	
Number of Polls not taxed, 1954	28,146	249,164
Number of Polls taxed, 1953	222,946	
Number of Polls not taxed, 1953	28,625	251,571
Decrease		2,407

MUNICIPAL TAX RATES

County	1954	
	Average Rate of Taxation	Average of the Rates
Androscoggin .....	.04910	.06992
Aroostook .....	.06524	.08889
Cumberland .....	.05370	.07156
Franklin .....	.05445	.06503
Hancock .....	.05963	.07420
Kennebec .....	.06141	.07665
Knox .....	.05571	.07227
Lincoln .....	.06443	.07400
Oxford .....	.06921	.07708
Penobscot .....	.06302	.09167
Piscataquis .....	.07984	.07768
Sagadahoc .....	.06938	.07940
Somerset .....	.07081	.07927
Waldo .....	.08476	.08826
Washington .....	.08277	.08742
York .....	.04276	.06224

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .05796.

Total of the averages of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .077221.

Amount of taxes assessed on polls in the municipalities in 1954, \$663,054. Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1954, \$54,191,118. Average rate of taxation on each \$1,000 is \$57.96.

REPORT OF THE BUREAU OF TAXATION

CORPORATION TAXES

	Year Ending June 30, 1953	June 30, 1954
Railroads	\$1,596,124.87	\$1,605,650.86
Telephone Companies	1,117,434.97	1,292,232.99
Telegraph Companies	32,182.19	36,424.84
Express Companies	12,940.79	10,656.90
Parlor Car Companies	897.11	788.07
Credit Unions	965.04	842.81
Corporation Franchise Taxes	177,045.00	171,845.00
Insurance Companies	1,581,536.34	1,691,674.53
Fire Investigation and Prevention	75,666.21	72,955.19
National Bank Stock	131,074.50	132,936.00
Trust and Banking Stock	122,868.00	123,357.75

POTATO TAX

Year Ending	Tax	Expenditures
June 30, 1953	\$159,994.15	\$6,778.23
June 30, 1954	154,475.21	7,015.72

BLUEBERRY, SWEET CORN, SARDINE, MILK and FERTILIZER TAX

	Year Ending June 30, 1953	June 30, 1954
Blueberry Tax	\$ 14,902.30	\$ 17,878.80
Sweet Corn Tax	135.00a	none
Sardine Tax	748,344.50	524,350.95
Milk Tax	b	72,807.50
Fertilizer Tax	1,897.64	1,928.76

a Tax not levied for years ending June 30, 1953 and June 30, 1954

b Tax levied effective September 1, 1953

TOBACCO TAX

Period — July 1, 1953 to June 30, 1954

Revenue		
Cigarette Stamp Sales (face value) ...	\$ 874,460.02	
Cigarette Meter Sales (gross value)	3,883,480.00	
Tobacco Stamp Sales (face value)	564,220.16	
Tobacco Stamp Sales (gross value)	119,100.00	
Total Gross Sales	5,441,260.18	
Discount to Distributors ...	\$234,298.08	
Refunds	10,589.21	244,887.29
Net Sales (stamps and meter)		\$5,196,372.89
Miscellaneous sales		13,454.23
Sub-total (Net revenue figure as shown by Controller)		5,209,827.12
Add: Licenses sold		3,306.25
Confiscated Cigarettes and Tobacco sold		4.80
Total Revenue		<u>\$5,213,138.17</u>
Expenditures		
Cost of stamps	\$ 6,487.39	
Administrative Expenditures	42,061.92	
Total Expenditures		<u>\$48,549.31</u>

Note: Cost of administration (including cost of stamps) 0.93%

GASOLINE, USE FUEL AND MOTOR CARRIER TAXES

Period—July 1, 1953 to June 30, 1954

HIGHWAY FUND

Revenue

Gasoline Tax

Gasoline Tax Certified—

Highway Fund	\$15,833,682.37
Add: Penalties	210.00

\$15,833,892.37

Use Fuel Tax

Dealers' Tax	\$ 58,221.86
Users' Tax	104,035.23
Add: Penalties and Interest	1,177.54

163,434.63

Less: Abatements	321.62
Transfer to Sales Tax	2.52

324.14

Net Amount ...

163,110.49

Motor Carrier Tax

Carrier Tax	47,748.94
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47,748.94

Total Revenue

\$16,044,751.80

Expenditures

Refunds—Gas Tax	\$553,255.39
Motor Carrier Tax	28,398.36
Use Fuel Tax	341.22

Reimbursements—United States Government	18.00
Maine Turnpike Authority	2,550.53

Transfers —Sea and Shore Fisheries	23,192.21
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607,755.71

Sub-total (Net Revenue figure as shown by Controller)

\$15,436,996.09

Add: License Fees—Use Fuel Tax

74.00

Gross Amount—Available for General Highway Fund

\$15,437,070.09

Less: Administration Costs

44,548.16

\$15,392,521.93

Cost of Administration 0.28%

AERONAUTICAL FUND

Gasoline Tax Certified for Aeronautical Fund

\$70,381.45

Expenditures—Refunds paid from Aero Fund

15,811.52

\$54,569.93

REPORT OF THE BUREAU OF TAXATION

INHERITANCE AND ESTATE TAXES ASSESSED (NET)

Period July 1, 1952 to June 30, 1953

Estate Tax	\$ 104,872.98
Inheritance Tax	2,006,029.09
Interest	4,487.76
	<u>\$2,115,389.83</u>

Period July 1, 1953 to June 30, 1954 (Net)

Estate Tax	\$ 24,211.50
Inheritance Tax	1,869,331.70
Interest	4,513.15
	<u>\$1,898,056.35</u>

SALES TAX DIVISION

Comparative Statement of Revenue and Expenditures

Revenue

July 1, 1953-June 30, 1954 July 1, 1952-June 30, 1953

Gross Revenue		
Sales Tax	11,746,599.52	12,174,033.25
Use Tax	2,067,804.57	1,847,157.28
Interest	19,073.24	17,559.30
Penalties	14,453.57	
Total Gross Revenue	<u>13,847,930.90</u>	<u>14,038,749.83</u>
Deduct—Abatements and Refunds:		
Sales Tax	62,827.94	49,783.44
Use Tax	4,284.17	17,158.50
Interest	229.75	411.16
Penalties	691.49	
Refunds	3,133.54	2,646.25
Total Deductions	<u>71,166.89</u>	<u>69,999.35</u>
Net Revenue	<u><u>13,776,764.01</u></u>	<u><u>13,968,750.48</u></u>

Expenditures

	1953/54	1952/53
Salaries and Wages	193,911.30	161,046.36
Travel Expense	36,414.00	33,313.42
Office Supplies	14,187.92	17,986.01
Equipment	2,394.76	10,020.28
Legal and Professional Services	11,779.89	13,485.00
Printing and Postage	7,715.37	8,540.01
Telephone and Telegrams	2,988.22	2,664.06
Other Office Expense	3,432.10	4,095.82
Total	<u><u>272,823.56</u></u>	<u><u>251,150.96</u></u>

**RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS
1953-1954**

Counties	M. Feet Board Measure									
	Spruce	Fir	Cedar	White Pine	Red Pine	Hemlock	Yellow Birch	Maple	Beech	Misc.
Aroostook	25,057	6,759	2,035	2,945	—	63	462	577	17	1,875
Franklin	551	—	—	127	—	10	1,862	13	—	2,864
Hancock	2,302	61	—	4,958	266	619	71	126	18	627
Kennebec	—	—	—	59	—	6	—	—	—	—
Oxford	5,811	253	1	416	—	114	9,411	744	65	550
Penobscot	177	5	26	17,353	133	268	130	377	23	727
Piscataquis	1,040	4	4	10,179	22	1	2,118	51	5	1,336
Somerset	4,269	402	605	8,310	237	248	15,178	805	84	693
Washington	1,027	—	—	10,090	521	247	1	116	6	926
Totals	40,234	7,484	2,671	54,437	1,179	1,576	29,233	2,809	213	9,598

Counties	Cords								Pieces	
	Pulpwood				Hardwood				Cedar	
	Spruce and Fir	Hemlock	Cedar and Pine	Poplar	Hardwood	Fuel	White Birch Spool Stock	Bolts	Ties	Poles
Aroostook	128,281	1,178	574	4,055	2,104	1,903	687	45	12,036	3,196
Franklin	5,179	13	—	29	279	90	3,680	450	—	—
Hancock	5,546	6,019	19	111	2,506	—	2,946	—	—	—
Kennebec	318	—	—	—	—	—	—	—	—	—
Oxford	42,532	71	42	79	42,485	75	384	232	—	—
Penobscot	29,066	12,142	450	599	392	398	1,355	32	35	—
Piscataquis	73,881	311	40	345	125	193	2,342	229	1,441	20
Somerset	190,780	261	110	3,749	2,300	189	2,420	927	50	331
Washington	9,489	7,719	13	1,488	209	367	592	3,555	—	—
Totals	485,072	27,714	1,248	10,455	50,400	3,215	14,406	5,470	13,562	3,547

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
1954	221,018	1,876,406,308

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	1933-54	.00725
1880	.005		

DETAIL OF STATE VALUATION AS MADE BY TOWNS
BY BOARD OF EQUALIZATION FOR 1954

ANDROSCOGGIN COUNTY

Towns	Estates	Towns	Estates
Auburn	\$ 44,000,000	Minot	\$ 820,000
Durham	920,000	Poland	2,750,000
Greene	1,600,000	Turner	2,300,000
Leeds	1,050,000	Wales	460,000
Lewiston	93,000,000	Webster	1,500,000
Lisbon	9,500,000		
Livermore	1,600,000	Total	<u>\$168,400,000</u>
Livermore Falls ...	5,800,000		
Mechanic Falls	3,100,000		

AROOSTOOK COUNTY

Amity	\$ 220,000	Perham	\$ 720,000
Ashland	2,150,000	Portage Lake	720,000
Bancroft	190,000	Presque Isle	22,000,000
Benedicta	230,000	St. Agatha	1,000,000
Blaine	1,050,000	Sherman	930,000
Bridgewater	1,300,000	Smyrna	360,000
Caribou	22,500,000	Stockholm	350,000
Castle Hill	560,000	Van Buren	4,400,000
Chapman	330,000	Wade	330,000
Crystal	430,000	Washburn	2,950,000
Dyer Brook	290,000	Westfield	1,000,000
Eagle Lake	810,000	Weston	230,000
Easton	2,200,000	Woodland	1,400,000
Fort Fairfield	11,500,000	Allagash Pl.	730,000
Fort Kent	4,400,000	Cary Pl.	140,000
Frenchville	1,300,000	Caswell Pl.	480,000
Grand Isle	760,000	Cyr Pl.	470,000
Haynesville	200,000	E. Pl.	90,000
Hersey	210,000	Garfield Pl.	100,000
Hodgdon	1,150,000	Glenwood Pl.	140,000
Houlton	15,000,000	Hamlin Pl.	500,000
Island Falls	1,150,000	Hammond Pl.	170,000
Limestone	4,000,000	Macwahoc Pl.	150,000
Linneus	550,000	Moro Pl.	150,000
Littleton	1,400,000	Nashville Pl.	130,000
Ludlow	240,000	New Canada Pl. ...	310,000
Madawaska	15,300,000	Oxbow Pl.	200,000
Mapleton	1,800,000	Reed Pl.	200,000
Mars Hill	3,300,000	St. Francis Pl.	580,000
Masardis	750,000	St. John Pl.	260,000
Merrill	360,000	Wallagrass Pl.	450,000
Monticello	1,350,000	Westmanland Pl. ...	200,000
New Limerick	600,000	Winterville Pl.	190,000
New Sweden	920,000		
Oakfield	890,000	Total	<u>\$141,670,000</u>
Orient	250,000		

CUMBERLAND COUNTY

Towns	Estates	Towns	Estates
Baldwin	\$ 1,470,000	Otisfield	\$ 1,100,000
Bridgton	4,900,000	Portland	218,500,000
Brunswick	21,400,000	Pownal	550,000
Cape Elizabeth	12,200,000	Raymond	2,400,000
Casco	2,000,000	Scarboro	10,000,000
Cumberland	5,500,000	Sebago	1,950,000
Falmouth	11,500,000	South Portland	45,000,000
Freeport	6,000,000	Standish	5,350,000
Gorham	8,800,000	Westbrook	32,000,000
Gray	2,950,000	Windham	8,300,000
Harpswell	3,600,000	Yarmouth	4,450,000
Harrison	1,800,000		
Naples	2,100,000	Total	<u>\$416,520,000</u>
New Gloucester	1,500,000		
North Yarmouth	1,200,000		

FRANKLIN COUNTY

Avon	\$ 290,000	Rangeley	\$ 3,750,000
Carthage	290,000	Strong	1,350,000
Chesterville	430,000	Temple	310,000
Eustis	870,000	Weld	830,000
Farmington	7,250,000	Wilton	5,400,000
Industry	410,000	Coplin Pl.	180,000
Jay	7,300,000	Dallas Pl.	320,000
Kingfield	840,000	Rangeley Pl.	470,000
Madrid	190,000	Sandy River Pl.	290,000
New Sharon	710,000		
New Vineyard	410,000	Total	<u>\$32,840,000</u>
Phillips	950,000		

HANCOCK COUNTY

Amherst	\$ 190,000	Otis	\$ 240,000
Aurora	170,000	Penobscot	620,000
Bar Harbor	13,000,000	Sedgwick	740,000
Bluehill	2,950,000	Sorrento	590,000
Brooklin	1,550,000	Southwest Harbor	3,900,000
Brooksville	1,000,000	Stonington	2,000,000
Bucksport	14,500,000	Sullivan	710,000
Castine	1,400,000	Surry	770,000
Cranberry Isles	730,000	Swans Island	380,000
Dedham	1,050,000	Tremont	1,600,000
Deer Isle	1,550,000	Trenton	480,000
Eastbrook	270,000	Verona	300,000
Ellsworth	11,000,000	Waltham	180,000
Franklin	560,000	Winter Harbor	820,000
Gouldsboro	1,800,000	Long Island Pl.	90,000
Hancock	1,100,000	Osborn Pl.	120,000
Lamoine	560,000	No. 33 Pl.	130,000
Mariaville	210,000		
Mount Desert	9,500,000	Total	<u>\$77,960,000</u>
Orland	1,200,000		

KENNEBEC COUNTY

Towns	Estates	Towns	Estates
Albion	\$ 1,050,000	Pittston	\$ 750,000
Augusta	42,000,000	Randolph	1,450,000
Belgrade	2,350,000	Readfield	1,450,000
Benton	1,600,000	Rome	910,000
Chelsea	920,000	Sidney	1,250,000
China	2,350,000	Vassalboro	3,300,000
Clinton	1,950,000	Vienna	280,000
Farmingdale	2,250,000	Waterville	46,400,000
Fayette	530,000	Wayne	920,000
Gardiner	10,900,000	West Gardiner	1,050,000
Hallowell	4,450,000	Windsor	920,000
Litchfield	1,200,000	Winslow	13,600,000
Manchester	1,350,000	Winthrop	5,200,000
Monmouth	3,150,000		
Mount Vernon	820,000		
Oakland	5,700,000	Total	<u>\$160,050,000</u>

KNOX COUNTY

Appleton	\$ 660,000	South Thomaston ..	\$ 780,000
Camden	10,300,000	Thomaston	5,300,000
Cushing	660,000	Union	1,500,000
Friendship	1,300,000	Vinalhaven	1,850,000
Hope	610,000	Warren	2,100,000
Isle Au Haut	240,000	Washington	710,000
North Haven	1,900,000	Matinicus Isle Pl. ..	130,000
Owls Head	1,490,000		
Rockland	17,300,000	Total	<u>\$52,730,000</u>
Rockport	3,850,000		
St. George	2,050,000		

LINCOLN COUNTY

Alna	\$ 410,000	South Bristol	\$ 1,700,000
Boothbay	3,850,000	Southport	3,000,000
Boothbay Harbor ..	6,600,000	Waldoboro	3,800,000
Bremen	670,000	Westport	380,000
Bristol	2,750,000	Whitefield	1,050,000
Damariscotta	2,250,000	Wiscasset	14,000,000
Dresden	670,000	Monhegan Pl.	410,000
Edgecomb	730,000	Somerville Pl.	140,000
Jefferson	1,310,000		
Newcastle	1,850,000	Total	<u>\$46,520,000</u>
Nobleboro	950,000		

OXFORD COUNTY

Towns	Estates	Towns	Estates
Andover	\$ 750,000	Oxford	\$ 1,800,000
Bethel	3,400,000	Paris	6,300,000
Brownfield	540,000	Peru	2,350,000
Buckfield	1,050,000	Porter	890,000
Byron	270,000	Roxbury	450,000
Canton	870,000	Rumford	36,000,000
Denmark	850,000	Stoneham	330,000
Dixfield	2,800,000	Stow	230,000
Fryeburg	4,300,000	Summer	500,000
Gilead	510,000	Sweden	380,000
Greenwood	1,100,000	Upton	320,000
Hanover	300,000	Waterford	1,850,000
Hartford	460,000	Woodstock	1,450,000
Hebron	540,000	Lincoln Pl.	1,200,000
Hiram	1,050,000	Magalloway Pl. ...	530,000
Lovell	3,050,000		
Mexico	3,350,000	Total	\$85,930,000
Newry	410,000		
Norway	5,750,000		

PENOBSCOT COUNTY

Alton	\$ 210,000	Lincoln	\$ 8,500,000
Bangor	75,500,000	Lowell	160,000
Bradford	540,000	Mattawamkeag ...	2,550,000
Bradley	660,000	Maxfield	80,000
Brewer	16,300,000	Medway	1,000,000
Burlington	290,000	Milford	1,850,000
Carmel	730,000	Millinocket	21,000,000
Charleston	590,000	Newburg	340,000
Chester	170,000	Newport	3,400,000
Clifton	220,000	Old Town	13,000,000
Corinna	2,400,000	Orono	7,600,000
Corinth	1,100,000	Orrington	2,350,000
Dexter	5,000,000	Passadumkeag ...	210,000
Dixmont	420,000	Patten	1,650,000
East Millinocket ..	13,500,000	Plymouth	380,000
Eddington	780,000	Springfield	240,000
Edinburg	120,000	Stacyville	1,050,000
Enfield	1,550,000	Stetson	280,000
Etna	290,000	Veazie	4,650,000
Exeter	570,000	Winn	370,000
Garland	330,000	Woodville	870,000
Glenburn	510,000	Carroll Pl.	200,000
Greenbush	270,000	Drew Pl.	170,000
Greenfield	180,000	Grand Falls Pl. ...	140,000
Hampden	4,750,000	Lakeville Pl.	310,000
Hermon	2,300,000	Mount Chase Pl. ...	260,000
Holden	770,000	Prentiss Pl.	200,000
Howland	2,050,000	Seboeis Pl.	240,000
Hudson	290,000	Webster Pl.	150,000
Kenduskeag	330,000		
Lagrange	480,000	Total	\$207,270,000
Lee	470,000		
Levant	400,000		

PISCATAQUIS COUNTY

Towns	Estates	Towns	Estates
Abbot	\$ 350,000	Shirley	\$ 260,000
Atkinson	360,000	Wellington	190,000
Bowerbank	320,000	Willimantic	270,000
Brownville	2,200,000	Barnard Pl.	170,000
Dover-Foxcroft ..	5,400,000	Blanchard Pl.	220,000
Greenville	3,200,000	Elliottsville Pl.	290,000
Guilford	2,850,000	Kingsbury Pl.	180,000
Milo	4,000,000	Lake View Pl.	250,000
Monson	960,000		
Parkman	450,000	Total	<u>\$23,390,000</u>
Sangerville	950,000		
Sebec	520,000		

SAGADAHOC COUNTY

Arrowsic	\$ 200,000	Topsham	\$ 4,950,000
Bath	22,800,000	West Bath	1,500,000
Bowdoin	470,000	Woolwich	1,700,000
Bowdoinham	1,400,000		
Georgetown	950,000	Total	<u>\$8,170,000</u>
Phippsburg	1,850,000		
Richmond	2,350,000		

SOMERSET COUNTY

Anson	\$ 3,000,000	Ripley	\$ 250,000
Athens	500,000	Skowhegan	15,000,000
Bingham	2,550,000	Smithfield	670,000
Cambridge	240,000	Solon	1,150,000
Canaan	610,000	St. Albans	880,000
Cornville	520,000	Starks	400,000
Detroit	530,000	Brighton Pl.	180,000
Embden	2,350,000	Caratunk Pl.	380,000
Fairfield	8,500,000	Dennistown Pl.	240,000
Harmony	650,000	Highland Pl.	120,000
Hartland	1,600,000	Jackman Pl.	1,350,000
Madison	6,900,000	Moose River Pl.	270,000
Mercer	280,000	Pleasant Ridge Pl. .	6,500,000
Moscow	4,950,000	The Forks Pl.	370,000
New Portland	690,000	West Forks Pl.	300,000
Norridgewock	1,800,000		
Palmyra	750,000	Total	<u>\$69,880,000</u>
Pittsfield	5,400,000		

REPORT OF THE BUREAU OF TAXATION

WALDO COUNTY

Towns	Estates	Towns	Estates
Belfast	\$10,000,000	Palermo	\$ 600,000
Belmont	240,000	Prospect	360,000
Brooks	730,000	Searsmont	710,000
Burnham	780,000	Searsport	2,950,000
Frankfort	610,000	Stockton Springs ..	1,450,000
Freedom	430,000	Swanville	460,000
Islesboro	1,600,000	Thorndike	500,000
Jackson	290,000	Troy	430,000
Knox	450,000	Unity	1,200,000
Liberty	690,000	Waldo	350,000
Lincolntonville	1,450,000	Winterport	2,250,000
Monroe	620,000		
Montville	420,000	Total	<u>\$31,370,000</u>
Morrill	450,000		
Northport	1,350,000		

WASHINGTON COUNTY

Addison	\$ 630,000	Marshfield	\$ 180,000
Alexander	310,000	Meddybemps	150,000
Baileyville	7,000,000	Milbridge	1,100,000
Beals	330,000	Northfield	290,000
Beddington	120,000	Pembroke	850,000
Calais	6,800,000	Perry	570,000
Centerville	170,000	Princeton	840,000
Charlotte	260,000	Robbinston	650,000
Cherryfield	930,000	Roque Bluffs	110,000
Columbia	350,000	Steuben	580,000
Columbia Falls	570,000	Talmadge	160,000
Cooper	210,000	Vanceboro	530,000
Crawford	160,000	Waite	180,000
Cutler	430,000	Wesley	230,000
Danforth	680,000	Whiting	470,000
Deblois	140,000	Whitneyville	430,000
Dennysville	300,000	Codyville Pl.	180,000
East Machias	1,300,000	Grand Lake Stream	
Eastport	4,600,000	Pl.	450,000
Harrington	730,000	No. 14 Pl.	200,000
Jonesboro	450,000	No. 21 Pl.	170,000
Jonesport	2,200,000		
Lubec	5,500,000	Total	<u>\$46,650,000</u>
Machias	3,450,000		
Machiasport	710,000		

YORK COUNTY

Acton	\$ 1,800,000	Newfield	\$ 700,000
Alfred	1,350,000	North Berwick	2,700,000
Berwick	4,050,000	North Kennebunk-	
Biddeford	45,000,000	port	860,000
Buxton	5,300,000	Old Orchard Beach	14,000,000
Cornish	1,000,000	Parsonsfield	1,850,000
Dayton	2,200,000	Saco	24,200,000
Eliot	4,200,000	Sanford	28,500,000
Hollis	2,650,000	Shapleigh	1,250,000
Kennebunk	9,700,000	South Berwick	3,600,000
Kennebunkport	5,400,000	Waterboro	1,800,000
Kittery	9,100,000	Wells	13,200,000
Lebanon	1,700,000	York	14,500,000
Limerick	1,400,000		
Limington	1,050,000	Total	<u>\$203,820,000</u>
Lyman	760,000		

SUMMARY OF STATE VALUATION FOR 1954

Counties	No. of Polls Taxed	Organized Municipalities	Unorganized Territory	Timber and Grass on Public Lands	Total
Androscoggin	20,859	\$ 168,400,000	—	—	\$ 168,400,000
Aroostook	17,737	141,670,000	\$17,512,290	\$ 660,780	159,843,070
Cumberland	43,799	416,520,000	—	—	416,520,000
Franklin	4,990	32,840,000	2,574,930	87,600	35,502,530
Hancock	8,738	77,960,000	1,588,715	49,140	79,597,855
Kennebec	20,507	160,050,000	23,940	—	160,073,940
Knox	7,482	52,730,000	43,925	—	52,773,925
Lincoln	4,930	46,520,000	30,330	—	46,550,330
Oxford	10,789	85,930,000	3,347,940	86,900	89,364,840
Penobscot	24,606	207,270,000	6,153,220	129,680	213,552,900
Piscataquis	4,472	23,390,000	17,392,163	388,390	41,170,553
Sagadahoc	5,366	38,170,000	100	—	38,170,100
Somerset	9,497	69,880,000	19,291,530	305,745	89,477,275
Waldo	5,097	31,370,000	—	—	31,370,000
Washington	8,264	46,650,000	3,497,445	71,545	50,218,990
York	23,885	203,820,000	—	—	203,820,000
Total	221,018	\$1,803,170,000	\$71,456,528	\$1,779,780	\$1,876,406,308

RECAPITULATION

Real and Personal Estate of cities, towns and plantations	\$1,803,170,000
Real estate in unorganized townships	71,456,528
Growth on public lots	1,779,780
	<u>\$1,876,406,308</u>

This represents an increase from the State Valuation of 1952, amounting to \$983,229,664, as follows:

Real and Personal estate of cities, towns and plantations	\$967,166,000
Real estate in unorganized townships	\$15,939,174
Growth on public lots	124,490
	<u>16,063,664</u>
Net increase	\$983,229,664

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1953 to June 30, 1954

Assessments Only

County	Valuation	State Tax
Aroostook	\$ 828,626.85	\$ 6,007.54
Franklin	194,550.00	1,410.49
Hancock	80,825.00	585.98
Kennebec	4,450.00	32.26
Knox	17,675.00	128.14
Lincoln	4,725.00	34.26
Oxford	177,050.00	1,283.61
Penobscot	454,525.00	3,295.31
Piscataquis	831,125.43	6,025.66
Somerset	644,492.25	4,672.57
Washington	572,632.00	4,151.58
Total	<u>\$3,810,676.53</u>	<u>\$27,627.40</u>

STATISTICS

from

Valuation Returns as made by

Assessors of each

City, Town and Plantation

1954

ANDROSCOGGIN COUNTY — 1954

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Property	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Auburn.....	5,998	675	.039	\$ 28,437,360	\$ 4,140,570	\$ 32,577,930	\$ 6,000,830	\$ 22,436,530	\$ 1,270,539	\$ 17,994
Durham.....	228	43	.076	529,885	41,341	571,226	367,830	162,055	43,413	684
Greene.....	251	37	.058	691,575	90,091	781,666	379,275	312,300	45,336	753
Leeds.....	186	27	.104	385,705	84,939	470,644	232,286	153,419	48,946	558
Lewiston.....	10,023	1,484	.050	31,506,848	8,963,300	40,470,148	8,284,854	23,221,994	2,023,507	30,069
Lisbon.....	1,162	272	.058	3,108,549	752,931	3,861,480	805,249	2,303,300	223,965	3,486
Livermore.....	348	57	.074	676,390	158,715	835,105	305,370	371,020	61,797	1,044
Livermore Falls.....	773	92	.068	2,254,395	454,770	2,709,165	572,395	1,682,000	184,223	2,319
Mechanic Falls.....	526	101	.071	1,172,610	276,350	1,448,960	170,460	1,002,150	102,876	1,578
Minot.....	183	32	.078	349,885	56,933	406,818	168,285	181,600	31,781	549
Poland.....	331	49	.083	1,025,060	93,360	1,118,420	276,206	748,854	92,828	993
Turner.....	434	66	.080	994,475	139,475	1,133,950	549,150	445,325	90,716	1,302
Wales.....	113	24	.073	264,680	41,852	306,532	132,775	131,905	22,376	339
Webster.....	303	60	.067	713,760	90,273	804,033	223,280	490,480	53,870	909
TOTALS.....	20,859	3,019		\$ 72,111,177	\$ 15,384,900	\$ 87,496,077	\$ 18,468,245	\$ 53,642,932	\$ 4,296,123	\$ 62,577

AROOSTOOK COUNTY — 1954

Amity.....	51	15	.105	\$ 79,760	\$ 14,395	\$ 94,155	\$ 60,515	\$ 19,245	\$ 9,886	\$ 153
Ashland.....	359	51	.099	912,180	194,310	1,106,490	343,650	568,530	109,542	1,077
Bancroft.....	29	5	.080	88,039	9,175	97,214	70,389	7,777	7,777	87
Benedicta.....	45	5	.098	93,525	29,780	123,305	56,170	37,355	12,084	135
Blaine.....	188	34	.088	494,800	60,825	555,625	262,775	232,025	48,895	564
Bridgewater.....	265	23	.074	730,880	51,190	782,070	363,951	366,929	57,873	795
Caribou.....	1,933	53	.069	5,869,150	1,936,510	7,805,660	1,923,245	3,945,905	538,590	5,799
Castle Hill.....	103	11	.077	337,530	56,450	393,980	185,935	151,595	30,336	309
Chapman.....	76	12	.126	159,020	23,315	182,335	101,660	57,360	22,974	228
Crystal.....	81	8	.082	236,385	14,840	251,225	146,525	89,860	20,600	243
Dyer Brook.....	44	8	.062	113,765	12,315	126,080	74,505	39,260	7,816	132
Eagle Lake.....	213	59	.150	256,585	47,780	304,365	95,460	161,125	45,654	639
Easton.....	296	54	.084	1,057,950	86,572	1,144,522	489,535	568,415	96,139	888
Fort Fairfield.....	767	43	.080	4,794,630	701,290	5,495,920	2,471,250	2,323,380	439,673	2,301
Fort Kent.....	760	50	.146	1,335,810	267,215	1,603,025	509,390	826,420	234,041	2,280
Frenchville.....	261	—	.074	587,070	91,370	678,440	312,440	274,630	50,204	783
Grand Isle.....	184	17	.080	285,885	68,305	354,190	165,210	120,675	28,335	552

AROOSTOOK COUNTY — 1954 — Continued

Haynesville	46	3	.120	87,175	5,740	92,915	67,210	19,965	11,149	138
Hersey	31	7	.090	95,640	7,380	103,020	79,460	17,180	9,271	93
Hodgdon	193	40	.073	512,955	109,440	622,395	264,970	247,985	45,434	579
Houlton	2,055	215	.078	5,024,562	1,732,430	6,756,992	1,577,517	3,447,045	527,045	6,165
Island Falls	272	38	.094	454,405	112,890	567,295	151,615	302,790	53,325	316
Limestone	353	—	.096	1,345,775	133,015	1,478,790	610,725	735,050	141,963	1,056
Linneus	136	23	.067	315,485	50,240	365,725	210,775	104,710	24,503	408
Littleton	205	27	.075	582,260	47,490	629,750	368,610	215,650	47,231	615
Ludlow	50	6	.1275	101,996	15,190	117,186	68,706	33,290	14,941	150
Madawaska	1,040	46	.030	5,349,730	7,778,010	13,127,740	837,400	4,512,330	393,832	3,120
Mapleton	301	33	.094	787,410	58,370	845,780	394,260	393,150	79,503	903
Mars Hill	429	29	.079	1,317,870	243,670	1,561,540	536,810	781,060	123,361	1,287
Masardis	115	6	.077	337,760	105,160	442,920	129,690	208,070	34,104	345
Merrill	93	5	.090	175,989	15,460	191,449	111,904	64,085	17,230	279
Monticello	269	36	.077	753,420	45,640	799,060	348,340	405,080	61,528	807
New Limerick	96	33	.095	235,005	21,420	256,425	98,590	136,415	24,361	288
New Sweden	225	14	.072	414,755	49,335	464,090	208,705	206,050	33,414	675
Oakfield	213	20	.101	327,830	58,405	386,235	108,255	219,575	39,008	639
Orient	31	5	.090	107,603	4,465	112,068	67,293	40,310	10,087	93
Perham	136	5	.086	361,280	38,475	399,755	219,900	141,380	34,378	408
Portage Lake	101	24	.090	321,670	27,410	349,080	101,140	220,530	31,417	303
Presque Isle	2,100	134	.040	13,606,280	4,341,220	17,947,500	4,169,480	9,436,800	717,900	6,300
St. Agatha	192	39	.150	377,180	73,795	450,975	256,310	120,870	67,645	576
Sherman	209	21	.102	405,110	84,705	489,815	178,525	226,585	49,961	627
Smyrna	80	9	.092	190,667	25,280	215,947	114,184	76,483	19,867	240
Stockholm	131	30	.098	179,825	18,916	198,741	96,095	83,730	19,476	393
Van Buren	780	42	.104	1,549,090	379,762	1,928,852	555,440	993,650	200,600	2,340
Wade	57	7	.108	160,365	14,235	174,600	118,020	42,345	18,856	171
Washburn	369	28	.076	1,182,360	144,550	1,326,910	491,835	690,525	100,845	1,107
Westfield	125	15	.040	1,039,155	62,900	1,102,055	499,965	539,190	44,082	375
Weston	52	11	.100	87,550	15,700	103,250	52,715	34,835	10,325	156
Woodland	263	16	.080	676,935	71,600	748,535	484,990	191,945	59,882	789
Allagash Plt.	103	26	.112	431,125	6,655	437,780	406,950	24,175	49,031	309
Cary Plt.	54	11	.081	76,175	9,070	85,245	54,607	21,568	6,904	162
Caswell Plt.	98	17	.114	193,310	23,255	216,565	151,590	41,720	24,686	294
Cyr Plt.	40	2	.062	157,295	14,985	172,280	115,820	41,475	10,681	120
E Plt.	7	1	.058	44,163	670	44,833	41,088	3,075	2,600	21
Garfield Plt.	26	1	.047	40,700	1,040	41,740	25,560	15,140	1,961	78
Glenwood Plt.	15	9	.076	48,412	1,595	50,007	46,072	2,340	3,800	45
Hamlin Plt.	59	7	.080	141,015	19,403	160,418	114,795	26,220	12,833	177
Hammond Plt.	19	6	.072	88,844	1,395	90,239	81,754	7,090	6,497	57
Macwahoc Plt.	41	9	.065	66,339	9,345	75,684	47,304	19,035	4,919	123
Moro Plt.	21	2	.070	76,965	6,105	83,070	64,305	12,660	5,814	63
Nashville Plt.	6	—	.050	71,990	1,135	73,125	67,870	4,120	3,656	18
New Canada Plt.	61	2	.128	158,986	11,415	170,401	112,510	46,476	21,811	183
Oxbow Plt.	55	3	.066	91,693	10,087	101,780	51,786	39,907	6,717	165

REPORT OF THE BUREAU OF TAXATION

AROOSTOOK COUNTY — 1954 — Concluded

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Property	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Reed Pt.	73	15	.125	85,245	3,575	88,820	70,665	14,580	11,102	219
St. Francis Pt.	334	74	.172	171,395	34,725	206,120	87,665	83,730	35,452	1,002
St. John Pt.	88	4	.142	120,407	9,615	130,022	94,322	26,085	18,463	264
Wallagrass Pt.	168	8	.162	175,723	21,170	196,893	94,723	81,000	31,895	504
Westmanland Pt.	14	—	.046	123,135	4,445	127,580	115,210	7,925	5,868	42
Winterville Pt.	52	7	.040	60,720	5,340	66,060	22,800	37,920	2,642	156
TOTALS	17,737	1,624		\$ 58,321,693	\$ 19,752,960	\$ 78,074,653	\$ 23,076,435	\$ 35,245,258	\$ 5,094,275	\$ 53,211

CUMBERLAND COUNTY — 1954

Baldwin	202	61	.098	\$ 643,030	\$ 59,130	\$ 702,160	\$ 304,495	\$ 338,535	\$ 68,811	\$ 606
Bridgton	666	71	.079	1,926,045	274,755	2,200,800	456,970	1,469,075	154,056	1,998
Brunswick	2,630	171	.0183	27,621,120	7,661,510	35,282,630	5,527,880	22,093,240	645,672	7,890
Cape Elizabeth	1,136	27	.090	5,164,365	120,075	5,284,440	1,321,930	3,842,435	317,066	3,408
Casco	209	26	.050	846,915	30,620	877,535	287,495	559,420	46,374	627
Cumberland	570	70	.0715	2,233,301	99,750	2,333,051	577,785	1,655,516	186,814	1,710
Falmouth	1,357	176	.0752	4,450,325	172,623	4,622,948	963,141	3,487,184	347,645	4,071
Freeport*	793	61	.096	2,005,515	512,642	2,518,157	369,025	1,645,490	241,743	2,379
Gorham	1,206	50	.0766	3,228,174	196,106	3,424,280	822,147	2,406,027	262,295	3,618
Gray	469	81	.026	4,173,430	308,105	4,481,535	918,170	3,255,260	116,519	1,407
Harpswell	484	37	.062	1,578,160	49,060	1,627,220	526,860	1,052,300	100,887	1,452
Harrison	277	56	.058	821,295	127,060	948,355	217,535	603,760	55,004	831
Naples	234	26	.060	869,232	67,707	936,939	180,358	688,874	56,216	702
New Gloucester	336	36	.112	697,608	74,862	772,470	251,093	446,515	86,516	1,008
North Yarmouth	221	43	.090	499,787	32,497	532,284	77,639	422,148	47,905	663
Otisfield	135	31	.078	536,980	42,725	579,705	293,375	243,605	45,216	405
Portland	20,018	2,261	.0560	72,535,550	32,291,800	104,827,350	23,416,250	49,119,300	5,870,331	60,054
Pownal	148	36	.112	280,556	17,568	298,124	149,776	130,780	33,389	444
Raymond	203	33	.060	933,500	69,394	1,002,894	438,405	495,095	60,173	609
Scarboro	1,018	124	.099	3,372,086	79,068	3,451,154	998,625	2,373,461	341,664	3,054
Sebago	157	23	.078	799,828	45,385	845,213	275,628	524,200	65,927	471
South Portland	5,770	601	.060	17,368,685	6,387,805	23,756,490	3,326,270	14,042,415	1,425,389	17,310
Standish	442	59	.072	2,082,028	79,347	2,161,375	1,479,583	602,445	155,619	1,326
Westbrook	3,514	447	.061	10,779,490	1,624,620	12,404,110	1,257,558	9,521,932	756,650	10,542
Windham	879	118	.082	2,600,852	256,272	2,857,124	976,717	1,624,135	234,284	2,637
Yarmouth	725	107	.079	1,749,380	126,110	1,875,490	330,680	1,418,700	148,163	2,175
* 1953 return										
TOTALS	43,799	4,832		\$169,797,237	\$ 50,856,596	\$220,653,833	\$ 45,735,390	\$124,061,847	\$11,850,330	\$131,397

FRANKLIN COUNTY — 1954

Avon.....	105	4	.100	\$ 179,630	\$ 18,085	\$ 197,715	\$ 114,975	\$ 64,655	\$ 19,771	\$ 315
Carthage.....	68	18	.074	184,745	14,110	198,855	142,930	41,815	14,715	204
Chesterville.....	138	26	.100	259,200	42,885	302,085	148,630	110,570	30,208	414
Eustis.....	193	23	.078	399,470	93,150	492,620	124,560	274,910	38,424	579
Farmington.....	1,045	119	.060	2,923,455	664,425	3,587,880	752,295	2,171,160	215,272	3,135
Industry.....	77	21	.094	211,092	19,903	230,995	114,805	96,287	21,713	231
Jay.....	721	64	.084	2,239,106	272,965	2,512,071	688,711	1,550,395	211,013	2,163
Kingfield.....	267	24	.078	392,278	51,119	443,397	118,318	273,960	34,584	801
Madrid.....	38	5	.089	92,985	2,595	95,580	72,395	20,590	8,506	114
New Sharon.....	181	21	.074	299,944	70,308	370,252	133,196	166,748	27,398	543
New Vineyard.....	100	15	.087	217,580	30,437	248,017	113,870	103,710	21,577	300
Phillips.....	281	29	.094	542,365	132,725	675,090	205,465	336,900	63,458	843
Rangeley.....	360	35	.0258	3,445,453	393,688	3,839,141	860,423	2,585,030	99,050	1,080
Strong.....	288	24	.080	630,892	172,165	803,057	146,900	483,992	64,244	864
Temple.....	79	8	.072	180,735	15,348	196,083	112,030	68,705	14,117	237
Weld.....	91	28	.058	471,835	37,385	509,220	214,005	257,830	29,534	273
Wilton.....	873	65	.035	3,982,625	1,514,439	5,497,064	648,365	3,334,260	192,397	2,619
Coplin Plt.....	14	1	.025	99,011	4,390	103,401	85,261	13,750	2,585	42
Dallas Plt.....	24	2	.052	226,156	10,520	236,676	130,146	96,010	12,307	72
Rangeley Plt.....	18	—	.056	242,350	3,920	246,270	201,185	41,165	13,791	54
Sandy River Plt.....	29	4	.040	196,355	2,860	199,195	147,015	49,320	7,967	87
TOTALS.....	4,900	536		\$ 17,417,242	\$ 3,567,422	\$ 20,984,664	\$ 5,275,480	\$ 12,141,762	\$ 1,142,631	\$ 14,970

HANCOCK COUNTY — 1954

Amherst.....	38	9	.115	\$ 75,264	\$ 4,790	\$ 80,054	\$ 51,179	\$ 24,085	\$ 9,206	\$ 114
Aurora.....	30	8	.045	79,836	5,845	85,681	61,181	18,655	3,855	90
Bar Harbor.....	1,099	70	.054	6,909,990	701,830	7,611,820	2,622,260	4,287,730	411,038	3,297
Blue Hill.....	360	39	.077	1,059,405	96,905	1,156,310	339,310	720,095	89,035	1,107
Brooklin.....	161	50	.060	528,970	67,205	596,175	139,690	389,280	35,770	483
Brooksville.....	205	13	.138	318,125	27,350	345,475	100,880	217,245	47,675	615
Bucksport.....	848	100	.0554	4,078,817	1,129,493	5,208,310	293,467	3,785,350	288,541	2,544
Castine.....	96	4	.096	599,025	30,470	629,495	229,840	369,185	60,431	588
Cranberry Isles.....	122	1	.0432	353,065	102,975	456,040	80,965	252,100	18,836	285
Debham.....	122	2	.077	441,010	17,464	458,480	191,132	249,884	35,302	366
Deer Isle.....	350	47	.060	612,430	49,820	662,250	154,620	457,810	59,602	1,050
Eastbrook.....	43	15	.072	123,513	5,458	128,971	51,155	72,358	9,285	129
Ellsworth.....	1,176	50	.039	6,625,070	849,190	7,474,260	2,132,430	4,492,640	291,496	3,528
Franklin.....	167	47	.061	293,185	26,290	319,475	100,025	193,160	19,489	501

REPORT OF THE BUREAU OF TAXATION

HANCOCK COUNTY — 1954 — Concluded

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Property	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Gouldsboro.....	314	80	.067	648,465	97,565	746,030	167,500	480,965	49,984	942
Hancock.....	214	21	.082	387,040	59,815	446,855	133,550	253,490	36,642	642
Lamoine.....	123	22	.087	235,116	18,052	253,168	91,206	143,910	22,025	369
Mariaville.....	38	5	.077	95,370	7,150	102,520	72,550	22,820	7,894	114
Mount Desert.....	611	38	.067	3,833,430	315,200	4,148,630	1,523,630	2,309,800	277,958	1,833
Orland.....	267	65	.084	478,090	28,832	506,922	198,330	279,760	42,581	801
Otis.....	20	4	.077	96,713	1,520	98,233	41,173	55,540	7,563	60
Penobscot.....	177	34	.063	440,660	31,960	472,620	105,240	335,420	29,775	531
Sedgwick.....	150	17	.100	270,370	29,174	299,544	84,123	186,247	29,954	450
Sorrento.....	59	9	.064	325,698	28,912	354,610	89,160	236,538	22,695	177
Southwest Harbor.....	369	57	.065	1,414,310	284,640	1,708,950	390,240	1,024,070	111,081	1,107
Stonington.....	398	57	.044	1,445,920	421,973	1,867,893	351,065	1,094,855	82,187	1,194
Sullivan.....	167	10	.074	419,455	30,920	450,375	123,185	296,270	33,327	501
Surry.....	142	30	.098	322,695	13,950	336,645	140,215	182,450	32,991	426
Swans Island.....	101	20	.110	176,430	49,200	225,630	47,990	128,440	24,819	303
Tremont.....	282	45	.082	554,800	50,450	605,250	123,790	431,010	49,630	846
Trenton.....	90	19	.069	230,001	15,920	245,921	86,741	143,260	16,968	270
Verona.....	97	16	.074	109,555	14,415	123,970	30,940	78,615	9,173	291
Waltham.....	48	4	.082	78,802	19,630	98,432	50,237	28,565	5,071	144
Winter Harbor.....	109	26	.076	455,860	37,965	493,825	132,870	322,990	37,630	327
Long Island Pt.....	35	—	.071	33,660	21,385	55,045	16,185	17,475	3,908	105
Osborn Pt.....	13	3	.045	58,740	715	59,455	53,960	4,780	2,675	39
Plantation No. 33.....	15	4	.065	59,922	648	60,570	44,081	15,841	3,936	45
TOTALS.....	8,738	1,041		\$ 34,248,813	\$ 4,705,076	\$ 38,953,889	\$ 10,646,095	\$ 23,602,718	\$ 2,322,928	\$ 26,214

KENNEBEC COUNTY — 1954

Albion.....	240	20	.080	\$ 408,045	\$ 128,340	\$ 536,385	\$ 131,920	\$ 276,125	\$ 42,910	\$ 720
Augusta.....	4,947	1,000	.065	15,061,340	4,963,760	20,025,100	3,576,550	11,484,790	1,301,631	14,841
Belgrade.....	273	14	.080	831,453	75,340	906,793	315,128	516,325	72,543	819
Benton.....	366	30	.085	548,128	80,635	628,763	144,975	403,153	53,444	1,098
Chelsea.....	247	49	.097	343,900	43,045	386,945	145,310	198,590	37,534	741
China.....	314	49	.070	768,390	81,835	850,225	428,020	340,370	59,515	942
Clinton.....	432	61	.089	697,325	120,965	818,290	237,910	459,415	72,827	1,296

KENNEBEC COUNTY — 1954 — Concluded

Farmingdale.....	354	40	.064	1,029,570	87,310	1,116,880	221,440	808,130	71,480	1,062
Fayette.....	99	19	.110	231,273	30,595	261,868	112,715	118,558	28,805	297
Gardiner.....	1,588	202	.052	5,965,995	1,514,045	7,480,040	909,972	5,056,023	388,962	4,764
Hallowell.....	819	43	.070	1,718,050	559,108	2,277,158	349,850	1,368,200	159,401	2,457
Litchfield.....	234	33	.058	745,705	88,120	833,825	284,590	461,115	48,361	702
Manchester.....	200	35	.080	543,810	37,603	581,413	189,145	354,665	46,513	600
Monmouth.....	453	41	.070	1,200,515	260,410	1,460,925	311,205	889,310	102,264	1,359
Mount Vernon.....	155	21	.083	422,173	46,927	469,100	171,078	251,095	38,936	465
Oakland.....	821	148	.075	1,656,741	493,472	2,150,213	595,360	1,061,381	161,258	2,463
Pittston.....	237	25	.090	349,720	63,731	413,451	158,775	193,945	37,210	711
Randolph.....	389	21	.092	446,705	64,235	510,940	118,240	328,465	47,006	1,167
Readfield.....	241	18	.082	514,620	55,095	569,715	157,730	356,890	46,716	723
Rome.....	94	29	.062	417,765	45,122	462,887	148,055	269,710	28,698	282
Sidney.....	217	28	.089	464,068	98,998	563,066	223,015	241,053	50,112	651
Vassalboro.....	511	75	.081	1,181,640	314,100	1,495,740	329,040	852,600	121,156	1,533
Vienna.....	70	13	.088	119,640	17,260	136,900	71,015	48,625	12,047	210
Waterville.....	4,538	548	.047	16,485,890	5,798,010	22,283,900	5,424,600	11,061,290	1,047,343	13,614
Wayne.....	152	22	.070	421,400	38,110	459,510	155,760	265,640	32,165	456
West Gardiner.....	257	44	.078	423,630	73,680	497,310	170,990	252,640	35,790	771
Winsor.....	192	36	.085	417,095	52,080	469,175	172,107	244,988	39,879	576
Winslow.....	1,184	209	.067	3,560,810	370,347	3,931,157	593,875	3,026,935	263,387	3,552
Winthrop.....	883	81	.064	2,063,895	438,440	2,502,335	467,770	1,596,125	160,149	2,649
Totals.....	20,507	3,014		\$ 59,039,291	\$ 16,040,718	\$ 75,080,009	\$ 16,253,140	\$ 42,786,151	\$ 4,611,042	\$ 61,521

KNOX COUNTY — 1954

Appleton.....	142	25	.086	\$ 234,240	\$ 84,155	\$ 318,395	\$ 112,805	\$ 121,435	\$ 27,381	\$ 426
Camden.....	1,126	150	.054	4,306,615	931,635	5,238,250	1,085,771	3,220,844	282,865	3,378
Cushing.....	124	24	.068	224,830	24,875	249,705	86,180	138,650	16,979	372
Friendship.....	209	45	.0635	542,685	40,307	582,992	115,090	427,595	37,019	627
Hope.....	125	26	.068	301,515	59,790	361,305	143,365	158,150	24,568	375
Isle au Haut.....	32	1	.075	117,484	7,235	124,709	39,863	86,621	6,353	96
North Haven.....	96	32	.0574	826,702	92,378	919,080	279,377	547,325	52,755	238
Owls Head.....	207	32	.062	599,450	32,968	623,418	168,525	421,925	36,631	621
Rockland.....	2,396	373	.042	11,362,290	2,862,550	14,224,840	2,776,880	8,585,410	597,443	7,188
Rockport.....	435	96	.079	1,319,759	124,836	1,444,595	309,593	1,010,166	110,125	1,305
St. George.....	402	12	.069	824,770	78,080	902,850	244,680	580,090	62,296	1,206

KNOX COUNTY — 1954 — Concluded

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Tax- ation	Real Estate	Personal Property	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
South Thomaston	187	43	.086	280,216	37,200	317,416	97,181	183,035	27,297	561
Thomaston	592	40	.073	1,597,290	322,687	1,919,977	386,990	1,210,300	140,158	1,776
Union	307	40	.084	578,112	123,388	701,500	213,462	364,650	58,926	921
Vinalhaven	424	15	.092	732,870	126,605	859,475	197,530	535,340	79,072	1,272
Warren	458	39	.073	945,500	226,085	1,171,585	313,855	631,645	85,525	1,374
Washington	167	56	.092	297,210	77,990	375,200	112,865	184,345	34,518	501
Matineus Pit.	53	1	.077	38,310	22,810	61,120	7,765	30,545	4,706	159
TOTALS	7,482	1,050		\$ 25,120,848	\$ 5,275,564	\$ 30,396,412	\$ 6,682,777	\$ 18,438,071	\$ 1,693,637	\$ 22,446

LINCOLN COUNTY — 1954

Alna	94	9	.078	\$ 184,300	\$ 31,735	\$ 216,035	\$ 95,150	\$ 89,150	\$ 16,850	\$ 282
Boothbay	409	18	.058	2,006,690	84,630	2,091,320	497,285	1,509,405	121,296	1,227
Boothbay Harbor	721	50	.058	2,440,180	328,570	2,768,750	610,255	1,829,925	160,587	2,163
Bremen	117	11	.084	262,580	20,201	282,781	86,680	175,900	23,753	351
Bristol	377	9	.087	1,024,720	103,202	1,127,922	319,600	705,120	98,129	1,131
Damariscotta	314	25	.065	810,885	264,810	1,075,695	206,709	604,176	69,921	942
Dresden	152	32	.078	276,280	23,585	299,865	142,740	133,540	23,389	456
Edgecomb	144	8	.082	317,450	21,134	338,584	89,045	228,405	27,763	432
Jefferson	247	53	.076	517,275	73,585	590,860	184,325	332,950	44,905	741
Newcastle	268	25	.071	852,430	119,194	971,624	181,630	670,800	68,985	804
Nobleboro	151	25	.090	304,630	65,410	370,040	122,740	181,890	33,303	453
South Bristol	182	51	.074	724,515	72,035	796,550	231,165	493,350	58,944	546
Southport	148	22	.054	1,228,625	31,200	1,259,825	376,675	851,950	68,030	444
Waldoboro	785	125	.076	1,245,350	405,329	1,650,679	326,295	919,055	125,451	2,355
Westport	56	11	.090	149,750	34,845	184,595	54,675	95,075	16,612	168
Whitefield	253	43	.081	432,953	121,880	554,833	207,876	225,077	44,942	759
Wiscasset	427	48	.047	3,373,535	215,260	3,588,795	265,415	3,108,120	168,674	1,281
Monhegan Pit.	36	5	.041	170,664	1,714	172,378	43,459	127,205	7,067	108
Somerville Pit.	49	9	.116	54,920	7,635	62,555	30,950	23,970	7,256	147
TOTALS	4,930	579		\$ 16,377,732	\$ 2,025,954	\$ 18,403,686	\$ 4,072,669	\$ 12,305,063	\$ 1,185,857	\$ 14,790

OXFORD COUNTY — 1954

Andover.....	189	32	.068	\$ 484,965	\$ 84,895	\$ 569,860	\$ 226,140	\$ 258,825	\$ 38,750	\$ 567
Bethel.....	622	109	.072	1,336,175	512,292	1,848,467	493,340	842,835	133,089	1,866
Brownfield.....	138	42	.106	238,156	65,470	301,626	69,073	169,083	31,972	414
Buckfield.....	242	38	.080	477,895	141,245	619,140	195,780	282,115	49,531	726
Byron.....	33	4	.083	145,130	1,755	146,885	129,330	15,800	12,191	99
Canton.....	210	44	.086	356,705	75,591	432,296	142,280	214,425	37,177	630
Denmark.....	148	17	.085	332,530	72,990	405,520	136,335	196,195	34,469	444
Dixfield.....	527	42	.090	948,690	228,010	1,176,700	236,240	712,450	105,903	1,581
Fryeburg.....	483	88	.067	1,061,709	418,815	1,480,524	331,689	730,020	99,197	1,449
Gilead.....	36	4	.057	259,640	6,325	265,965	212,090	47,550	15,160	108
Greenwood.....	161	33	.080	400,355	90,825	491,180	157,685	242,670	39,294	483
Hanover.....	74	9	.070	136,890	18,610	155,500	38,980	97,910	10,885	222
Hartford.....	103	17	.078	287,780	28,466	316,246	194,435	93,345	24,667	309
Hebron.....	123	34	.084	255,170	51,970	307,140	135,010	120,160	25,799	369
Hiram.....	204	14	.093	430,211	80,431	510,642	118,452	311,759	47,489	612
Lovell.....	197	38	.0584	1,112,991	224,046	1,337,037	452,461	660,530	78,082	591
Mexico.....	1,159	160	.100	1,459,050	163,510	1,622,560	309,590	1,149,460	162,256	3,477
Newry.....	44	11	.070	230,642	7,760	238,402	185,682	44,960	16,688	132
Norway.....	901	162	.0245	7,322,910	1,791,178	9,114,088	1,450,895	5,872,015	223,295	2,703
Oxford.....	398	64	.092	664,740	172,617	837,357	210,890	453,850	77,036	1,194
Paris.....	1,006	229	.074	2,398,785	651,050	3,049,835	680,335	1,718,450	225,687	3,018
Peru.....	284	48	.086	703,000	347,557	1,050,557	197,635	505,365	90,347	852
Porter.....	278	48	.116	309,900	36,980	346,880	114,030	195,870	40,238	834
Roxbury.....	83	13	.102	187,365	8,850	196,215	102,725	84,640	20,013	249
Rumford.....	2,360	180	.096	5,906,770	2,695,285	8,602,055	1,233,575	4,673,195	825,797	7,080
Stoneham.....	53	16	.067	186,715	13,310	200,025	83,455	103,260	13,401	159
Stow.....	28	8	.071	111,548	8,930	120,478	72,633	38,915	8,553	84
Summer.....	140	20	.090	270,430	51,910	322,340	154,140	116,290	29,010	420
Sweden.....	35	10	.076	205,650	21,095	226,745	139,460	66,190	17,232	105
Upton.....	21	—	.074	150,306	3,795	154,101	122,196	28,110	11,403	63
Waterford.....	196	42	.074	550,200	291,365	841,565	169,685	380,515	62,275	588
Woodstock.....	259	31	.080	582,925	117,640	700,565	226,270	356,655	56,044	777
Lincoln Pk.....	29	1	.031	609,677	29,815	639,492	190,292	419,385	19,824	87
Magalloway Pk.....	25	3	.040	310,385	3,570	313,955	282,501	27,884	12,558	75
TOTALS.....	10,789	1,611		\$ 30,425,990	\$ 8,515,953	\$ 38,941,943	\$ 9,195,309	\$ 21,230,681	\$ 2,695,312	\$ 32,367

REPORT OF THE BUREAU OF TAXATION

PENOBSCOT COUNTY — 1954

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Property	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Alton	59	12	.110	\$ 69,230	\$ 4,610	\$ 73,840	\$ 42,140	\$ 27,090	\$ 8,122	\$ 177
Bangor	7,274	670	.0615	30,241,000	9,361,000	39,602,000	8,887,360	21,353,640	2,435,523	21,822
Bradford	141	51	.110	200,205	65,570	265,775	101,255	98,950	29,235	423
Bradley	201	20	.130	310,635	16,441	327,076	121,826	188,809	42,519	603
Brewer	2,002	343	.0456	8,476,495	3,543,585	12,020,080	1,578,500	6,897,995	548,115	6,006
Burlington	91	26	.122	135,950	18,831	154,781	84,975	50,975	18,883	273
Carmel	217	45	.100	298,345	85,645	383,990	101,740	196,605	38,399	651
Charleston	187	3	.082	278,945	97,520	376,465	140,150	138,795	30,870	561
Chester	61	7	.120	65,402	7,725	73,127	50,586	14,816	8,775	183
Clifton	49	8	.083	90,857	10,710	101,567	53,872	36,985	8,430	147
Corinna	383	35	.084	812,770	190,755	1,003,525	267,430	545,340	84,296	1,149
Corinth	257	13	.093	407,396	114,175	521,571	182,222	225,174	48,507	771
Dexter	1,032	131	.045	4,112,075	1,346,580	5,458,655	775,855	3,336,190	245,645	3,096
Dixmont	118	23	.114	166,710	45,730	212,440	105,045	61,665	24,218	354
East Millinocket	386	22	.06	3,090,627	406,425	3,497,052	624,775	2,465,852	209,823	1,158
Eddington	165	40	.074	328,755	36,950	365,705	153,735	175,020	27,062	495
Edinburg	9	—	.072	51,043	625	51,668	47,583	3,460	3,720	27
Enfield	199	15	.090	513,703	50,530	564,230	221,100	292,600	50,780	597
Etna	93	22	.116	124,935	28,970	153,905	50,205	74,730	17,852	279
Exeter	163	20	.125	239,900	59,326	299,226	124,950	114,950	37,403	489
Garland	116	15	.122	206,450	44,970	251,420	102,615	103,835	30,673	348
Glenburn	178	35	.104	207,958	20,817	228,775	91,998	115,960	23,792	534
Greenbush	105	31	.129	116,815	21,120	137,935	57,955	58,860	17,794	315
Greenfield	25	3	.092	76,450	8,692	85,142	55,650	20,800	7,833	75
Hampden	819	49	.112	1,294,470	197,130	1,491,600	377,265	917,205	167,059	2,457
Hernon	382	43	.048	1,318,680	163,030	1,481,710	413,070	905,610	71,122	1,146
Holden	207	42	.114	304,915	42,910	347,825	85,315	219,600	39,652	621
Howland	291	21	.100	603,072	295,464	898,536	147,480	455,592	89,853	873
Hudson	110	11	.100	122,370	30,433	152,803	56,820	65,550	15,280	330
Kenduskeag	100	25	.098	141,695	32,630	174,325	63,370	78,125	17,083	300
Lagrange	105	13	.105	217,798	33,317	251,113	95,566	122,230	26,367	315
Lee	147	17	.118	198,405	43,427	241,832	88,520	109,885	28,536	441
Levant	147	27	.147	181,995	57,578	239,573	89,395	92,600	35,217	441
Lincoln	1,019	193	.089	4,605,216	2,663,108	7,268,324	1,011,046	3,594,170	283,464	3,057
Lowell	35	13	.100	80,550	4,250	84,800	66,550	14,000	8,480	105
Mattawamkeag	178	35	.058	900,220	57,180	957,400	737,755	162,465	55,529	534
Maxfield	11	6	.053	32,513	2,535	35,048	27,648	4,865	1,857	33
Medway	159	77	.160	372,214	20,717	392,931	202,293	169,921	62,869	477
Millford	314	25	.090	723,075	61,146	784,221	137,100	585,975	70,579	942
Millinocket	1,623	190	.1185	3,811,735	1,213,960	5,025,695	256,765	3,554,970	595,549	4,869

PENOBSCOT COUNTY — 1954 — Concluded

Newburg	130	27	.090	168,490	37,963	206,453	79,955	88,535	18,580	390
Newport	477	95	.085	1,122,860	362,460	1,485,320	261,270	861,590	126,252	1,431
Old Town	1,841	388	.071	4,535,490	1,913,110	6,448,600	755,870	3,779,620	457,850	5,523
Orono	1,081	25	.0286	7,054,010	1,120,210	8,174,220	852,430	6,201,580	233,782	3,273
Orrington	477	61	.043	1,620,370	74,400	1,694,770	317,940	1,302,430	72,875	1,431
Passadumkeag	74	22	.142	86,365	10,200	96,565	38,485	47,870	13,710	222
Patten	331	40	.082	577,910	196,360	774,270	178,005	399,905	63,492	993
Plymouth	109	16	.092	157,560	44,532	202,082	72,650	84,900	18,587	327
Springfield	97	18	.145	105,801	15,633	121,434	55,580	50,221	17,607	291
Stacyville	176	17	.094	274,470	86,240	360,710	104,975	169,495	33,906	528
Stetson	84	16	.104	128,270	32,130	160,400	70,935	57,335	16,681	252
Veazie	187	30	.0704	983,245	49,120	1,032,365	94,195	889,060	72,697	561
Winn	127	18	.135	140,613	18,154	158,767	91,223	49,390	21,433	381
Woodville	25	2	.066	234,345	1,640	235,985	75,145	159,200	15,575	75
Carroll Plt.	47	13	.135	74,770	10,290	85,060	57,375	17,195	11,483	141
Drew Plt.	14	6	.065	70,960	3,630	74,590	61,790	9,170	4,848	42
Grand Falls Plt.	8	1	.060	55,595	4,333	59,928	52,085	3,560	3,565	27
Lakeville Plt.	19	2	.040	136,425	2,640	139,065	100,375	36,050	5,562	54
Mt. Chase Plt.	50	16	.086	97,660	15,175	112,835	60,085	37,575	9,703	150
Prentiss Plt.	52	22	.111	73,553	14,931	88,484	59,753	13,800	9,821	156
Seboeis Plt.	16	4	.038	90,550	44,160	134,710	77,220	13,330	5,118	48
Webster Plt.	16	9	.056	68,245	1,836	70,081	58,785	9,460	3,924	48
TOTALS	24,606	3,225		\$ 83,389,106	\$ 24,565,264	\$107,954,370	\$ 21,455,986	\$ 61,933,120	\$ 6,803,846	\$ 73,818

PISCATAQUIS COUNTY — 1954

Abbot	95	11	.107	\$ 162,888	\$ 15,550	\$ 178,438	\$ 93,908	\$ 68,980	\$ 19,092	\$ 285
Atkinson	84	2	.097	172,720	29,895	202,615	112,245	60,475	19,653	252
Bowersbank	9	—	.028	173,090	915	174,005	116,380	56,710	4,872	27
Brownville	489	102	.078	977,960	178,585	1,156,545	224,845	753,115	89,976	1,467
Dover-Foxcroft	1,076	62	.081	2,522,965	475,604	2,998,569	732,340	1,790,625	242,884	3,228
Greenville	490	80	.078	952,625	201,925	1,154,550	291,050	661,575	90,054	1,470
Guilford	496	48	.089	1,014,082	179,150	1,193,232	201,647	812,435	106,197	1,488
Milo	740	149	.0657	1,540,021	438,828	1,978,849	269,500	1,270,521	130,011	2,220
Monson	241	19	.097	407,680	90,560	498,230	206,180	1,201,320	48,328	769
Parkman	123	22	.080	241,720	29,835	271,555	105,625	136,095	21,724	389
Sangerville	292	48	.110	493,535	76,380	569,915	178,325	317,210	62,660	876
Sebec	104	5	.106	281,095	28,365	259,460	183,735	67,360	27,502	312
Shirley	61	20	.092	126,095	3,210	129,305	107,355	18,740	11,896	183
Wellington	62	14	.130	93,437	13,470	106,907	73,177	20,260	13,898	186
Willimantic	41	10	.066	156,620	8,355	164,975	104,830	51,790	10,888	123

REPORT OF THE BUREAU OF TAXATION

PISCATAQUIS COUNTY — 1954 — Concluded

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Property	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Barnard Plt.	19	3	.037	84,370	11,960	96,330	74,137	10,233	3,564	57
Blanchard Plt.	19	6	.066	108,251	1,717	109,968	84,431	23,820	7,257	57
Elliottsville Plt.	17	4	.045	177,310	3,700	181,010	127,630	49,680	9,145	51
Kingsbury Plt.	6	1	.068	108,910	620	109,530	95,410	13,500	7,448	18
Lake View Plt.	8	1	.033	111,623	2,420	114,043	91,988	19,635	3,763	24
TOTALS	4,472	607		\$ 9,856,997	\$ 1,788,034	\$ 11,645,031	\$ 3,452,718	\$ 6,404,279	\$ 929,842	\$ 13,416

SAGADAHOC COUNTY — 1954

Arrowsic	49	8	.072	\$ 74,935	\$ 28,590	\$ 103,525	\$ 29,720	\$ 45,215	\$ 7,453	\$ 147
Bath	2,810	300	.063	8,298,410	2,611,215	10,909,625	1,786,450	6,511,960	687,306	8,430
Bowdoin	123	10	.104	232,180	28,493	260,673	136,065	96,115	27,109	369
Bowdoinham	242	59	.072	722,710	127,760	850,470	222,400	500,310	61,233	726
Georgetown	136	17	.076	454,875	19,562	474,437	146,095	308,780	36,057	408
Phippsburg	288	23	.090	753,000	33,745	786,745	284,750	498,250	70,807	864
Richmond	496	63	.084	1,047,205	180,348	1,227,553	218,755	828,450	103,114	1,488
Topsham	698	86	.072	1,790,711	136,847	1,927,558	826,321	964,390	138,784	2,094
West Bath	182	4	.073	494,160	76,324	570,484	139,515	354,645	41,645	546
Woolwich	342	31	.088	671,440	66,485	737,925	265,050	406,390	64,937	1,028
TOTALS	5,366	601		\$ 14,539,626	\$ 3,309,369	\$ 17,848,995	\$ 4,055,121	\$ 10,484,505	\$ 1,238,445	\$ 16,098

SOMERSET COUNTY — 1954

Anson	538	110	.114	\$ 897,685	\$ 139,365	\$ 1,037,050	\$ 282,440	\$ 615,245	\$ 118,223	\$ 1,614
Athens	168	21	.106	255,300	42,380	297,680	161,800	93,500	31,554	504
Bingham	405	33	.082	743,738	285,411	1,029,149	202,438	541,250	84,390	1,215
Cambridge	68	13	.086	121,495	58,873	180,368	64,915	56,580	15,511	204
Canaan	186	20	.093	305,285	50,199	355,484	128,520	176,765	33,060	558
Cornville	147	20	.110	258,085	65,145	323,230	138,890	119,195	35,555	441
Detroit	110	20	.0736	197,465	39,671	237,136	58,840	138,625	17,453	330
Emden	76	24	.048	1,004,438	11,464	1,015,902	93,986	910,452	48,763	228
Fairfield	1,455	134	.0768	2,949,750	806,694	3,756,444	758,805	2,190,945	288,494	4,365

SOMERSET COUNTY — 1954 — Concluded

Harmory	183	16	.093	305,510	112,930	418,440	132,585	172,925	38,915	549
Hartland	240	70	.074	605,251	216,062	821,313	224,638	380,613	60,777	720
Madison	942	162	.061	2,826,585	1,024,002	3,850,587	1,047,030	1,779,555	234,886	2,826
Mercer	92	7	.102	121,320	32,050	153,370	61,680	59,640	15,643	276
Moscow	123	17	.044	2,816,175	19,810	2,835,985	188,800	2,627,375	124,783	369
New Portland	186	29	.112	297,500	113,195	410,695	144,700	152,800	45,997	558
Norridgewock	338	59	.094	691,960	106,500	798,460	234,760	457,200	75,055	1,164
Palmyra	204	21	.113	334,120	90,320	424,440	160,570	173,560	47,961	612
Pittsfield	929	179	.089	2,015,345	422,295	2,437,640	469,500	1,545,845	216,950	2,787
Ripley	94	8	.088	132,325	33,200	165,525	80,400	91,925	16,221	282
St. Albans	231	8	.125	335,005	85,050	420,055	153,895	181,110	52,506	693
Skowhegan	1,808	208	.080	4,769,645	855,905	5,625,480	1,874,815	2,884,830	450,036	5,424
Smithfield	91	13	.0696	325,050	23,116	353,166	132,675	192,375	24,580	273
Solon	188	28	.068	700,370	60,000	760,370	495,685	204,685	51,705	564
Starks	97	13	.108	188,510	45,887	234,397	93,800	94,710	25,314	291
Brighton Plt.	21	7	.102	83,135	6,515	89,650	72,305	10,830	9,144	63
Caratunk Plt.	54	—	.044	206,055	14,290	220,345	144,300	61,755	9,695	162
Dennistown Plt.	10	2	.022	175,980	1,125	177,105	170,254	5,726	3,896	30
Highland Plt.	17	1	.080	42,435	5,140	47,575	40,090	2,345	3,806	51
Jackman Plt.	287	18	.062	471,440	135,010	606,450	169,275	302,165	37,599	861
Moose River Plt.	69	7	.060	175,170	9,830	185,000	124,895	50,275	11,100	207
Pleasant Ridge Plt.	25	1	.021	2,985,500	15,975	3,001,475	61,900	2,923,600	63,030	75
The Forks Plt.	23	3	.044	192,137	8,230	200,367	141,732	50,405	8,816	69
West Forks Plt.	42	4	.061	147,137	46,375	193,512	117,937	29,200	11,804	126
TOTALS	9,497	1,287		\$ 27,676,901	\$ 4,986,914	\$ 32,663,815	\$ 8,428,905	\$ 10,247,906	\$ 2,313,222	\$ 28,491

WALDO COUNTY — 1954

Belfast	1,488	313	.080	\$ 3,184,575	\$ 1,135,115	\$ 4,319,690	\$ 793,150	\$ 2,391,425	\$ 345,575	\$ 4,464
Belmont	64	15	.052	171,005	25,575	196,580	45,115	125,890	10,222	192
Brooks	154	25	.078	309,520	89,070	398,590	132,160	187,330	31,090	462
Burnham	139	41	.136	322,505	27,850	350,355	182,030	140,475	47,648	417
Frankfort	126	10	.103	197,095	87,120	284,215	60,760	136,335	29,274	378
Freedom	113	20	.090	171,640	46,285	217,925	65,830	105,810	19,613	339
Islesboro	150		.069	898,985	77,530	976,515	294,730	604,255	67,379	450
Jackson	69	4	.104	120,520	28,655	149,175	71,980	48,540	15,514	207
Knox	101	17	.106	161,490	53,910	215,400	88,035	73,452	22,832	303
Liberty	135	9	.076	274,940	66,870	341,810	112,575	162,365	25,977	405
Lincolnville	198	20	.066	584,010	67,585	651,595	208,010	376,000	43,005	594
Monroe	116	12	.126	220,565	66,462	287,027	73,495	147,070	36,165	348
Montville	131	16	.104	163,440	37,490	200,930	90,306	73,134	20,896	393

WALDO COUNTY — 1954 — Concluded

Towns	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Property	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Morrill	89	8	.066	147,525	74,438	221,963	63,460	84,065	14,649	267
Northport	114	30	.058	570,300	15,870	586,170	193,615	376,685	33,998	342
Palermo	135	20	.084	233,405	63,619	297,024	129,210	104,195	24,950	405
Prospect	91	23	.063	160,765	28,930	189,695	51,110	109,655	11,950	273
Searsmont	127	21	.085	285,928	76,617	362,545	104,310	181,618	30,817	381
Searsport	356	21	.088	1,004,827	259,092	1,263,919	292,612	712,215	111,224	1,068
Stockton Springs	214	32	.078	433,293	41,977	475,270	99,976	333,317	36,993	642
Swanville	96	18	.088	178,790	36,372	215,162	78,315	100,475	18,934	288
Thorndike	114	15	.092	167,380	75,065	242,445	72,470	94,910	22,304	342
Troy	108	27	.103	207,130	71,870	279,000	99,160	107,970	28,737	324
Unity	214	48	.100	502,355	99,305	601,660	166,220	336,135	60,166	642
Waldo	85	13	.090	134,960	43,947	178,907	63,840	71,120	16,101	255
Winterport	370	32	.110	593,475	146,361	739,836	151,453	442,022	81,381	1,110
TOTALS	5,097	810		\$ 11,400,423	\$ 2,842,980	\$ 14,243,403	\$ 3,773,957	\$ 7,626,466	\$ 1,207,294	\$ 15,291

WASHINGTON COUNTY — 1954

Addison	205	39	.100	\$ 246,315	\$ 39,125	\$ 285,440	\$ 89,615	\$ 156,700	\$ 28,544	\$ 615
Alexander	68	10	.080	133,695	16,460	150,155	78,295	55,400	12,012	204
Baileyville	430	77	.062	2,051,200	455,310	2,506,510	140,550	1,910,650	155,403	1,290
Beals	162	24	.128	93,000	64,125	157,125	26,135	66,865	20,112	486
Beddington	8	1	.048	51,585	145	51,730	44,155	7,430	2,483	24
Calais	1,135	67	.065	3,396,209	700,013	4,096,222	839,326	2,556,883	266,255	3,405
Centerville	15	4	.060	113,410	435	113,845	101,350	12,060	6,830	45
Charlotte	70	16	.078	124,665	11,650	136,315	73,715	50,950	10,632	210
Cherryfield	258	7	.105	327,435	73,790	401,225	96,750	230,685	42,128	774
Columbia	68	24	.080	138,200	24,490	162,690	100,660	37,540	13,015	204
Columbia Falls	155	15	.092	211,780	47,455	259,235	86,560	125,220	23,849	465
Cooper	32	3	.071	95,805	6,550	102,355	70,665	25,140	7,267	96
Crawford	23	9	.072	63,355	6,130	69,485	57,755	5,600	5,002	69
Cutler	125	17	.097	144,612	15,505	160,117	78,682	65,930	15,530	375
Danforth	250	28	.122	274,690	83,143	357,833	110,590	164,100	43,655	750
Deblois	16	1	.066	45,440	4,145	49,585	36,805	8,635	3,272	48
Dennysville	98	20	.122	79,800	18,640	98,440	24,625	55,175	12,009	294
East Machias	295	49	.112	317,730	86,570	404,300	86,885	230,845	45,281	885

WASHINGTON COUNTY — 1954 — Concluded

Eastport.....	688	127	.093	1,337,685	331,400	1,669,085	256,000	1,081,595	155,224	2,064
Harrington.....	218	29	.098	258,573	24,497	283,070	63,733	194,840	27,740	654
Jonesboro.....	143	21	.092	167,750	29,400	197,150	83,370	84,380	18,137	420
Jonesport.....	461	137	.072	492,442	185,844	678,286	142,742	349,700	48,836	1,383
Lubeck.....	328	69	.096	911,905	497,090	1,408,995	216,425	695,480	135,263	2,484
Machias.....	516	82	.100	811,176	270,096	1,081,272	190,876	620,300	108,127	1,548
Machiasport.....	190	53	.131	206,289	29,486	235,775	62,414	143,875	30,887	570
Marshfield.....	54	12	.133	71,150	5,320	76,470	41,720	29,430	10,170	162
Meddybemps.....	29	7	.110	47,503	4,080	51,583	26,703	20,800	5,674	87
Milbridge.....	316	15	.100	409,140	120,065	529,205	118,348	290,792	52,920	948
Northfield.....	31	1	.066	112,655	13,870	126,525	78,630	34,025	8,350	93
Pembroke.....	195	58	.102	257,390	75,075	332,465	65,035	192,355	33,911	585
Perry.....	155	21	.100	198,505	50,855	249,360	86,795	111,710	24,936	465
Princeton.....	182	43	.084	280,640	109,700	390,340	111,110	169,530	32,788	546
Robbinston.....	137	32	.066	233,790	27,200	260,990	81,810	151,980	17,225	411
Roque Bluffs.....	24	6	.125	45,395	2,340	47,735	22,800	22,595	5,967	72
Steuben.....	164	55	.120	254,350	25,750	280,100	105,505	148,845	33,612	492
Talmadge.....	11	4	.068	69,870	1,440	71,310	65,280	4,590	4,849	33
Vanceboro.....	138	10	.084	244,395	31,835	276,230	67,295	177,100	23,203	414
Waite.....	22	6	.066	80,900	1,445	82,345	74,005	6,895	5,434	66
Wesley.....	43	4	.095	107,480	4,795	112,275	98,185	9,295	10,666	129
Whiting.....	97	7	.044	182,660	20,740	203,400	110,940	71,720	8,949	291
Whitneyville.....	60	12	.065	106,908	112,460	219,368	37,763	69,145	14,259	180
Codyville Plt.....	18	1	.064	59,465	830	60,293	56,256	3,207	3,858	54
Grand Lake Stream.....	81	8	.083	158,835	18,585	177,420	76,000	82,835	14,725	243
Plantation No. 14.....	23	3	.061	96,895	510	97,405	69,980	26,915	5,994	69
Plantation No. 21.....	27	4	.056	75,766	1,750	77,516	58,875	16,891	4,340	81
TOTALS.....	8,264	1,238		\$ 15,188,436	\$ 3,650,139	\$ 18,838,575	\$ 4,611,803	\$ 10,576,633	\$ 1,559,323	\$ 24,792

YORK COUNTY — 1954

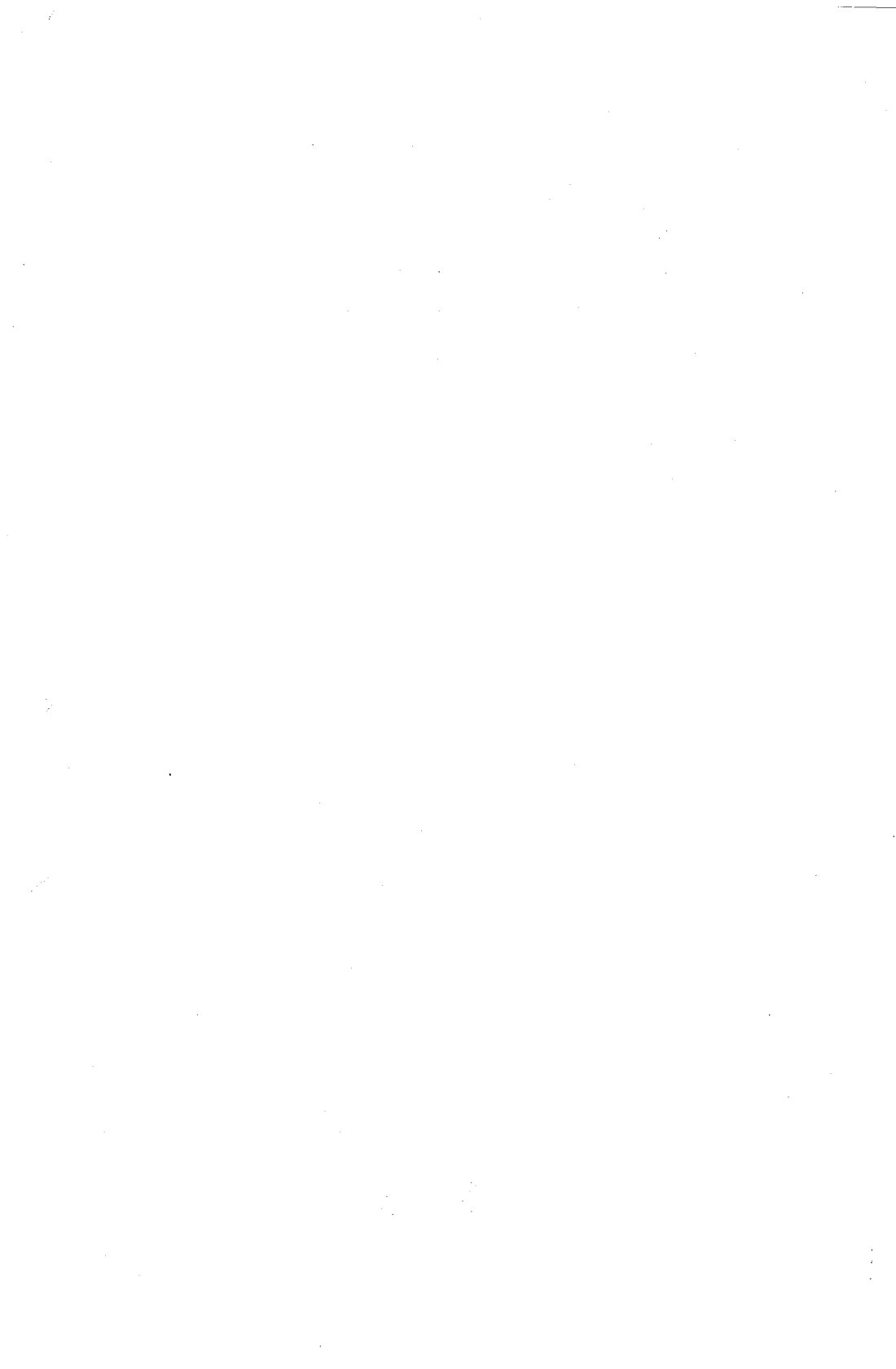
Acton.....	124	37	.068	\$ 642,127	\$ 59,898	\$ 702,025	\$ 254,317	\$ 387,810	\$ 47,737	\$ 372
Alfred.....	253	37	.066	534,912	187,898	722,810	159,647	375,265	47,705	759
Berwick.....	633	74	.034	2,871,675	492,805	3,364,480	596,640	2,275,035	114,392	1,899
Biddeford.....	4,820	750	.035	13,908,630	3,630,005	17,538,635	3,698,024	10,210,606	613,852	14,460
Buxton.....	515	87	.028	6,031,210	1,58,369	6,189,579	285,045	5,746,165	173,308	1,545
Cornish.....	190	1	.086	389,805	60,655	450,460	144,285	245,520	38,739	570
Dayton.....	127	15	.043	850,432	74,779	925,211	507,896	342,536	39,784	381
Eliot.....	652	84	.062	1,616,654	343,329	1,959,983	245,854	1,370,800	121,519	1,956
Hollis.....	319	68	.055	1,354,665	78,865	1,433,530	338,375	1,016,290	78,844	957
Kennebunk.....	1,264	98	.0548	3,842,865	512,342	4,355,207	958,145	2,884,720	238,665	3,792
Kennebunkport.....	431	40	.075	2,191,020	36,335	2,227,355	721,630	1,469,390	167,051	1,293

YORK COUNTY — 1954 — Concluded

Towns	No. of Poles Taxed	No. of Poles Not Taxed	Rate of Taxation	Real Estate	Personal Property	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Poles
							Land	Buildings		
Kittery.....	1,387	205	.076	3,324,455	108,405	3,432,860	535,535	2,788,920	260,897	4,161
Lebanon.....	378	55	.088	746,595	95,345	841,940	380,410	366,185	74,090	1,134
Limerick.....	264	28	.082	471,180	113,455	584,635	128,375	342,805	47,940	792
Limington.....	215	22	.133	385,674	60,990	446,664	274,694	110,980	59,407	645
Lyman.....	140	12	.051	363,305	25,405	388,710	141,530	221,775	19,824	420
Newfield.....	112	35	.055	298,997	69,065	368,062	98,982	200,015	20,243	336
North Berwick.....	471	10	.087	775,396	241,657	1,017,053	252,851	522,545	88,453	1,413
No. Kennebunkport.....	267	36	.084	397,235	42,532	439,767	117,445	279,790	36,940	801
Old Orchard Beach.....	1,217	40	.068	5,806,825	511,375	6,318,200	1,281,850	4,524,975	429,637	3,651
Parsonsfield.....	221	20	.085	603,595	128,260	731,855	237,559	366,036	62,207	663
Saco.....	2,686	401	.037	13,464,160	2,300,115	15,764,275	3,096,165	10,367,995	583,278	8,058
Sanford.....	4,022	598	.0326	18,002,785	10,651,867	28,654,652	3,692,120	14,310,665	934,141	12,066
Shapleigh.....	143	14	.073	445,120	36,768	481,888	212,400	232,720	35,177	429
South Berwick.....	724	81	.051	2,448,980	230,620	2,679,600	432,070	2,016,910	130,659	2,172
Waterboro.....	509	9	.060	974,310	114,725	1,089,035	294,465	679,845	65,342	927
Wells.....	1,000	147	.033	10,284,840	607,930	10,892,770	3,182,978	7,101,832	359,461	3,000
York.....	1,001	68	.0405	8,353,561	329,951	8,683,512	2,832,900	5,520,661	351,689	3,003
TOTALS.....	23,885	3,072		\$101,381,008	\$ 21,303,745	\$122,684,753	\$ 25,102,187	\$ 76,278,821	\$ 5,247,011	\$71,655

STATE SUMMARY — 1954

Counties	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Property	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Androscoggin	20,859	3,019	.04910	\$ 72,111,177	\$ 15,384,900	\$ 87,496,077	\$ 18,468,245	\$ 53,642,932	\$ 4,296,123	\$ 62,577
Aroostook	17,737	1,624	.06524	58,321,693	19,752,960	78,074,653	23,076,435	35,245,258	5,094,275	53,211
Cumberland	43,799	4,832	.05370	169,797,237	50,856,596	220,653,833	45,735,390	124,061,847	11,850,330	131,397
Franklin	4,990	536	.05445	17,417,242	3,567,422	20,984,664	5,275,480	12,141,762	1,142,631	14,970
Hancock	8,738	1,041	.05903	34,248,813	4,705,076	38,953,889	10,646,095	23,602,718	2,322,928	26,214
Kennebec	20,507	3,014	.06141	59,039,291	16,040,718	75,080,009	16,253,140	42,786,151	4,611,042	61,521
Knox	7,482	1,050	.05571	25,120,848	5,275,564	30,396,412	6,682,777	18,438,071	1,693,637	22,446
Lincoln	4,930	579	.06443	16,377,732	2,025,954	18,403,686	4,072,669	12,305,063	1,185,867	14,790
Oxford	10,789	1,611	.06921	30,425,990	8,515,953	38,941,943	9,195,309	21,230,681	2,695,312	32,367
Penobscot	24,606	3,225	.06302	83,389,106	24,565,264	107,954,370	21,455,986	61,935,120	6,803,846	73,818
Piscataquis	4,472	607	.07984	9,856,997	1,788,034	11,645,031	3,452,718	6,404,279	929,842	13,416
Sagadahoc	5,366	601	.06938	14,539,626	3,309,369	17,848,995	4,055,121	10,484,505	1,238,445	16,098
Somerset	5,497	1,287	.07081	27,676,901	4,986,914	32,663,815	8,428,905	19,247,996	2,313,222	28,491
Waldo	5,097	810	.08476	11,400,423	2,842,950	14,243,403	3,773,957	7,626,466	1,207,284	15,291
Washington	8,264	1,238	.08277	15,188,436	3,650,139	18,838,575	4,611,803	10,576,833	1,559,323	24,792
York	23,885	3,072	.04276	101,381,008	21,303,745	122,684,753	25,102,187	76,278,821	5,247,011	71,655
TOTALS	221,018	28,146		\$746,292,520	\$188,571,588	\$934,864,108	\$210,286,217	\$536,006,303	\$54,191,118	\$663,054



Detail
of
Corporation
Taxes



REPORT OF THE BUREAU OF TAXATION

47

CORPORATION TAXES

Taxes assessed upon Corporations doing business in State of Maine

RAILROADS

	July 1, 1952 to June 30, 1953	July 1, 1953 to June 30, 1954
Aroostook Valley Railroad Company	\$ 9,572.59	\$ 5,600.40
Bangor and Aroostook Railroad Company	483,971.48	542,367.02
Belfast and Moosehead Lake Railroad Company ..	4,221.18	3,967.99
Boston and Maine Railroad Company	101,311.90	77,159.26
Canadian National Railway System	77,628.26	79,896.50
Canadian Pacific Railway Company	194,530.25	199,813.95
Maine Central Railroad Company	719,279.57	691,108.86
Portland Terminal Company	2,540.90	2,810.72
Sanford and Eastern Railroad Company	3,068.74	2,926.16
	<u>\$1,596,124.87</u>	<u>\$1,605,650.86</u>

TELEGRAPH COMPANIES

Western Union Telegraph Company	\$ 32,182.19	\$ 36,424.84
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EXPRESS COMPANIES

Canadian Pacific Express Company	\$ 128.51	\$ 106.95
Railway Express Agency	12,812.28	10,549.95
	<u>\$ 12,940.79</u>	<u>\$ 10,656.90</u>

PARLOR CAR

The Pullman Company	\$ 897.11	\$ 788.07
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CREDIT UNIONS

Government Employees' Credit Union	\$ 252.79	\$ 315.01
Railroad Workers' Credit Union	429.72	325.95
Telephone Workers' Credit Union	282.53	201.85
	<u>\$ 965.04</u>	<u>\$ 842.81</u>

INSURANCE PREMIUM TAX

Fire Domestic	\$ 11,410.48	\$ 12,025.29
Fire Other	426,628.20	432,534.77
Factory Mutual Fire	4,532.77	4,381.93
Life Domestic	11,950.79	12,711.97
Life Other	662,265.64	703,964.81
Miscellaneous Domestic	22,189.34	26,952.85
Miscellaneous Other	434,156.89	488,561.23
Inter-Insurers	1,010.58	1,607.68
Assessment	7,391.65	8,934.00
	<u>\$1,581,536.34</u>	<u>\$1,691,674.53</u>

FIRE INVESTIGATION AND PREVENTION TAX

Fire Domestic	\$ 5,939.90	\$ 5,716.67
Fire Other	68,593.10	65,175.15
Factory Mutual Fire	1,133.21	1,095.46
Inter-Insurers	—	* 967.91
	<u>\$ 75,666.21</u>	<u>\$ 72,955.19</u>

* Supplemental assessment made for years ending December 30, 1951, 1952 and 1953

REPORT OF THE BUREAU OF TAXATION

TELEPHONE COMPANIES

	July 1, 1952 to June 30, 1953	July 1, 1953 to June 30, 1954
Alton Farmers Telephone Company	27.30	\$ 24.29
American Telephone & Telegraph Company	\$ 2,367.75	1,659.93
Andover Telephone Company	90.46	97.83
Baldwin & Sebago Telephone Company	239.55	240.04
Bryant Pond Telephone Company	62.75	87.57
Cambridge Telephone Company	26.99	25.74
Center Lincolnville Telephone Company	203.38	257.07
China Telephone Company	497.55	453.45
Cobbosseecontee Telephone Company	53.88	53.43
Denmark Telephone Company	48.43	42.47
Eastern Telephone Co., Inc.	455.61	438.16
Etna Telephone Company	—	13.07
Eustis Telephone Company	338.55	404.45
Fort Kent Telephone Company	1,125.19	1,285.12
Franklin Farmers Co-operative Telephone Com- pany	654.78	—
Hampden Telephone Company	287.74	317.32
Harmony & Wellington Telephone Company	44.17	67.54
Hartland & St. Albans Telephone Company	543.04	585.00
Hebron Home Telephone Company	124.89	127.06
Jonesboro Telephone Company	32.41	76.29
Katahdin Farmers' Telephone Company	1,659.45	1,671.75
Knox & Montville Telephone Company	37.44	41.83
Lee Telephone Company	47.61	29.93
Leeds Telephone Association	21.67	20.07
Levant Telephone Company	97.37	—
Lewiston, Greene & Monmouth Telephone Company	2,378.99	2,664.16
Liberty & Belfast Telephone & Telegraph Company	305.73	254.53
Lovell United Telephone Company	432.33	449.11
Mount Vernon Telephone Company	111.99	109.50
Nash Telephone Company	1,705.64	2,346.99
New England Telephone & Telegraph Company	1,095,144.96	1,270,013.60
New Sharon & Norridgewock Telephone Company	532.76	464.00
Norway Local Telephone Company	19.27	16.11
Otisfield Telephone Company	19.74	16.92
Oxford County Telephone & Telegraph Company	1,140.68	1,176.25
Palermo Telephone Company	29.36	29.56
Pine Tree Telephone & Telegraph Company	780.70	903.06
Plymouth Telephone Company	24.73	20.23
Poland Telephone Company	1,170.43	1,267.29
Ripley Telephone Company	29.83	27.34
Saco River Telephone & Telegraph Company	709.28	662.94
Sidney Telephone Company	90.17	111.85
Somerset Telephone Company	288.22	579.60
Standish Telephone Company	564.71	613.98
Stockton Springs Telephone Company	135.00	183.26
Swan's Island Telephone & Telegraph Company	80.71	83.64
Union River Telephone Company	44.96	41.80
Union Telephone Company	288.84	309.32
Unity Telephone Company	614.69	576.06
Van Telephone & Telegraph Company	751.86	782.87
Waldo & Penobscot Telephone Company	57.96	111.71
Warren Telephone Company	297.13	305.76
Washington Telephone Company	103.10	95.81
Weld Telephone Association	45.10	57.12
West Appleton Telephone Company	28.80	36.51
West Penobscot Telephone & Telegraph Company	452.07	475.58
Winn Telephone Company	130.21	87.64
	<u>\$1,117,597.91</u>	<u>\$1,292,893.51</u>
	* 162.94	** 660.52
	<u>\$1,117,434.97</u>	<u>\$1,292,232.99</u>

* Abated Denmark Telephone Company
 " Harmony & Wellington Telephone Company
 " Hartland & St. Albans Telephone Company
 " Knox & Montville Telephone Company
 " Otisfield Telephone Company
 " Plymouth Telephone Company
 " West Appleton Telephone Company
 ** " China Telephone Company
 " Franklin Farmers' Co-operative Telephone Company