

MAINE STATE LEGISLATURE

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MAINE PUBLIC DOCUMENTS

1952 - 1954

(in four volumes)

VOLUME II

Sixty-Third Annual Report

of the

Bureau of Taxation



STATE OF MAINE

1953

Sixty-Third Annual Report

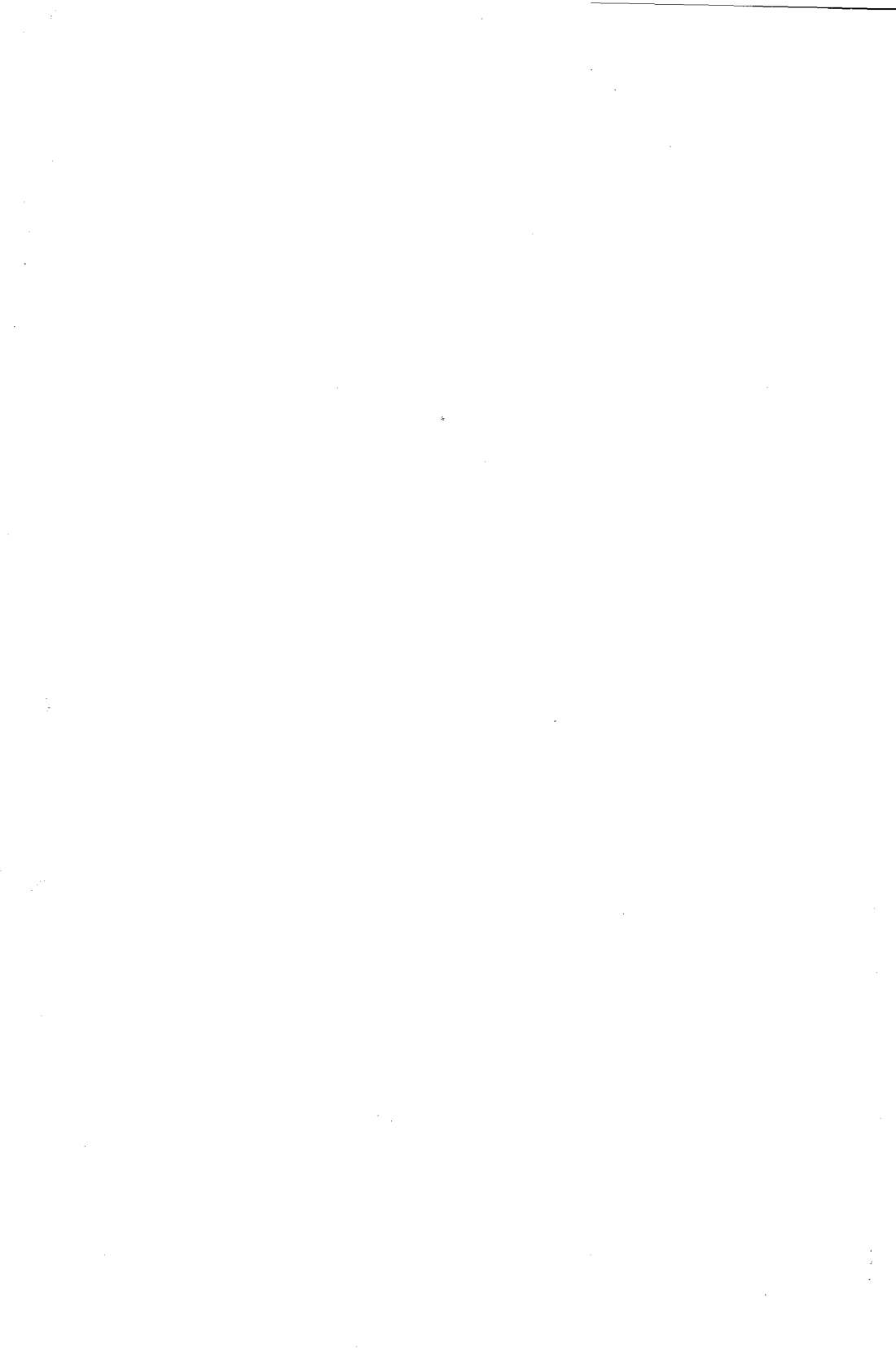
of the

BUREAU OF TAXATION



STATE OF MAINE

1953





STATE OF MAINE
BUREAU OF TAXATION
AUGUSTA

December 1, 1953

To His Excellency Burton M. Cross, Governor and
The Honorable Executive Council

Gentlemen:

In accordance with Section 57 of Chapter 14 of the Revised Statutes, there is herewith submitted for your consideration the 63rd annual report of the Bureau of Taxation.

As is customary in the off year, this report contains no narrative relating to the activities of the Bureau of Taxation, since this will be incorporated in the 64th annual report, which will be a part of the next printed biennial report of this Bureau.

Respectfully submitted,

Ernest H. Johnson

State Tax Assessor

ERNEST H. JOHNSON *State Tax Assessor*

GOMER S. DILLON *Director, Excise Tax Division*

EDWARD BIRKENWALD *Director, Property Tax Division*

JOHN T. SINGER *Director, Sales Tax Division*

HELEN F. BRAGG *Supervisor, Inheritance Tax Division*

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LOCAL VALUATION

Comparison of Counties in 1952 and 1953, exclusive of the unorganized townships.

Counties	1952	1953	Increase
Androscoggin.....	\$ 85,833,572	\$ 86,442,494	\$ 608,922
Aroostook.....	75,107,722	76,697,300	1,589,578
Cumberland.....	181,798,114	185,971,050	4,172,936
Franklin.....	17,374,217	17,586,060	211,843
Hancock.....	38,358,631	38,908,385	549,754
Kennebec.....	68,788,580	72,992,062	4,203,482
Knox.....	24,350,131	25,011,047	660,916
Lincoln.....	16,221,824	18,176,527	1,954,703
Oxford.....	31,244,401	31,824,304	579,903
Penobscot.....	103,083,769	105,631,251	2,547,482
Piscataquis.....	11,681,790	11,662,699	*19,091
Sagadahoc.....	17,315,433	17,437,128	121,695
Somerset.....	31,974,994	32,460,391	485,397
Waldo.....	13,776,881	14,023,267	246,386
Washington.....	18,325,279	18,568,016	242,737
York.....	115,081,993	116,840,054	1,758,061
	<u>\$850,317,331</u>	<u>\$870,232,035</u>	
Net Increase.....			\$19,914,704

VALUATION OF TWENTY-ONE CITIES

Cities	1952	1953	Increase
Auburn.....	\$ 32,326,895	\$ 32,533,990	\$ 207,095
Augusta.....	18,635,270	19,285,300	650,030
Bangor.....	38,077,270	38,493,960	416,690
Bath.....	10,682,490	10,696,440	13,950
Belfast.....	4,230,740	4,247,940	17,200
Biddeford.....	17,220,745	17,317,213	96,468
Brewer.....	11,400,350	11,690,235	289,885
Calais.....	4,066,903	4,086,539	19,636
Eastport.....	1,623,740	1,618,555	* 5,185
Ellsworth.....	7,768,565	7,840,370	71,805
Gardiner.....	5,273,372	7,545,035	2,271,663
Hallowell.....	2,193,112	2,231,842	38,730
Lewiston.....	39,442,104	39,714,296	272,192
Old Town.....	6,286,481	6,505,860	219,379
Portland.....	101,239,650	102,631,800	1,392,150
Presque Isle.....	17,541,830	17,941,440	399,610
Rockland.....	9,057,640	9,066,260	8,620
Saco.....	15,206,075	15,442,625	236,550
South Portland.....	19,906,455	20,378,098	471,643
Waterville.....	20,591,860	21,205,100	613,240
Westbrook.....	11,548,114	12,478,053	929,939
	<u>\$394,319,661</u>	<u>\$402,950,951</u>	
Net Increase.....			\$ 8,631,290

*Decrease

DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS

Value of Land, 1953		\$203,473,464
Value of Land, 1952		206,979,309
Decrease		\$ 3,505,845
Value of Buildings, 1953		\$493,520,695
Value of Buildings, 1952		473,547,223
Increase		\$ 19,973,472
Number of Polls taxed, 1953	222,946	
Number of Polls not taxed, 1953	28,625	251,571
Number of Polls taxed, 1952	223,003	
Number of Polls not taxed, 1952	26,888	249,891
Increase		1,680

MUNICIPAL TAX RATES

1953

County	Average Rate of Taxation	Average of the Rates
Androscoggin .....	.04812	.06802
Aroostook .....	.06906	.09528
Cumberland .....	.06000	.07318
Franklin .....	.06726	.07314
Hancock .....	.05913	.07084
Kennebec .....	.05659	.07241
Knox .....	.06277	.07117
Lincoln .....	.06090	.07021
Oxford .....	.08087	.07808
Penobscot .....	.06126	.08913
Piscataquis .....	.07946	.07799
Sagadahoc .....	.06597	.07740
Somerset .....	.06868	.07583
Waldo .....	.08173	.08538
Washington .....	.07295	.08165
York .....	.04346	.06069

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .05956.

Total of the averages of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .07628

Amount of taxes assessed on polls in the municipalities in 1953, \$668,838. Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1953, \$51,834,341. Average rate of taxation on each \$1,000 is \$59.56.

REPORT OF THE BUREAU OF TAXATION

CORPORATION TAXES

Classification	Year ending	
	June 30, 1952	June 30, 1953
Railroads (Including Street Railroads)	\$ 1,498,081.03	\$ 1,596,124.87
Telephone Companies	1,055,563.74	1,117,434.97
Telegraph Companies	33,698.51	32,182.19
Express Companies	13,939.37	12,940.79
Parlor Car Company	790.43	897.11
Credit Unions	1,335.77	965.04
Corporate Franchise Taxes	196,000.00	177,045.00
Insurance Companies	1,464,206.45	1,581,536.34
Fire Investigation and Prevention	73,303.29	75,666.21
National Bank Stock	135,238.50	131,074.50
Trust and Banking Stock	118,927.65	122,868.00
	<u>\$ 4,591,084.74</u>	<u>\$ 4,848,735.02</u>

POTATO TAX

Year ending	Tax	Expenditures
June 30, 1952	\$ 198,386.64	\$ 9,460.25
June 30, 1953	159,994.15	6,778.23

BLUEBERRY, SWEET CORN, SARDINE AND FERTILIZER TAX

	Year ending	
	June 30, 1952	June 30, 1953
Blueberry Tax	\$34,773.05	\$14,902.30
Sweet Corn Tax	9,222.01	*135.00
Sardine Tax	422,937.67	748,344.50
Fertilizer Tax	1,296.17	1,897.64

*Tax not levied for year ending June 30, 1953.

Amount shown is assessment on account of previous years' tax.

TOBACCO TAX

Period — July 1, 1952 to June 30, 1953

Revenue		
Cigarette Stamp Sales (face value)	\$ 1,088,108.68	
Cigarette Meter Sales (gross value)	3,863,310.00	
Tobacco Stamp Sales (face value)	586,473.52	
Tobacco Meter Sales (gross value)	124,461.00	
Total Gross Sales	\$ 5,662,353.20	
Discount to Distributors	\$221,679.61	
Refunds	6,059.47	227,739.08
Net Sales (Stamp and Meter)		\$ 5,434,614.12
Licenses sold		4,811.00
Confiscated Cigarettes and Tobacco sold		3.46
Miscellaneous Sales		8,231.77
Total Revenue		\$ 5,447,660.35
Expenditures		
Cost of Stamps	\$ 5,782.27	
Administrative Expenses	43,727.94	
Total Expenditures		\$ 49,510.21

Note: Cost of Administration (including cost of stamps) 0.91%

GASOLINE, USE FUEL AND MOTOR CARRIER TAXES

Period — July 1, 1952 to June 30, 1953

HIGHWAY FUND

Revenue

Gasoline Tax

Gasoline Tax Certified —			
Highway Fund.....	\$15,295,244.40		
Add: Penalties.....	45.00		
			<hr/>
		\$15,295,289.40	
Less: Abatements.....	65.64		
Net Charge-offs.....	1,586.47		1,652.11
			<hr/>
Net Amount.....			\$15,293,637.29

Use Fuel Tax

Dealers' Tax.....	51,676.83		
Users' Tax.....	99,685.60		
Add: Penalties and Interest	610.26		
Transfer from Motor			
Carrier Tax.....	12.24		
			<hr/>
		151,984.93	
Less: Abatements.....	2,552.67		
Transfer to Sales Tax...	13.37		2,566.04
			<hr/>
Net Amount.....			149,418.89

Motor Carrier Tax

Carrier Tax.....		46,594.52	
Less: Abatements.....	113.52		
Reserve for Tax Re-			
ceivables.....	66.27		
Transfer to Use Fuel Tax	12.24		192.03
			<hr/>
Net Amount.....			46,402.49
			<hr/>
Total Revenue.....			\$15,489,458.67

Expenditures

Refunds — Gas Tax.....	551,999.08		
Motor Carrier Tax.....	29,250.51		
Use Fuel Tax.....	760.86		
Reimbursements — United States Government	137.21		
Maine Turnpike Authority	2,248.41		
Transfers — Sea & Shore Fisheries.....	23,230.07		607,626.14
			<hr/>
Sub-total (Net revenue figure as shown by			
Controller).....		\$14,881,832.53	
Add: License Fees — Use Fuel Tax.....		99.00	
			<hr/>
Gross Amount — Available for General High-			
way Fund.....		\$14,881,931.53	
Less: Administration Costs.....		40,047.35	
			<hr/>
			\$14,841,884.18

Cost of Administration 0.27%

AERONAUTICAL FUND

Gasoline Tax Certified for Aeronautical Fund..	\$	54,372.48
Expenditures — Refunds paid from Aero Fund.		14,157.18
	\$	<u>40,215.30</u>

INHERITANCE TAX DIVISION

Period — July 1, 1951 to June 30, 1952

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

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>

SALES TAX DIVISION

Period — July 1, 1952 to June 30, 1953

Revenue

Gross Revenue:		
Sales Tax.....	\$12,169,055.13	
Use Tax.....	1,847,157.28	
Interest.....	17,559.30	
Total Gross Revenue.....		\$14,033,771.71
Deduct:		
Abatements — Sales Tax.....	44,805.32	
Abatements — Use Tax.....	17,158.50	
Abatements — Interest.....	411.16	
Refunds.....	2,646.25	
Total Deductions.....		65,021.23
Net Revenue.....		<u>\$13,968,750.48</u>
Registration Fees.....		<u>3,466.00</u>

Expenditures

	1951-52	1952-53
Salaries and Wages.....	\$ 124,683.75	\$ 161,046.36
Travel Expense.....	24,241.84	33,313.42
Office Supplies.....	23,437.61	17,986.01
Equipment.....	21,622.81	10,020.28
Legal & Professional Services.....	13,710.73	13,485.00
Printing and Postage.....	8,998.71	8,540.01
Telephone and Telegrams.....	1,335.91	2,664.06
Other Office Expense.....	2,899.67	4,095.82
	<u>\$ 220,931.03</u>	<u>\$ 251,150.96</u>

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS

1952-1953

Counties	M. Feet Board Measure											
	Spruce and Fir	Spruce	Fir	Cedar	White Pine	Red Pine	Hemlock	Yellow Birch	Maple	Beech	White Ash	Misc.
Aroostook	3,821	26,468	6,172	2,333	3,534	—	281	123	953	229	21	5,323
Franklin	65	5,326	—	608	2,385	—	98	2,288	64	11	7	2,046
Hancock	—	908	—	13	5,073	612	401	7	26	6	28	1,807
Oxford	78	784	16	—	1,989	32	107	5,671	857	360	22	921
Penobscot	146	479	—	7	21,204	194	43	136	85	19	—	2,299
Piscataquis	165	617	15	3	13,109	9	15	939	357	202	10	280
Somerset	261	5,985	260	2,146	9,288	483	1,979	15,790	2,905	205	6	1,760
Washington	—	1,311	2	5	13,290	303	242	98	975	199	141	1,506
Totals	4,536	41,878	6,465	5,115	69,872	1,633	3,166	25,052	6,222	1,231	235	15,942

Counties	Cords									Pieces	
	Spruce and Fir	Pulpwood				Hardwood			Cedar		
		Hemlock	Cedar and Pine	Poplar	Hardwood	Fuel	White Birch Spool Stock	Bolts	Ties	Poles	
Aroostook	118,833	3,880	936	4,147	1,060	2,553	2,122	280	22,083	1,618	
Franklin	44,445	325	12	2,650	1,142	53	4,943	57	—	—	
Hancock	4,520	4,713	33	10	1,592	1	3,635	5	—	—	
Oxford	21,720	54	10	51	24,229	157	290	114	—	—	
Penobscot	37,887	13,358	684	2,195	978	767	4,487	117	4,094	—	
Piscataquis	72,112	1,187	190	1,336	827	543	1,870	—	—	980	
Somerset	227,589	212	—	5,911	632	87	2,234	624	—	1,783	
Washington	22,415	11,118	13	742	1,004	654	561	4,395	381	—	
Totals	549,521	34,847	1,878	17,042	31,464	4,815	20,142	5,592	26,558	4,381	

REPORT OF THE BUREAU OF TAXATION

REPORT OF THE BUREAU OF TAXATION

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1952 to June 30, 1953

Assessments only

Counties	Valuation	State Tax
Aroostook.....	\$ 823,350.	\$ 5,969.29
Franklin.....	200,325.	1,452.35
Hancock.....	93,775.	679.86
Kennebec.....	5,125.	37.16
Knox.....	17,100.	123.98
Lincoln.....	5,325.	38.61
Oxford.....	192,725.	1,397.26
Penobscot.....	409,758.	2,970.75
Piscataquis.....	960,036.	6,960.25
Somerset.....	632,171.	4,583.24
Washington.....	556,514.	4,034.73
	<u>\$3,896,204.</u>	<u>\$28,247.48</u>

RECAPITULATION BY COUNTIES OF LOCAL VALUATIONS OF MUNICIPALITIES FOR 1953

Counties	No. of Polls Taxed	Amount of Taxes Assessed on Polls	Amount of Taxes Assessed on Property	Total Value of Land	Total Value of Buildings
Androscoggin	20,905	\$ 62,715	\$ 4,160,275	\$ 18,551,560	\$ 52,929,505
Aroostook	17,966	53,898	5,296,625	22,685,633	34,385,866
Cumberland	43,833	131,499	11,157,524	40,730,559	104,643,368
Franklin	5,104	15,312	1,182,861	5,020,223	9,934,431
Hancock	8,785	26,355	2,300,481	10,768,647	23,641,847
Kennebec	20,868	62,604	4,130,466	15,617,859	41,874,563
Knox	7,523	22,584	1,570,046	5,568,581	14,731,886
Lincoln	4,888	14,664	1,106,886	4,028,886	12,158,028
Oxford	10,810	32,430	2,573,632	8,502,888	16,176,653
Penobscot	25,207	75,621	6,470,994	21,298,581	59,983,472
Piscataquis	4,550	13,650	926,722	3,497,333	6,324,056
Sagadahoc	5,462	16,386	1,150,310	3,973,440	10,250,834
Somerset	9,573	28,719	2,229,480	8,908,566	18,581,553
Waldo	5,099	15,297	1,146,099	3,741,487	7,433,924
Washington	8,426	25,278	1,354,544	4,582,306	10,447,824
York	23,942	71,826	5,077,396	25,996,865	70,022,885
Totals	222,946	\$ 668,838	\$ 51,834,341	\$203,473,464	\$493,520,695

RECAPITULATION BY COUNTIES OF LOCAL VALUATIONS OF MUNICIPALITIES FOR 1953

Counties	Real Estate Resident	Real Estate Non-Resident	Personal Estate Resident	Personal Estate Non-Resident	Total Value
Androscoggin	\$ 56,241,697	\$ 15,239,068	\$ 12,218,792	\$ 2,742,637	\$ 86,442,494
Aroostook	47,340,093	9,731,406	16,179,595	3,446,206	76,697,300
Cumberland	106,371,234	39,002,693	27,274,914	13,322,209	185,971,050
Franklin	10,062,913	4,891,741	2,188,800	442,606	17,586,060
Hancock	17,772,016	16,638,478	2,527,665	1,970,226	38,908,385
Kennebec	45,487,591	12,004,831	12,670,086	2,829,554	72,992,062
Knox	14,687,328	5,613,139	3,553,398	1,157,182	25,011,047
Lincoln	7,827,705	8,359,209	1,342,576	647,037	18,176,527
Oxford	15,933,134	8,746,407	3,606,178	3,538,585	31,824,304
Penobscot	62,896,918	18,385,135	17,204,906	7,144,292	105,631,251
Piscataquis	6,425,427	3,396,012	1,122,107	719,153	11,662,699
Sagadahoc	11,217,269	3,007,005	2,646,885	565,969	17,437,128
Somerset	13,060,677	14,429,442	2,659,027	2,311,245	32,460,391
Waldo	7,438,281	3,737,150	1,917,198	930,658	14,023,287
Washington	9,077,298	5,952,832	2,012,045	1,525,841	18,568,016
York	67,194,619	28,325,131	15,027,658	5,792,646	116,340,054
Totals	\$499,034,500	\$197,959,659	\$124,151,830	\$ 49,086,046	\$870,232,035

ANDROSCOGGIN COUNTY

Towns	Total Valuation 1953	Rate of Taxation 1953
Auburn	\$ 32,533,990	.038
Durham	559,511	.084
Greene	767,420	.0578
Leeds	445,986	.092
Lewiston	39,714,296	.049
Lisbon	3,757,740	.061
Livermore	833,381	.081
Livermore Falls	2,621,316	.070
Mechanic Falls	1,444,435	.069
Minot	404,524	.080
Poland	1,117,965	.074
Turner	1,144,975	.074
Wales	314,030	.064
Webster	782,925	.0585
	<u>\$ 86,442,494</u>	

AROOSTOOK COUNTY

Amity	\$ 94,100	.106
Ashland	1,085,240	.110
Bancroft	99,063	.080
Benedicta	113,129	.093
Blaine	546,075	.104
Bridgewater	772,562	.080
Caribou	7,565,265	.070
Castle Hill	406,515	.090
Chapman	183,030	.126
Crystal	246,915	.086
Dyer Brook	127,816	.075
Eagle Lake	306,308	.150
Easton	1,159,886	.090
Fort Fairfield	5,535,090	.080
Fort Kent	1,592,765	.144
Frenchville	667,450	.080
Grand Isle	348,420	.100
Haynesville	85,233	.115
Hersey	101,073	.070
Hodgdon	620,945	.076
Houlton	6,712,827	.081
Island Falls	551,360	.096
Limestone	1,450,250	.110
Linneus	367,220	.079
Littleton	618,554	.078
Ludlow	125,041	.122
Madawaska	12,646,752	.031
Mapleton	838,850	.107
Mars Hill	1,541,460	.084
Masardis	439,100	.079
Merrill	193,163	.100
Monticello	818,320	.087
New Limerick	256,745	.084
New Sweden	477,068	.104
Oakfield	387,970	.100
Orient	111,288	.090
Perham	399,882	.100
Portage Lake	343,500	.094

REPORT OF THE BUREAU OF TAXATION

AROOSTOOK COUNTY — Concluded

Towns	Total Valuation 1953	Rate of Taxation 1953
Presque Isle	\$17,941,440	.041
St. Agatha	460,077	.130
Sherman	484,430	.106
Smyrna	221,722	.097
Stockholm	198,365	.102
Van Buren	1,951,332	.105
Wade	175,360	.106
Washburn	1,341,740	.087
Westfield	498,815	.104
Weston	100,590	.096
Woodland	752,835	.076
Plantations		
Allagash	434,085	.171
Cary	89,556	.068
Caswell	220,585	.130
Cyr	173,265	.060
E.	45,033	.063
Garfield	41,515	.055
Glenwood	49,811	.110
Hamlin	161,105	.084
Hammond	90,314	.080
Macwahoc	75,763	.078
Moro	82,955	.060
Nashville	72,785	.065
New Canada	176,580	.150
Oxbow	100,876	.062
Reed	91,055	.120
St. Francis	204,145	.176
St. John	130,157	.144
Wallagrass	200,673	.175
Westmanland	128,150	.042
Winterville	65,956	.080
	\$ 76,697,300	

CUMBERLAND COUNTY

Baldwin	\$ 699,483	.086
Bridgton	2,197,355	.065
Brunswick	10,095,990	.057
Cape Elizabeth	5,105,396	.060
Casco	917,291	.050
Cumberland	2,278,812	.062
Falmouth	4,426,231	.068
Freeport	2,518,157	.096
Gorham	3,368,500	.074
Gray	1,063,183	.094
Harpswell	1,586,500	.061
Harrison	895,383	.060
Naples	925,559	.060
New Gloucester	764,949	.096
North Yarmouth	535,141	.089
Otisfield	575,691	.074
Portland	102,631,800	.0556
Pownal	291,172	.118
Raymond	960,960	.060
Scarboro	3,347,545	.081

CUMBERLAND COUNTY — Concluded

Towns	Total Valuation 1953	Rate of Taxation 1953
Sebago.....	\$ 841,984	.085
South Portland.....	20,378,098	.060
Standish.....	2,135,011	.076
Westbrook.....	12,478,053	.056
Windham.....	3,081,159	.084
Yarmouth.....	1,871,647	.075
	<u>\$185,971,050</u>	

FRANKLIN COUNTY

Avon.....	\$ 192,225	.090
Carthage.....	212,510	.070
Chesterville.....	302,040	.096
Eustis.....	496,196	.084
Farmington.....	3,554,080	.063
Industry.....	230,585	.078
Jay.....	2,467,206	.086
Kingfield.....	444,035	.082
Madrid.....	95,635	.086
New Sharon.....	352,868	.084
New Vineyard.....	247,191	.090
Phillips.....	656,730	.1084
Rangeley.....	3,753,813	.0266
Strong.....	782,845	.080
Temple.....	193,588	.070
Weld.....	502,200	.058
Wilton.....	2,330,565	.092
Plantations		
Coplin.....	103,005	.036
Dallas.....	227,723	.064
Rangeley.....	244,305	.048
Sandy River.....	196,715	.044
	<u>\$ 17,586,060</u>	

HANCOCK COUNTY

Amherst.....	\$ 79,847	.065
Aurora.....	86,461	.036
Bar Harbor.....	7,587,200	.052
Blue Hill.....	1,136,980	.072
Brooklin.....	594,210	.062
Brooksville.....	343,200	.122
Bucksport.....	5,024,164	.0508
Castine.....	631,830	.076
Cranberry Isles.....	430,725	.040
Dedham.....	464,997	.074
Deer Isle.....	665,160	.094
Eastbrook.....	124,055	.073
Ellsworth.....	7,840,370	.044
Franklin.....	317,894	.060
Gouldsboro.....	750,440	.081
Hancock.....	442,140	.086

HANCOCK County — Concluded

Towns	Total Valuation 1953	Rate of Taxation 1953
Lamoine	\$ 243,338	.088
Mariaville	101,980	.078
Mount Desert	4,088,975	.067
Orland	500,355	.080
Otis	99,783	.075
Penobscot	468,410	.062
Sedgwick	296,164	.120
Sorrento	349,680	.0644
Southwest Harbor	1,681,970	.066
Stonington	1,841,300	.045
Sullivan	443,765	.088
Surry	332,729	.091
Swans Island	219,850	.094
Tremont	597,270	.084
Trenton	244,636	.057
Verona	120,280	.083
Waltham	95,860	.061
Winter Harbor	488,460	.076
Plantations		
Long Island	54,535	.061
Osborn	59,460	.045
No. 33	59,912	.048
	\$ 38,908,385	

KENNEBEC COUNTY

Albion	\$ 545,970	.082
Augusta	19,285,300	.056
Belgrade	911,938	.080
Benton	615,671	.070
Chelsea	368,536	.082
China	855,260	.064
Clinton	813,908	.075
Farmingdale	1,079,460	.060
Fayette	261,049	.116
Gardiner	7,545,035	.053
Hallowell	2,231,842	.066
Litchfield	804,955	.058
Manchester	564,610	.080
Monmouth	1,429,590	.065
Mount Vernon	458,224	.082
Oakland	2,153,487	.068
Pittston	412,831	.096
Randolph	498,715	.092
Readfield	565,460	.082
Rome	452,410	.054
Sidney	608,399	.071
Vassalboro	1,465,835	.079
Vienna	137,000	.072
Waterville	21,205,100	.043
Wayne	452,060	.076
West Gardiner	490,935	.072
Windsor	455,070	.083
Winslow	3,866,212	.061
Winthrop	2,457,200	.062
	\$72,992,062	

KNOX COUNTY

Towns	Total Valuation 1953	Rate of Taxation 1953
Appleton.....	\$ 306,061	.085
Camden.....	5,135,766	.048
Cushing.....	243,937	.087
Friendship.....	574,015	.062
Hope.....	350,275	.073
Isle au Haut.....	128,179	.073
North Haven.....	926,249	.0512
Owls Head.....	601,203	.060
Rockland.....	9,066,260	.060
Rockport.....	1,444,535	.080
St. George.....	880,749	.0684
South Thomaston.....	315,679	.070
Thomaston.....	1,916,110	.070
Union.....	707,281	.086
Vinalhaven.....	857,098	.0975
Warren.....	1,156,610	.062
Washington.....	340,745	.076
Plantation		
Matinicus Isle.....	60,295	.071
	<u>\$ 25,011,047</u>	

LINCOLN COUNTY

Alna.....	\$ 224,271	.075
Boothbay.....	2,060,595	.059
Boothbay Harbor.....	2,740,470	.058
Bremen.....	274,852	.068
Bristol.....	1,124,915	.074
Damariscotta.....	1,025,920	.065
Dresden.....	284,870	.080
Edgecomb.....	334,963	.084
Jefferson.....	576,105	.076
Newcastle.....	822,849	.072
Nobleboro.....	363,435	.076
South Bristol.....	783,795	.062
Southport.....	1,245,450	.054
Waldoboro.....	1,596,730	.078
Westport.....	175,940	.088
Whitefield.....	564,649	.069
Wiscasset.....	3,742,085	.040
Plantations		
Monhegan.....	171,473	.046
Somerville.....	63,160	.110
	<u>\$ 18,176,527</u>	

OXFORD COUNTY

Towns	Total Valuation 1953	Rate of Taxation 1953
Andover.....	\$ 588,119	.065
Bethel.....	1,890,003	.070
Brownfield.....	308,393	.110
Buckfield.....	608,220	.082
Byron.....	145,570	.078
Canton.....	433,347	.097
Denmark.....	400,640	.080
Dixfield.....	1,139,640	.087
Fryeburg.....	1,417,193	.069
Gilead.....	266,620	.057
Greenwood.....	462,930	.080
Hanover.....	151,300	.068
Hartford.....	302,998	.088
Hebron.....	311,454	.094
Hiram.....	507,227	.088
Lovell.....	1,328,860	.0486
Mexico.....	1,638,780	.098
Newry.....	241,307	.076
Norway.....	2,501,725	.084
Oxford.....	830,155	.088
Paris.....	3,011,070	.074
Peru.....	985,255	.083
Porter.....	336,677	.106
Roxbury.....	190,360	.084
Rumford.....	8,376,340	.091
Stoneham.....	198,575	.072
Stow.....	124,418	.055
Sumner.....	325,935	.097
Sweden.....	203,440	.080
Upton.....	153,535	.080
Waterford.....	820,327	.072
Woodstock.....	689,795	.075
Plantations		
Lincoln.....	623,431	.036
Magalloway.....	310,665	.042
	<u>\$ 31,824,304</u>	

PENOBSCOT COUNTY

Alton.....	\$ 71,293	.110
Bangor.....	38,493,960	.060
Bradford.....	280,625	.110
Bradley.....	321,136	.084
Brewer.....	11,690,235	.046
Burlington.....	146,705	.138
Carmel.....	390,712	.100
Charleston.....	388,335	.078
Chester.....	76,586	.127
Clifton.....	90,578	.076
Corinna.....	997,038	.078
Corinth.....	530,392	.089
Dexter.....	5,363,470	.045
Dixmont.....	215,950	.106
East Millinocket.....	3,031,700	.068
Eddington.....	298,500	.090
Edinburg.....	51,768	.068

PENOBSCOT COUNTY — Concluded

Towns	Total Valuation 1953	Rate of Taxation 1953
Enfield	\$ 521,300	.082
Etna	157,830	.098
Exeter	303,276	.130
Garland	259,824	.120
Glenburn	224,220	.116
Greenbush	123,300	.117
Greenfield	85,754	.094
Hampden	1,462,080	.102
Hermon	1,477,210	.040
Holden	316,665	.116
Howland	1,057,432	.094
Hudson	148,524	.100
Kenduskeag	172,170	.094
Lagrange	254,410	.082
Lee	231,788	.126
Levant	229,201	.132
Lincoln	7,319,118	.0355
Lowell	85,705	.110
Mattawamkeag	946,618	.050
Maxfield	34,788	.049
Medway	357,411	.133
Milford	760,569	.113
Millinocket	4,961,775	.1085
Newburg	202,218	.080
Newport	1,434,645	.088
Old Town	6,505,860	.067
Orono	7,994,530	.028
Orrington	1,662,850	.044
Passadumkeag	101,952	.112
Patten	784,255	.086
Plymouth	195,759	.100
Springfield	122,338	.120
Stacyville	370,740	.100
Stetson	162,655	.098
Veazie	1,020,767	.0658
Winn	158,508	.152
Woodville	234,028	.030
Plantations		
Carroll	84,590	.132
Drew	75,845	.070
Grand Falls	62,183	.056
Lakeville	138,665	.046
Mt. Chase	111,961	.100
Prentiss	84,725	.100
Seboeis	120,935	.047
Webster	71,291	.059
	<u>\$105,631,251</u>	

PISCATAQUIS COUNTY

Towns	Total Valuation 1953	Rate of Taxation 1953
Abbot.....	\$ 181,285	.110
Atkinson.....	202,379	.088
Bowerbank.....	173,738	.039
Brownville.....	1,101,690	.080
Dover-Foxcroft.....	3,033,750	.081
Greenville.....	1,160,465	.076
Guilford.....	1,245,374	.082
Milo.....	1,963,264	.06576
Monson.....	498,230	.097
Parkman.....	257,872	.082
Sangerville.....	575,750	.112
Sebec.....	260,138	.104
Shirley.....	130,228	.102
Wellington.....	108,011	.110
Willimantic.....	163,080	.064
Plantations		
Barnard.....	97,050	.042
Blanchard.....	110,236	.067
Elliottsville.....	181,142	.050
Kingsbury.....	107,894	.068
Lake View.....	111,123	.040
	<u>\$ 11,662,699</u>	

SAGADAHOC COUNTY

Arrowsic.....	\$ 106,285	.062
Bath.....	10,696,440	.058
Bowdoin.....	261,509	.104
Bowdoinham.....	798,410	.065
Georgetown.....	465,495	.071
Phippsburg.....	780,350	.094
Richmond.....	1,210,479	.092
Topsham.....	1,866,097	.066
West Bath.....	553,315	.068
Woolwich.....	698,748	.094
	<u>\$ 17,437,128</u>	

SOMERSET COUNTY

Anson.....	\$ 1,039,910	.114
Athens.....	303,514	.094
Bingham.....	1,019,002	.074
Cambridge.....	179,559	.082
Canaan.....	354,811	.095
Cornville.....	346,960	.098
Detroit.....	223,824	.076
Embden.....	1,009,900	.0442
Fairfield.....	3,747,351	.0728
Harmony.....	402,945	.083
Hartland.....	802,072	.080
Madison.....	3,825,577	.073
Mercer.....	151,320	.091
Moscow.....	2,818,907	.038

SOMERSET COUNTY — Concluded

Towns	Total Valuation 1953	Rate of Taxation 1953
New Portland	\$ 399,795	.096
Norridgewock	782,480	.090
Palmyra	417,170	.092
Pittsfield	2,434,855	.086
Ripley	164,190	.104
St. Albans	411,705	.132
Skowhegan	5,589,492	.072
Smithfield	345,630	.071
Solon	768,820	.062
Starks	228,665	.110
Plantations		
Brighton	89,810	.077
Caratunk	219,770	.044
Dennistown	177,230	.022
Highland	46,350	.070
Jackman	589,435	.0605
Moose River	186,205	.062
Pleasant Ridge	3,001,105	.024
The Forks	189,720	.053
West Forks	192,312	.060
	<u>\$ 32,460,391</u>	

WALDO COUNTY

Belfast	\$ 4,247,940	.078
Belmont	127,450	.072
Brooks	377,762	.085
Burnham	345,250	.102
Frankfort	287,176	.091
Freedom	217,010	.086
Islesboro	956,500	.069
Jackson	155,105	.095
Knox	215,430	.092
Liberty	332,190	.070
Lincolnville	633,810	.072
Monroe	289,366	.124
Montville	207,487	.105
Morrill	216,775	.064
Northport	577,500	.058
Palermo	289,733	.100
Prospect	186,150	.070
Searsmont	368,533	.081
Searsport	1,270,543	.084
Stockton Springs	472,870	.090
Swanville	223,893	.085
Thorndike	239,750	.072
Troy	278,320	.103
Unity	597,985	.080
Waldo	181,626	.100
Winterport	727,113	.092
	<u>\$ 14,023,267</u>	

WASHINGTON COUNTY

Towns	Total Valuation 1953	Rate of Taxation 1953
Addison.....	\$ 282,845	.100
Alexander.....	154,405	.076
Baileyville.....	2,505,900	.064
Beals.....	151,179	.108
Beddington.....	51,658	.052
Calais.....	4,086,539	.065
Centerville.....	112,225	.056
Charlotte.....	134,085	.070
Cherryfield.....	389,615	.090
Columbia.....	155,045	.084
Columbia Falls.....	204,010	.093
Cooper.....	100,855	.0662
Crawford.....	72,370	.062
Cutler.....	159,675	.078
Danforth.....	359,468	.116
Deblois.....	49,485	.075
Dennysville.....	98,730	.124
East Machias.....	400,065	.120
Eastport.....	1,618,555	.087
Harrington.....	264,570	.092
Jonesboro.....	193,586	.080
Jonesport.....	668,175	.080
Lubec.....	1,424,820	.096
Machias.....	1,054,047	.090
Machiasport.....	236,778	.130
Marshfield.....	78,805	.115
Meddybemps.....	50,038	.090
Milbridge.....	527,560	.080
Northfield.....	124,150	.0501
Pembroke.....	325,095	.092
Perry.....	246,325	.100
Princeton.....	372,105	.084
Robbinston.....	265,085	.074
Roque Bluffs.....	47,310	.090
Steuben.....	277,714	.102
Talmadge.....	72,340	.058
Vanceboro.....	271,780	.080
Waite.....	82,300	.066
Wesley.....	103,660	.077
Whiting.....	200,594	.038
Whitneyville.....	184,928	.061
Plantations		
Codyville.....	60,086	.066
Grand Lake Stream.....	175,255	.089
No. 14.....	96,731	.0541
No. 21.....	77,470	.054
<u>\$ 18,568,016</u>		

YORK COUNTY

Acton.....	\$ 663,794	.0576
Alfred.....	687,166	.072
Berwick.....	3,507,185	.031
Biddeford.....	17,317,213	.035

YORK COUNTY — Concluded

Towns	Total Valuation 1953	Rate of Taxation 1953
Buxton.....	\$ 2,372,640	.079
Cornish.....	456,893	.078
Dayton.....	910,364	.044
Eliot.....	1,924,875	.057
Hollis.....	1,423,505	.060
Kennebunk.....	4,276,120	.058
Kennebunkport.....	2,189,665	.077
Kittery.....	3,343,375	.071
Lebanon.....	812,375	.090
Limerick.....	575,510	.082
Limington.....	439,859	.093
Lyman.....	370,931	.051
Newfield.....	326,606	.050
North Berwick.....	995,316	.089
North Kennebunkport.....	436,332	.071
Old Orchard Beach.....	6,203,100	.063
Parsonsfield.....	744,866	.078
Saco.....	15,442,625	.037
Sanford.....	28,295,568	.0328
Shapleigh.....	480,448	.069
South Berwick.....	2,651,510	.048
Waterboro.....	1,018,988	.053
Wells.....	10,456,260	.032
York.....	8,516,965	.041
	<u>\$116,840,054</u>	