

MAINE STATE LEGISLATURE

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REPORT
of the
Bureau of Taxation



STATE OF MAINE

1955 and 1956

Sixty-Sixth Annual Report
of the
BUREAU OF TAXATION



STATE OF MAINE

1956

1. The first part of the paper discusses the importance of the study of the history of the United States. It is argued that a knowledge of the past is essential for a full understanding of the present and for the development of a sense of national identity. The author points out that the study of history is not merely a collection of facts, but a process of interpretation and analysis. It is through the study of history that we can learn from the mistakes of the past and avoid them in the future. The author also emphasizes the importance of the study of the lives of the great men of the past, as they provide us with a model of conduct and a source of inspiration.

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	Merle Goff, Brunswick
Ernest M. Shapiro, Auburn	

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STATE OF MAINE
BUREAU OF TAXATION
AUGUSTA

December 15, 1956

To His Excellency Edmund S. Muskie, Governor and
the Honorable Executive Council

Gentlemen :

In accordance with Section 59 of Chapter 16 of the Revised Statutes, there is herewith submitted for your consideration the 66th Annual Report of the Bureau of Taxation.

Since a narrative report is submitted only in connection with the printed biennial report of the Bureau, the following narrative covers a period of two years, through December 1, 1956.

GENERAL ADMINISTRATION

The divisional basis upon which the Bureau is established, and which was noted in the last biennial report of the Bureau, has continued unchanged during the past two years. Attention was called in the last biennial report to the need for strengthening two areas of weakness in the general activities of the Bureau. Steps have been taken to meet this need by the assignment of one person to full time activity as a field investigator, and by the assignment of one person to full time activity in preparing statistical material and research. While these positions are carried under the Sales Tax Division, since the bulk of the work is expected to originate in that Division, the services of these employees are available on a Bureau-wide basis.

As of June 30, 1956, 110 employees were assigned to the Bureau. A comparison in total number of employees on June 30, 1954 and June 30, 1956 is as follows:

	As of June 30 1954	1956
General Administration (including the State Tax Assessor, Business Manager and two Assistant Attorneys General)	8	8

Excise Tax Division			
Office	9	9	
Field*	9	8	
Total		18	17
Inheritance Tax Division			
		6	6
Property Tax Division			
Office	6	6	
Field	5	6	
Total		11	12
Sales Tax Division			
Office	37	40	
Field	27	27	
Total		64	67
Grand Total		107	110

* Including one State Police Officer assigned to the Division.

The above figures for 1956 include, in addition to the two new positions noted above, increased sales tax personnel necessitated by the imposition of a tax on casual sales of motor vehicles, first effective in July 1955.

For the fiscal year ending June 30, 1956 the cost of operating the Bureau was \$537,666. Total taxes certified during that time exceeded \$50,000,000. The cost of operating the Bureau in relation to taxes certified amounted to approximately 1.06%.

It might also be noted here that the Bureau, after nearly four years in more or less temporary quarters in the Vickery-Hill Building moved to its permanent quarters in the new State Office Building on November 19 and 20, 1956.

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; cigarette tax; corporation franchise tax; railroad, express company, parlor car, telephone and telegraph company gross receipts taxes; insurance premium taxes; credit union taxes; potato, sardine, milk, blueberry, fertilizer and sweet corn taxes.)

Cigarette Taxes. Effective January 1, 1955 the 20% tax on tobacco products (other than cigarettes) was repealed. This, together with certain enabling legislation enacted soon thereafter (Chap. 1, P. L. 1955), necessitated refunding to tobacco dis-

tributors and retail dealers on account of tobacco tax stamps unused by them or affixed to tobacco products at the time of termination of the tobacco tax. This reimbursement terminated on June 30, 1955. Altogether, \$95,132.77 was credited or refunded on the basis of claims by such dealers.

The cigarette tax was increased from 2 to 2½ mills per cigarette (i.e., from 4 to 5c per package of 20 cigarettes) effective July 1, 1955 (Chap. 359, P. L. 1955). Aside from necessitating the purchase of a new denomination of cigarette stamps, the change in tax rate was accompanied by no complications.

The Unfair Sales Act, enforcement of which with respect to cigarettes is a function of the State Tax Assessor, was challenged in the case of *Wiley vs. Sampson-Ripley Company* (January, 1956). In that case the Court held that the provisions of the Unfair Sales Act which stated that an offer to sell or sale at less than cost, as defined in the Act, would constitute prima facie evidence of intent to injure competitors, was unconstitutional. While this Court decision was not directly concerned with cigarettes, it is of course applicable to sales of cigarettes as to sales of any other product. It undoubtedly will result in making the remaining provisions of the Act more difficult to enforce.

The Bureau is affiliated with the National Tobacco Tax Association, an organization of state tax officials concerned with cigarette and tobacco taxes. The Northeastern Regional Conference of this Association was held at Rockport, Maine in June, 1955.

Gasoline Tax. The gasoline tax (together with related motor fuel taxes) was increased from 6 to 7c per gallon, with a corresponding increase of refund to 6c per gallon, effective June 1, 1955 (Chap. 436, P. L. 1955).

In the late fall of 1955 a new method was tried in connection with gasoline tax refunds. To speed up the processing and payment of refund applications, field men were sent to Aroostook County where, through the cooperation of fuel dealers, they were able to assist applicants in making out refund claims. This did away with the need to investigate a great many such claims; and it also did away with the need to return claims to the applicant for corrections or for completion. This was again done in 1956, and will probably be continued in the future.

An extension of the law regulating the advertising of gasoline prices (Chap. 420, P. L. 1955) became effective on August 20, 1955. This law limited the size, location and number of such signs. The constitutionality of this law was challenged in *State vs. Union Oil Company of Maine* (February, 1956). The Court held that the provisions of this law were in fact unconstitutional, and the law consequently was ineffective.

Gomer Dillon, Director of the Excise Tax Division, was honored by appointment as Governor of the Northeastern Region of

the North American Gasoline Tax Conference in the fall of 1956. **Other Taxes.** Certain changes in tax base or rates of other taxes administered by this Division became effective during the past two years. The base of the telephone and telegraph company gross receipts tax was broadened, and the maximum rate increased from 6 to 7%, effective August 20, 1955 (Chap. 410, P. L. 1955). The corporate franchise tax rate was doubled, effective July 1, 1955 (Chap. 359, P. L. 1955). The potato tax was increased for a two-year period from 1c to 2c per barrel, effective August 20, 1955 (Chap. 379, P. L. 1955). The milk tax, originally enacted to expire September 1, 1955, was continued indefinitely (Chap. 303, P. L. 1955).

INHERITANCE TAX DIVISION

(Functions: Administration of inheritance and estate taxes.)

With increasing complexity in the testamentary disposition of property, difficulty is being encountered more frequently in the computation of inheritance tax in cases involving future interests. At the present time it is necessary, in certain situations involving future interests, to hold the matter of tax open indefinitely until the actual disposition of property can be determined. This problem, which is perplexing both to the taxpayer and to the state, might be averted through a tax similar to an estate tax. Considerable thought has been given to the possibility of working out such a tax, which would apply in place of the inheritance tax, but only where future interests are involved, leaving the inheritance tax otherwise in effect; and tentative drafts of such a law have been prepared. However, whether the many problems involved in such change can be overcome is still problematical.

One Law Court opinion affecting the inheritance tax was handed down during the period covered by this report. In the case of *Boston Safe Deposit and Trust Company vs. Johnson*, (August, 1955), the Court held that a testamentary general power of appointment is not "property" or "any interest therein" subject to inheritance tax.

PROPERTY TAX DIVISION

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

Activities of the Property Tax Division are more varied than in the case of other Divisions of the Bureau, since the Property Division is concerned not only with the administration of certain state taxes, but also with instruction and guidance to local assessing officers. The educational aspects of the work of the Division are of great importance.

That this phase of its work is being capably carried out is shown not only by the list of training activities conducted in the past two years, noted below under the heading **Municipal Property Tax**; but also by the fact that David A. Brown, Property Assessment Supervisor, was asked both in 1955 and 1956 to participate in the Vermont Listers (Assessors) School, and in 1956 to participate in setting up the first West Virginia Assessors' School. Mr. Brown was also appointed, in the fall of 1955, to a 3-member committee of the National Association of Assessing Officers to study certain NAAO policies. He also participated in the arrangements for regional NAAO meetings in Boston (1955) and Providence (1956), and for the joint New Brunswick-Maine school held in Fredericton, New Brunswick in August 1956. This joint school represented an interesting example of international cooperation in the tax field, following several years of informal participation by Maine and the Provincial assessors in the Maine and New Brunswick schools. The New Brunswick Association of Assessing Officers has been invited to join in the Maine school in 1957. Another innovation in 1957 will be the inclusion of certain topics of interest to tax collectors as well as assessors in the annual 4-day school.

Municipal Property Tax. Advisory activities of the Bureau as noted in previous reports, have been continued during the past two years. The usual series of 1-day spring training meetings were held each year, and the 4-day training school at the University of Maine was held in 1955. In 1956, as noted above, this school was replaced by a joint school in New Brunswick.

This 4-day school at a central location is difficult for some assessors to attend, and because the 1-day meetings can serve as little more than refresher courses, an innovation was tried in 1955 by conducting a 2-day school for Aroostook assessors at the Teachers' College in Presque Isle. This was taken advantage of by a considerable number of Aroostook Assessors, and was repeated in 1956. The response indicated a real need for this type of regional training meeting; and other regional meetings of this nature are planned for the future. Such schools are generally conducted by the Bureau in cooperation with the Maine Municipal Association and the Maine Association of Assessing Officers.

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

	1955	1956
State Property Tax—		
Municipalities	\$13,072,983†	\$13,072,983†
State Property Tax—		
Unorganized Townships	438,956††	433,074††

	1955	1956
County Property Tax— Unorganized Townships	101,407	101,407
County Property Tax— Municipalities	2,366,144	2,307,342
*Forestry District Tax— Unorganized Townships	347,872	347,872
Fire Protection and Building Fire Tax—Unorganized Townships	2,705	2,665
Forestry District Tax— Some Municipalities	117,990	117,990
School Tax— Unorganized Townships	150,022	157,335
School Capital Tax— Unorganized Townships	7,156	4,375
Road Repair— Unorganized Townships	136,305	140,174
Public Service Tax— Unorganized Townships	385	—
County Personal Property Tax— Unorganized Townships	4,883	5,097
State Personal Property Tax— Unorganized Townships	24,466	26,001
Property Tax—Municipalities	41,993,687†††	46,474,945†††
**Total	\$58,764,961	\$63,191,260

* Includes Forest Fire Tax.

** Comparable totals for 1953 and 1954 respectively were \$53,259,228 and \$55,378,187.

† Assessed and expended for municipal purposes in accordance with R. S., c. 16, §§ 77-A - 77-D.

†† Gross state tax levied on unorganized townships, \$530,963. Amount shown is net after allowance of credit toward road and school taxes in accordance with R. S., c. 16, §§ 77-A - 77-D.

††† This amount, plus the amount of state tax on municipalities, or a total of \$55,066,670 for 1955 and \$59,547,928 for 1956 is available for local expenditure.

NOTE: Figures are based on original assessments. Adjustments have not been made for supplemental assessments or abatements.

The average rate of taxation per thousand dollars for municipalities was:

1948	\$63.20	1951	\$64.02	1954	\$57.98
1949	64.02	1952	57.35	1955	54.80
1950	62.66	1953	59.56	1956	54.05

Comparable figures for previous years will be found in former reports of the Bureau. The decrease in average rate, in the face of increased local expenditures, reflects a growing tendency on the part of municipalities to abandon extremely low valuation ratios and to value property on a somewhat more realistic basis.

The foregoing paragraph calls attention to the fact that there has been continued improvement in local assessing practices during the past two years. Apparently the 1954 state valuation, in which a drastic upward revision was made, has played a part in this movement. In general, there was a favorable acceptance of the 1954 state valuation, which resulted in virtually doubling the state valuation of most municipalities. This acceptance is borne out by the fact that during the past two years there have been very few local complaints regarding state valuation. It is also borne out by the fact that during this period 110 municipalities have revised their assessments to some degree to recognize current higher values. There are now 16 municipalities in which the local assessed valuation exceeds the state valuation; and ten of these are using values closely approaching those of current market.

There is a positive indication that assessors are recognizing the necessity of better assessment techniques and practices, since relatively few of the 110 municipalities which have increased their valuations have done so without first examining all the valuations in their municipality. It is obvious that local assessors recognize the problems involved in their work, and are attempting a constructive solution.

In connection with the 1954 state valuation, renewed efforts were made by the Bureau to explain the basis of state valuation and the manner in which it is determined. The present basis of the state valuation is approximately $\frac{2}{3}$ of full current market value. We believe no useful purpose is served by concealing this, or by concealing local assessment ratio information. As a service both to taxpayers and to municipal officials, the Bureau began in 1955 to release local assessment ratio figures as determined by it in connection with state valuation work. The release of these figures in turn has made it possible to furnish to municipal assessors price information, developed after conferences with taxpayers, on certain standard items of wide distribution, such as filling station equipment, power lines, and bottled gas equipment, with assurance that such information can be properly applied on the local level. Finally, local assessors are now furnished with a report from the Bureau, following field examination of the local assessment situation, summarizing the results of such examination, and calling attention to any major defects in local practices. Since such examination is made in each town at intervals not exceeding two years, these reports should be of much assistance to local officials.

During the past year revisions have been made in the municipal valuation forms which will result in a simpler and more compact municipal valuation book. This will first come into use in 1957. The Guide for Use of Assessors was completely revised and reprinted in 1956. Miscellaneous material for use of tax collectors as well as assessors has been issued from time to time.

State Valuation. The 1956 state valuation does not represent any marked departure from that of 1954. It shows an overall increase of 6.12%, with an increase of 7.6% in unorganized areas, and 6.06% in organized municipalities. Such increases were naturally not uniform county by county or township by township.

Comparison of Totals, 1954 and 1956 State Valuations

	1954	1956
Polls Taxed	221,018	211,188*
Acres Unorganized Territory	8,500,307	8,467,805
Value	\$ 71,456,528	\$ 76,888,400
Acres Public Lots	320,482	319,315
Value	1,779,780	2,019,140
Organized Municipalities—		
Value	1,803,170,000	1,912,450,000
Total State Valuation	1,876,406,308	1,991,357,540

* The reduction in number of taxable polls results in part from exemption of persons over 70 years of age from poll tax, first effective with 1956 assessments. Total polls reported by municipal assessors were 249,164 in 1954 and 246,967 in 1955.

SALES AND USE TAX DIVISION

(Functions: Administration of 2% sales and use tax)

The principal change in the sales and use tax act made by the 1955 session of the Legislature was the enactment of a provision applying the tax to casual sales of motor vehicles, effective July 1, 1955 (Chap. 359, P. L. 1955). The net revenue from such casual sales for the year ended June 30, 1956, was \$92,993.

A change was also made in the bracket schedule, whereby tax is passed on to the customer beginning with 19 cent sales, rather than 25 cent sales (Chap. 330, P. L. 1955). This has undoubtedly done a great deal to eliminate hardships which certain classes of merchants suffered under the old schedule, and is in line with suggestions made in the last biennial report of the Bureau.

Sufficient time has now elapsed to consider what the usual balance of accounts receivable in the Sales Tax Division may be expected to be. Such accounts receivable represent overdue tax. In

part, such overdue tax reflects tax reported on returns to this office without corresponding payment; and in part such overdue tax represents assessments made by this office without corresponding payment. The total revenue, and total accounts receivable figures for the past three years are as follows:

	1954	1955	1956
Revenue	\$13,776,764	\$14,474,857	\$16,009,129
Accounts Receivable	114,624	116,093	115,614

It will be noted that despite an increase in revenue of over \$2,000,000 in the period covered, accounts receivable have remained fairly constant. This is due not only to close attention to follow-up procedures but also to the able assistance rendered by the Assistant Attorneys General assigned to the Bureau in their activities looking toward collection of delinquent tax.

So far as chronic delinquents are concerned, it has been found necessary during the past year to utilize the criminal penalty provisions of the law in a small number of cases. Action has been taken in the Municipal Courts in such cases, and this has proved to be effective in obtaining compliance not only from the individuals concerned, but from other potential delinquents.

During the year ending June 30, 1956, 1,189 audits of taxpayers' accounts were conducted by the field staff of the Division, resulting in assessment of \$311,696 in tax, interest and penalties. Comparable figures for the year ending June 30, 1955 were 1,318 audits, \$343,826 assessed. That assessments upon audit this past year were less than for any of the three previous years is an indication of more careful reporting on the part of taxpayers.

It was noted in the last biennial report of the Bureau that the abatement procedure which had been set up in 1951 to relieve hardship cases due to the operation of the brackets had proven to be unsatisfactory. This abatement procedure was discontinued effective September 30, 1955.

As noted elsewhere in this report, a position has now been established for the purpose of furnishing better statistical and research service. The matter of statistics issued by the Sales Tax Division has been given considerable attention, both in an attempt to make such statistics more meaningful, and in an attempt to speed up the release of such information. The type of statistical report was revised radically in March, 1956. Since then attempts have been made to speed up the issuance of such reports to minimize the time lag between receipt of revenue and preparation of the statistical analysis. Such reports are now issued monthly, and it is hoped that eventually they may be issued not later than 3 months following the month reported on.

Two Law Court decisions concerning the sales tax have been rendered during the period covered by this report. In the case of

Trimount Coin Machine Company vs. Johnson, (July, 1956), the Court held that the taxpayer, leasing machines in Massachusetts for use in Maine, was not subject to the Maine tax. The decision was, however, strictly limited to the facts before the Court in the particular case, and does not present a rule of general application. In the case of *Morrill vs. Johnson* (September, 1956) which was decided solely on a procedural question, the Court held that an appeal from the State Tax Assessor to the Superior Court under the Sales and Use Tax Act cannot be referred by that Court.

CONCLUSION

Attention should be called to two factors which have a direct bearing on the successful operation of the Bureau of Taxation. First is the fact that Maine is fortunate in having citizens who are anxious to cooperate and to comply with the law. Second is the fact that the Bureau is fortunate in having unusually able and conscientious employees. Lacking either of these two advantages, the administration of taxes in this state would be far more difficult. Finally, it would be ungrateful to fail to mention the uniformly harmonious and helpful relations which exist between this office and Mr. Bailey and Mr. Wathen, the Assistant Attorneys General assigned to the Bureau.

Respectfully submitted,

Ernest H. Johnson

ERNEST H. JOHNSON

State Tax Assessor

LOCAL VALUATION

Comparison of Counties in 1955 and 1956, exclusive of the unorganized townships.

Counties	1955	1956	Increase
Androscoggin	\$ 88,925,450	\$ 90,593,906	\$ 1,668,456
Aroostook	91,428,585	96,451,110	5,022,525
Cumberland	264,210,141	268,253,801	4,043,660
Franklin	21,727,419	22,029,327	301,908
Hancock	39,825,565	42,581,253	2,755,688
Kennebec	119,569,039	124,582,623	5,013,584
Knox	32,524,741	33,634,304	1,109,563
Lincoln	19,021,827	21,614,591	2,592,764
Oxford	39,400,088	88,074,423	48,674,335
Penobscot	118,657,919	128,219,152	9,561,233
Piscataquis	11,578,869	11,551,349	* 27,520
Sagadahoc	18,199,962	20,048,669	1,848,707
Somerset	33,983,905	34,700,396	716,491
Waldo	14,360,046	15,329,711	969,665
Washington	20,726,942	25,182,779	4,455,837
York	116,094,351	123,670,574	7,576,223
	\$1,050,234,849	\$1,146,517,968	
Net Increase			\$96,283,119

* Decrease

VALUATION OF TWENTY-ONE CITIES

Cities	1955	1956	Increase
Auburn	\$ 32,576,780	\$ 33,272,970	\$ 696,190
Augusta	62,273,250	62,524,530	251,280
Bangor	40,227,790	40,858,960	631,170
Bath	11,072,835	11,336,570	263,735
Belfast	4,320,725	4,529,470	208,745
Biddeford	17,724,873	17,997,392	272,519
Brewer	12,416,055	13,199,570	783,515
Calais	4,139,361	4,168,577	29,216
Eastport	1,633,510	1,674,085	40,575
Ellsworth	7,594,280	7,822,980	228,700
Gardiner	7,734,515	7,966,510	231,995
Hallowell	2,300,447	2,312,050	11,603
Lewiston	41,393,580	42,186,440	792,860
Old Town	6,567,090	6,707,130	140,040
Portland	105,150,225	106,517,100	1,366,875
Presque Isle	17,948,930	18,122,620	173,690
Rockland	14,501,620	15,184,600	682,980
Saco	16,280,563	17,686,090	1,405,527
South Portland	24,771,465	25,386,570	615,105
Waterville	22,674,900	22,477,760	* 197,140
Westbrook	26,211,645	26,839,390	627,745
	\$ 479,514,439	\$ 488,771,364	
Net Increase			\$ 9,256,925

* Decrease

DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS

Value of Land, 1956		\$243,094,320
Value of Land, 1955		229,441,582
Increase		\$ 13,652,738
Value of Buildings, 1956		\$672,015,386
Value of Buildings, 1955		615,506,308
Increase		\$ 56,509,078
Number of Polls taxed, 1956	211,188	
Number of Polls not taxed, 1956	35,779	246,967
Number of Polls taxed, 1955	219,833	
Number of Polls not taxed, 1955	28,213	248,046
Decrease		1,079

MUNICIPAL TAX RATES

1956

County	Average Rate of Taxation	Average of the Rates
Androscoggin	.05667	.07686
Aroostook	.06131	.08306
Cumberland	.05121	.06689
Franklin	.05760	.06607
Hancock	.06146	.07731
Kennebec	.04089	.07146
Knox	.05832	.07120
Lincoln	.06437	.07684
Oxford	.03536	.07472
Penobscot	.06223	.09487
Piscataquis	.08936	.08066
Sagadahoc	.07262	.08290
Somerset	.07159	.07165
Waldo	.08599	.08719
Washington	.06867	.08542
York	.04641	.06582

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .05405.

Total of the averages of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .07706.

Amount of taxes assessed on polls in the municipalities in 1956, \$633,564.
Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1956, \$61,973,260. Average rate of taxation on each \$1,000 is \$54.05.

CORPORATION TAXES

Classification	Year ending	
	June 30, 1955	June 30, 1956
Railroad (Including Street Railroads) . . .	\$1,507,826.16	\$1,656,959.62
Telephone Companies	1,370,310.21	1,856,921.93
Telegraph Companies	36,363.00	46,354.46
Express Companies	9,517.30	6,583.24
Parlor Car Company	746.91	671.00
Credit Unions	1,019.73	1,226.46
Corporate Franchise Taxes	167,680.00	344,100.00
Insurance Companies	1,751,782.24	1,829,014.75
Fire Investigation and Prevention	72,802.21	68,894.30
National Bank Stock	134,939.25	138,264.38
Trust and Banking Stock	131,623.50	134,925.98
	\$5,184,610.51	\$6,083,916.12

POTATO TAX

Year ending	Tax	Expenditures
June 30, 1955	\$122,554.35	\$5,353.21
June 30, 1956	273,837.35	5,466.13

MILK, BLUEBERRY, SWEET CORN, SARDINE and FERTILIZER TAX

	Year ending	
	June 30, 1955	June 30, 1956
Blueberry Tax	\$ 33,586.06	\$ 22,630.80
Sweet Corn Tax	*	*
Sardine Tax	641,210.00	305,919.37
Fertilizer Tax	1,742.67	1,562.86
Milk Tax	101,260.63	107,335.72

* No tax levied for year 1955-1956

CIGARETTE TAX

Period—July 1, 1955 to June 30, 1956

Revenue		
Cigarette Stamp Sales (face value)	\$ 826,626.30	
Cigarette Meter Sales (gross value)	4,971,855.10	
Total Gross Sales	\$5,798,481.40	
Discount to Distributors	\$201,880.91	
Refunds	16,910.00	218,790.91
Net Sales (Stamp and Meter)		\$5,579,690.49
Licenses Sold		3,341.50
Miscellaneous Sales		8,434.76
Total Revenue		\$5,591,466.75
Expenditures		
Cost of Stamps	\$ 4,033.74	
Administrative Expenses	35,589.00	
Total Expenditures		\$ 39,622.74
Cost of Administration (including cost of stamps) .71%		

GASOLINE, USE FUEL AND MOTOR CARRIER TAXES

Period—July 1, 1955 to June 30, 1956

HIGHWAY FUND

Revenue		
Gasoline Tax		
Gasoline Tax Certified—		
Highway Fund	\$20,180,771.26	
Add: Penalties	80.00	
		\$20,180,851.26
		\$20,180,851.26
Use Fuel Tax		
Dealers' Tax	67,289.50	
Users' Tax	141,686.92	
Add: Penalties and Inter-		
est	1,303.18	210,279.60
Less: Abatements	110.27	210,169.33
		20,391,020.59
Motor Carrier Tax		
Motor Carrier Tax	75,316.90	75,316.90
Total Revenue		\$20,466,337.49

Expenditures		
Refunds—Gas Tax	657,068.14	
Motor Carrier Tax	43,634.93	
Use Fuel Tax	2,674.75	
Reimbursements—United States Government	183.71	
Maine Turnpike Author-		
ity	8,697.99	
Transfers—Sea and Shore Fisheries	23,043.55	735,303.07
Sub-Total (Net Revenue figure as shown by		
Controller)		\$19,731,034.42
Add: License Fees—Use Fuel Tax		86.00
Gross Amount—Available for General		
Highway Fund		\$19,731,120.42
Less: Administration Costs		45,147.04
		\$19,685,973.38
Cost of Administration—.22%		

AERONAUTICAL FUND

Gasoline Tax Certified for Aeronautical Fund	\$89,100.64
Expenditures—Refunds paid from Aero Fund	29,403.75
	\$59,696.89

INHERITANCE AND ESTATE TAXES ASSESSED (NET)

Period July 1, 1954 to June 30, 1955

Estate Taxes	\$ 47,622.56
Inheritance Taxes	1,733,238.18
Interest	4,326.97
	\$1,785,187.71

Period July 1, 1955 to June 30, 1956

Estate Taxes	\$ 57,852.85
Inheritance Taxes	2,165,363.21
Interest	9,219.93
	\$2,232,435.99

SALES TAX DIVISION

Comparative Statement of Revenue and Expenditures

Revenue

July 1, 1955—June 30, 1956 July 1, 1954—June 30, 1955

Gross Revenue		
Sales Tax	13,567,625.65	12,305,645.65
Use Tax	2,456,310.10	2,228,165.17
Interest	21,129.75	19,729.33
Penalties	24,240.03	22,557.87
Total Gross Revenue	16,069,305.53	14,576,098.02
Deduct—Abatements and Refunds:		
Sales Tax	48,084.64	85,839.65
Use Tax	3,072.01	4,092.76
Interest	300.86	438.94
Penalties	126.53	178.22
Refunds	3,978.22	3,191.67
Transfer to Reserve for Losses	4,614.50	7,500.00
Total Deductions	60,176.76	101,241.24
Net Revenue	16,009,128.77	14,474,856.78

Expenditures

	1955/56	1954/55
Salaries and Wages	225,178.85	206,727.15
Travel Expense	42,010.76	37,877.62
Office Supplies	14,778.43	10,455.61
Equipment	3,681.24	1,749.86
Legal and Professional Services	9,678.73	11,338.51
Printing and Postage	11,664.39	8,131.94
Telephone and Tele- grams	2,675.45	2,749.22
Other Office Expense	3,620.92	4,034.63
Total	313,288.77	283,064.54

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS

1955-1956

Counties	M. Feet Board Measure							
	Spruce and Fir	Cedar	White Pine	Hemlock	Yellow Birch	Maple	Beech	Misc.
Aroostook.....	65,792	3,386	7,477	109	2,843	1,219	194	3,879
Franklin.....	738	—	196	125	2,283	1,025	—	365
Hancock.....	1,067	1	3,526	679	204	586	73	234
Oxford.....	7,613	—	631	330	1,668	208	17	500
Penobscot.....	762	4	11,218	650	284	523	30	1,368
Piscataquis.....	2,022	2	20,380	548	2,618	479	85	505
Somerset.....	6,204	577	7,509	564	18,382	2,870	115	4,588
Washington.....	3	—	11,800	383	56	323	30	125
Totals.....	84,201	3,970	62,737	3,388	28,338	7,233	544	11,564

	Cords								Pieces	
	Pulpwood					Hardwood				
	Spruce Spruce and Fir	Hemlock	Cedar and Cedar and Pine	Poplar	Hardwood	Fuel	White Birch	Bolts	Cedar	
									Ties	Poles
Aroostook.....	342,316	4,104	—	12,214	626	1,513	125	—	37,327	11,802
Franklin.....	25,648	8	862	61	1,767	53	3,736	195	—	17
Hancock.....	12,993	15,744	—	999	5,041	—	1,457	—	—	—
Oxford.....	53,359	18	32	186	51,714	170	490	583	—	—
Penobscot.....	45,606	18,053	—	763	2,868	285	1,019	352	—	—
Piscataquis.....	161,453	3,921	11	369	3,601	216	1,415	309	—	377
Somerset.....	310,578	615	—	256	2,052	652	3,945	7,002	40	68,685
Washington.....	20,366	10,527	—	918	1,270	481	3,243	478	6	—
Totals.....	972,319	52,990	905	15,766	68,939	3,370	15,430	8,919	37,373	80,881

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
1956	211,188	1,991,357,540

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	1933-56	.00725
1880	.005		

DETAIL OF STATE VALUATION AS MADE BY TOWNS
BY BOARD OF EQUALIZATION FOR 1956

ANDROSCOGGIN COUNTY

Towns	Estates	Towns	Estates
Auburn	\$ 46,000,000	Mechanic Falls	\$ 3,150,000
Durham	920,000	Minot	850,000
Greene	1,700,000	Poland	2,900,000
Leeds	1,100,000	Turner	2,450,000
Lewiston	99,000,000	Wales	510,000
Lisbon	10,000,000	Webster	1,550,000
Livermore	1,700,000		
Livermore Falls	6,000,000		
		Total	<u>\$177,830,000</u>

AROOSTOOK COUNTY

Amity	\$ 220,000	Perham	\$ 730,000
Ashland	2,350,000	Portage Lake	740,000
Bancroft	190,000	Presque Isle	22,800,000
Benedicta	230,000	St. Agatha	1,100,000
Blaine	1,050,000	Sherman	950,000
Bridgewater	1,250,000	Smyrna	360,000
Caribou	23,500,000	Stockholm	350,000
Castle Hill	560,000	Van Buren	4,400,000
Chapman	330,000	Wade	330,000
Crystal	440,000	Washburn	3,050,000
Dyer Brook	290,000	Westfield	1,000,000
Eagle Lake	780,000	Weston	240,000
Easton	2,200,000	Woodland	1,400,000
Fort Fairfield	11,800,000	Allagash Pl.	730,000
Fort Kent	4,600,000	Cary Pl.	140,000
Frenchville	1,350,000	Caswell Pl.	470,000
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	15,500,000	Hamlin Pl.	500,000
Island Falls	1,150,000	Hammond Pl.	180,000
Limestone	4,100,000	Macwahoc Pl.	160,000
Linneus	550,000	Moro Pl.	160,000
Littleton	1,400,000	Nashville Pl.	130,000
Ludlow	240,000	New Canada Pl.	310,000
Madavaska	16,600,000	Oxbow Pl.	210,000
Mapleton	1,800,000	Reed Pl.	200,000
Mars Hill	3,350,000	St. Francis Pl.	580,000
Masardis	760,000	St. John Pl.	260,000
Merrill	360,000	Wallagrass Pl.	460,000
Monticello	1,350,000	Westmanland Pl. ...	200,000
New Limerick	600,000	Winterville Pl.	190,000
New Sweden	920,000		
Oakfield	890,000		
Orient	260,000		
		Total	<u>\$146,420,000</u>

CUMBERLAND COUNTY

Towns	Estates	Towns	Estates
Baldwin	\$ 1,470,000	North Yarmouth ...	\$ 1,250,000
Bridgton	5,250,000	Otisfield	1,100,000
Brunswick	21,500,000	Portland	228,000,000
Cape Elizabeth	13,000,000	Pownal	570,000
Casco	2,100,000	Raymond	3,000,000
Cumberland	5,650,000	Scarboro	12,500,000
Falmouth	12,800,000	Sebago	2,050,000
Freeport	6,300,000	South Portland	48,500,000
Gorham	9,500,000	Standish	5,600,000
Gray	3,300,000	Westbrook	34,000,000
Harpswell	3,850,000	Windham	8,800,000
Harrison	1,900,000	Yarmouth	10,000,000
Naples	2,150,000		
New Gloucester ...	1,550,000	Total	<u>\$445,690,000</u>

FRANKLIN COUNTY

Avon	\$ 300,000	Rangeley	\$ 4,250,000
Carthage	300,000	Strong	1,400,000
Chesterville	440,000	Temple	320,000
Eustis	850,000	Weld	870,000
Farmington	7,850,000	Wilton	5,200,000
Industry	420,000	Coplin Pl.	180,000
Jay	7,350,000	Dallas Pl.	320,000
Kingfield	860,000	Rangeley Pl.	500,000
Madrid	200,000	Sandy River Pl. ...	300,000
New Sharon	710,000		
New Vineyard	430,000	Total	<u>\$34,030,000</u>
Phillips	980,000		

HANCOCK COUNTY

Amherst	\$ 190,000	Otis	\$ 240,000
Aurora	170,000	Penobscot	630,000
Bar Harbor	13,000,000	Sedgwick	760,000
Bluehill	3,000,000	Sorrento	610,000
Brooklin	1,600,000	Southwest Harbor ..	4,250,000
Brooksville	1,100,000	Stonington	2,000,000
Bucksport	15,500,000	Sullivan	730,000
Castine	1,400,000	Surry	780,000
Cranberry Isles ...	740,000	Swans Island	390,000
Dedham	1,100,000	Tremont	1,600,000
Deer Isle	1,600,000	Trenton	490,000
Eastbrook	280,000	Verona	300,000
Ellsworth	11,300,000	Waltham	180,000
Franklin	620,000	Winter Harbor	810,000
Gouldsboro	1,800,000	Long Island Pl.	90,000
Hancock	1,100,000	Osborn Pl.	120,000
Lamoine	560,000	No. 33 Pl.	110,000
Mariaville	210,000		
Mount Desert	9,700,000	Total	<u>\$80,310,000</u>
Orland	1,250,000		

KENNEBEC COUNTY

Towns	Estates	Towns	Estates
Albion	\$ 1,100,000	Pittston	\$ 810,000
Augusta	44,000,000	Randolph	1,550,000
Belgrade	2,400,000	Readfield	1,500,000
Benton	1,650,000	Rome	930,000
Chelsea	920,000	Sidney	1,300,000
China	2,550,000	Vassalboro	2,800,000
Clinton	2,100,000	Vienna	280,000
Farmingdale	2,450,000	Waterville	47,000,000
Fayette	550,000	Wayne	950,000
Gardiner	11,500,000	West Gardiner	1,050,000
Hallowell	4,500,000	Windsor	950,000
Litchfield	1,250,000	Winslow	14,600,000
Manchester	1,400,000	Winthrop	5,600,000
Monmouth	3,200,000		
Mount Vernon	830,000	Total	<u>\$165,470,000</u>
Oakland	5,750,000		

KNOX COUNTY

Appleton	\$ 670,000	South Thomaston ..	\$ 850,000
Camden	10,700,000	Thomaston	5,750,000
Cushing	690,000	Union	1,500,000
Friendship	1,400,000	Vinalhaven	1,900,000
Hope	640,000	Warren	2,300,000
Isle au Haut	250,000	Washington	720,000
North Haven	1,900,000	Matinicus Isle Pl. ..	130,000
Owls Head	1,600,000		
Rockland	18,700,000	Total	<u>\$56,100,000</u>
Rockport	4,300,000		
St. George	2,100,000		

LINCOLN COUNTY

Alna	\$ 460,000	South Bristol	\$ 1,850,000
Boothbay	4,050,000	Southport	3,050,000
Boothbay Harbor ..	6,950,000	Waldoboro	4,100,000
Bremen	690,000	Westport	380,000
Bristol	2,900,000	Whitefield	1,150,000
Damariscotta	2,700,000	Wiscasset	18,000,000
Dresden	720,000	Monhegan Pl.	410,000
Edgecomb	760,000	Somerville Pl.	140,000
Jefferson	1,450,000		
Newcastle	1,950,000	Total	<u>\$52,680,000</u>
Nobleboro	970,000		

OXFORD COUNTY

Towns	Estates	Towns	Estates
Andover	\$ 770,000	Oxford	\$ 1,800,000
Bethel	3,700,000	Paris	7,200,000
Brownfield	540,000	Peru	2,500,000
Buckfield	1,070,000	Porter	1,050,000
Byron	270,000	Roxbury	500,000
Canton	860,000	Rumford	37,000,000
Denmark	930,000	Stoneham	350,000
Dixfield	2,950,000	Stow	230,000
Fryeburg	4,200,000	Sumner	510,000
Gilead	510,000	Sweden	410,000
Greenwood	1,150,000	Upton	330,000
Hanover	310,000	Waterford	1,900,000
Hartford	490,000	Woodstock	1,600,000
Hebron	560,000	Lincoln Pl.	1,200,000
Hiram	1,100,000	Magalloway Pl.	530,000
Lovell	3,050,000		
Mexico	3,450,000	Total	<u>\$89,440,000</u>
Newry	420,000		
Norway	6,000,000		

PENOBSCOT COUNTY

Alton	\$ 230,000	Lincoln	\$ 9,000,000
Bangor	82,500,000	Lowell	160,000
Bradford	540,000	Mattawamkeag	2,650,000
Bradley	660,000	Maxfield	80,000
Brewer	18,700,000	Medway	1,050,000
Burlington	300,000	Milford	1,950,000
Carmel	760,000	Millinocket	24,000,000
Charleston	620,000	Newburg	350,000
Chester	170,000	Newport	3,650,000
Clifton	240,000	Old Town	14,500,000
Corinna	2,450,000	Orono	8,700,000
Corinth	1,100,000	Orrington	2,400,000
Dexter	5,100,000	Passadumkeag	210,000
Dixmont	430,000	Patten	1,750,000
East Millinocket ...	19,500,000	Plymouth	380,000
Eddington	800,000	Springfield	240,000
Edinburg	120,000	Stacyville	1,070,000
Enfield	1,550,000	Stetson	290,000
Etna	300,000	Veazie	5,700,000
Exeter	570,000	Winn	380,000
Garland	330,000	Woodville	870,000
Glenburn	540,000	Carroll Pl.	200,000
Greenbush	280,000	Drew Pl.	170,000
Greenfield	200,000	Grand Falls Pl.	140,000
Hampden	5,350,000	Lakeville Pl.	320,000
Hermon	2,450,000	Mount Chase Pl. ...	270,000
Holden	820,000	Prentiss Pl.	200,000
Howland	1,400,000	Seboeis Pl.	240,000
Hudson	300,000	Webster Pl.	150,000
Kenduskeag	400,000		
Lagrange	480,000	Total	<u>\$231,140,000</u>
Lee	470,000		
Levant	410,000		

PISCATAQUIS COUNTY

Towns	Estates	Towns	Estates
Abbot	\$ 360,000	Shirley	\$ 260,000
Atkinson	360,000	Wellington	190,000
Bowerbank	340,000	Willimantic	280,000
Brownville	2,100,000	Barnard Pl.	170,000
Dover-Foxcroft	5,500,000	Blanchard Pl.	220,000
Greenville	3,250,000	Elliottsville Pl.	290,000
Gulford	2,950,000	Kingsbury Pl.	180,000
Milo	4,000,000	Lake View Pl.	260,000
Monson	970,000		
Parkman	460,000	Total	<u>\$23,620,000</u>
Sangerville	960,000		
Sebec	520,000		

SAGADAHOC COUNTY

Arrowsic	\$ 220,000	Topsham	\$ 5,400,000
Bath	23,500,000	West Bath	1,550,000
Bowdoin	490,000	Woolwich	1,750,000
Bowdoinham	1,500,000		
Georgetown	960,000	Total	<u>\$39,670,000</u>
Phippsburg	1,900,000		
Richmond	2,400,000		

SOMERSET COUNTY

Anson	\$ 3,050,000	Ripley	\$ 280,000
Athens	580,000	St. Albans	810,000
Bingham	2,800,000	Skowhegan	15,300,000
Cambridge	240,000	Smithfield	720,000
Canaan	640,000	Solon	1,200,000
Cornville	570,000	Starks	400,000
Detroit	550,000	Brighton Pl.	170,000
Embden	2,350,000	Caratunk Pl.	380,000
Fairfield	9,250,000	Dennistown Pl.	240,000
Harmony	670,000	Highland Pl.	120,000
Hartland	1,700,000	Jackman Pl.	1,400,000
Madison	7,000,000	Moose River Pl.	290,000
Mercer	290,000	Pleasant Ridge Pl. ..	6,550,000
Moscow	5,000,000	The Forks Pl.	390,000
New Portland	710,000	West Forks Pl.	300,000
Norridgewock	1,850,000		
Palmyra	780,000	Total	<u>\$72,030,000</u>
Pittsfield	5,450,000		

WALDO COUNTY

Towns	Estates	Towns	Estates
Belfast	\$10,400,000	Palermo	\$ 640,000
Belmont	240,000	Prospect	370,000
Brooks	750,000	Searsmont	720,000
Burnham	850,000	Searsport	7,000,000
Frankfort	620,000	Stockton Springs ...	1,500,000
Freedom	430,000	Swanville	480,000
Islesboro	1,600,000	Thorndike	500,000
Jackson	300,000	Troy	430,000
Knox	470,000	Unity	1,350,000
Liberty	750,000	Waldo	370,000
Lincolnvile	1,450,000	Winterport	2,300,000
Monroe	630,000		
Montville	430,000		
Morrill	450,000		
Northport	1,350,000		
		Total	<u>\$36,380,000</u>

WASHINGTON COUNTY

Addison	\$ 650,000	Marshfield	\$ 180,000
Alexander	320,000	Meddybemps	160,000
Baileyville	10,000,000	Milbridge	1,150,000
Beals	350,000	Northfield	300,000
Beddington	120,000	Pembroke	850,000
Calais	6,900,000	Perry	590,000
Centerville	160,000	Princeton	860,000
Charlotte	270,000	Robbinston	630,000
Cherryfield	940,000	Roque Bluffs	120,000
Columbia	380,000	Steuben	610,000
Columbia Falls	590,000	Talmadge	160,000
Cooper	250,000	Vanceboro	530,000
Crawford	160,000	Waite	190,000
Cutler	430,000	Wesley	230,000
Danforth	680,000	Whiting	470,000
Deblois	130,000	Whitneyville	430,000
Dennysville	320,000	Codyville Pl.	180,000
East Machias	1,350,000	Grand Lake Stream	
Eastport	4,850,000	Pl.	470,000
Harrington	730,000	No. 14 Pl.	200,000
Jonesboro	470,000	No. 21 Pl.	170,000
Jonesport	2,250,000		
Lubec	5,500,000		
Machias	3,500,000		
Machiasport	730,000		
		Total	<u>\$50,510,000</u>

YORK COUNTY

Acton	\$ 1,850,000	Newfield	\$ 750,000
Alfred	1,250,000	North Berwick	2,800,000
Berwick	4,050,000	North Kennebunk-	
Biddeford	46,200,000	port	880,000
Buxton	5,400,000	Old Orchard Beach	14,600,000
Cornish	1,050,000	Parsonsfield	1,850,000
Dayton	2,250,000	Saco	24,800,000
Eliot	4,250,000	Sanford	28,600,000
Hollis	2,950,000	Shapleigh	1,330,000
Kennebunk	10,200,000	South Berwick	3,900,000
Kennebunkport	6,050,000	Waterboro	1,850,000
Kittery	10,100,000	Wells	13,900,000
Lebanon	1,750,000	York	15,200,000
Limerick	1,450,000		
Limington	1,050,000		
Lyman	820,000		
		Total	<u>\$211,130,000</u>

SUMMARY OF STATE VALUATION FOR 1956

Counties	No. of Polls Taxed	Organized Municipalities	Unorganized Territory	Timber and Grass on Public Lands	Total
Androscoggin.....	20,060	\$ 177,830,000	—	—	\$ 177,830,000
Aroostook.....	16,607	146,420,000	20,693,289	802,150	167,915,439
Cumberland.....	41,346	445,690,000	—	—	445,690,000
Franklin.....	4,622	34,030,000	2,796,105	98,325	36,924,430
Hancock.....	8,395	80,310,000	1,684,150	56,300	82,050,450
Kennebec.....	19,935	165,470,000	24,164	—	165,494,164
Knox.....	7,006	56,100,000	41,425	—	56,141,425
Lincoln.....	4,942	52,680,000	30,460	—	52,710,460
Oxford.....	10,661	89,440,000	3,463,495	92,200	92,995,695
Penobscot.....	23,847	231,140,000	6,329,765	145,290	237,615,055
Piscataquis.....	4,148	23,620,000	18,445,747	431,450	42,497,197
Sagadahoc.....	5,075	39,670,000	100	—	39,670,100
Somerset.....	9,024	72,030,000	19,599,775	316,695	91,946,470
Waldo.....	5,061	36,380,000	—	—	36,380,000
Washington.....	7,615	50,510,000	3,779,925	76,730	54,366,655
York.....	22,844	211,130,000	—	—	211,130,000
Total.....	211,188	\$1,912,450,000	\$76,888,400	\$2,019,140	\$1,991,357,540

RECAPITULATION

Real and Personal Estate of cities, towns and plantations	\$1,912,450,000
Real estate in unorganized townships	76,888,400
Growth on public lots	2,019,140
	\$1,991,357,540

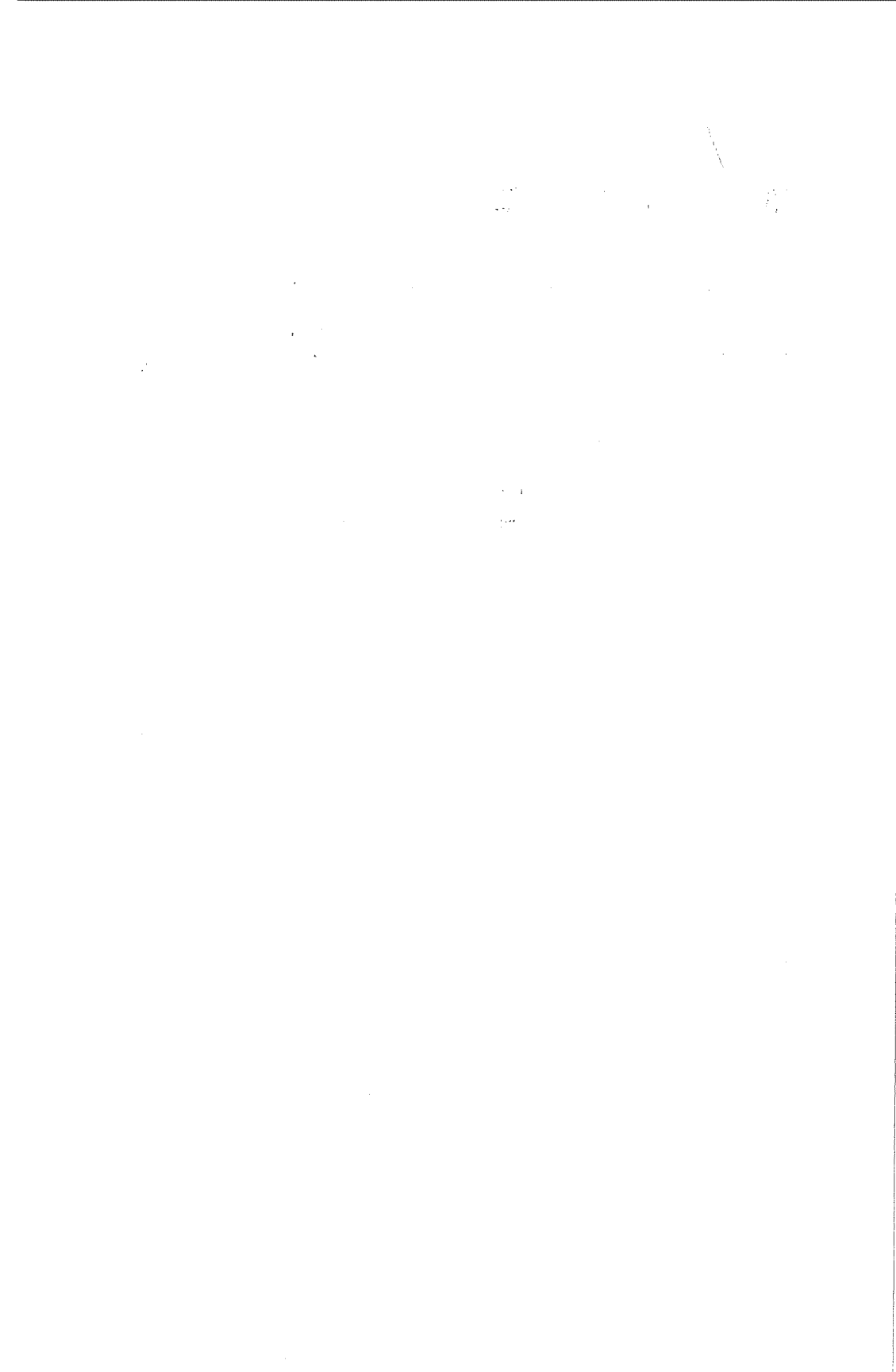
This represents an increase from the State Valuation of 1954, amounting to \$114,951,232, as follows:

Real and Personal estate of cities, towns and plantations	\$109,280,000
Real estate in unorganized townships	\$5,431,872
Growth on public lots	239,360
	5,671,232
Net increase	\$114,951,232

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1955 to June 30, 1956

County	Valuation	State Tax
Aroostook	\$ 874,199.00	\$ 6,337.94
Franklin	247,758.00	1,796.25
Hancock	84,731.00	614.30
Kennebec	3,475.00	25.19
Knox	18,848.00	136.65
Lincoln	4,675.00	33.89
Oxford	123,300.00	893.93
Penobscot	451,442.00	3,272.95
Piscataquis	759,031.00	5,502.98
Somerset	663,857.00	4,812.96
Washington	477,511.00	3,461.96
Total	\$3,708,827.00	\$26,889.00



STATISTICS

from

Valuation Returns as made by

Assessors of each

City, Town and Plantation

1956

ANDROSCOGGIN COUNTY — 1956

Municipality	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		
Auburn	5,638	1,074	.050	\$ 29,101,770	\$ 4,171,200	\$ 33,272,970	\$ 6,148,130	\$ 22,953,640	\$ 1,663,648	\$ 16,914
Durham	225	52	.078	535,450	43,067	578,517	371,215	164,235	45,124	675
Greene	260	34	.074	781,010	96,010	877,020	413,550	367,460	64,899	780
Leeds	179	25	.112	379,415	92,387	471,802	229,076	150,339	52,841	537
Lewiston	9,536	1,920	.055	32,925,290	9,261,150	42,186,440	8,321,535	24,603,755	2,320,254	28,608
Lisbon	1,180	254	.062	3,218,566	815,468	4,034,034	817,466	2,401,100	250,110	3,540
Livermore	338	54	.077	771,670	171,849	943,519	294,635	477,035	72,651	1,014
Livermore Falls	815	94	.075	2,324,920	535,815	2,860,735	574,620	1,750,300	214,555	2,445
Mechanic Falls	524	89	.086	1,172,780	288,780	1,461,560	169,205	1,003,575	125,694	1,572
Minot	189	34	.088	337,755	57,167	394,922	140,825	196,930	34,753	567
Poland	349	69	.090	1,054,960	112,160	1,167,120	273,300	781,660	105,041	1,047
Turner	408	121	.084	1,023,735	166,285	1,190,020	566,150	457,585	99,961	1,224
Wales	105	21	.071	278,580	50,430	329,010	132,460	146,120	23,360	315
Webster	314	58	.074	690,072	136,165	826,237	198,347	491,725	61,142	942
TOTALS	20,060	3,899		74,595,973	15,997,933	90,593,906	18,650,514	55,945,459	5,134,033	60,180

AROOSTOOK COUNTY — 1956

Amity	47	18	.120	\$ 80,125	\$ 13,260	\$ 93,385	\$ 60,700	\$ 19,425	\$ 11,206	\$ 141
Ashland	394	43	.071	1,361,570	420,300	1,781,870	544,055	817,515	126,513	1,182
Bancroft	26	8	.080	92,697	8,350	101,047	75,672	17,025	8,084	78
Benedicta	44	5	.066	117,590	24,815	142,405	66,980	50,610	9,399	132
Blaine	187	37	.084	496,510	54,305	550,815	263,485	233,025	46,268	561
Bridgewater	251	24	.081	722,470	43,375	765,845	360,960	361,510	62,034	753
Caribou	1,840	105	.091	6,171,650	2,220,465	8,392,115	1,951,555	4,220,095	763,882	5,520
Castle Hill	106	13	.081	369,122	49,515	418,637	203,592	165,530	33,910	318
Chapman	68	13	.132	159,480	24,015	183,495	102,840	56,640	24,221	204
Crystal	73	7	.082	238,315	16,424	254,739	148,645	89,670	20,886	219
Dyer Brook	39	9	.083	113,122	14,720	127,842	77,322	35,800	10,611	117
Eagle Lake	213	48	.171	249,310	45,145	294,455	94,935	154,375	50,352	639
Easton	331	46	.084	1,055,400	85,442	1,140,842	492,785	562,615	95,831	993
Fort Fairfield	745	97	.081	4,858,440	652,300	5,510,740	2,507,120	2,351,320	446,370	2,235
Fort Kent	820	75	.082	2,567,780	585,810	3,243,590	999,060	1,658,720	265,974	2,460
Frenchville	242	—	.062	885,230	143,590	1,028,820	481,120	404,110	63,787	726
Grand Isle	156	28	.100	321,190	65,350	386,540	182,545	138,645	38,654	468

AROOSTOOK COUNTY — 1956 — Continued

Haynesville	41	2	.115	101,410	4,251	105,661	75,460	25,950	12,151	123
Hersey	31	6	.080	95,220	6,460	101,680	79,050	16,170	8,134	93
Hodgdon	195	24	.055	769,095	113,170	882,265	398,635	370,460	48,525	585
Houlton	1,875	225	.045	10,129,160	3,478,220	13,607,380	3,210,630	6,918,530	612,332	5,625
Island Falls	291	35	.071	669,995	118,780	788,775	225,435	444,560	56,003	873
Limestone	379	—	.124	1,606,575	122,670	1,729,245	631,075	975,500	214,426	1,137
Linneus	118	18	.058	403,015	61,565	464,580	272,175	130,840	26,946	354
Littleton	214	29	.069	665,045	47,069	712,114	417,055	247,990	49,136	642
Ludlow	53	8	.135	98,041	12,925	110,966	58,301	39,740	14,980	159
Madawaska	975	63	.030	5,676,695	8,526,235	14,202,930	917,945	4,758,750	426,087	2,925
Mapleton	297	37	.054	1,572,690	95,370	1,668,060	790,510	782,180	90,075	891
Mars Hill	482	19	.091	1,335,965	257,705	1,593,670	538,105	797,860	145,024	1,446
Masardis	114	10	.087	390,290	67,870	458,160	188,960	201,330	39,860	342
Merrill	91	5	.090	173,046	15,650	188,696	109,721	63,325	16,983	273
Monticello	253	42	.051	1,146,085	65,170	1,211,255	556,075	590,010	61,777	759
New Limerick	93	29	.100	234,575	21,760	256,335	97,790	136,785	25,637	279
New Sweden	198	27	.088	409,534	44,588	454,122	205,959	203,575	39,963	594
Oakfield	206	32	.106	323,585	64,255	387,840	113,520	210,065	41,111	618
Orient	21	4	.104	115,617	5,110	120,727	66,927	48,690	12,556	63
Perham	133	8	.050	607,840	52,140	659,980	362,935	244,905	32,999	399
Portage Lake	108	23	.096	342,850	25,530	368,380	120,900	221,950	35,364	324
Presque Isle	1,500	172	.050	13,824,930	4,297,690	18,122,620	4,114,540	9,710,390	906,131	4,500
St. Agatha	184	27	.033	2,181,220	226,280	2,407,500	772,530	1,408,690	79,448	552
Sherman	215	20	.068	631,010	126,405	757,415	276,130	354,880	51,504	645
Smyrna	85	6	.110	188,372	25,069	213,441	113,847	74,525	23,479	255
Stockholm	125	27	.060	301,935	30,270	332,205	162,960	138,975	19,932	375
Van Buren	744	84	.098	1,704,190	451,630	2,155,820	592,745	1,111,445	211,270	2,232
Wade	54	9	.068	301,485	19,315	320,800	224,360	77,125	21,814	162
Washburn	257	51	.041	2,404,540	275,840	2,680,380	971,760	1,432,780	109,896	771
Westfield	126	21	.044	1,034,640	65,635	1,100,275	505,285	529,355	48,412	378
Weston	53	15	.100	96,290	15,840	112,130	58,035	38,255	11,213	159
Woodland	254	16	.080	676,560	72,135	748,695	481,765	194,795	59,896	762
Allagash Plt.	113	46	.111	430,215	5,600	435,815	406,835	23,380	48,375	339
Cary Plt.	57	12	.096	75,597	8,475	84,072	53,385	22,212	8,071	171
Caswell Plt.	108	13	.112	191,555	19,245	210,800	150,385	41,170	23,610	324
Cyr Plt.	41	3	.065	157,470	14,010	171,480	115,795	41,675	11,146	123
E Plt.	7	1	.066	41,355	440	41,795	38,030	3,325	2,758	21
Garfield Plt.	19	5	.052	40,630	2,740	41,370	27,105	13,525	2,151	57
Glenwood Plt.	16	15	.095	48,346	2,100	50,446	45,976	2,370	4,792	48
Hamlin Plt.	62	—	.058	142,320	18,157	160,477	115,945	26,375	9,308	186
Hammond Plt.	19	3	.076	113,124	1,065	114,189	104,269	8,855	8,678	57
Macwahoc Plt.	37	11	.069	70,002	8,370	78,372	48,262	21,740	5,408	111
Moro Plt.	20	2	.080	84,225	5,825	90,050	68,395	15,830	7,204	60
Nashville Plt.	7	—	.054	71,990	390	72,380	67,870	4,120	3,909	21
New Canada Plt.	59	1	.070	320,092	19,790	339,882	224,140	95,952	23,793	177
Oxbow Plt.*	53	5	.062	92,527	10,078	102,605	50,957	41,570	6,361	159

AROOSTOOK COUNTY — 1956 — Concluded

Municipality	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		
Reed Plt.	65	13	.128	84,075	4,495	88,570	70,630	13,445	11,336	195
St. Francis Plt.	305	62	.186	170,870	30,620	201,490	87,315	83,555	37,477	915
St. John Plt.	67	5	.150	120,047	7,660	127,707	94,342	25,705	19,156	201
Wallagrass Plt.	151	26	.098	356,195	38,868	395,063	191,633	164,562	38,716	453
Westmanland Plt.	16	1	.051	124,265	4,072	128,337	117,970	6,295	6,545	48
Winterville Plt.	38	11	.050	70,760	4,166	74,926	27,610	43,150	3,746	114
* 1955 Return										
TOTALS	16,607	1,905		\$ 72,967,161	\$ 23,483,949	\$ 96,451,110	\$ 28,431,340	\$ 44,535,821	\$ 5,913,386	\$ 49,821

CUMBERLAND COUNTY — 1956

Baldwin	193	52	.098	\$ 636,210	\$ 52,925	\$ 689,135	\$ 293,415	\$ 342,795	\$ 67,536	\$ 579
Bridgton	751	85	.041	4,191,870	435,935	4,627,805	934,050	3,257,820	189,740	2,253
Brunswick	2,568	364	.0236	29,676,550	4,209,050	33,885,600	5,539,710	24,136,840	799,678	7,704
Cape Elizabeth	1,265	23	.0544	7,804,900	38,690	7,843,590	1,895,410	5,909,490	426,691	3,795
Casco	226	36	.065	933,422	96,568	1,029,990	306,972	626,450	66,949	678
Cumberland	632	61	.0765	2,354,820	87,266	2,442,086	635,662	1,719,158	186,821	1,896
Falmouth	1,404	186	.0215	18,944,090	394,130	19,338,220	3,300,675	15,643,415	415,772	4,212
Freeport	894	149	.0255	8,070,800	1,571,070	9,641,870	1,752,150	6,318,650	245,873	2,682
Gorham	1,244	102	.0853	3,310,681	222,082	3,532,763	814,767	2,495,914	301,344	3,732
Gray	486	93	.028	4,588,950	331,770	4,920,720	972,170	3,616,780	134,404	1,458
Harpeswell	527	30	.074	1,696,130	47,930	1,744,060	566,580	1,129,550	129,060	1,581
Harrison	266	70	.048	1,348,780	130,890	1,479,670	474,345	874,435	71,024	798
Naples	212	18	.060	887,214	62,752	949,966	226,364	660,850	56,998	636
New Gloucester	340	39	.100	715,418	75,552	790,970	251,960	463,458	79,097	1,020
North Yarmouth	222	47	.085	529,981	39,213	569,194	81,195	448,786	48,381	666
Otisfield	133	31	.084	544,462	46,234	590,696	295,617	248,845	49,619	399
Portland	17,364	3,966	.0606	74,308,025	32,209,075	106,517,100	23,449,450	50,858,575	6,454,936	52,092
Pownal	153	42	.129	289,868	17,230	307,098	160,563	129,305	39,616	459
Raymond	196	38	.0484	1,246,750	163,029	1,409,779	539,995	706,755	68,233	588
Scarboro	1,115	160	.114	3,982,549	147,927	4,130,476	1,110,815	2,871,734	470,874	3,345
Sebago	164	31	.075	832,565	36,850	869,415	286,745	545,820	65,205	492
South Portland	5,466	803	.067	19,307,300	6,079,270	25,386,570	3,454,985	15,852,315	1,700,900	16,398
Standish	457	70	.089	2,121,955	80,794	2,202,749	1,496,350	625,605	196,045	1,371
Westbrook	3,417	545	.03725	17,271,750	9,567,640	26,839,390	2,478,380	14,793,370	999,771	10,251
Windham	888	131	.092	2,651,342	271,407	2,922,749	1,015,440	1,635,902	268,892	2,664
Yarmouth	763	163	.057	3,346,010	246,130	3,592,140	612,550	2,733,460	204,751	2,289
TOTALS	41,346	7,035		\$211,592,392	\$ 56,661,409	\$ 268,253,801	\$ 52,946,315	\$158,646,077	\$13,738,210	\$124,038

FRANKLIN COUNTY — 1956

Avon.....	94	8	.072	\$ 237,475	\$ 26,760	\$ 264,235	\$ 149,545	\$ 87,930	\$ 19,024	\$ 282
Carthage.....	71	13	.085	192,540	16,112	208,652	145,230	47,310	17,735	213
Chesterville.....	133	19	.110	271,315	32,820	304,135	154,720	116,595	33,455	399
Eustis.....	187	35	.072	413,130	98,820	511,950	129,930	283,200	36,860	561
Farmington.....	948	214	.069	2,968,935	692,870	3,661,805	726,845	2,242,090	252,665	2,844
Industry.....	84	9	.076	234,600	23,015	257,615	124,600	110,000	18,870	252
Jay.....	712	102	.098	2,229,551	240,160	2,469,711	680,731	1,548,820	242,032	2,136
Kingfield.....	243	37	.046	703,730	96,630	800,360	165,710	538,020	36,817	729
Madrid.....	30	2	.088	97,710	4,660	102,370	75,905	21,805	9,008	90
New Sharon.....	165	23	.082	293,139	66,014	359,153	130,566	162,573	29,450	495
New Vineyard.....	101	14	.057	343,826	46,788	390,614	178,376	165,450	22,265	303
Phillips.....	244	50	.098	550,530	151,652	702,182	207,780	342,750	68,814	732
Rangeley.....	349	67	.0286	3,687,245	444,858	4,132,103	895,000	2,792,245	118,179	1,047
Strong.....	241	70	.083	636,325	203,107	839,432	142,985	493,340	69,674	723
Temple.....	72	10	.066	183,335	17,115	200,450	113,435	69,900	13,230	216
Weid.....	88	25	.062	519,745	31,430	551,175	222,535	297,210	34,173	264
Wilton.....	786	137	.0388	4,020,035	1,270,180	5,290,215	651,570	3,368,465	205,260	2,358
Coplin Plt.....	10	2	.024	99,744	3,769	103,513	85,494	14,250	2,484	30
Dallas Plt.....	23	2	.047	228,882	10,625	239,507	132,372	96,510	11,257	69
Rangeley Plt.....	18	—	.050	347,305	2,535	349,840	265,070	82,235	17,492	54
Sandy River Plt.....	23	5	.035	287,890	2,420	290,310	222,045	65,845	10,161	69
TOTALS.....	4,622	844		\$ 18,546,987	\$ 3,482,340	\$ 22,029,327	\$ 5,600,444	\$ 12,946,543	\$ 1,268,905	\$ 13,866

HANCOCK COUNTY — 1956

Amherst.....	32	6	.055	\$ 88,900	\$ 4,185	\$ 93,085	\$ 60,695	\$ 28,205	\$ 5,120	\$ 96
Aurora.....	32	6	.059	76,559	6,085	82,644	58,989	17,570	4,876	96
Bar Harbor.....	1,000	142	.056	6,859,220	747,920	7,607,140	2,516,940	4,342,280	426,000	3,000
Bluehill.....	376	53	.094	1,098,941	102,290	1,201,231	338,591	760,350	112,982	1,128
Brooklin.....	154	41	.058	593,052	91,045	684,097	155,382	437,670	39,677	462
Brooksville.....	209	17	.134	319,195	29,025	348,220	105,622	213,573	46,661	627
Bucksport.....	788	129	.0594	4,529,340	1,284,465	5,813,805	294,722	4,234,618	345,341	2,364
Castine.....	145	9	.108	586,070	36,570	622,640	213,995	372,075	67,245	435
Cranberry Isle.....	87	3	.046	338,905	114,615	453,520	79,620	259,285	20,862	261
Dedham.....	126	3	.086	466,911	17,339	484,250	195,106	271,805	41,646	378
Deer Isle.....	357	45	.097	621,420	51,255	672,675	155,725	465,695	65,249	1,071
Eastbrook.....	43	15	.060	154,915	6,055	160,970	62,820	92,095	9,658	129
Ellsworth.....	1,188	31	.047	6,867,990	954,990	7,822,980	2,146,110	4,721,880	367,680	3,564
Franklin.....	156	25	.067	360,729	27,210	387,939	129,784	230,945	25,992	468

HANCOCK COUNTY — 1956 — Concluded

Municipality	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		
Gouldsboro.....	306	74	.086	656,095	95,510	751,605	166,615	489,480	64,638	918
Hancock.....	211	26	.095	371,810	81,980	453,790	124,645	247,165	43,110	633
Lamoine.....	121	38	.080	244,580	15,000	259,580	89,470	155,110	20,766	363
Mariaville.....	29	6	.086	95,780	7,470	103,250	72,660	23,120	8,880	87
Mount Desert.....	542	88	.071	3,924,650	328,420	4,253,070	1,524,070	2,400,580	301,968	1,626
Orland.....	274	63	.090	510,940	28,285	539,225	199,735	311,205	48,530	822
Otis.....	20	7	.082	111,018	1,443	112,461	42,713	68,305	9,222	60
Penobscot.....	187	36	.066	453,175	31,795	484,970	109,535	343,640	32,008	561
Sedgwick.....	143	31	.120	274,450	34,810	309,260	84,990	189,460	37,111	429
Sorrento.....	57	10	.075	330,582	33,935	364,517	88,445	242,137	27,339	171
Southwest Harbor.....	375	38	.034	3,099,660	668,460	3,768,120	619,510	2,480,150	128,116	1,125
Stonington.....	373	50	.044	1,408,185	414,480	1,822,665	330,935	1,077,250	80,197	1,119
Sullivan.....	164	30	.072	415,240	52,485	467,905	110,173	305,247	33,696	492
Surry.....	137	35	.095	331,420	14,935	346,355	142,190	189,230	32,905	411
Swans Island.....	99	25	.105	187,380	56,060	243,440	50,570	136,810	25,561	297
Tremont.....	264	65	.082	565,660	55,840	621,500	123,848	441,812	50,963	792
Trenton.....	83	14	.074	237,432	20,910	258,342	97,362	140,070	19,117	249
Verona.....	96	14	.100	140,360	9,780	150,140	37,300	103,060	15,014	288
Waltham.....	55	6	.072	80,402	16,860	97,262	50,557	29,845	7,003	165
Winter Harbor.....	103	19	.068	524,430	39,740	564,170	146,875	377,555	38,364	309
Long Island Plt.....	36	1	.084	33,475	20,130	53,605	15,435	18,040	4,503	108
Osborn Plt.....	12	2	.059	58,870	1,005	59,875	52,915	5,955	3,533	36
Plantation No. 33.....	15	3	.094	60,170	780	60,950	44,018	16,152	5,729	45
TOTALS.....	8,395	1,206		\$ 37,078,091	\$ 5,503,162	\$ 42,581,253	\$ 10,838,667	\$ 26,239,424	\$ 2,617,262	\$ 25,185

KENNEBEC COUNTY — 1956

Albion.....	207	30	.085	\$ 425,790	\$ 137,185	\$ 562,975	\$ 131,350	\$ 294,440	\$ 47,852	\$ 621
Augusta.....	4,660	1,200	.0225	50,077,050	12,447,480	62,524,530	7,013,160	43,063,890	1,406,823	13,980
Belgrade.....	273	41	.090	861,290	69,020	930,310	320,580	540,710	83,728	819
Benton.....	335	57	.088	567,775	100,444	668,219	149,042	418,733	58,803	1,005
Chelsea.....	249	47	.093	333,825	50,308	404,133	143,235	205,590	37,584	747
China.....	286	82	.092	851,345	111,215	962,560	467,020	384,325	58,555	858
Clinton.....	424	77	.086	741,075	130,578	871,653	269,510	471,565	74,962	1,272

KENNEBEC COUNTY — 1956 — Concluded

Farmingdale	398	54	.072	1,143,715	106,685	1,250,400	216,965	926,750	90,028	1,194
Payette	112	16	.058	468,100	44,620	512,720	223,400	244,700	29,738	336
Gardiner	1,545	272	.056	6,267,340	1,699,170	7,966,510	909,467	5,357,873	446,124	4,635
Hallowell	668	120	.080	1,751,300	560,750	2,312,050	361,325	1,389,975	184,964	2,004
Litchfield	220	43	.058	763,870	114,770	878,640	286,640	477,230	50,961	660
Manchester	219	14	.087	574,548	37,645	612,193	192,548	382,000	53,240	657
Monmouth	440	73	.077	1,227,850	268,645	1,496,495	315,005	912,845	115,230	1,320
Mount Vernon	152	25	.086	430,350	51,755	482,105	165,465	264,885	41,461	456
Oakland	760	211	.077	1,701,000	394,035	2,095,035	597,365	1,103,635	161,317	2,280
Pittston	215	7	.092	347,370	64,821	412,191	242,672	104,698	37,922	645
Randolph	416	35	.086	560,240	77,730	637,970	148,490	411,750	54,865	1,248
Readfield	221	30	.082	533,150	60,030	593,180	161,140	372,010	48,641	663
Rome	88	19	.066	439,830	31,340	471,170	152,880	286,950	31,097	264
Sidney	213	13	.024	1,614,160	265,476	1,879,636	382,130	1,232,030	45,111	639
Vassalboro	539	73	.030	4,228,335	491,910	4,720,245	976,455	3,251,880	141,607	1,617
Vienna	52	14	.086	122,675	13,860	136,535	73,250	49,425	11,742	156
Waterville	4,605	600	.052	17,228,920	5,248,840	22,477,760	5,450,970	11,777,950	1,168,844	13,815
Wayne	147	29	.062	530,310	32,350	562,660	195,015	335,295	34,885	441
West Gardiner	262	39	.072	429,900	85,205	515,105	165,985	263,915	37,088	786
Windsor	189	40	.082	437,035	46,950	483,985	187,322	249,713	39,687	567
Winslow	1,168	263	.068	3,764,870	411,451	4,176,321	538,970	3,225,900	283,989	3,504
Winthrop	872	120	.063	2,596,304	389,033	2,985,337	586,122	2,010,182	188,079	2,616
TOTALS	19,935	3,644		\$101,039,322	\$ 23,543,301	\$ 124,582,623	\$ 21,028,478	\$ 80,010,844	\$ 5,094,927	\$ 59,805

KNOX COUNTY — 1956

Appleton	159	34	.080	\$ 278,020	\$ 88,865	\$ 366,885	\$ 119,265	\$ 158,755	\$ 29,351	\$ 477
Camden	993	221	.058	4,447,260	968,345	5,410,605	1,094,685	3,352,675	313,815	2,979
Cushing	129	23	.088	267,435	29,974	297,409	101,805	165,630	26,172	387
Friendship	204	40	.067	566,474	48,491	614,965	121,759	444,715	41,204	612
Hope	122	18	.076	307,190	54,363	361,553	144,115	163,075	27,478	366
Isle au Haut	30	5	.082	117,554	8,410	125,964	29,188	88,366	10,329	90
North Haven	92	33	.0546	863,882	92,898	956,780	280,657	583,225	52,242	276
Owls Head	220	30	.069	626,455	47,299	673,754	176,480	449,975	46,489	660
Rockland	2,173	584	.047	11,685,510	3,499,090	15,184,600	2,799,590	8,885,920	713,676	6,519
Rockport	420	97	.088	1,469,545	140,339	1,609,884	307,556	1,161,989	141,670	1,260
Saint George	421	66	.040	1,747,925	135,024	1,882,949	540,200	1,207,725	75,318	1,263

KNOX COUNTY — 1956 — Concluded

Municipality	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.....	179	36	.045	587,867	84,950	672,817	201,012	386,855	30,280	537
Thomaston.....	617	19	.081	1,639,540	346,870	1,986,410	333,690	1,305,850	160,899	1,851
Union.....	256	62	.078	730,060	140,610	870,670	187,200	542,860	67,912	768
Vinalhaven.....	386	15	.097	734,585	147,921	882,506	196,795	337,790	85,603	1,158
Warren.....	405	79	.079	974,475	311,895	1,286,370	266,605	707,870	101,623	1,215
Washington.....	160	43	.086	302,255	87,710	389,965	113,660	188,595	33,537	480
Matineus Isle Plt.....	40	2	.066	39,778	20,440	60,218	7,753	32,025	3,974	120
TOTALS.....	7,006	1,407		\$ 27,385,810	\$ 6,248,494	\$ 33,634,304	\$ 7,022,015	\$ 20,363,795	\$ 1,961,572	\$ 21,018

LINCOLN COUNTY — 1956

Alna.....	100	14	.084	\$ 217,518	\$ 23,382	\$ 240,900	\$ 114,998	\$ 102,520	\$ 20,236	\$ 300
Boothbay.....	458	50	.072	2,140,460	118,525	2,258,985	542,290	1,598,170	162,647	1,374
Boothbay Harbor.....	697	47	.065	2,510,030	316,710	2,826,740	615,195	1,894,835	183,738	2,091
Bremen.....	117	15	.088	288,335	23,316	311,651	85,620	202,715	27,425	351
Bristol.....	416	76	.098	1,026,960	152,065	1,179,025	309,390	717,570	113,933	1,248
Damariscotta.....	304	39	.065	855,350	322,199	1,177,549	214,330	641,020	76,540	912
Dresden.....	156	32	.090	289,360	24,455	313,815	144,400	144,960	28,243	468
Edgecomb.....	154	10	.078	324,380	23,291	347,671	89,950	234,430	27,118	462
Jefferson.....	246	56	.080	540,225	69,485	609,710	186,875	353,350	48,776	738
Newcastle.....	272	27	.074	867,240	145,534	1,012,774	182,760	684,480	74,945	816
Nobleboro.....	175	22	.090	315,705	64,704	380,409	127,815	187,890	34,237	525
South Bristol.....	199	36	.078	748,580	68,615	817,195	242,405	506,175	63,741	597
Southport.....	122	37	.034	2,508,200	59,725	2,567,925	756,200	1,752,000	87,309	366
Waldoboro.....	745	15	.086	1,267,530	392,863	1,660,393	327,050	940,480	142,793	2,235
Westport.....	56	10	.090	152,030	20,985	173,015	56,105	95,925	15,571	168
Whitefield.....	245	19	.085	441,127	128,345	569,472	210,577	230,550	48,406	735
Wiscasset.....	394	117	.045	4,707,410	222,390	4,929,800	265,790	4,441,620	221,841	1,182
Monhegan Plt.....	36	2	.034	172,412	1,000	173,412	43,717	128,695	5,896	108
Somerville Plt.....	50	10	.124	56,575	7,575	64,150	31,605	24,970	7,955	150
TOTALS.....	4,942	634		\$ 19,429,427	\$ 2,185,164	\$ 21,614,591	\$ 4,547,072	\$ 14,882,355	\$ 1,391,350	\$ 14,826

OXFORD COUNTY — 1956

Andover	205	38	.065	\$ 486,160	\$ 91,152	\$ 577,312	\$ 225,575	\$ 260,585	\$ 37,526	\$ 615
Bethel*	592	124	.072	1,358,125	501,935	1,860,060	593,100	855,025	133,924	1,776
Brownfield	140	49	.108	234,904	89,406	304,310	114,160	120,744	32,865	420
Buckfield	234	41	.062	781,510	163,400	944,910	228,630	552,880	58,584	702
Byron	34	2	.086	147,325	1,785	149,110	130,440	16,885	12,823	102
Canton	187	49	.074	374,415	71,370	445,785	158,380	216,035	32,988	561
Denmark	139	30	.080	350,455	82,925	433,380	173,980	176,475	34,670	417
Dixfield	523	41	.102	1,004,420	234,700	1,239,120	252,620	751,800	126,390	1,569
Fryeburg	473	100	.083	1,094,597	362,288	1,456,885	352,524	742,073	120,923	1,419
Gilead	40	3	.052	258,425	8,255	266,680	209,375	49,050	13,867	120
Greenwood	158	28	.078	413,245	107,035	520,280	153,415	259,830	40,582	474
Hanover	67	10	.090	144,200	20,800	165,000	40,900	103,300	14,850	201
Hartford	93	12	.082	287,085	31,365	318,450	184,210	102,875	26,112	279
Hebron	139	32	.096	257,890	61,365	319,255	105,840	152,050	30,648	417
Hiram	196	30	.102	444,132	73,818	517,950	121,417	322,715	52,831	588
Lovell	177	38	.0572	1,117,288	203,885	1,321,173	458,738	658,550	75,571	531
Mexico	1,093	202	.060	3,017,400	301,775	3,319,175	669,925	2,347,475	199,151	3,279
Newry	37	7	.054	295,210	15,935	311,145	238,745	56,465	16,802	111
Norway	932	217	.0235	7,679,447	1,701,675	9,381,122	1,437,785	6,241,662	248,602	2,796
Oxford	392	68	.0965	693,578	148,583	842,161	214,340	479,238	81,269	1,176
Paris	1,087	231	.078	2,507,045	720,230	3,227,275	675,695	1,831,350	251,727	3,261
Peru	270	55	.090	521,650	555,355	1,077,005	178,785	342,865	96,930	810
Porter	274	47	.115	516,312	46,704	563,016	114,982	201,330	41,747	822
Roxbury	82	10	.110	197,484	5,833	203,317	109,109	88,375	22,365	246
Runford	2,343	229	.0192	29,821,890	24,824,970	54,646,860	8,246,300	21,575,590	1,049,219	7,029
Stoneham	49	15	.066	201,495	16,750	218,245	85,225	116,270	14,404	147
Stow	25	9	.070	110,281	9,647	119,928	72,131	38,150	8,395	75
Sumner	127	21	.098	261,425	50,750	312,175	145,465	115,960	30,593	381
Sweden	31	16	.070	253,935	19,497	273,432	174,095	79,840	19,140	93
Upton	17	1	.042	310,355	7,620	317,975	252,360	57,995	13,354	51
Waterford	195	42	.075	604,445	264,455	868,900	173,030	431,415	65,169	585
Woodstock	262	29	.087	650,815	150,155	800,970	256,045	394,770	69,686	786
Lincoln Plt.	26	4	.036	610,982	30,730	640,812	190,897	419,185	23,069	78
Magalloway Plt.	22	2	.058	308,260	2,990	311,250	283,880	24,380	18,053	66
* 1955 Return										
TOTALS	10,661	1,832		\$ 57,115,285	\$ 30,959,138	\$ 88,074,423	\$ 16,932,098	\$ 40,183,187	\$ 3,114,829	\$ 31,983

PENOBSCOT COUNTY — 1956

Municipality	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		
Alton.....	67	15	.152	\$ 73,380	\$ 4,975	\$ 78,355	\$ 42,590	\$ 30,790	\$ 11,910	\$ 201
Bangor.....	6,917	1,270	.0666	31,614,810	9,244,150	40,858,960	9,011,050	22,603,760	2,721,206	20,751
Bradford.....	151	42	.108	198,635	65,560	264,195	100,785	97,850	28,533	453
Bradley.....	202	23	.132	313,637	7,524	321,161	122,079	191,558	42,416	606
Brewer.....	1,891	468	.053	9,375,970	3,823,600	13,199,570	1,726,310	7,649,660	699,577	5,673
Burlington.....	71	22	.123	141,075	19,425	160,500	92,590	48,485	19,742	213
Carnel.....	235	44	.114	312,390	85,573	397,963	103,650	208,740	45,368	705
Charleston.....	149	35	.078	284,740	117,635	402,375	140,950	143,790	31,385	447
Chester.....	63	10	.106	64,400	8,010	72,410	49,300	15,100	7,675	189
Clifton.....	49	9	.080	94,919	16,461	111,380	53,239	41,680	8,910	147
Corinna.....	375	30	.088	824,920	197,545	1,022,465	227,170	597,750	89,977	1,125
Corinth.....	242	36	.100	404,714	104,135	508,849	185,374	219,340	50,885	726
Dexter.....	879	208	.046	4,059,990	1,459,590	5,519,580	762,690	3,297,300	253,901	2,637
Dixmont.....	120	22	.114	165,240	47,690	212,930	103,670	61,570	24,274	360
East Millinocket.....	485	24	.0316	11,090,964	1,210,500	12,301,464	1,849,550	9,241,414	388,726	1,455
Eddington.....	185	37	.059	496,500	40,040	536,540	225,870	270,630	31,656	555
Edinburg.....	8	—	.085	50,927	900	51,827	47,427	3,500	4,405	24
Enfield.....	204	7	.092	513,310	64,415	577,725	221,380	291,930	53,150	612
Etna.....	91	23	.066	254,775	35,795	290,570	102,415	152,360	19,178	273
Exeter.....	159	27	.150	228,923	62,845	291,768	118,340	110,583	43,765	477
Garland.....	128	12	.120	193,228	43,470	236,698	94,793	98,435	28,404	384
Glenburn.....	181	36	.104	220,032	20,647	240,679	94,042	125,990	24,926	543
Greenbush.....	106	28	.140	116,680	23,425	140,105	57,935	58,745	19,614	318
Greenfield.....	27	—	.080	86,645	6,245	92,890	58,415	28,230	7,431	81
Hampden.....	781	73	.101	1,799,150	282,860	2,082,010	414,580	1,384,570	210,283	2,343
Hermon.....	371	45	.063	1,417,620	176,790	1,594,410	396,405	1,021,215	100,448	1,113
Holden.....	199	41	.100	346,965	49,275	396,240	84,670	262,295	39,624	597
Howland.....	296	116	.116	685,750	82,825	768,575	456,810	228,940	89,155	888
Hudson.....	111	11	.100	131,550	31,734	163,284	58,000	73,550	16,328	333
Kenduskeag.....	107	26	.116	140,009	38,922	178,931	57,254	82,755	20,756	321
Lagrange.....	118	19	.100	209,570	28,666	238,236	93,437	116,133	23,823	354
Lee.....	159	18	.109	202,930	35,345	238,275	88,740	114,190	25,972	477
Levant.....	146	21	.148	181,489	62,510	243,999	88,189	93,800	36,112	438
Lincoln.....	1,033	128	.046	4,920,341	2,775,849	7,696,190	1,035,437	3,884,904	354,025	3,099
Lowell.....	29	14	.102	85,445	4,125	89,570	70,505	14,940	9,136	87
Mattawamkeag.....	183	37	.062	904,715	84,033	988,748	736,535	168,180	61,302	549
Maxfield.....	12	4	.043	64,934	3,516	68,450	55,292	9,642	2,943	36
Medway.....	205	24	.175	394,504	13,690	408,194	205,563	188,941	71,434	615
Millford.....	344	2	.107	739,250	47,802	787,052	140,350	598,900	84,214	1,032
Millinocket.....	1,616	237	.0674	7,667,245	3,086,508	10,753,753	533,115	7,134,130	724,806	4,848

PENOBSCOT COUNTY — 1956 — Concluded

Newburgh.....	126	20	.096	169,880	42,160	212,040	73,420	96,460	20,356	378
Newport.....	462	104	.084	1,227,560	415,340	1,642,900	262,010	965,550	138,004	1,386
Old Town.....	1,707	365	.075	4,628,480	2,078,650	6,707,130	756,540	3,871,940	503,035	5,121
Orono.....	956	173	.0356	7,386,200	1,250,510	8,636,710	897,285	6,488,915	307,467	2,868
Orrington.....	532	26	.0495	1,708,050	87,210	1,795,260	377,205	1,330,845	88,865	1,596
Passadumkeag.....	66	21	.220	84,561	9,323	93,884	37,715	46,846	20,654	198
Patten.....	310	66	.092	599,650	216,495	816,145	181,485	418,165	75,085	930
Plymouth.....	102	14	.110	155,375	48,456	203,831	72,600	82,775	22,421	306
Springfield.....	96	17	.143	108,063	14,006	122,069	58,552	49,511	17,455	288
Stacyville.....	152	12	.058	530,200	202,200	732,400	223,760	306,440	42,479	456
Stetson.....	81	20	.106	130,495	39,190	169,685	71,465	59,030	17,987	243
Veazie.....	237	34	.081	522,775	586,945	1,109,720	88,015	434,760	89,888	711
Winn.....	112	20	.155	140,801	17,870	158,671	90,901	49,900	24,594	336
Woodville.....	18	2	.042	464,870	1,275	466,145	141,730	323,140	19,578	54
Carroll Plt.....	49	9	.133	76,060	9,220	85,280	57,245	18,815	11,342	147
Drew Plt.....	12	5	.070	71,440	2,845	74,285	62,790	8,650	5,200	36
Grand Falls Plt.....	5	2	.065	56,575	1,915	58,490	52,780	3,795	3,802	15
Lakeville Plt.....	17	—	.042	139,572	2,920	142,492	100,847	38,725	5,985	51
Mount Chase Plt.....	43	14	.100	105,773	13,535	119,308	68,056	37,717	11,930	129
Prentiss Plt.....	41	17	.166	74,383	13,444	87,827	60,118	14,265	14,578	123
Sebocis Plt.....	15	2	.046	91,920	36,530	128,450	77,475	14,445	5,908	45
Webster Plt.....	13	10	.069	67,405	2,149	69,554	58,685	8,720	4,799	39
TOTALS.....	23,847	4,197		\$ 99,612,359	\$ 28,606,793	\$ 128,219,152	\$ 23,977,175	\$ 75,635,184	\$ 7,978,789	\$ 71,541

PISCATAQUIS COUNTY — 1956

Abbot.....	105	9	.110	\$ 169,460	\$ 14,908	\$ 184,368	\$ 98,690	\$ 70,770	\$ 20,280	\$ 315
Atkinson.....	71	10	.095	168,799	31,135	199,934	109,564	59,235	18,994	213
Bowerbank.....	10	1	.031	186,348	540	186,888	122,338	64,010	5,793	30
Brownville.....	466	95	.074	955,280	157,890	1,113,170	219,935	735,345	82,375	1,398
Dover-Foxcroft.....	970	139	.098	2,421,426	478,490	2,899,916	745,630	1,675,796	284,192	2,910
Greenville.....	425	82	.096	961,075	191,075	1,152,150	279,975	681,100	110,606	1,275
Guilford.....	468	77	.108	999,047	180,034	1,179,081	193,887	805,180	127,341	1,404
Milo.....	701	177	.07826	1,563,959	401,808	1,965,767	265,675	1,298,284	153,841	2,103
Monson.....	226	21	.099	412,880	99,640	512,520	198,730	214,150	50,839	678
Parkman.....	114	21	.088	245,435	31,030	276,465	106,725	138,710	24,329	342
Saugerville.....	273	36	.100	493,475	94,905	588,380	177,275	316,200	58,838	819
Sebec.....	98	4	.108	215,180	45,170	260,350	131,895	83,285	28,117	294
Shirley.....	55	20	.095	138,292	4,445	142,737	117,327	20,965	13,560	165
Wellington.....	53	8	.138	96,266	12,705	108,971	76,986	19,280	15,037	159
Willimantic.....	42	13	.056	157,545	10,730	168,275	105,425	52,120	9,423	126

PISCATAQUIS COUNTY — 1956 — Concluded

Municipality	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		
Barnard Plt.....	11	5	.041	85,150	11,330	96,480	74,390	10,780	3,956	33
Blanchard Plt.....	24	9	.056	107,547	1,194	108,741	83,887	23,660	6,089	72
Elliottsville Plt.....	22	5	.044	177,446	3,700	181,146	127,606	49,840	7,970	66
Kingsbury Plt.....	4	2	.066	108,970	630	109,600	94,960	14,010	7,234	12
Lake View Plt.....	10	1	.032	113,410	3,000	116,410	92,352	21,058	3,725	30
TOTALS	4,148	735		\$ 9,776,990	\$ 1,774,359	\$ 11,551,349	\$ 3,423,252	\$ 6,353,738	\$ 1,032,239	\$ 12,444

SAGADAHOC COUNTY — 1956

Arrowsic	45	5	.074	\$ 81,670	\$ 30,245	\$ 111,915	\$ 29,830	\$ 51,840	\$ 8,282	\$ 135
Bath	2,597	400	.069	8,619,420	2,717,150	11,336,570	1,784,840	6,834,580	782,223	7,791
Bowdoin*	117	10	.112	231,925	35,345	267,270	133,425	98,500	29,952	351
Bowdoinham	231	60	.082	859,020	95,605	954,625	226,630	632,390	78,279	693
Georgetown	126	13	.099	458,470	20,012	478,482	148,755	309,715	47,370	378
Phippsburg	289	30	.094	783,450	33,800	817,250	287,175	496,275	76,822	867
Richmond	496	59	.088	1,063,010	204,230	1,267,240	219,722	843,288	111,517	1,488
Topsham	664	112	.084	1,866,975	140,538	2,007,513	848,975	1,018,000	168,631	1,992
West Bath	181	22	.079	512,175	70,734	582,909	68,825	443,350	46,050	543
Woolwich	329	42	.048	2,102,215	122,680	2,224,895	479,780	1,622,435	106,794	987
* 1955 Return										
TOTALS	5,075	753		\$ 16,578,330	\$ 3,470,339	\$ 20,048,669	\$ 4,227,957	\$ 12,350,373	\$ 1,455,920	\$ 15,225

SOMERSET COUNTY — 1956

Anson	514	104	.122	\$ 898,815	\$ 151,100	\$ 1,049,915	\$ 283,015	\$ 615,800	\$ 128,089	\$ 1,542
Athens	160	37	.084	294,710	46,606	341,316	202,510	92,200	28,670	480
Bingham	380	47	.078	799,012	330,076	1,129,088	200,963	598,049	88,069	1,140
Cambridge	68	15	.078	117,515	55,265	172,780	62,046	55,469	13,477	204
Canaan	190	20	.093	320,120	53,480	373,600	133,970	186,150	34,745	570
Cornville	160	22	.080	335,195	79,185	414,380	145,945	189,250	33,150	480
Detroit	116	21	.082	214,080	32,660	246,740	52,135	161,945	20,233	348
Embsden	74	20	.052	1,009,290	9,825	1,019,115	95,300	913,990	52,994	222
Fairfield	1,336	238	.0716	3,121,785	766,727	3,888,512	806,085	2,315,700	278,417	4,008

SOMERSET COUNTY — 1956 — Concluded

Harmony.....	176	30	.073	326,580	149,030	475,610	144,880	181,700	34,720	528
Hartland.....	257	80	.076	621,715	241,295	863,010	230,665	391,050	65,588	771
Madison.....	942	157	.073	2,868,185	1,019,685	3,887,870	1,045,237	1,822,948	283,815	2,826
Mercer.....	80	14	.096	130,425	31,145	161,570	70,465	59,960	15,511	240
Moscow.....	135	16	.047	2,838,447	17,790	2,856,237	196,797	2,641,650	134,243	405
New Portland.....	162	36	.069	443,495	158,685	600,180	213,260	230,235	41,921	486
Norridgewock.....	350	76	.106	725,010	100,565	825,575	237,045	487,965	87,511	1,050
Palmyra.....	210	21	.085	360,230	103,940	464,170	164,600	195,630	39,454	630
Pittsfield.....	926	189	.089	2,059,855	366,975	2,426,830	465,610	1,594,245	215,988	2,778
Ripley.....	87	19	.084	148,675	34,805	183,480	93,500	55,175	15,412	261
St. Albans.....	164	15	.074	659,080	68,326	727,406	303,785	355,295	53,828	492
Skowhegan.....	1,647	320	.092	4,811,755	909,190	5,720,945	1,901,760	2,909,995	526,327	4,941
Smithfield.....	78	17	.084	341,375	31,745	373,120	132,975	208,400	31,342	234
Solon.....	186	36	.070	703,835	68,690	772,525	496,395	207,440	54,076	558
Starks.....	88	15	.091	242,265	50,830	293,095	130,470	111,795	26,671	264
Brighton Plt.....	23	7	.084	81,275	6,685	87,960	70,555	10,720	7,389	69
Caratunk Plt.....	39	8	.044	209,400	13,930	223,330	145,680	63,720	9,827	117
Dennistown Plt.....	11	1	.020	176,990	1,460	178,450	146,891	30,099	3,569	33
Highland Plt.....	21	1	.072	42,265	4,400	46,665	39,655	2,610	3,359	63
Jackman Plt.....	300	31	.035	980,535	215,210	1,195,745	216,530	764,005	41,851	900
Moose River Plt.....	73	7	.037	250,550	10,695	261,245	176,038	74,512	9,067	219
Pleasant Ridge Plt.....	26	3	.028	2,934,520	31,760	3,016,280	60,370	2,924,150	84,456	78
The Forks Plt.....	17	5	.044	231,697	6,143	237,840	185,607	46,090	10,465	51
West Forks Plt.....	28	3	.051	153,512	32,300	185,812	118,337	35,175	9,476	84
TOTALS.....	9,024	1,631		\$ 29,502,193	\$ 5,198,203	\$ 34,700,396	\$ 8,969,076	\$ 20,533,117	\$ 2,484,310	\$ 27,072

WALDO COUNTY — 1956

Belfast.....	1,407	388	.084	\$ 3,323,095	\$ 1,206,375	\$ 4,529,470	\$ 809,220	\$ 2,513,875	\$ 380,475	\$ 4,221
Belmont.....	57	15	.060	169,560	22,850	192,410	45,710	123,850	11,545	171
Brooks.....	148	28	.080	314,445	92,827	407,272	121,710	192,735	32,582	444
Burnham.....	151	29	.104	328,705	28,327	357,032	180,033	148,672	37,131	453
Frankfort.....	141	10	.089	285,365	91,720	377,085	83,640	201,725	33,560	423
Freedom.....	90	22	.104	173,080	42,430	215,510	67,610	105,470	22,413	270
Islesboro.....	131	—	.087	897,120	76,080	973,200	318,120	579,000	84,668	393
Jackson.....	69	6	.092	116,750	32,220	148,970	69,205	47,545	13,705	207
Knox.....	103	13	.104	168,070	66,215	234,285	91,405	76,665	24,366	309
Liberty.....	139	14	.080	301,100	74,400	375,500	110,395	190,705	30,040	417
Lincolnton.....	189	62	.072	598,450	53,115	651,565	209,660	388,790	46,913	567
Monroe.....	129	14	.098	328,292	75,182	403,474	108,110	220,182	39,540	387
Montville.....	129	14	.098	169,365	41,980	211,345	94,220	75,145	20,712	387

WALDO COUNTY — 1956 — Concluded

Municipality	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		
Morrill.....	86	9	.066	\$ 180,890	\$ 68,800	\$ 249,690	\$ 68,650	\$ 112,240	\$ 16,479	\$ 258
Northport.....	115	30	.078	572,730	16,705	589,435	188,515	384,215	45,975	345
Palermo.....	140	26	.082	246,060	75,330	321,390	125,750	120,310	26,354	420
Prospect.....	91	24	.077	164,067	30,883	194,950	52,192	111,875	15,011	273
Searsmont.....	129	33	.086	289,573	67,186	356,759	101,558	188,015	30,681	387
Searsport.....	367	40	.071	1,133,192	478,130	1,611,322	310,477	822,715	114,404	1,101
Stockton Springs.....	233	40	.086	435,258	41,165	476,423	97,268	337,990	40,972	699
Swanville.....	118	17	.082	222,930	36,635	259,565	81,245	141,685	21,284	354
Thorndike.....	111	25	.084	187,315	60,890	248,205	92,740	94,575	20,849	333
Troy.....	117	31	.096	211,665	74,705	286,370	97,760	113,905	27,492	351
Unity.....	216	52	.094	544,455	137,960	682,415	168,340	376,115	64,147	648
Waldo.....	82	12	.083	152,390	59,523	211,913	73,580	78,810	17,589	246
Winterport.....	373	65	.130	608,138	156,018	764,156	153,087	455,051	99,340	1,119
TOTALS.....	5,061	1,019		\$ 12,122,060	\$ 3,207,651	\$ 15,329,711	\$ 3,920,200	\$ 8,201,860	\$ 1,318,227	\$ 15,183

WASHINGTON COUNTY — 1956

Addison.....	192	51	.100	\$ 248,890	\$ 45,350	\$ 294,240	\$ 89,170	\$ 159,720	\$ 29,424	\$ 576
Alexander.....	69	10	.084	170,180	21,354	191,534	100,260	69,920	16,089	207
Baileyville.....	428	89	.066	2,059,030	463,410	2,522,440	141,690	1,917,340	166,481	1,284
Beals.....	173	13	.120	96,255	72,313	168,568	26,780	69,475	20,228	519
Beddington.....	5	1	.062	51,884	430	52,314	44,704	7,180	3,243	15
Calais.....	1,075	140	.068	3,418,944	749,633	4,168,577	835,058	2,583,886	283,463	3,225
Centerville.....	21	4	.06878	107,455	7,390	107,845	104,495	2,960	7,417	63
Charlotte.....	70	14	.092	129,465	10,001	139,466	73,955	55,510	12,831	210
Cherryfield.....	238	23	.084	330,675	78,405	409,080	95,605	235,070	38,447	714
Columbia.....	67	29	.086	169,398	28,890	198,288	120,608	48,790	17,053	201
Columbia Falls.....	127	33	.083	268,250	61,690	329,940	113,325	154,925	27,385	381
Cooper.....	29	2	.066	107,455	7,360	114,815	69,665	37,790	7,578	87
Crawford.....	27	8	.088	63,215	7,820	71,045	57,005	5,610	6,251	81
Cutler.....	99	23	.113	148,218	16,720	164,938	82,043	66,175	18,637	297
Danforth.....	222	37	.130	273,880	83,325	357,205	109,965	163,915	46,437	666
Deblois.....	16	—	.100	45,480	4,380	49,860	36,805	8,675	4,986	48
Dennysville.....	101	14	.106	88,310	18,160	106,470	32,280	56,030	11,285	303
East Machias.....	255	30	.115	319,100	77,925	397,025	85,840	233,260	45,658	765

WASHINGTON COUNTY — 1956 — Concluded

Eastport.....	607	151	.103	1,320,585	353,500	1,674,085	253,790	1,066,795	172,431	1,821
Harrington.....	192	49	.080	292,615	24,025	316,640	72,088	220,527	25,331	576
Jonesboro.....	128	38	.0566	346,618	34,523	381,141	169,278	177,340	21,572	384
Jonesport.....	420	137	.044	1,001,716	408,130	1,409,846	288,386	713,330	62,033	1,260
Lubec.....	719	102	.034	3,616,857	1,824,703	5,441,560	673,182	2,943,675	185,013	2,157
Machias.....	505	30	.120	836,205	271,595	1,107,800	189,605	646,600	132,936	1,515
Machiasport.....	198	47	.135	211,463	31,470	242,933	63,208	148,255	32,796	504
Marshfield.....	58	10	.154	71,085	5,955	77,040	41,430	29,655	11,864	174
Meddybemps.....	27	5	.105	50,121	5,940	56,061	22,626	27,495	5,886	81
Milbridge.....	280	51	.057	764,350	186,155	950,505	154,625	609,725	54,180	840
Northfield.....	26	7	.068	136,485	4,055	140,540	86,320	50,165	9,557	78
Pembroke.....	187	76	.110	246,810	77,745	324,555	60,120	186,690	35,701	561
Perry.....	144	23	.088	218,600	47,500	266,100	102,980	115,620	23,417	432
Princeton.....	182	43	.064	429,915	170,045	599,960	168,135	261,780	38,397	546
Robbinston.....	120	32	.090	239,630	25,056	264,686	81,975	157,655	23,821	360
Roque Bluffs.....	27	6	.135	46,285	2,300	48,585	23,105	23,180	6,559	81
Steuben.....	132	72	.036	624,150	41,175	665,325	169,955	454,195	23,952	396
Talmadge.....	9	5	.074	69,550	1,450	71,000	64,810	4,740	5,254	27
Vanceboro.....	127	20	.078	238,745	36,695	275,440	66,995	171,750	21,484	381
Waite.....	17	6	.054	83,970	1,490	85,460	74,950	9,020	4,615	51
Wesley.....	37	11	.076	117,108	4,750	121,858	108,418	8,690	9,261	111
Whiting.....	78	18	.060	200,095	17,440	217,535	97,685	102,410	13,052	234
Whitneyville.....	55	12	.074	106,175	71,580	177,755	37,395	68,780	13,154	165
Codyville Plt.....	14	—	.095	59,451	1,035	60,486	55,840	3,611	5,746	42
Grand Lake Stream Plt.....	70	12	.098	166,296	20,840	187,136	77,036	89,260	18,343	210
No. 14 Plt.....	23	2	.0665	97,964	573	98,537	71,614	26,350	6,553	69
No. 21 Plt.....	19	4	.047	75,115	1,445	76,560	58,771	16,344	3,598	57
TOTALS.....	7,615	1,390		\$ 19,764,043	\$ 5,418,736	\$ 25,182,779	\$ 5,554,175	\$ 14,209,868	\$ 1,729,399	\$ 22,845

YORK COUNTY — 1956

Acton.....	123	42	.072	\$ 696,807	\$ 24,808	\$ 721,615	\$ 269,040	\$ 427,767	\$ 51,956	\$ 369
Alfred.....	250	41	.070	616,079	116,925	733,004	160,279	455,800	51,316	750
Berwick.....	612	70	.039	2,940,910	418,050	3,358,960	593,330	2,347,580	130,999	1,836
Biddeford.....	4,766	1,098	.035	14,333,023	3,664,369	17,997,392	3,758,364	10,574,659	629,908	14,298
Buxton.....	505	80	.051	2,657,270	766,996	3,424,266	574,392	2,082,878	172,919	1,515
Cornish.....	191	22	.102	393,535	59,536	453,071	146,565	246,970	46,213	573
Dayton.....	116	14	.047	854,894	78,382	933,276	529,591	325,303	43,864	348
Eliot.....	703	113	.084	1,724,018	232,364	1,956,382	242,342	1,481,675	164,336	2,109
Hollis.....	305	67	.044	2,159,535	92,000	2,251,535	480,545	1,678,990	99,067	915
Kennebunk.....	1,210	144	.042	6,835,560	770,425	7,605,985	1,627,625	5,207,935	319,451	3,630
Kennebunkport.....	465	15	.086	2,314,100	42,342	2,356,442	701,165	1,612,935	202,654	1,395

YORK COUNTY — 1956 — Concluded

Municipality	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		
Kittery.....	1,607	232	.041	7,183,225	328,765	7,511,990	1,103,535	6,079,690	307,992	4,821
Lebanon.....	391	46	.098	773,340	92,890	866,230	365,765	407,575	84,891	1,173
Limerick.....	262	28	.080	490,090	144,320	634,410	129,253	360,837	50,753	786
Limington.....	208	26	.130	398,113	42,985	441,098	279,798	118,315	57,342	624
Lyman.....	128	15	.052	413,014	26,386	439,400	160,614	252,400	22,848	384
Newfield.....	106	11	.065	335,682	64,192	399,874	113,107	222,575	25,992	318
North Berwick.....	480	40	.088	793,711	259,513	1,053,224	253,181	540,530	92,683	1,440
North Kennebunkport.....	90	47	.093	405,842	41,145	446,987	140,652	265,190	41,569	270
Old Orchard Beach.....	774	74	.074	6,068,525	519,875	6,588,400	1,321,325	4,747,200	487,542	2,322
Parsonsfield.....	209	25	.090	601,285	122,685	723,970	208,135	393,150	65,157	627
Saco.....	2,439	392	.043	15,316,000	2,370,090	17,686,090	3,278,330	12,037,670	760,502	7,317
Sanford.....	3,681	616	.0396	16,504,720	4,087,593	20,592,313	3,625,145	12,879,575	815,456	11,043
Shapleigh.....	146	19	.095	476,752	30,878	507,630	222,512	254,240	48,225	438
South Berwick.....	714	87	.055	2,514,150	222,850	2,737,000	432,700	2,081,450	150,535	2,142
Waterboro.....	295	53	.050	1,111,060	91,640	1,202,700	307,360	803,700	60,135	885
Wells*.....	997	163	.0295	10,432,250	617,770	11,050,020	3,071,425	7,360,825	325,975	2,991
York.....	1,071	68	.04775	8,659,793	337,517	8,997,310	2,929,466	5,730,327	429,622	3,213
* 1955 Return										
TOTALS.....	22,844	3,648		\$108,003,283	\$ 15,667,291	\$ 123,670,574	\$ 27,025,542	\$ 80,977,741	\$ 5,739,902	\$ 68,532

STATE SUMMARY — 1956

Counties	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		
Androscoggin.....	20,060	3,899	.05667	\$ 74,595,973	\$ 15,997,933	\$ 90,593,906	\$ 18,650,514	\$ 55,945,459	\$ 5,134,033	\$60,180
Aroostook.....	16,607	1,905	.06131	72,967,161	23,483,949	96,451,110	28,431,340	44,535,821	5,913,386	49,821
Cumberland.....	41,346	7,035	.05121	211,592,392	56,661,409	268,253,801	52,946,315	158,646,077	13,738,210	124,038
Franklin.....	4,622	844	.05760	18,456,987	3,482,340	22,029,327	5,600,444	12,946,543	1,268,905	13,866
Hancock.....	8,395	1,206	.06146	37,078,091	5,503,162	42,581,253	10,838,667	26,239,424	2,617,262	25,185
Kennebec.....	19,935	3,644	.04089	101,039,322	23,543,301	124,582,623	21,028,478	80,010,844	5,094,927	59,805
Knox.....	7,006	1,407	.05832	27,385,810	6,248,494	33,634,304	7,022,015	20,363,795	1,961,572	21,018
Lincoln.....	4,942	634	.06437	19,429,427	2,185,164	21,614,591	4,547,072	14,882,355	1,391,350	14,826
Oxford.....	10,661	1,832	.03536	57,115,285	30,959,138	88,074,423	16,932,098	40,183,187	3,114,829	31,983
Penobscot.....	23,847	4,197	.06223	99,612,359	28,606,793	128,219,152	23,977,175	75,635,184	7,978,789	71,541
Piscataquis.....	4,148	735	.08936	9,776,990	1,774,359	11,551,349	3,423,252	6,353,738	1,032,239	12,444
Sagadahoc.....	5,075	753	.07262	16,578,330	3,470,339	20,048,669	4,227,957	12,350,373	1,455,920	15,225
Somerset.....	9,024	1,631	.07159	28,502,193	5,198,203	34,700,396	8,969,076	20,533,117	2,484,310	27,072
Waldo.....	5,061	1,019	.08599	12,122,060	3,207,651	15,329,711	3,920,200	8,201,860	1,318,227	15,183
Washington.....	7,615	1,390	.06867	19,764,043	5,418,736	25,182,779	5,554,175	14,209,868	1,729,399	22,845
York.....	22,844	3,648	.04641	108,003,283	15,667,291	123,670,574	27,025,542	80,977,741	5,739,902	68,532
TOTALS.....	211,188	35,779	.05405	\$915,109,706	\$231,408,262	\$1,146,517,968	\$243,094,320	\$672,015,386	\$61,973,260	\$633,564

**Detail
of
Corporation
Taxes**

CORPORATION TAXES

Taxes assessed upon Corporations doing business in State of Maine

RAILROADS

	June 30, 1955	Year ending June 30, 1956
Aroostook Valley Railroad Company	\$ 5,064.61	\$ 4,801.01
Bangor and Aroostook Railroad Company	511,254.52	621,163.34
Belfast and Moosehead Lake Railroad Com- pany	3,646.46	3,921.86
Boston and Maine Railroad	71,071.42	79,244.61
Canadian National Railway System	73,093.18	77,807.68
Canadian Pacific Railway Company	179,055.21	189,154.88
Maine Central Railroad Company	659,648.32	676,448.74
Portland Terminal Company	2,637.50	2,983.43
Sanford and Eastern Railroad Corp.	2,354.94	1,934.07
	\$1,507,826.16	\$1,656,959.62

TELEGRAPH COMPANIES

Western Union Telegraph Company	\$ 36,363.00	\$ 46,354.46
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EXPRESS COMPANIES

Canadian Pacific Express Company	\$ 104.78	\$ 97.22
Railway Express Agency	9,412.52	6,486.02
	\$ 9,517.30	\$ 6,583.24

PARLOR CAR

The Pullman Company	\$ 746.91	\$ 671.00
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CREDIT UNIONS

Government Employees' Credit Union	\$ 379.60	\$ 459.58
Railroad Workers' Credit Union	258.67	307.89
Telephone Workers' Credit Union	381.46	458.99
	\$ 1,019.73	\$ 1,226.46

TELEPHONE COMPANIES

	Year ending	
	June 30, 1955	June 30, 1956
Alton Farmers Telephone Company	\$ 27.72	\$ 27.49
American Telephone & Telegraph Company	2,020.16	7,340.69
Andover Telephone Company	97.98	139.93
Baldwin & Sebago Telephone Company	246.13	299.83
Bryant Pond Telephone Company	100.85	115.67
Cambridge Telephone Company	27.30	40.60
Center Lincolnville Telephone Company	274.07	283.89
China Telephone Company	487.72	545.96
Cobbosseecontee Telephone & Telegraph Company	50.03	57.45
Denmark Telephone Company	56.53	98.79
Eastern Telephone Company, Inc.	483.91	520.98
Etna Telephone Company	16.06	—
Eustis Telephone Company	423.88	—
Franklin Farmers Co-Operative Telephone Com- pany	654.78	—
Fort Kent Telephone Company	1,504.23	1,596.71
Hampden Telephone Company	403.21	455.19
Harmony & Wellington Telephone Company	53.56	75.68
Hartland & St. Albans Telephone Company	571.04	651.70
Hebron's Home Telephone Company	139.21	239.48
Jonesboro Telephone Company	45.34	77.94
Katahdin Farmers' Telephone Company	1,743.04	1,839.99
Knox & Montville Telephone Company	41.72	28.27
Lee Telephone Company	26.37	102.68
Leeds Telephone Association	19.89	20.10
Levant Kenduskeag Telephone Corp.	48.82	180.26
Lewiston, Greene & Monmouth Telephone Company	3,058.56	3,908.58
Liberty & Belfast Telephone & Telegraph Company	301.56	319.22
Lovell United Telephone Company	525.67	512.32
Mount Vernon Telephone Company	101.56	130.90
Nash Telephone Company	2,599.26	3,070.86
New England Telephone & Telegraph Company ...	1,343,378.82	1,820,963.50
Norway Local Telephone Company	16.74	24.17
Oxford County Telephone & Telegraph Company ..	1,311.20	1,571.22
Palermo Telephone Company	35.14	32.33
The Pine Tree Telephone & Telegraph Company ..	1,065.32	1,142.75
Plymouth Telephone Company	19.28	45.45
Poland Telephone Company	1,500.26	1,659.67
Ripley Telephone Company	30.14	32.42
Saco River Telephone & Telegraph Company	706.58	729.95
Sidney Telephone Company, Inc.	101.60	96.72
Somerset Telephone Company	1,774.18	3,166.67
Standish Telephone Company	670.60	764.71
Stockton Springs Telephone Company	188.91	223.44
Swans Island Telephone & Telegraph Company ...	79.64	96.49
Union River Telephone Company	44.40	48.75
Union Telephone Company	332.95	335.89
Unity Telephone Company	718.25	628.47
Van Telephone & Telegraph Company	920.96	1,044.65
Waldo & Penobscot Telephone Company	76.66	95.56
Warren Telephone Company	322.50	343.03
Washington Telephone Company	103.63	115.04
Weld Telephone Association	120.22	44.90
West Appleton Telephone Company	24.06	26.49
West Penobscot Telephone & Telegraph Company ..	493.10	552.69
Winn Telephone Company	118.91	455.81
	\$1,370,310.21	\$1,856,921.93

Sixty-Fifth Annual Report
of the
BUREAU OF TAXATION



STATE OF MAINE

1955



STATE OF MAINE
BUREAU OF TAXATION
AUGUSTA

December 1, 1955

To His Excellency Edmund S. Muskie, Governor and
The Honorable Executive Council

Gentlemen :

In accordance with Section 59 of Chapter 16 of the Revised Statutes, there is herewith submitted for your consideration the 65th 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 66th 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	<i>State Tax Assessor</i>
EDWARD BIRKENWALD	<i>Director, Property Tax Division</i>
JOHN T. SINGER	<i>Director, Sales Tax Division</i>
GOMER S. DILLON	<i>Director, Excise Tax Division</i>
HELEN F. BRAGG	<i>Supervisor, Inheritance Tax Division</i>

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LOCAL VALUATION

Comparison of Counties in 1954 and 1955, exclusive of unorganized townships.

Counties	1954	1955	Increase
Androscoggin	\$ 87,496,077	\$ 88,925,450	\$ 1,429,373
Aroostook	78,084,653	91,428,585	13,343,932
Cumberland	220,653,833	264,210,141	43,556,308
Franklin	20,984,664	21,727,419	742,755
Hancock	38,953,889	39,825,565	871,676
Kennebec	75,080,009	119,569,039	44,489,030
Knox	30,396,412	32,524,741	2,128,329
Lincoln	18,403,686	19,021,827	618,141
Oxford	38,941,943	39,400,088	458,145
Penobscot	107,954,370	118,657,919	10,703,549
Piscataquis	11,645,031	11,578,869	*66,162
Sagadahoc	17,848,995	18,199,962	350,967
Somerset	32,663,815	33,983,905	1,320,090
Waldo	14,243,403	14,360,046	116,643
Washington	18,838,575	20,726,942	1,888,367
York	122,684,753	116,094,351	*6,590,402
	<u>\$984,874,108</u>	<u>\$1,050,234,849</u>	
Net Increase			\$115,360,741

VALUATION OF TWENTY-ONE CITIES

Cities	1954	1955	Increase
Auburn	\$ 32,577,930	\$ 32,576,780	\$ *1,150
Augusta	20,025,100	62,273,250	42,248,150
Bangor	39,602,000	40,227,790	625,790
Bath	10,909,625	11,072,835	163,210
Belfast	4,319,690	4,320,725	1,035
Biddeford	17,538,635	17,724,873	186,238
Brewer	12,020,080	12,416,055	395,975
Calais	4,096,222	4,139,361	43,139
Eastport	1,669,085	1,633,510	*35,575
Ellsworth	7,474,260	7,594,280	120,020
Gardiner	7,480,040	7,734,515	254,475
Hallowell	2,277,158	2,300,447	23,289
Lewiston	40,470,148	41,393,580	923,432
Old Town	6,448,620	6,567,090	118,470
Portland	104,827,350	105,150,225	322,875
Presque Isle	17,947,500	17,948,930	1,430
Rockland	14,224,840	14,501,620	276,780
Saco	15,764,275	16,280,563	516,288
South Portland	23,756,490	24,771,465	1,014,975
Waterville	22,283,900	22,674,900	391,000
Westbrook	12,404,110	26,211,645	13,807,535
	<u>\$418,117,058</u>	<u>\$ 479,514,439</u>	
Net Increase			\$ 61,397,381

* Decrease

DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS

Value of Land, 1955	\$229,441,582	
Value of Land, 1954	210,286,217	
Increase	\$ 19,155,365	
Value of Buildings, 1955	\$615,506,308	
Value of Buildings, 1954	536,006,303	
Increase	\$ 79,500,005	
Number of Polls taxed, 1955	219,833	
Number of Polls not taxed, 1955	28,213	248,046
Number of Polls taxed, 1954	221,018	
Number of Polls not taxed, 1954	28,146	249,164
Decrease		1,118

MUNICIPAL TAX RATES

1955

County	Average Rate of Taxation	Average of the Rates
Androscoggin	.05284	.07503
Aroostook	.05831	.08423
Cumberland	.04825	.06433
Franklin	.05525	.06578
Hancock	.05852	.07592
Kennebec	.04022	.07315
Knox	.05726	.06970
Lincoln	.06800	.07705
Oxford	.07237	.07900
Penobscot	.06347	.09444
Piscataquis	.08553	.07996
Sagadahoc	.07190	.08380
Somerset	.07205	.07378
Waldo	.08787	.09177
Washington	.07853	.08272
York	.04522	.06291

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .05480.

Total of the averages of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .077098.

Amount of taxes assessed on polls in the municipalities in 1955, \$659,499. Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1955, \$57,551,101. Average rate of taxation on each \$1,000 is \$54.80.

CORPORATION TAXES

Classification	Year Ending	
	June 30, 1954	June 30, 1955
Railroad (Including Street Railroads)	\$1,605,650.86	\$1,507,826.16
Telephone Companies	1,292,232.99	1,370,310.21
Telegraph Companies	36,424.84	36,363.00
Express Companies	10,656.90	9,517.80
Parlor Car Company	788.07	746.91
Credit Unions	842.81	1,019.73
Corporate Franchise Taxes	171,845.00	167,680.00
Insurance Companies	1,691,674.53	1,751,782.24
Fire Investigation and Prevention	72,955.19	72,802.21
National Bank Stock	132,936.00	134,935.25
Trust and Banking Stock	123,357.75	131,623.50

POTATO TAX

Year Ending	Tax	Expenditures
June 30, 1954	\$154,475.21	\$7,015.72
June 30, 1955	122,554.85	5,353.21

MILK, BLUEBERRY, SWEET CORN, SARDINE AND FERTILIZER TAX

	Year Ending	
	June 30, 1954	June 30, 1955
Blueberry Tax	\$ 17,878.80	\$ 33,586.06
Sweet Corn Tax	*	*
Sardine Tax	524,350.95	641,210.00
Fertilizer Tax	1,928.76	1,742.67
Milk Tax	72,807.50	101,260.63

* No tax levied for years 1954-55

TOBACCO TAX

Period — July 1, 1954 to June 30, 1955

Note: The 20% tax on tobacco products other than cigarettes was repealed effective January 1, 1955.

Revenue		
Cigarette Stamp Sales (face value)	\$ 778,421.26	
Cigarette Meter Sales (gross value)	4,015,219.00	
Tobacco Stamp Sales (face value)	270,505.51	
Tobacco Meter Sales (gross value)	60,000.00	
Total Gross Sales	\$5,124,145.77	
Discount to Distributors	\$212,686.21	
Refunds	101,520.97	314,207.18
Net Sales (Stamp and Meter)		\$4,809,938.59
Licenses Sold		3,295.90
Confiscated Cigarettes and Tobacco Sold		7.57
Miscellaneous Sales		9,276.85
Total Revenue		\$4,822,518.91
Expenditures		
Cost of Stamps	\$ 8,620.96	
Administrative Expenses	45,276.49	
Total Expenditures		\$ 53,897.45

Cost of Administration (including cost of stamps) 1.12%

GASOLINE, USE FUEL AND MOTOR CARRIER TAXES

Period — July 1, 1954 to June 30, 1955

HIGHWAY FUND

Revenue

Gasoline Tax

Gasoline Tax Certified—			
Highway Fund	\$16,897,969.48		
Add: Penalties	80.00		
			<u>\$16,898,049.48</u>

Use Fuel Tax

Dealers' Tax	59,135.17		
Users' Tax	109,786.25		
Add: Penalties and Interest	1,270.48	170,191.90	
			<u>169,626.17</u>
Less: Abatements	539.38		
Transfers to Sales Tax	26.35	565.73	
			<u>\$17,067,675.65</u>

Motor Carrier Tax

Motor Carrier Tax	56,809.38		56,809.38
			<u>\$17,124,485.03</u>

Total Revenue

Expenditures

Refunds—Gas Tax	540,370.64		
Motor Carrier Tax	35,985.30		
Use Fuel Tax	263.10		
Reimbursements—United States Government ..	171.04		
Maine Turnpike Authority ..	4,016.51		
Transfers—Sea and Shore Fisheries	23,207.65		604,014.24
			<u>\$16,520,470.79</u>
Sub-Total (Net Revenue figure as shown by Controller)			69.00
Add: License Fees—Use Fuel Tax			<u>\$16,520,539.79</u>
Gross Amount—Available for General Highway Fund			41,572.00
Less: Administration Costs			<u>\$16,478,967.79</u>

Cost of Administration—0.25%

AERONAUTICAL FUND

Gasoline Tax Certified for Aeronautical Fund	\$	70,106.06
Expenditures—Refunds paid from Aero Fund		17,861.39
	\$	<u>52,244.67</u>

INHERITANCE TAX DIVISION

	Year Ending	
	June 30, 1954	June 30, 1955
Estate Tax	\$ 24,211.50	\$ 47,622.56
Inheritance Tax	1,869,331.70	1,733,238.18
Interest	4,513.15	4,326.97
	<u>\$ 1,898,056.35</u>	<u>\$ 1,785,187.71</u>

SALES AND USE TAX DIVISION

Period—July 1, 1954 to June 30, 1955

Revenue

Gross Revenue:		
Sales Tax	\$12,305,645.65	
Use Tax	2,228,165.17	
Interest	19,729.33	
Penalties	22,557.87	
Total Gross Revenue		\$14,576,098.02
Deduct:		
Abatements—Sales Tax	85,839.65	
Abatements—Use Tax	4,092.76	
Abatements—Interest	438.94	
Abatements—Penalties	178.22	
Refunds	3,191.67	
Transfer to Reserve for Losses	7,500.00	
		<u>101,241.24</u>
Net Revenue		\$14,474,856.78

Expenditures

	1953-54	1954-55
Salaries and Wages	\$ 193,911.30	\$ 206,727.15
Travel Expense	36,414.00	37,877.62
Office Supplies	14,187.92	10,455.61
Equipment	2,394.76	1,749.86
Legal and Professional Services	11,779.89	11,338.51
Printing and Postage	7,715.37	8,131.94
Telephone and Telegrams	2,988.22	2,749.22
Other Office Expense	3,432.10	4,034.63
	<u>\$ 272,823.56</u>	<u>\$ 283,064.54</u>

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIP

1954-1955

Counties	M. Feet Board Measure									
	Spruce and Fir	Spruce	Fir	Cedar	White Pine	Hemlock	Yellow Birch	Maple	Beech	Misc.
Aroostook.....	6,437	22,794	5,902	1,937	4,079	84	178	742	48	2,235
Franklin.....	—	1,122	—	—	324	—	2,348	283	—	665
Hancock.....	—	615	—	—	2,763	339	11	62	7	323
Kennebec.....	—	—	—	—	75	—	—	—	—	—
Oxford.....	8	6,939	74	—	681	17	3,320	100	23	228
Penobscot.....	—	433	—	54	7,538	26	20	119	10	943
Piscataquis.....	412	575	5	6	15,437	180	2,278	1,363	179	369
Somerset.....	957	1,247	441	336	9,547	283	11,282	722	54	797
Washington.....	53	137	—	—	8,008	230	36	816	108	1,110
Totals.....	7,867	33,862	6,422	2,333	48,452	1,159	19,473	4,207	429	6,670

Counties	Cords								Pieces	
	Pulpwood					Hardwood			Cedar	
	Spruce and Fir	Hemlock	Pine	Poplar	Hardwood	Fuel	White Birch Spool Stock	Bolts	Ties	Poles
Aroostook.....	123,241	5,637	—	12,377	380	1,879	304	102	8,382	501
Franklin.....	15,155	18	—	113	225	79	4,736	131	—	—
Hancock.....	6,483	5,827	—	356	235	1	1,640	—	—	—
Kennebec.....	286	53	—	—	—	25	38	—	310	—
Oxford.....	24,238	15	1,406	80	27,733	76	517	632	—	—
Penobscot.....	43,605	15,192	—	3,620	3,533	488	1,033	144	297	—
Piscataquis.....	82,264	2,050	—	2,014	2,259	196	1,154	655	—	425
Somerset.....	164,278	25	—	5,082	2,996	450	4,295	853	—	487
Washington.....	20,289	4,756	—	1,821	816	458	2,749	42	42	20
Totals.....	479,839	33,573	1,406	25,463	38,177	3,652	16,466	2,529	9,031	1,433

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1954 to June 30, 1955

Assessments Only

Counties	Valuation	State Tax
Aroostook	\$ 881,863.00	\$ 6,393.51
Franklin	215,050.00	1,559.11
Hancock	80,826.00	585.99
Kennebec	3,700.00	26.83
Knox	19,925.00	144.45
Lincoln	5,975.00	43.32
Oxford	151,375.00	1,097.47
Penobscot	478,625.00	3,470.03
Piscataquis	882,475.00	6,397.94
Somerset	660,621.11	4,789.51
Washington	596,150.00	4,322.08
	\$3,976,585.11	\$28,830.24

RECAPITULATION BY COUNTIES OF LOCAL VALUATION OF MUNICIPALITIES FOR 1955

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.....	20,877	\$ 62,631	\$ 4,699,327	\$ 18,590,509	\$ 54,716,517
Aroostook.....	17,281	51,843	5,332,074	26,958,102	41,647,315
Cumberland.....	43,843	131,529	12,750,706	52,402,431	152,819,517
Franklin.....	4,984	14,952	1,200,490	5,574,304	12,618,044
Hancock.....	8,653	25,959	2,330,954	10,706,222	24,179,749
Kennebec.....	20,545	61,635	4,809,528	19,619,455	75,411,664
Knox.....	7,404	22,212	1,862,410	7,120,493	19,785,905
Lincoln.....	5,072	15,216	1,293,649	4,099,757	12,798,669
Oxford.....	10,757	32,271	2,851,776	9,361,852	21,267,770
Penobscot.....	24,898	74,694	7,532,299	23,102,725	69,430,284
Piscataquis.....	4,394	13,182	990,413	3,455,151	6,358,454
Sagadahoc.....	5,372	16,116	1,308,694	4,002,839	10,886,749
Somerset.....	9,271	27,813	2,448,689	8,815,645	20,023,245
Waldo.....	5,055	15,165	1,261,922	3,803,510	7,720,962
Washington.....	8,088	24,264	1,627,777	4,987,635	11,827,647
York.....	23,339	70,017	5,250,393	26,849,952	74,013,817
Totals.....	219,833	\$659,499	\$57,551,101	\$229,441,582	\$615,506,308

RECAPITULATION BY COUNTIES OF LOCAL VALUATION OF MUNICIPALITIES FOR 1955

Counties	Real Estate Resident	Real Estate Non-Resident	Personal Estate Resident	Personal Estate Non-Resident	Total Value
Androscoggin.....	\$ 58,044,261	\$ 15,262,765	\$ 12,439,501	\$ 3,178,923	\$ 88,925,450
Aroostook.....	56,607,424	11,997,993	18,435,236	4,387,932	91,428,585
Cumberland.....	154,967,306	50,254,642	33,252,669	25,735,524	264,210,141
Franklin.....	12,632,622	5,559,726	2,949,251	585,820	21,727,419
Hancock.....	18,063,301	16,822,670	2,677,729	2,261,865	39,825,565
Kennebec.....	80,057,500	14,973,619	21,050,920	3,487,000	119,569,039
Knox.....	19,672,503	7,233,895	4,207,287	1,411,056	32,524,741
Lincoln.....	8,238,300	8,660,126	1,488,260	635,141	19,021,827
Oxford.....	20,887,271	9,742,351	4,534,313	4,236,153	39,400,088
Penobscot.....	66,826,182	25,706,827	17,897,447	8,227,463	118,657,919
Piscataquis.....	6,363,776	3,449,829	1,163,204	602,060	11,578,869
Sagadahoc.....	11,591,743	3,297,845	2,753,289	557,085	18,199,962
Somerset.....	13,881,438	14,957,452	2,810,782	2,334,233	33,983,905
Waldo.....	7,638,926	3,885,546	1,977,669	857,905	14,360,046
Washington.....	10,207,246	6,599,036	2,261,265	1,659,395	20,726,942
York.....	69,187,075	31,676,694	8,403,776	6,826,806	116,094,351
Totals.....	\$614,866,874	\$230,081,016	\$138,302,598	\$66,984,361	\$1,050,234,849

ANDROSCOGGIN COUNTY

Towns	Total Valuation 1955	Rate of Taxation 1955
Auburn	\$ 32,576,780	.0455
Durham	573,480	.078
Greene	878,561	.0624
Leeds	462,115	.122
Lewiston	41,393,580	.051
Lisbon	3,958,665	.062
Livermore	928,520	.068
Livermore Falls	2,816,759	.073
Mechanic Falls	1,453,790	.080
Minot	405,939	.088
Poland	1,141,660	.093
Turner	1,153,945	.080
Wales	316,800	.077
Webster	864,856	.0705
	\$ 88,925,450	

AROOSTOOK COUNTY

Amity	\$ 93,180	.108
Ashland	1,621,375	.073
Bancroft	98,267	.087
Benedicta	140,735	.092
Blaine	554,490	.086
Bridgewater	775,990	.086
Caribou	8,070,870	.080
Castle Hill	390,390	.087
Chapman	179,855	.126
Crystal	252,190	.086
Dyer Brook	125,607	.062
Eagle Lake	295,100	.170
Easton	1,139,882	.082
Fort Fairfield	5,461,590	.072
Fort Kent	3,244,105	.070
Frenchville	1,021,685	.053
Grand Isle	385,190	.072
Haynesville	105,450	.1125
Hersey	101,430	.074
Hodgdon	608,210	.072
Houlton	13,566,394	.041
Island Falls	560,500	.094
Limestone	1,501,670	.096
Linneus	361,610	.064
Littleton	718,210	.072
Ludlow	114,031	.1417
Madawaska	14,001,900	.030
Mapleton	842,550	.104
Mars Hill	1,568,540	.090
Masardis	440,250	.078
Merrill	191,362	.095
Monticello	1,218,410	.047
New Limerick	253,048	.093
New Sweden	459,679	.080
Oakfield	386,630	.112
Orient	111,762	.090
Perham	673,768	.055

AROOSTOOK COUNTY — Concluded

Towns	Total Valuation 1955	Rate of Taxation 1955
Portage Lake	\$ 348,600	.096
Presque Isle	17,948,930	.043
St. Agatha	550,350	.104
Sherman	714,995	.072
Smyrna	211,492	.092
Stockholm	333,005	.061
Van Buren	1,979,295	.104
Wade	327,960	.068
Washburn	2,627,390	.040
Westfield	1,096,830	.040
Weston	105,920	.100
Woodland	745,575	.076
Plantations		
Allagash	438,570	.115
Cary	84,110	.079
Caswell	215,565	.102
Cyr	172,930	.065
E	40,990	.070
Garfield	42,035	.060
Glenwood	49,645	.102
Hamlin	158,435	.066
Hammond	90,282	.084
Macwahoc	76,179	.072
Moro	86,445	.065
Nashville	72,750	.056
New Canada	165,905	.140
Oxbow	102,605	.062
Reed	87,605	.130
St. Francis	196,430	.170
St. John	128,417	.142
Wallagrass	391,180	.097
Westmanland	127,525	.056
Winterville	74,735	.050
	<u>\$ 91,428,585</u>	

CUMBERLAND COUNTY

Baldwin	\$ 700,762	.096
Bridgton	4,495,020	.038
Brunswick	34,759,980	.019
Cape Elizabeth	7,619,290	.051
Casco	990,716	.060
Cumberland	2,456,225	.0695
Falmouth	18,812,055	.0195
Freeport	9,377,385	.026
Gorham	3,498,652	.0762
Gray	5,138,000	.024
Harpswell	1,703,510	.068
Harrison	960,155	.064
Naples	933,101	.064
New Gloucester	800,949	.100
North Yarmouth	540,224	.090
Otisfield	583,940	.070
Portland	105,150,225	.0595
Pownal	301,628	.132
Raymond	1,135,360	.057

CUMBERLAND COUNTY—Concluded

Towns	Total Valuation 1955	Rate of Taxation 1955
Scarboro	\$ 3,971,504	.105
Sebago	831,828	.078
South Portland	24,771,465	.060
Standish	2,172,293	.075
Westbrook	26,211,645	.035
Windham	2,865,329	.088
Yarmouth	3,428,900	.048
	<u>\$264,210,141</u>	

FRANKLIN COUNTY

Avon	\$ 262,230	.078
Carthage	206,975	.078
Chesterville	294,555	.112
Eustis	496,010	.067
Farmington	3,586,350	.066
Industry	234,835	.076
Jay	2,479,401	.090
Kingfield	762,614	.050
Madrid	101,090	.082
New Sharon	362,022	.080
New Vineyard	390,875	.062
Phillips	691,070	.092
Rangeley	4,004,740	.0286
Strong	828,340	.076
Temple	198,435	.070
Weld	550,960	.063
Wilton	5,393,152	.0352

Plantations

Coplin	103,523	.025
Dallas	239,007	.052
Rangeley	248,865	.0686
Sandy River	292,370	.030
	<u>\$ 21,727,419</u>	

HANCOCK COUNTY

Amherst	\$ 77,080	.104
Aurora	84,615	.064
Bar Harbor	7,615,330	.054
Blue Hill	1,199,490	.083
Brooklin	604,470	.060
Brooksville	350,255	.150
Bucksport	5,570,719	.0556
Castine	623,840	.090
Cranberry Isles	448,670	.0444
Dedham	479,154	.082
Deer Isle	670,115	.092
Eastbrook	143,980	.066
Ellsworth	7,594,280	.042
Franklin	358,130	.068
Gouldsboro	750,225	.070
Hancock	454,810	.080
Lamoine	262,385	.082

HANCOCK COUNTY—Concluded

Towns	Total Valuation 1955	Rate of Taxation 1955
Mariaville	\$ 103,450	.076
Mount Desert	4,189,610	.071
Orland	509,230	.085
Otis	98,461	.080
Penobscot	481,655	.066
Sedgwick	310,770	.104
Sorrento	357,726	.066
Southwest Harbor	1,723,360	.066
Stonington	1,856,025	.040
Sullivan	457,005	.076
Surry	345,345	.098
Swans Island	240,465	.106
Tremont	616,140	.082
Trenton	253,096	.072
Verona	157,480	.090
Waltham	99,407	.075
Winter Harbor	564,247	.070
Plantations		
Long Island	53,930	.073
Osborn	59,795	.046
No. 33	60,820	.080
	<u>\$ 39,825,565</u>	

KENNEBEC COUNTY

Albion	\$ 537,875	.084
Augusta	62,273,250	.0225
Belgrade	921,704	.080
Benton	655,704	.092
Chelsea	397,250	.083
China	884,945	.080
Clinton	846,336	.082
Farmingdale	1,175,540	.064
Fayette	261,973	.115
Gardiner	7,734,515	.054
Hallowell	2,300,447	.070
Litchfield	941,245	.058
Manchester	601,496	.080
Monmouth	1,481,565	.071
Mount Vernon	476,480	.085
Oakland	2,171,232	.075
Pittston	403,571	.092
Randolph	518,265	.094
Readfield	581,010	.082
Rome	463,810	.060
Sidney	1,784,800	.027
Vassalboro	1,556,410	.076
Vienna	136,070	.082
Waterville	22,674,900	.047
Wayne	462,535	.072
West Gardiner	546,550	.072
Windsor	466,235	.082
Winslow	3,954,356	.072
Winthrop	2,358,970	.068
	<u>\$119,569,039</u>	

KNOX COUNTY

Towns	Total Valuation 1955	Rate of Taxation 1955
Appleton	\$ 333,725	.080
Camden	5,308,235	.056
Cushing	264,690	.073
Friendship	598,953	.073
Hope	366,618	.070
Isle au Haut	126,004	.078
North Haven	933,491	.0592
Owls Head	657,450	.060
Rockland	14,501,620	.046
Rockport	1,620,815	.080
St. George	1,857,375	.0384
South Thomaston	650,302	.045
Thomaston	1,972,205	.080
Union	845,911	.079
Vinalhaven	875,457	.104
Warren	1,168,730	.083
Washington	381,485	.078
Plantation		
Matinicus Isle	61,675	.072
	\$ 32,524,741	

LINCOLN COUNTY

Alna	\$ 231,506	.080
Boothbay	2,221,260	.067
Boothbay Harbor	2,785,370	.064
Bremen	301,235	.092
Bristol	1,125,394	.095
Damariscotta	1,150,442	.062
Dresden	306,090	.080
Edgecomb	341,178	.092
Jefferson	594,279	.080
Newcastle	992,297	.072
Nobleboro	376,211	.084
South Bristol	804,270	.074
Southport	1,269,275	.060
Waldoboro	1,642,422	.084
Westport	183,365	.088
Whitefield	547,447	.086
Wiscasset	3,914,620	.047
Plantations		
Monhegan	172,366	.045
Somerville	62,800	.112
	\$ 19,021,827	

OXFORD COUNTY

Andover	\$ 571,035	.065
Bethel	1,860,060	.072
Brownfield	302,438	.114
Buckfield	618,915	.084
Byron	148,325	.080
Canton	436,960	.088
Denmark	419,570	.080

OXFORD COUNTY—Concluded

Towns	Total Valuation 1955	Rate of Taxation 1955
Dixfield	\$ 1,213,715	.099
Fryeburg	1,484,164	.073
Gilead	268,170	.054
Greenwood	501,930	.078
Hanover	162,600	.067
Hartford	315,928	.080
Hebron	314,144	.084
Hiram	512,652	.096
Lovell	1,358,470	.0574
Mexico	1,648,635	.116
Newry	243,279	.066
Norway	8,976,372	.0245
Oxford	828,269	.100
Paris	3,165,935	.080
Peru	1,053,454	.080
Porter	350,727	.112
Roxbury	192,740	.098
Rumford	8,935,920	.0995
Stoneham	209,970	.067
Stow	120,676	.071
Sumner	312,395	.088
Sweden	224,295	.090
Upton	157,250	.072
Waterford	836,400	.077
Woodstock	701,190	.085
Plantations		
Lincoln	642,137	.0315
Magalloway	311,368	.057
	<u>\$ 39,400,088</u>	

PENOBSCOT COUNTY

Alton	\$ 74,900	.132
Bangor	40,227,790	.0624
Bradford	259,265	.116
Bradley	319,907	.128
Brewer	12,416,055	.0498
Burlington	152,845	.120
Carmel	389,777	.120
Charleston	379,445	.078
Chester	74,131	.108
Clifton	103,401	.080
Corinna	1,013,000	.086
Corinth	516,274	.094
Dexter	5,495,080	.046
Dixmont	216,985	.128
East Millinocket	11,301,539	.0316
Eddington	362,810	.081
Edinburg	51,957	.080
Enfield	567,213	.090
Etna	155,600	.130
Exeter	295,279	.133
Garland	238,147	.126
Glenburn	231,642	.104

PENOBSCOT COUNTY—Concluded

Towns	Total Valuation 1955	Rate of Taxation 1955
Greenbush	\$ 137,515	.126
Greenfield	89,020	.088
Hampden	1,748,930	.109
Hermon	1,524,050	.050
Holden	372,365	.110
Howland	1,013,250	.098
Hudson	156,448	.091
Kenduskeag	173,692	.118
Lagrange	244,605	.100
Lee	236,500	.122
Levant	244,975	.146
Lincoln	7,522,423	.043
Lowell	89,845	.110
Mattawamkeag	961,055	.066
Maxfield	68,006	.041
Medway	409,273	.160
Milford	781,858	.101
Millinocket	5,064,120	.16555
Newburgh	205,727	.102
Newport	1,522,670	.084
Old Town	6,567,090	.0705
Orono	8,409,120	.0314
Orrington	1,725,880	.044
Passadumkeag	95,394	.170
Patten	805,555	.079
Plymouth	202,420	.110
Springfield	120,490	.135
Stacyville	695,870	.058
Stetson	160,280	.104
Veazie	1,085,572	.0704
Winn	157,542	.149
Woodville	469,870	.033
Plantations		
Carroll	83,645	.134
Drew	74,145	.070
Grand Falls	58,826	.070
Lakeville	140,452	.045
Mt. Chase	116,945	.100
Prentiss	88,794	.114
Seboeis	120,820	.052
Webster	69,840	.062
	<u>\$118,657,919</u>	

PISCATAQUIS COUNTY

Abbot	\$	179,162	.113
Atkinson		204,880	.097
Bowerbank		180,574	.025
Brownville		1,110,020	.074
Dover-Foxcroft		2,971,771	.086
Greenville		1,148,475	.090
Guilford		1,190,353	.110
Milo		1,945,853	.0732
Monson		503,550	.097
Parkman		276,115	.088

PISCATAQUIS COUNTY—Concluded

Towns	Total Valuation 1955	Rate of Taxation 1955
Sangerville	\$ 579,230	.108
Sebec	261,664	.112
Shirley	141,610	.085
Wellington	107,965	.135
Willimantic	166,280	.060
Plantations		
Barnard	95,540	.041
Blanchard	109,690	.063
Elliottsville	180,895	.044
Kingsbury	109,560	.064
Lake View	115,682	.034
	\$ 11,578,869	

SAGADAHOC COUNTY

Arrowsic	\$ 105,785	.074
Bath	11,072,835	.064
Bowdoin	267,270	.112
Bowdoinham	939,212	.065
Georgetown	474,710	.090
Phippsburg	796,270	.092
Richmond	1,251,551	.090
Topsham	1,980,273	.080
West Bath	565,141	.075
Woolwich	746,915	.096
	\$ 18,199,962	

SOMERSET COUNTY

Anson	\$ 1,041,257	.114
Athens	337,950	.086
Bingham	1,114,783	.082
Cambridge	171,745	.101
Canaan	364,240	.081
Cornville	359,840	.084
Detroit	240,560	.078
Embden	1,016,225	.052
Fairfield	3,812,117	.0788
Harmony	471,535	.075
Hartland	839,128	.082
Madison	3,857,295	.073
Mercer	165,245	.098
Moscow	2,857,995	.042
New Portland	587,140	.076
Norridgewock	833,775	.100
Palmyra	428,140	.098
Pittsfield	2,418,815	.097
Ripley	178,185	.086
St. Albans	401,705	.140
Skowhegan	5,677,308	.085
Smithfield	362,640	.072

SOMERSET COUNTY—Concluded

Towns	Total Valuation 1955	Rate of Taxation 1955
Solon	\$ 772,880	.072
Starks	295,045	.087
Plantations		
Brighton	87,625	.073
Caratunk	223,250	.043
Dennistown	177,315	.022
Highland	47,520	.065
Jackman	1,186,125	.031
Moose River	255,655	.038
Pleasant Ridge	3,006,620	.028
The Forks	206,515	.044
West Forks	187,732	.051
	<u>\$ 33,983,905</u>	

WALDO COUNTY

Belfast	\$ 4,320,725	.082
Belmont	197,480	.060
Brooks	401,795	.080
Burnham	347,092	.130
Frankfort	298,719	.104
Freedom	220,560	.088
Islesboro	989,350	.073
Jackson	145,505	.100
Knox	220,400	.100
Liberty	319,115	.102
Lincolnville	639,010	.072
Monroe	278,532	.144
Montville	202,465	.104
Morrill	261,485	.054
Northport	589,775	.064
Palermo	297,877	.096
Prospect	186,768	.080
Searsmont	366,781	.090
Searsport	1,276,929	.092
Stockton Springs	477,915	.084
Swanville	222,630	.095
Thorndike	246,695	.088
Troy	277,690	.098
Unity	629,885	.098
Waldo	189,126	.098
Winterport	755,742	.110
	<u>\$ 14,360,046</u>	

WASHINGTON COUNTY

Addison	\$ 291,802	.100
Alexander	185,727	.080
Baileyville	2,520,210	.066
Beals	160,423	.090
Beddington	52,206	.047
Calais	4,139,361	.066
Centerville	115,422	.054
Charlotte	137,515	.093
Cherryfield	409,990	.103

WASHINGTON COUNTY—Concluded

Towns	Total Valuation 1955	Rate of Taxation 1955
Columbia	\$ 189,540	.068
Columbia Falls	322,605	.080
Cooper	104,390	.074
Crawford	68,915	.080
Cutler	159,801	.096
Danforth	356,505	.134
Deblois	49,785	.082
Dennysville	98,980	.092
East Machias	393,310	.133
Eastport	1,633,510	.101
Harrington	325,590	.099
Jonesboro	372,673	.052
Jonesport	1,396,934	.037
Lubec	1,407,759	.110
Machias	1,100,990	.100
Machiasport	239,574	.131
Marshfield	76,705	.122
Meddybemps	52,418	.100
Milbridge	912,880	.057
Northfield	142,030	.059
Pembroke	325,380	.102
Perry	268,955	.095
Princeton	395,800	.094
Robbinston	263,685	.068
Roque Bluffs	48,215	.125
Steuben	625,610	.051
Talmadge	70,925	.068
Vanceboro	277,855	.064
Waite	86,490	.058
Wesley	113,846	.077
Whiting	217,495	.048
Whitneyville	194,960	.069
Plantations		
Codyville	60,449	.080
Grand Lake Stream	183,841	.098
No. 14	98,644	.0592
No. 21	77,242	.060
	<u>\$ 20,726,942</u>	

YORK COUNTY

Acton	\$ 708,082	.068
Alfred	671,684	.072
Berwick	3,392,790	.034
Biddeford	17,724,873	.035
Buxton	3,371,111	.044
Cornish	445,784	.090
Dayton	946,078	.049
Eliot	1,882,502	.064
Hollis	2,051,915	.043
Kennebunk	7,386,541	.0394
Kennebunkport	2,310,821	.086
Kittery	3,594,080	.079
Lebanon	854,023	.082
Limerick	595,700	.084

YORK COUNTY—Concluded

Towns	Total Valuation 1955	Rate of Taxation 1955
Limington	\$ 433,798	.114
Lyman	414,764	.053
Newfield	378,205	.056
North Berwick	1,056,785	.089
North Kennebunkport	439,858	.080
Old Orchard Beach	6,493,825	.065
Parsonsfield	719,650	.074
Saco	16,280,563	.037
Sanford	19,904,157	.042
Shapleigh	498,507	.101
South Berwick	2,664,940	.051
Waterboro	1,008,410	.058
Wells	11,050,020	.0295
York	8,814,885	.0425
	<u>\$116,094,351</u>	