

MAINE STATE LEGISLATURE

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R E P O R T
of the
Bureau of Taxation



STATE OF MAINE

1957 and 1958

Sixty-Eighth Annual Report

of the

BUREAU OF TAXATION



STATE OF MAINE

1958

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

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. Tebbets	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	Monmouth	1947-

BOARD OF EQUALIZATION

Ernest H. Johnson, Monmouth Merle Goff, Brunswick
 Ernest M. Shapiro, Auburn



CONTENTS

	Page
LOCAL VALUATION	
Comparison by Counties, 1957-1958	10
Valuation of Twenty-one cities, 1957-1958	10
Division of Real Estate, Land and Buildings and Number of Polls Taxed and Not Taxed, 1957-1958	11
Rate of Taxation	11
CORPORATION TAXES	
Comparison by Fiscal Years	12
POTATO, MILK, BLUEBERRY, SWEET CORN, SARDINE AND FERTILIZER TAXES	12
CIGARETTE TAX	13
GASOLINE, USE FUEL AND MOTOR CARRIER TAXES	14
INHERITANCE TAX	15
SALES TAX	15
RETURN OF TIMBER CUT, 1957-1958	16
STATE VALUATION	
State Valuation 1820 to 1958	17
State Tax Rate 1821 to 1958	17
Detail of State Valuation by Towns, 1958	18
Summary of State Valuation for 1958	24
Recapitulation of State Valuation	25
PERSONAL PROPERTY TAX IN UNORGANIZED TOWNSHIPS	25
VALUATION RETURNS AS MADE BY LOCAL ASSESSORS	
Summary of Local Valuation Returns by Towns	28
Recapitulation of Local Valuation Returns by Counties	43
DETAIL OF CORPORATION TAXES	45





STATE OF MAINE
BUREAU OF TAXATION
AUGUSTA

December 15, 1958

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 68th 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, 1958.

The most serious tax problem in the State of Maine today is that of administration of the municipal property tax. This problem is not new; but each year it becomes more pressing. Immediately following is an outline of the routine activities of the Bureau during the period covered by this report; but attention is called particularly to the comments regarding the municipal property tax, discussed below under the heading "Property Tax Division."

GENERAL ADMINISTRATION

As of June 30, 1958, 117 employees were assigned to the Bureau. A comparison in total number of employees on June 30, 1956 and June 30, 1958 is as follows:

	As of June 30 1956	1958
General Administration (including the State Tax Assessor, Administrative Assistant, Business Manager and two Assistant Attorneys General)	8	9
Excise Tax Division		
Office	9	9
Field *	8	8
Total	17	17

Inheritance Tax Division	6	6
Property Tax Division		
Office	6	6
Field	6	6
Total	12	12
Sales Tax Division		
Office	40	42
Field	27	31
Total	67	73
Grand Total	110	117

* Including one State Police Officer assigned to the Division.

The above figures for 1958 include 6 additional employees in the Sales Tax Division required by the increase in tax rate to 3% which became effective July 1, 1957.

For the fiscal year ending June 30, 1958 the cost of operating the Bureau was \$630,688. Total taxes certified during that fiscal year exceeded \$62,000,000. The cost of operating the Bureau in relation to taxes certified amounted to approximately 1.01%.

The Bureau of Taxation is affiliated with the Federation of Tax Administrators, and with the National Association of Tax Administrators, and is represented on the governing boards of each body. The annual conference of the National Association of Tax Administrators was held in Poland Spring in June 1957. The Northeastern Regional meeting of the National Gasoline Tax Association was held in Rockland in June 1958. The part played by these organizations (and by the National Tobacco Tax Association) in promoting better administration of state taxes is great, and the services these organizations provide are perhaps more important to a state such as Maine than to larger and wealthier states.

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, sweet corn, dried bean and quahog taxes.)

There have been few developments of importance affecting the Excise Tax Division during the past two years. Legislation of

minor importance was enacted in 1957 lengthening the period within which gasoline tax refunds might be claimed from 9 months to one year; and providing for two new "industry" taxes, on dry beans and on quahogs.

Field activities with respect to motor fuel taxes have been carried on vigorously. In the winter and spring of 1957 employees of the Excise Tax Division, after an extensive investigation, made possible the recovery of about \$30,000 in gasoline taxes on fuel imported into this state from Quebec Province for use in woods operations within Maine.

INHERITANCE TAX DIVISION

(Functions: Administration of inheritance and estate taxes.)

Problems presented by the complexity of the inheritance tax, and particularly the problem of adequate staffing, continue. The prospects for any substitution of a simpler tax in place of the inheritance tax (such as some form of estate tax, as suggested in the last biennial report of the Bureau) seem remote; and the possibility of simplifying the inheritance tax itself seems limited. At the present time the Division is barely able to keep abreast of the work load. The addition of one clerical employee to the staff in the fall of 1958 will perhaps relieve the pressure somewhat; but it will not solve the underlying problems inherent in the present 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.)

Municipal Property Tax. As noted at the outset of this report, the administration of the municipal property tax constitutes the most pressing single tax problem in the State of Maine today.

The general property tax is the most important single tax in the state, and far outshadows in importance, both in total dollar volume and in impact on the average citizen, any other state or local levy.

In 1943 the total property tax levy for municipal purposes was \$24,000,000. Five years later it had increased to \$38,000,000. In 1953 it had increased to \$50,000,000; and in 1958 the total property tax levy for municipal purposes was over \$68,000,000. While the property tax throughout the country has diminished in relative importance, when compared with the aggregate of state and local levies, the situation is much the same as in Maine in that the absolute amount of property tax has steadily increased year by year.

During the past 20 years, the effect of the property tax on the individual has steadily become more irksome because of the increase in total taxes, as well as the increase in the property tax itself. As this pressure increases, the necessity for equitable valuations becomes more and more obvious. We in Maine have attempted to meet the situation by more intensive educational programs for the benefit of local assessing officials. These programs have been carried out by the Bureau, the Maine Municipal Association, and the Maine Assessors Association, both individually and jointly. So far as the Bureau is concerned, during this period training meetings have been increased, an assessment manual has been prepared, and the activities of the field personnel acting in an advisory capacity have been extended, in an attempt to meet the necessities of the situation.

However, in spite of these activities, the basic laws under which assessors operate, and the laws governing the relation between the state and municipalities, have been largely unchanged. The number of assessing officers and assessing units remains very large. We are attempting to maintain modern machinery with antiquated tools.

There are three general problems which must be overcome if we are to avoid serious difficulties in our property tax administration.

First, the organization of local assessing must be brought up-to-date. We have frequently complained about the poor pay and lack of status of local assessors. Assessing today is a technical profession: it is not something that can successfully be indulged in as a pastime, voluntary or involuntary, by the uninformed layman. Our laws should be revised to provide for sound assessing units, for adequate pay, for full-time assessors, for the choice of assessors in a manner that will insure competent personnel, for tenure in office, and for uniformity in assessing practices throughout the state. At the same time, our laws relating to review or appeal should be revised to insure the same technical competence in the reviewing body that is necessary in the assessors themselves, and to insure uniformity of treatment throughout the state.

Second, some provision should be made so that qualified personnel will be available to fill assessing positions. It would be desirable if the University of Maine could initiate a training course for assessors comparable to the management course which it now offers. The training of competent personnel must go hand in hand with modernization of assessment organization. There will be no great demand for such professional training unless the status of the professional assessor is recognized and unless the pay is commensurate with the skills required.

On the other hand, if assessment organization is modernized to the point where technically qualified assessors are required, obviously there must be some source from which such persons can be recruited. As a step in this direction, we have proposed the initiation of a limited training program within the Bureau for personnel who might be expected to remain with the Bureau for one or two years and who thereafter might be available to fill vacancies in the local assessing field. Funds for initiating such a program on a limited scale have been requested in Part II of the Bureau's current budget.

The third problem which must eventually be faced concerns the subject matter of the property tax. As to this, without at this time making any recommendations, one major problem might be noted. We must seriously consider what should be the future of personal property taxation. No one will question the fact that steps should be taken at once to eliminate intangibles from the tax base, and we understand a bill will be introduced requesting the incoming legislature to do so. Beyond this, serious consideration should be given to the possible elimination of the greater part of what is now taxable personal property, because of the fact that personal property is rarely adapted to property taxes. As long as there are retained in the property tax base types of property which by their nature cannot readily be found, or valued, there are going to continue to be situations which lead to unavoidable friction and to arbitrary exactions.

While the foregoing outlines in general terms problems which must be solved in order to improve administration of this tax, a good deal of ground work must still be done before definite legislative recommendations can be made. To this end, the incoming legislature will be asked to authorize the State Tax Assessor to conduct a study of property tax administration in Maine and to recommend steps (including changes in the law) to improve and modernize such administration. If such a resolve is enacted, it will result in the preparation of detailed plans to be put into effect upon approval by the legislature in 1961, and will be concerned with the first two points noted above, namely the bringing up-to-date of local assessing organization, and the provision of qualified personnel for assessing positions. It would not be concerned with the third point, namely review of the subject matter of the property tax, which is something to be considered at a later time.

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

	1957	1958
State Property Tax—		
Municipalities	\$13,865,262†	\$13,865,262†

State Property Tax—		
Unorganized Townships	467,786††	464,870††
County Property Tax—		
Unorganized Townships	125,931	125,413
County Property Tax—		
Municipalities	2,640,012	2,618,352
*Forestry District Tax—		
Unorganized Townships	374,811	493,172
Fire Protection and Building		
Fire Tax—Unorganized		
Townships	2,002	2,871
Forestry District Tax—		
Some Municipalities	119,558	100,931
School Tax—		
Unorganized Townships	176,637	189,397
School Capital Tax—		
Unorganized Townships	8,352	11,388
Road Repair—		
Unorganized Townships	143,835	160,197
Public Service Tax—		
Unorganized Townships	574	649
County Personal Property Tax—		
Unorganized Townships	6,280	6,283
State Personal Property Tax—		
Unorganized Townships	27,887	28,253
Property Tax—Municipalities	51,862,777†††	54,703,275†††
**Total	\$69,821,704	\$72,770,313

* Includes Forest Fire Tax.

** Comparable totals for 1955 and 1956 respectively were \$58,764,961 and \$63,191,260.

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

†† Gross state tax levied on unorganized townships \$572,080. Amount shown is net after allowance of credit towards real 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 \$65,728,039 for 1957 and \$68,568,537 for 1958 is available for local expenditures.

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:

1950	\$62.66	1953	\$59.56	1956	\$54.05
1951	64.02	1954	57.98	1957	51.48
1952	57.35	1955	54.80	1958	47.22

The paradox of decreasing average rates in the face of increasing levies is explained by the upward trend of local valuation ratios—i.e., assessment of property more nearly in accordance with its worth.

Since the provision, in 1953, for limited reimbursement to municipalities for taxes lost on account of veterans' exemptions, a rough measure is available to show the significance of such exemptions. Reimbursement is provided only where the tax loss due to such exemptions is more than 3% of the commitment, and reimbursement is equal only to 70% of the loss in excess of this amount. Claims for such reimbursement are as follows:

Year	Number of towns claiming reimbursement	Total reimbursement claimed
1954	14	\$ 2,373
1955	21	4,760
1956	29	7,253
1957	49	16,189
1958*	67	23,838

* The 1958 figures are tentative only.

The routine activities of the Bureau in connection with the property tax, as noted in previous reports, have been continued during the past two years.

An innovation in training schools was made in 1957, when provision was made at the summer school for courses in the French language, an experiment which proved successful and which will be continued. Maine has continued to participate in regional and national conferences of the National Association of Assessing Officers, the 1957 regional conference being held in Portland.

David A. Brown, Property Assessment Supervisor, received the "Most Valuable Member Award" of the National Association of Assessing Officers in 1958.

State Valuation. The 1958 State Valuation has been established on substantially the same basis as that for 1956. It shows an overall increase of 5.8%, with an increase of 10.9% in unorganized areas, and 5.6% in organized municipalities. Such increases were naturally not uniform county by county or township by township.

Comparison of Totals, 1956 and 1958 State Valuations

	1956	1958
Polls Taxed	211,188	209,206
Acres Unorganized Territory	8,467,805	8,469,583
Value	\$ 76,888,400	\$ 85,304,129
Acres Public Lots	319,315	319,315
Value	\$ 2,019,140	\$ 2,351,130
Organized Municipalities—		
Value	\$1,912,450,000	\$2,019,360,000
Total State Valuation	\$1,991,357,540	\$2,107,015,259

SALES AND USE TAX DIVISION

(Functions: Administration of 3% sales and use tax.)

The major piece of tax legislation in 1957 was the increase of sales tax rate from 2% to 3% effective July 1, 1957. Aside from this, amendments to the sales and use tax law were minor.

For the year ended June 30, 1958, the Sales Tax Division completed 1021 audits, and 850 review of classified permits, which resulted in additional revenue of \$310,726.82. This compares with 1382 audits, and no reviews, with additional revenue of \$295,340.34 for the previous year. The sales tax representative in the Portland Motor Vehicle Office of the Secretary of State collected \$118,422.59 in use tax on motor vehicles for the year ended June 30, 1958, as compared with \$77,171.14 for the previous year. For 1958 this represented 7487 transactions as compared with 7305 for 1957.

During the past year procedures were adopted so that every holder of a permanent classified permit will have his percentage reviewed once every three years. All permanent classified permits issued prior to July 1, 1955 have been reviewed and those issued subsequent to this date will be reviewed automatically as they become three years old. As of June 30, 1958 there were 2,881 permanent classified permits outstanding, and 245 temporary classified permits. This represents an increase of 233 and 85 respectively, as compared with June 30, 1957.

So far as accounts receivable are concerned, reflecting tax reported on returns but not paid, and tax due on assessments but not paid, the following figures show total revenues, and accounts receivable as of June 30 for the past two fiscal years:

	1957	1958
Revenue	\$17,122,094.70	\$23,502,404.01
Accounts Receivable	103,151.91	136,628.07

The increase in accounts receivable as of June 30, 1958 reflects, of course, the increase in tax rate. The actual ratio of receivables is slightly less than it was the previous year, amounting to .58% of total revenue for the year ending June 30, 1958 as against .60% for the previous year. The stability of receivables reflects the activities of the collection section of the Division, and of the Assistant Attorneys General assigned to the Bureau.

Three Law Court decisions concerning the sales tax have been rendered during the period covered by this report. In the case of *Lipman Poultry Company v. Johnson* and two related cases (February 1958) it was held that certain drugs purchased for use in poultry production were not exempt as "feed," and that sawdust purchased for use as litter was taxable. Amendment of the sales tax law during pendency of these cases, however, has resulted in exemption of such transactions in the future. The case of *Hinckley v. Johnson* (January 1958) involved a contract for the construction of a yacht. It was held that because of the nature of the contract tax should be based only on the charge for materials and not on the full price of the completed boat. Finally, the case of *Morrill v. Johnson* (April 1958) which was decided on a technical matter of procedure, resulted in dismissal of an appeal from a Superior Court ruling upholding a sales tax assessment.

Respectfully submitted,

Ernest H. Johnson

ERNEST H. JOHNSON
State Tax Assessor

LOCAL VALUATION

Comparison of Counties in 1957 and 1958, exclusive of unorganized townships.

Counties	1957	1958	Increase
Androscoggin	\$ 91,542,507	\$ 92,378,730	\$ 836,223
Aroostook	117,455,392	124,409,091	6,953,699
Cumberland	276,413,390	397,333,875	120,920,485
Franklin	22,825,848	23,405,679	579,831
Hancock	43,971,199	46,802,564	2,831,365
Kennebec	127,588,920	130,249,593	2,660,673
Knox	43,218,777	48,127,900	4,909,123
Lincoln	21,831,629	21,928,347	96,718
Oxford	99,009,886	103,252,467	4,242,581
Penobscot	222,646,276	224,256,432	1,610,156
Piscataquis	11,730,979	19,039,234	7,308,255
Sagadahoc	21,744,456	23,569,918	1,825,462
Somerset	55,707,340	56,125,748	418,408
Waldo	16,117,256	38,609,954	22,492,698
Washington	26,430,872	29,346,985	2,916,113
York	129,915,541	128,652,910	*1,262,631
	<hr/> \$1,328,150,268	<hr/> \$1,507,489,427	
Net Increase			\$179,339,159

* Decrease

VALUATION OF TWENTY-ONE CITIES

Cities	1957	1958	Increase
Auburn	\$ 33,837,510	\$ 34,211,560	\$ 374,050
Augusta	63,641,000	64,472,560	831,560
Bangor	124,358,000	123,095,900	* 1,262,100
Bath	11,922,295	12,129,345	207,050
Belfast	4,620,875	17,263,200	12,642,325
Biddeford	19,768,685	18,574,342	* 1,189,343
Brewer	13,710,260	14,180,630	470,370
Calais	4,218,170	4,309,942	91,772
Eastport	1,663,855	1,524,556	* 139,299
Ellsworth	7,891,620	7,984,730	93,110
Gardiner	8,193,120	8,346,525	153,405
Hallowell	2,416,264	2,460,325	44,061
Lewiston	42,409,145	42,612,610	203,465
Old Town	6,742,840	6,996,710	253,870
Portland	108,963,225	110,012,675	1,049,450
Presque Isle	34,716,580	36,586,430	1,869,850
Rockland	15,000,380	15,086,970	86,590
Saco	17,847,180	17,063,240	* 783,940
South Portland	26,283,995	94,537,020	68,253,025
Waterville	23,680,110	24,303,400	623,290
Westbrook	27,501,210	27,303,480	* 197,780
	<hr/> \$599,381,819	<hr/> \$683,056,150	

Net Increase

* Decrease

**DIVISION OF REAL ESTATE BETWEEN LAND
AND BUILDINGS**

Value of Land, 1958	\$296,164,451
Value of Land, 1957	268,851,189
Increase	\$ 27,313,262
Value of Buildings, 1958	\$925,804,656
Value of Buildings, 1957	795,067,894
Increase	\$180,736,762
Number of Polls taxed, 1958	209,206
Number of Polls not taxed, 1958	38,587
Number of Polls taxed, 1957	210,179
Number of Polls not taxed, 1957	38,582
Decrease	968
	<hr/>

MUNICIPAL TAX RATES

1958

County	Average Rate of Taxation	Average of the Rates
Androscoggin .....	.06029	.08193
Aroostook .....	.05317	.08637
Cumberland .....	.04126	.06140
Franklin .....	.06048	.06709
Hancock .....	.06477	.08146
Kennebec .....	.04667	.07779
Knox .....	.04702	.07113
Lincoln .....	.06895	.08053
Oxford .....	.03305	.06885
Penobscot .....	.04083	.09519
Piscataquis .....	.06081	.08125
Sagadahoc .....	.06796	.07695
Somerset .....	.04772	.07411
Waldo .....	.04101	.08635
Washington .....	.06290	.08378
York .....	.05340	.07101

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .04722.

Total of the averages of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .07782.

Amount of taxes assessed on polls in the municipalities in 1958, \$627,618. Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1958, \$71,186,889. Average rate of taxation on each \$1,000 is \$47.22.

CORPORATION TAXES

Classification	Year ending	
	June 30, 1957	June 30, 1958
Railroads	\$1,875,875.91	\$1,758,087.54
Telephone Companies	2,052,448.39	2,188,541.02
Telegraph Companies	46,044.56	37,520.91
Express Companies	6,649.89	5,868.40
Parlor Car Company	861.83	782.87
Credit Unions	1,478.61	1,695.84
Corporate Franchise Taxes	332,320.00	338,540.00
Insurance Companies	1,958,777.76	2,044,057.30
Fire Investigation and Prevention	74,298.66	76,742.86
National Bank Stock	145,102.50	147,558.00
Trust and Banking Stock	136,776.56	142,255.71

POTATO TAX

Year ending	Tax	Expenditures
June 30, 1957	\$245,452.81	\$5,920.84
June 30, 1958	329,282.87	6,384.99

BLUEBERRY, DRY BEAN, FERTILIZER, MILK, QUAHOG, SARDINE, AND SWEET CORN TAXES

	Year ending	
	June 30, 1957	June 30, 1958
Blueberry Tax	\$ 22,126.72	\$ 37,640.24
Dry Bean Tax	*	1,153.40
Fertilizer Tax	1,584.77	1,512.90
Milk Tax	110,527.85	110,864.28
Quahog Tax	**	6,824.16
Sardine Tax	584,860.13	478,407.20
Sweet Corn Tax	***	***

* Became effective September 1, 1957

** Became effective August 28, 1957

*** No tax levied for years 1957-1958

CIGARETTE TAX

Period—July 1, 1957 to June 30, 1958

Revenue

Cigarette Stamp Sales (face value)	\$ 601,503.50
Cigarette Meter sales (gross value)	5,513,410.00
<hr/>	
Total Gross Sales	\$6,114,913.50
Discount to Distributors	\$213,543.64
Refunds	5,984.16
	<hr/>
Net Sales (Stamp and Meter)	\$5,895,385.70
Miscellaneous Sales	7,338.98
	<hr/>
Sub-Total (Revenue figure as shown by Controller)	\$5,902,724.68
Add: Licenses Sold	\$ 3,034.35
Sales of Confiscated Cigarettes	9.10
	<hr/>
Total Revenue	\$5,905,768.13
	<hr/>
Expenditures	
Cost of Stamps	\$ 4,724.08
Administrative Expenses	38,078.90
	<hr/>
Total Expenditures	\$ 42,802.98*

* Includes approximately \$6000 attributable to miscellaneous functions of the Excise Tax Division other than Cigarette Tax.

NOTE: Cost of Administration (including cost of stamps) .72%

GASOLINE, USE FUEL AND MOTOR CARRIER TAXES

Period—July 1, 1957 to June 30, 1958

HIGHWAY FUND

Revenue

Gasoline Tax Certified—	
Highway Fund	\$21,536,775.58
Add: Penalties	485.00
	\$21,537,260.58

Use Fuel Tax

Dealers' Tax	\$ 106,012.09
Users' Tax	167,735.88
Add: Penalties and Interest ..	953.63
	\$274,701.60
 Less: Reserve for Receivables	\$ 114.50
Abatements	3,405.81
	\$ 3,520.31
	\$ 271,181.29

Motor Carrier Tax

Motor Carrier Tax	\$ 78,472.25
 Less: Reserve for Receivables	5.67
	\$ 78,466.58
Total Revenue	\$21,886,908.45

Expenditures

Refunds—Gasoline Tax	\$ 618,543.01
Use Fuel Tax	991.31
Motor Carrier Tax	43,285.68
Reimbursements—U. S. Government	0
Maine Turnpike Authority	15,524.88
Transfers—Sea and Shore Fisheries	22,389.82
	\$ 700,684.65

Sub-Total (Net Revenue figure as shown by Controller)	\$21,186,223.80
Add: License Fees—Use Fuel Tax	165.00
	\$21,186,388.80

Gross Amount—Available for General Highway Fund	\$21,186,388.80
Less: Administration Costs	53,002.43
	\$21,133,386.37

Cost of Administration .25%

Aeronautical Fund

Gasoline Tax Certified for Aeronautical Fund	\$ 96,000.71
Expenditures—Refunds paid from Aero Fund	30,357.97
	\$ 65,642.74

INHERITANCE AND ESTATE TAXES ASSESSED (NET)

Period July 1, 1956 to June 30, 1957

Estate Taxes	\$ 66,180.49
Inheritance Taxes	2,099,688.00
Interest	6,828.50
	<hr/>
	\$2,172,696.99

Period July 1, 1957 to June 30, 1958

Estate Taxes	\$ 47,690.24
Inheritance Taxes	2,405,814.81
Interest	11,840.12
	<hr/>
	\$2,464,845.17

SALES AND USE TAX DIVISION

Comparative Statement of Revenue and Expenditures

Revenue

	July 1, 1957 to June 30, 1958	July 1, 1956 to June 30, 1957
Gross Revenue		
Sales Tax	\$19,965,155.76	\$14,287,737.79
Use Tax	3,546,444.26	2,831,023.41
Interest	22,479.51	18,982.99
Penalties	26,190.02	24,230.77
	<hr/>	<hr/>
Total Gross Revenue	\$23,560,269.55	\$17,161,974.96

Deduct—

Abatements—		
Sales Tax	\$ 42,641.15	\$ 31,447.62
Use Tax	1,007.41	3,290.13
Interest	287.62	179.05
Penalties	599.65	231.26
Refunds	7,379.71	4,732.26
Transfer to Reserve for Losses	6,000.00	—
	<hr/>	<hr/>
Total Deductions	\$ 57,865.54	\$ 39,880.32

Net Revenue	<hr/> <u>\$23,502,404.01</u>	<hr/> <u>\$17,122,094.64</u>
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Expenditures

Salaries and Wages	\$ 267,740.45	\$ 234,376.95
Travel Expense	43,092.92	39,854.95
Office Supplies	14,375.78	12,619.17
Equipment	7,541.69	6,680.05
Legal and Pro- fessional Services	9,619.32	11,006.75
Printing and Postage	8,663.16	11,355.52
Telephone and Tele- grams	3,330.01	2,901.85
Other Office Expense	7,544.22	5,005.38
	<hr/>	<hr/>
Total	<hr/> <u>\$ 361,907.55</u>	<hr/> <u>\$ 323,800.62</u>

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS

1957-1958

Counties	M. Feet Board Measure							
	Spruce and Fir	Cedar	White* Pine	Hemlock	Yellow Birch	Maple	Beech	Hardwood Misc.
Aroostook.....	29,760	1,487	8,054	70	1,508	3,332	430	3,122
Franklin.....	7,449	29	962	24	2,950	500	3	324
Hancock.....	289	11	2,644	418	52	86	29	293
Oxford.....	1,409	—	1,619	129	6,949	787	69	187
Penobscot.....	1,629	4	8,835	383	180	598	113	1,309
Piscataquis.....	2,587	20	13,610	278	1,074	678	204	510
Somerset.....	4,083	762	5,996	1,127	11,637	1,686	11	920
Washington.....	86	6	8,828	47	66	317	59	2,308
Totals.....	47,292	2,319	50,548	2,476	24,416	7,984	918	8,973

16

	Cords								Pieces	
	Pulpwood					Hardwood			Cedar	
	Spruce and Fir	Hemlock	Cedar and Pine	Poplar	Hardwood	Fuel	White Birch	Bolts	Ties and Posts	Poles
Aroostook.....	295,135	6,752	876	22,566	2,490	1,530	1,654	246	48,803	11,528
Franklin.....	27,456	46	—	251	2,194	52	4,862	484	—	—
Hancock.....	18,779	13,705	37	349	3,183	12	2,252	37	100	—
Oxford.....	54,467	85	331	35	63,398	29	415	537	—	—
Penobscot.....	31,525	10,255	—	3,972	3,315	119	1,781	83	407	—
Piscataquis.....	75,967	5,098	21	1,756	4,909	174	2,262	1,232	—	—
Somerset.....	162,721	1,140	25	7,416	8,935	9	6,124	971	—	1,530
Washington.....	20,834	48,620	4	2,540	1,566	1,001	3,564	116	—	2,045
Totals.....	686,884	85,701	1,294	38,885	89,990	2,926	22,914	3,706	49,310	15,103

* Includes 6.2% Red Pine

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	218,553	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
1958	209,206	2,107,015,259

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	1933-58 .....	.00725
1880 .....	.005		

**DETAIL OF STATE VALUATION AS MADE BY TOWNS
BY BOARD OF EQUALIZATION FOR 1958**

ANDROSCOGGIN COUNTY

Towns	Estates	Towns	Estates
Auburn	\$ 47,000,000	Mechanic Falls	\$ 3,150,000
Durham	920,000	Minot	850,000
Greene	1,800,000	Poland	2,900,000
Leeds	1,150,000	Turner	2,600,000
Lewiston	100,000,000	Wales	510,000
Lisbon	11,100,000	Webster	1,550,000
Livermore	1,800,000		
Livermore Falls	6,100,000	Total	<u>\$181,430,000</u>

AROOSTOOK COUNTY

Amity	\$ 220,000	Perham	\$ 730,000
Ashland	2,400,000	Portage Lake	740,000
Bancroft	190,000	Presque Isle	23,800,000
Benedicta	260,000	St. Agatha	1,150,000
Blaine	1,050,000	Sherman	1,000,000
Bridgewater	1,250,000	Smyrna	360,000
Caribou	25,300,000	Stockholm	360,000
Castle Hill	560,000	Van Buren	4,400,000
Chapman	320,000	Wade	330,000
Crystal	440,000	Washburn	3,100,000
Dyer Brook	280,000	Westfield	1,020,000
Eagle Lake	780,000	Weston	250,000
Easton	2,200,000	Woodland	1,450,000
Fort Fairfield	11,700,000	Allagash Pl.	730,000
Fort Kent	4,700,000	Cary Pl.	140,000
Frenchville	1,350,000	Caswell Pl.	460,000
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	15,200,000	Hamlin Pl.	500,000
Island Falls	1,200,000	Hammond Pl.	180,000
Limestone	4,700,000	Macwahoc Pl.	170,000
Linneus	550,000	Moro Pl.	170,000
Littleton	1,400,000	Nashville Pl.	130,000
Ludlow	240,000	New Canada Pl.	310,000
Madawaska	18,000,000	Oxbow Pl.	210,000
Mapleton	1,900,000	Reed Pl.	200,000
Mars Hill	3,400,000	St. Francis Pl.	600,000
Masardis	750,000	St. John Pl.	260,000
Merrill	360,000	Wallagrass Pl.	450,000
Monticello	1,350,000	Westmanland Pl.	200,000
New Limerick	600,000	Winterville Pl.	200,000
New Sweden	920,000		
Oakfield	890,000	Total	<u>\$151,440,000</u>
Orient	260,000		

CUMBERLAND COUNTY

Towns	Estates	Towns	Estates
Baldwin	\$ 1,530,000	North Yarmouth ...	\$ 1,350,000
Bridgton	5,700,000	Otisfield	1,150,000
Brunswick	23,500,000	Portland	237,000,000
Cape Elizabeth	14,200,000	Pownal	600,000
Casco	2,300,000	Raymond	3,500,000
Cumberland	6,450,000	Scarboro	14,100,000
Falmouth	14,200,000	Seabago	2,350,000
Freeport	6,700,000	South Portland	52,500,000
Gorham	10,300,000	Standish	6,000,000
Gray	3,650,000	Westbrook	35,800,000
Harpswell	4,200,000	Windham	9,000,000
Harrison	2,100,000	Yarmouth	15,000,000
Naples	2,250,000		
New Gloucester	1,600,000	Total	\$ 477,030,000

FRANKLIN COUNTY

Avon	\$ 320,000	Rangeley	\$ 4,650,000
Carthage	310,000	Strong	1,400,000
Chesterville	460,000	Temple	330,000
Eustis	850,000	Weld	910,000
Farmington	8,650,000	Wilton	5,200,000
Industry	440,000	Coplin Pl.	180,000
Jay	7,500,000	Dallas Pl.	320,000
Kingfield	960,000	Rangeley Pl.	530,000
Madrid	210,000	Sandy River Pl.	300,000
New Sharon	740,000		
New Vineyard	450,000	Total	\$ 35,640,000
Phillips	980,000		

HANCOCK COUNTY

Amherst	\$ 200,000	Otis	\$ 260,000
Aurora	170,000	Penobscot	650,000
Bar Harbor	13,000,000	Sedgwick	790,000
Bluehill	3,050,000	Sorrento	620,000
Brooklin	1,650,000	Southwest Harbor ..	4,550,000
Brooksville	1,150,000	Stonington	2,000,000
Bucksport	16,600,000	Sullivan	730,000
Castine	1,450,000	Surry	860,000
Cranberry Isles	800,000	Swans Island	400,000
Dedham	1,200,000	Tremont	1,700,000
Deer Isle	1,650,000	Trenton	530,000
Eastbrook	300,000	Verona	310,000
Ellsworth	11,500,000	Waltham	190,000
Franklin	670,000	Winter Harbor	830,000
Gouldsboro	1,800,000	Long Island Pl.	90,000
Hancock	1,150,000	Osborn Pl.	130,000
Lamoine	590,000	No. 33 Pl.	110,000
Mariaville	280,000		
Mount Desert	10,100,000	Total	\$ 83,360,000
Orland	1,350,000		

KENNEBEC COUNTY

Towns	Estates	Towns	Estates
Albion	\$ 1,150,000	Pittston	\$ 860,000
Augusta	45,200,000	Randolph	1,600,000
Belgrade	2,450,000	Readfield	1,550,000
Benton	1,800,000	Rome	1,000,000
Chelsea	960,000	Sidney	1,350,000
China	2,650,000	Vassalboro	3,000,000
Clinton	2,500,000	Vienna	290,000
Farmingdale	2,800,000	Waterville	48,200,000
Fayette	570,000	Wayne	1,000,000
Gardiner	12,000,000	West Gardiner	1,100,000
Hallowell	4,700,000	Windsor	970,000
Litchfield	1,450,000	Winslow	16,500,000
Manchester	1,650,000	Winthrop	6,400,000
Monmouth	3,400,000		
Mount Vernon	880,000	Total	\$173,880,000
Oakland	5,900,000		

KNOX COUNTY

Appleton	\$ 690,000	St. George	\$ 2,200,000
Camden	11,200,000	South Thomaston	890,000
Cushing	730,000	Thomaston	5,850,000
Friendship	1,400,000	Union	1,600,000
Hope	650,000	Vinalhaven	2,000,000
Isle Au Haut	260,000	Warren	2,350,000
North Haven	1,950,000	Washington	760,000
Owls Head	1,800,000	Matinicus Isle Pl.	140,000
Rockland	19,400,000		
Rockport	4,600,000	Total	\$ 58,470,000

LINCOLN COUNTY

Alna	\$ 500,000	South Bristol	\$ 1,850,000
Boothbay	4,450,000	Southport	3,100,000
Boothbay Harbor	7,400,000	Waldoboro	4,400,000
Bremen	760,000	Westport	400,000
Bristol	3,100,000	Whitefield	1,200,000
Damariscotta	2,950,000	Wiscasset	18,100,000
Dresden	760,000	Monhegan Pl.	430,000
Edgecomb	840,000	Somererville Pl.	150,000
Jefferson	1,550,000		
Newcastle	2,050,000	Total	\$ 54,990,000
Nobleboro	1,000,000		

OXFORD COUNTY

Towns	Estates	Towns	Estates
Andover	\$ 800,000	Oxford	\$ 1,950,000
Bethel	3,700,000	Paris	6,200,000
Brownfield	540,000	Peru	2,500,000
Buckfield	1,050,000	Porter	1,050,000
Byron	280,000	Roxbury	540,000
Canton	880,000	Rumford	40,000,000
Denmark	1,050,000	Stoneham	390,000
Dixfield	3,100,000	Stow	220,000
Fryeburg	4,250,000	Sumner	500,000
Gilead	520,000	Sweden	400,000
Greenwood	1,200,000	Upton	340,000
Hanover	330,000	Waterford	1,950,000
Hartford	490,000	West Paris	1,550,000
Hebron	560,000	Woodstock	1,600,000
Hiram	1,050,000	Lincoln Pl.	1,250,000
Lovell	3,100,000	Magalloway Pl.	530,000
Mexico	3,500,000		
Newry	420,000	Total	\$ 94,490,000
Norway	6,700,000		

PENOBCSCOT COUNTY

Alton	\$ 230,000	Levant	\$ 430,000
Bangor	82,500,000	Lincoln	15,000,000
Bradford	530,000	Lowell	160,000
Bradley	660,000	Mattawamkeag	2,850,000
Brewer	21,000,000	Maxfield	80,000
Burlington	310,000	Medway	1,050,000
Carmel	800,000	Milford	2,000,000
Charleston	630,000	Millinocket	27,700,000
Chester	180,000	Newburg	350,000
Clifton	280,000	Newport	4,000,000
Corinna	3,450,000	Old Town	15,800,000
Corinth	1,200,000	Orono	9,700,000
Dexter	5,300,000	Orrington	2,450,000
Dixmont	420,000	Passadumkeag	220,000
East Millinocket	22,500,000	Patten	1,650,000
Eddington	830,000	Plymouth	360,000
Edinburg	120,000	Springfield	240,000
Enfield	1,550,000	Stacyville	1,100,000
Etna	320,000	Stetson	300,000
Exeter	560,000	Veazie	6,900,000
Garland	340,000	Winn	380,000
Glenburn	590,000	Woodville	890,000
Greenbush	280,000	Carroll Pl.	200,000
Greenfield	210,000	Drew Pl.	170,000
Hampden	5,800,000	Grand Falls Pl.	140,000
Hermon	2,700,000	Lakeville Pl.	320,000
Holden	920,000	Mount Chase Pl.	300,000
Howland	1,600,000	Prentiss Pl.	200,000
Hudson	310,000	Seboeis Pl.	240,000
Kenduskeag	400,000	Webster Pl.	150,000
Lagrange	490,000		
Lee	470,000	Total	\$252,810,000

PISCATAQUIS COUNTY

Towns	Estates	Towns	Estates
Abbot	\$ 350,000	Sebec	\$ 520,000
Atkinson	350,000	Shirley	270,000
Bowerbank	350,000	Wellington	190,000
Brownville	2,050,000	Willimantic	290,000
Dover-Foxcroft	5,800,000	Barnard Pl.	160,000
Greenvile	3,250,000	Blanchard Pl.	220,000
Guilford	2,800,000	Elliottsville Pl.	290,000
Milo	4,100,000	Kingsbury Pl.	180,000
Monson	970,000	Lake View Pl.	280,000
Parkman	490,000		
Sangerville	960,000	Total	<u>\$ 23,870,000</u>

SAGADAHOC COUNTY

Arrowsic	\$ 220,000	Richmond	\$ 2,400,000
Bath	24,800,000	Topsham	5,750,000
Bowdoin	530,000	West Bath	1,550,000
Bowdoinham	1,500,000	Woolwich	1,850,000
Georgetown	990,000		
Phippsburg	2,000,000	Total	<u>\$ 41,590,000</u>

SOMERSET COUNTY

Anson	\$ 3,200,000	Palmyra	\$ 780,000
Athens	610,000	Pittsfield	6,000,000
Bingham	2,950,000	Ripley	270,000
Cambridge	250,000	St. Albans	820,000
Canaan	670,000	Skowhegan	15,600,000
Cornville	580,000	Smithfield	770,000
Detroit	600,000	Solon	1,250,000
Embden	2,400,000	Starks	400,000
Fairfield	9,850,000	Brighton Pl.	170,000
Harmony	680,000	Caratunk Pl.	380,000
Hartland	1,850,000	Dennistown Pl.	240,000
Jackman	1,500,000	Highland Pl.	120,000
Madison	7,450,000	Pleasant Ridge Pl.	6,600,000
Mercer	310,000	The Forks Pl.	370,000
Moose River	330,000	West Forks Pl.	310,000
Moscow	5,000,000		
New Portland	710,000	Total	<u>\$ 74,970,000</u>
Norridgewock	1,950,000		

WALDO COUNTY

Towns	Estates	Towns	Estates
Belfast	\$ 10,800,000	Northport	\$ 1,400,000
Belmont	270,000	Palermo	710,000
Brooks	830,000	Prospect	370,000
Burnham	880,000	Searsmont	740,000
Frankfort	600,000	Searsport	7,000,000
Freedom	430,000	Stockton Springs ..	1,600,000
Islesboro	1,600,000	Swanville	510,000
Jackson	300,000	Thorndike	520,000
Knox	480,000	Troy	430,000
Liberty	800,000	Unity	1,450,000
Lincolnville	1,550,000	Waldo	380,000
Monroe	650,000	Winterport	2,500,000
Montville	440,000		
Morrill	480,000	Total	\$ 37,720,000

WASHINGTON COUNTY

Addison	\$ 630,000	Machiasport	\$ 740,000
Alexander	330,000	Marshfield	200,000
Baileyville	15,000,000	Meddybemps	180,000
Beals	350,000	Milbridge	1,200,000
Beddington	120,000	Northfield	300,000
Calais	7,050,000	Pembroke	890,000
Centerville	160,000	Perry	660,000
Charlotte	280,000	Princeton	890,000
Cherryfield	950,000	Robbinston	630,000
Columbia	400,000	Roque Bluffs	120,000
Columbia Falls	610,000	Steuben	630,000
Cooper	260,000	Talmadge	160,000
Crawford	160,000	Vanceboro	550,000
Cutler	420,000	Waite	190,000
Danforth	690,000	Wesley	240,000
Deblois	140,000	Whiting	470,000
Dennysville	320,000	Whitneyville	430,000
East Machias	1,450,000	Codyville Pl.	180,000
Eastport	5,050,000	Grand Lake Stream Pl.	480,000
Harrington	730,000	No. 14 Pl.	200,000
Jonesboro	570,000	No. 21 Pl.	170,000
Jonesport	2,250,000		
Lubec	5,500,000	Total	\$ 56,530,000
Machias	3,600,000		

YORK COUNTY

Towns	Estates	Towns	Estates
Acton	\$ 2,000,000	Limington	\$ 1,100,000
Alfred	1,300,000	Lyman	950,000
Arundel	960,000	Newfield	800,000
Berwick	4,050,000	North Berwick	2,900,000
Biddeford	48,200,000	Old Orchard Beach ..	16,200,000
Buxton	5,650,000	Parsonsfield	1,850,000
Cornish	1,050,000	Saco	24,100,000
Dayton	2,250,000	Sanford	29,200,000
Eliot	4,550,000	Shapleigh	1,430,000
Hollis	3,050,000	South Berwick	4,100,000
Kennebunk	10,900,000	Waterboro	1,950,000
Kennebunkport	6,450,000	Wells	15,000,000
Kittery	11,600,000	York	16,300,000
Lebanon	1,800,000		
Limerick	1,450,000	Total	\$ 211,140,000

SUMMARY OF STATE VALUATION FOR 1958

Counties	No. of Pells Taxed	Organized Municipalities	Unorganized Territory	Timber and Grass on Public Lands	Total
Androscoggin.....	19,802	\$ 181,430,000	\$ —	\$ —	\$ 181,430,000
Aroostook.....	16,070	151,440,000	26,237,525	1,022,560	178,700,025
Cumberland.....	41,049	477,030,000	—	—	477,030,000
Franklin.....	4,567	35,640,000	2,785,810	96,180	38,521,990
Hancock.....	8,327	83,360,000	1,697,020	57,680	85,114,700
Kennebec.....	19,755	173,880,000	24,969	—	173,904,969
Knox.....	6,722	58,470,000	42,700	—	58,512,700
Lincoln.....	4,820	54,990,000	30,615	—	55,020,615
Oxford.....	10,376	94,490,000	3,364,270	94,500	97,948,770
Penobscot.....	24,057	252,810,000	8,986,225	229,940	262,026,165
Piscataquis.....	4,060	23,870,000	18,644,850	444,430	42,959,280
Sagadahoc.....	5,001	41,590,000	—	—	41,590,000
Somerset.....	9,012	74,970,000	19,427,495	321,820	94,719,315
Waldo.....	5,085	37,720,000	—	—	37,720,000
Washington.....	7,396	56,530,000	4,062,650	84,080	60,676,730
York.....	23,107	221,140,000	—	—	221,140,000
Total.....	209,206	\$2,019,360,000	\$85,304,129	\$2,351,130	\$2,107,015,259

RECAPITULATION

Real and Personal Estate of cities, towns and plantations	\$ 2,019,360,000
Real estate in unorganized townships	85,304,129
Growth on public lots	2,351,130
	\$2,107,015,259

This represents an increase from the State Valuation of 1956, amounting to \$115,657,719, as follows:

Real and Personal estate of cities, towns and plantations	\$ 106,910,000
Real estate in unorganized townships	\$8,415,729
Growth on public lots	381,990
	\$115,657,719

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS July 1, 1957 to June 30, 1958

Counties	Valuation	State Tax
Aroostook	\$1,045,416	\$ 7,579.28
Franklin	247,573	1,794.91
Hancock	81,384	590.03
Kennebec	3,175	23.02
Knox	16,875	122.34
Lincoln	3,400	24.65
Oxford	108,375	785.72
Penobscot	567,217	4,112.32
Piscataquis	930,385	6,745.29
Somerset	722,038	5,234.77
Washington	398,282	2,851.29
Total	\$4,119,120	\$29,863.62



STATISTICS

from

Valuation Returns as made by

Assessors of each

City, Town and Plantation

1958

ANDROSCOGGIN COUNTY — 1958

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.....	5,648	1,076	.053	\$ 29,911,070	\$ 4,300,490	\$ 34,211,560	\$ 6,685,490	\$ 23,225,580	\$ 1,813,212	\$ 16,944
Durham.....	235	44	.070	538,465	39,159	577,624	367,610	170,855	40,434	705
Greene.....	275	45	.078	808,125	95,250	903,375	417,700	390,425	70,463	825
Leeds.....	168	34	.108	395,375	102,244	497,619	233,881	161,494	53,743	504
Lewiston.....	9,375	1,846	.057	33,646,810	8,965,800	42,612,610	8,428,910	25,217,900	2,428,918	28,125
Lisbon.....	1,124	320	.079	3,422,685	859,054	4,281,739	900,750	2,521,935	338,257	3,372
Livermore.....	334	61	.070	830,600	156,720	987,320	312,870	517,730	69,112	1,002
Livermore Falls.....	846	65	.080	2,362,781	530,487	2,893,248	580,856	1,781,925	231,459	2,533
Mechanic Falls.....	504	93	.105	1,193,910	295,690	1,489,600	167,285	1,026,625	156,408	1,512
Minot.....	186	47	.088	343,120	55,726	401,846	139,640	203,480	35,362	553
Poland.....	322	58	.100	1,036,260	109,910	1,146,170	263,690	772,570	114,617	966
Turner.....	393	103	.100	1,061,040	144,140	1,205,180	559,035	502,005	120,518	1,179
Wales.....	108	19	.071	283,350	51,134	334,484	132,425	150,925	23,748	324
Webster.....	284	69	.088	697,440	138,915	836,355	196,730	500,710	73,599	852
TOTALS.....	19,802	3,880		\$ 76,531,031	\$ 15,847,699	\$ 92,378,730	\$ 19,386,872	\$ 57,144,159	\$ 5,569,850	\$ 59,406

28

AROOSTOOK COUNTY — 1958

Amity.....	43	23	.124	\$ 78,930	\$ 10,235	\$ 89,165	\$ 60,335	\$ 18,595	\$ 11,056	\$ 129
Ashland.....	383	65	.071	1,441,290	438,120	1,879,410	549,880	891,410	133,438	1,149
Bancroft.....	25	7	.070	92,250	5,690	97,940	75,856	16,394	6,856	75
Benedicta.....	48	5	.072	123,572	37,230	160,802	71,412	52,160	11,578	144
Blaine.....	185	36	.098	497,382	54,458	551,840	262,672	234,710	54,080	555
Bridgewater.....	248	31	.081	717,435	51,855	769,290	358,795	358,640	62,312	744
Caribou.....	1,500	138	.105	6,504,985	2,394,170	8,899,155	2,000,290	4,504,695	934,411	4,500
Castle Hill.....	109	19	.084	404,754	49,935	454,689	220,999	183,755	35,194	327
Chapman.....	75	13	.132	157,960	21,785	179,745	99,240	58,720	23,726	225
Crystal.....	71	7	.086	255,118	16,255	271,373	164,433	90,685	23,323	213
Dyer Brook.....	40	12	.120	111,502	13,885	125,367	77,342	34,160	15,044	120
Eagle Lake.....	214	44	.152	248,810	64,620	311,430	94,510	152,300	47,337	642
Easton.....	332	43	.098	1,060,550	88,638	1,149,238	502,245	558,305	112,625	996
Fort Fairfield.....	736	127	.093	4,838,620	583,090	5,421,710	2,496,820	2,341,803	504,219	2,208
Fort Kent.....	791	73	.086	2,705,400	630,220	3,335,620	1,009,250	1,896,150	286,863	2,373
Frenchville.....	229	9	.070	886,175	147,375	1,033,550	464,365	421,810	72,349	687
Grand Isle.....	154	32	.107	386,450	82,710	469,160	228,090	158,360	50,200	462

AROOSTOOK COUNTY — 1958 — Continued

Haynesville.....	37	11	.126	102,970	4,021	106,991	75,490	27,480	13,481	111
Hersey.....	24	8	.100	98,840	5,100	103,940	81,570	17,270	10,394	72
Hodgdon.....	181	39	.052	758,835	121,745	880,580	393,070	365,765	45,790	543
Houlton.....	1,881	108	.048	10,078,470	3,397,255	13,473,755	2,965,380	7,111,090	646,740	5,643
Island Falls.....	246	48	.071	689,300	146,800	836,100	223,030	466,270	59,363	738
Limestone.....	394	29	.022	8,328,250	681,450	9,009,700	2,324,020	6,004,230	198,213	1,182
Linneus.....	129	20	.080	404,130	62,870	467,000	273,120	131,010	37,360	387
Littleton.....	223	25	.110	668,595	54,240	722,835	415,560	253,035	79,512	669
Ludlow.....	50	8	.115	98,379	12,120	110,499	65,689	32,690	12,707	150
Madawaska.....	1,017	59	.0385	5,947,525	9,086,980	15,034,505	953,405	4,994,120	578,828	3,051
Mapleton.....	310	36	.056	1,597,420	124,000	1,721,420	786,760	810,660	96,400	930
Mars Hill.....	440	38	.096	1,334,740	290,945	1,625,685	540,230	794,510	156,066	1,320
Masardis.....	117	13	.083	375,360	65,010	440,870	183,290	192,570	36,592	351
Merrill.....	80	12	.091	172,023	16,325	188,348	108,708	63,315	17,140	240
Monticello.....	225	59	.056	1,120,500	66,770	1,187,270	522,410	598,090	66,487	675
New Limerick.....	93	20	.091	236,260	19,880	256,140	94,110	142,150	23,309	279
New Sweden.....	197	25	.100	404,785	51,830	456,615	201,580	203,205	45,662	591
Oakfield.....	204	33	.128	317,720	64,335	382,105	107,675	210,045	48,909	612
Orient.....	23	6	.100	113,465	3,035	116,500	66,050	47,415	11,650	69
Perham.....	121	9	.056	602,650	46,338	648,988	364,150	238,500	36,343	363
Portage Lake.....	100	24	.096	358,160	27,900	386,060	128,010	230,150	37,062	300
Presque Isle.....	1,500	125	.026	29,121,360	7,465,070	36,586,430	6,489,620	22,631,740	951,247	4,500
St. Agatha.....	180	34	.034	2,159,430	248,080	2,407,510	768,490	1,390,940	81,855	540
Sherman.....	212	26	.070	655,210	135,765	788,975	276,545	378,665	55,228	636
Smyrna.....	70	15	.117	187,640	23,851	211,491	113,405	74,235	24,744	210
Stockholm.....	116	29	.082	300,790	41,895	342,685	162,810	137,980	28,100	348
Van Buren.....	708	90	.088	2,078,660	496,360	2,575,020	714,510	1,364,150	226,602	2,124
Wade.....	46	11	.064	310,900	21,870	332,770	234,200	76,700	21,297	138
Washburn.....	287	40	.032	2,433,380	297,120	2,730,980	974,870	1,458,990	142,011	861
Westfield.....	127	21	.037	1,051,720	72,740	1,124,460	527,440	524,280	41,605	381
Weston.....	59	10	.100	98,060	18,440	116,500	58,175	39,885	11,650	177
Woodland.....	267	22	.088	690,070	77,015	767,085	479,855	210,215	67,503	801
Allagash Ptn.....	108	5	.121	443,198	8,270	451,468	421,858	21,340	54,628	324
Cary Ptn.....	53	7	.088	74,941	10,290	85,231	53,529	21,412	7,500	159
Caswell Ptn.....	107	10	.140	191,615	15,845	207,460	150,425	41,190	29,044	321
Cyr Ptn.....	33	4	.098	158,090	12,035	170,125	115,765	42,325	16,672	114
E Ptn.....	7	1	.077	42,399	390	42,789	38,949	3,450	3,295	21
Garfield Ptn.....	21	5	.048	40,695	1,290	41,985	25,460	15,235	2,015	63
Glenwood Ptn.....	9	10	.085	48,435	715	49,150	46,135	2,300	4,178	27
Hamlin Ptn.....	64	4	.060	145,850	19,470	165,320	120,000	25,850	9,919	192
Hammond Ptn.....	18	5	.074	112,985	1,415	114,400	104,230	8,755	8,466	54
Macawahoe Ptn.....	36	12	.073	70,553	11,852	82,405	47,193	23,360	6,016	108
Moro Ptn.....	17	3	.066	93,225	6,470	99,695	75,505	17,720	6,581	51
Nashville Ptn.....	6		.048	71,430	490	71,920	67,580	3,850	3,452	18
New Canada Ptn.....	64	2	.078	315,255	20,890	336,145	221,575	93,630	25,547	192
Oxbow Ptn.....	33	11	.058	108,970	13,610	122,580	67,025	41,945	7,110	99

AROOSTOOK COUNTY — 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 Pt.	69	20	.154	91,680	3,965	95,645	77,445	14,235	14,729	207
St. Francis Pt.	301	11	.206	170,655	44,286	214,941	86,985	83,670	44,278	903
St. John Pt.	65	5	.140	118,147	7,350	125,497	93,277	24,870	17,570	195
Wallaglass Pt.	157	33	.115	349,781	37,343	387,124	187,039	162,742	44,519	471
Westmanland Pt.	14	—	.060	124,035	2,770	126,805	115,495	8,540	7,608	42
Winterville Pt.	36	5	.050	73,345	5,765	79,110	31,030	42,315	3,956	108
TOTALS	16,070	1,890		\$ 96,247,044	\$ 28,162,047	\$ 124,409,091	\$ 32,556,261	\$ 63,690,783	\$ 6,614,544	\$ 48,210

CUMBERLAND COUNTY — 1958

Baldwin	196	65	.110	\$ 642,480	\$ 39,082	\$ 681,562	\$ 293,225	\$ 349,255	\$ 74,972	\$ 588
Bridgton	693	110	.041	4,443,376	405,343	4,848,719	1,023,450	3,419,926	198,797	2,079
Brunswick	2,600	442	.027	30,247,090	4,927,850	35,174,940	6,029,610	24,217,480	949,723	7,800
Cape Elizabeth	1,358	155	.020	25,850,910	115,040	25,965,950	6,060,170	19,790,740	519,319	4,074
Casco	229	39	.057	995,415	95,045	1,090,460	328,315	667,100	62,156	687
Cumberland	639	79	.080	2,678,121	124,325	2,802,446	678,551	1,999,570	224,196	1,917
Falmouth	1,447	266	.027	20,133,644	396,760	20,530,404	3,382,374	16,771,270	554,321	4,341
Freeport	869	163	.025	8,437,140	1,644,150	10,081,290	1,777,780	6,659,360	252,032	2,607
Gorham	1,364	157	.047	8,679,410	243,984	8,923,394	2,061,296	6,818,114	419,400	4,092
Gray	541	24	.028	4,779,430	387,840	5,167,270	981,680	3,797,750	144,684	1,623
Harpowell	517	68	.082	1,768,430	50,630	1,819,060	579,480	1,188,950	149,163	1,551
Harrison	240	76	.050	1,392,966	136,180	1,529,146	527,321	865,645	76,457	720
Naples	210	36	.060	945,255	72,940	1,018,195	209,390	735,865	61,092	630
New Gloucester	359	49	.102	717,265	64,680	781,945	282,785	433,480	79,758	1,077
North Yarmouth	240	43	.087	616,301	44,271	660,572	114,715	501,588	57,470	720
Otisfield	138	25	.084	544,405	40,420	534,823	289,600	254,805	49,125	414
Portland	16,517	3,901	.0684	76,399,925	33,612,750	110,012,675	23,454,300	52,945,625	7,524,867	49,551
Pownal	154	43	.138	292,258	17,245	309,503	161,388	130,870	42,711	462
Raymond	212	40	.060	1,365,150	239,607	1,604,757	573,690	791,460	96,285	636
Scarboro	1,299	138	.0216	24,509,092	1,431,787	25,940,879	6,080,446	18,428,646	560,323	3,897
Sebago	173	19	.076	909,617	40,010	949,627	311,072	598,545	72,172	519
South Portland	5,399	1,021	.022	81,961,810	12,575,210	94,537,020	14,815,450	67,146,360	2,079,814	16,197
Standish	456	84	.103	2,166,080	68,387	2,234,417	1,511,060	654,970	230,145	1,368
Westbrook	3,484	488	.0435	17,893,000	9,410,480	27,303,480	3,107,485	14,785,515	1,187,711	10,452
Windham	949	130	.095	3,311,560	279,259	3,590,919	1,196,947	2,114,713	341,143	2,847
Yarmouth	766	175	.042	6,918,756	2,271,664	9,190,420	628,135	6,290,621	385,998	2,298
TOTALS	41,049	7,836		\$ 328,598,936	\$ 68,734,939	\$ 397,333,875	\$ 76,440,715	\$ 252,158,221	\$ 16,393,834	\$ 123,147

FRANKLIN COUNTY — 1958

Avon.....	86	6	.065	\$	263,255	\$	39,075	\$	302,330	\$	158,320	\$	104,935	\$	19,651	\$	258
Carthage.....	62	7	.089		259,937		21,388		281,325		185,517		74,420		25,038		186
Chesterville.....	141	14	.082		358,810		36,060		394,870		186,600		172,210		32,379		423
Eustis.....	184	34	.076		421,630		97,380		519,010		130,935		290,695		39,444		552
Farmington.....	953	207	.069		3,148,175		835,720		3,988,895		738,245		2,409,930		274,890		2,859
Industry.....	76	12	.088		223,845		23,974		247,819		119,945		103,900		21,808		228
Jay.....	733	102	.117		2,265,896		247,545		2,513,441		691,951		1,573,945		294,074		2,199
Kingfield.....	235	34	.050		743,050		106,770		849,820		180,610		562,440		42,491		705
Madrid.....	34	3	.092		105,072		6,725		111,797		80,762		24,310		10,285		102
New Sharon.....	157	17	.106		296,874		65,667		362,541		133,341		163,533		38,429		471
New Vineyard.....	96	17	.054		347,425		44,271		391,696		179,320		168,105		21,152		288
Phillips.....	239	53	.098		541,772		147,128		688,900		205,897		335,875		67,512		717
Rangeley.....	313	68	.033		3,853,885		577,252		4,431,137		935,583		2,918,302		146,229		939
Strong.....	240	45	.079		764,100		228,220		992,320		158,380		605,720		78,394		720
Temple.....	74	16	.052		270,385		17,585		287,970		156,215		114,170		14,974		222
Weld.....	83	31	.056		562,650		34,935		597,585		236,005		326,645		33,465		249
Wilton.....	789	148	.0384		4,232,365		1,107,512		5,339,877		744,413		3,487,952		205,049		2,367
Coplin Plt.....	8	2	.0215		149,596		8,460		158,056		128,221		21,375		3,398		24
Dallas Plt.....	24	4	.039		278,306		15,100		293,406		182,451		95,855		11,443		72
Rangeley Plt.....	19	2	.065		369,949		3,325		373,274		288,154		81,795		24,263		57
Sandy River Plt.....	21	4	.039		281,985		2,625		284,610		215,645		66,340		11,099		63
TOTALS.....	4,567	826		\$	19,738,962	\$	3,666,717	\$	23,405,679	\$	6,036,510	\$	13,702,452	\$	1,415,467	\$	13,701

31

HANCOCK COUNTY — 1958

Amherst.....	39	5	.090	\$	106,821	\$	12,216	\$	119,037	\$	71,253	\$	35,568	\$	10,713	\$	117
Aurora.....	33	7	.066		76,713		7,860		84,573		57,823		18,890		5,582		.99
Bar Harbor.....	930	207	.064		6,418,360		1,050,050		7,468,410		2,291,610		4,126,750		477,978		2,790
Blue Hill.....	362	82	.099		1,135,290		105,035		1,240,325		342,940		792,350		122,793		1,086
Brooklin.....	158	50	.067		612,130		95,845		707,975		159,445		452,685		47,434		474
Brooksville.....	201	27	.136		326,735		38,735		365,470		109,147		217,588		49,704		603
Bucksport.....	849	130	.0622		4,963,343		1,416,134		6,379,477		318,207		4,645,136		396,804		2,647
Castine.....	142	12	.114		592,495		36,314		628,809		216,495		376,000		71,684		426
Cranberry Isles.....	62	20	.0484		354,210		120,960		475,170		80,495		273,715		22,998		186
Dedham.....	110	10	.106		455,381		42,796		498,177		170,000		285,381		52,807		330
Deer Isle.....	333	70	.054		1,277,170		98,040		1,375,210		333,480		953,690		74,261		999
Eastbrook.....	54	13	.075		170,401		4,857		175,258		71,391		99,010		13,145		162
Ellsworth.....	1,167	167	.059		7,004,830		979,900		7,984,730		2,157,590		4,847,240		471,099		3,501
Franklin.....	172	26	.064		375,690		34,220		409,910		140,060		235,630		26,234		516

HANCOCK COUNTY — 1958 — Concluded

Municipality	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Property	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Gouldsboro.....	313	71	.090	\$ 660,425	\$ 96,230	\$ 756,655	\$ 163,605	\$ 496,820	\$ 68,099	\$ 939
Hancock.....	210	11	.087	374,395	86,335	460,730	125,880	248,515	40,084	630
Lamoine.....	118	37	.094	254,125	9,148	263,273	92,210	161,915	24,748	354
Mariaville.....	30	7	.075	116,670	10,100	116,770	83,490	23,180	8,758	90
Mount Desert.....	520	87	.079	3,901,600	339,630	4,331,320	1,520,970	2,470,720	342,174	1,560
Orland.....	280	59	.0256	2,672,740	79,075	2,751,815	938,940	1,733,800	70,445	840
Otis.....	23	4	.086	134,993	4,948	139,041	43,993	91,000	11,958	69
Penobscot.....	199	31	.075	414,610	35,540	500,150	112,900	351,710	37,511	597
Sedgwick.....	154	25	.110	282,025	38,580	320,605	85,700	195,325	35,267	462
Sorrento.....	57	9	.083	333,915	35,835	369,750	90,565	243,350	30,689	171
Southwest Harbor.....	330	34	.036	3,145,860	798,400	3,944,260	637,270	2,508,590	141,993	1,140
Stonington.....	333	98	.052	1,433,780	424,590	1,858,370	231,655	1,102,125	96,635	1,149
Sullivan.....	139	47	.076	415,740	63,012	478,752	113,800	301,940	36,385	417
Surry.....	148	31	.115	360,410	15,430	375,890	146,635	213,775	43,228	444
Swans Island.....	88	26	.100	221,150	63,140	283,290	60,430	159,720	28,329	264
Tremont.....	275	58	.102	506,625	71,283	667,908	122,131	474,494	68,127	825
Trenton.....	93	28	.077	218,780	20,000	268,750	87,560	161,220	20,696	279
Verona.....	101	16	.130	150,050	10,220	161,270	37,210	112,840	20,835	303
Waltham.....	49	7	.088	85,577	15,535	102,112	55,392	30,185	8,986	147
Winter Harbor.....	100	33	.068	533,820	38,247	572,067	151,325	382,495	33,901	300
Long Island Plt.....	30	1	.094	35,250	19,150	54,400	15,655	19,595	5,114	90
Osborn Plt.....	12	2	.071	61,685	670	62,355	56,435	5,250	4,427	36
No. 33 Plt.....	13	2	.096	51,290	180	51,470	44,430	6,860	4,941	39
TOTALS.....	8,327	1,550		\$ 40,484,174	\$ 6,318,390	\$ 46,802,564	\$ 11,628,117	\$ 28,856,057	\$ 3,031,566	\$ 24,981

KENNEBEC COUNTY — 1958

Albion.....	213	28	.105	\$ 437,600	\$ 149,145	\$ 586,745	\$ 127,710	\$ 309,890	\$ 61,608	\$ 639
Augusta.....	4,690	1,500	.027	52,070,120	12,402,440	64,472,560	7,303,410	44,766,710	1,740,759	14,070
Baldridge.....	257	56	.030	885,725	60,510	946,235	333,350	552,375	85,161	771
Benton.....	335	47	.094	568,535	122,908	691,443	146,987	421,548	64,995	1,005
Chepsea.....	246	40	.077	448,815	52,815	591,630	200,220	248,595	38,625	738
China.....	301	70	.100	863,190	99,970	963,160	313,690	549,500	96,316	903
Clinton.....	386	72	.080	745,060	133,270	878,330	267,705	477,355	70,266	1,158

KENNEBEC COUNTY — 1958 — Concluded

Farmingdale.....	433	59	.072	\$ 1,292,380	\$ 111,020	\$ 1,403,900	\$ 219,010	\$ 1,073,870	\$ 101,081	\$ 1,299
Fayette.....	115	14	.078	469,460	41,552	511,012	219,460	250,000	39,859	345
Gardiner.....	1,533	300	.060	6,487,800	1,855,725	8,346,525	928,325	5,559,475	500,791	4,599
Hallowell.....	647	138	.085	1,834,832	625,493	2,460,325	368,114	1,466,718	209,128	1,941
Litchfield.....	232	45	.066	850,600	108,110	958,710	297,535	553,065	63,275	696
Manchester.....	223	50	.105	657,369	36,190	693,559	226,094	431,275	72,824	699
Monmouth.....	451	77	.088	1,259,630	247,136	1,506,766	321,490	938,140	132,595	1,353
Mount Vernon.....	152	20	.082	456,645	51,452	508,097	179,685	276,960	41,664	456
Oakland.....	721	191	.088	1,748,680	412,213	2,160,893	608,475	1,140,205	190,159	2,163
Pittston.....	261	34	.094	351,285	66,205	417,490	141,230	210,055	39,244	783
Randallton.....	381	51	.098	565,835	75,210	641,045	148,810	417,025	62,822	1,143
Readfield.....	233	36	.092	564,435	64,045	628,480	165,805	398,630	57,820	699
Rome.....	82	10	.078	455,645	28,400	484,045	167,870	287,775	37,755	246
Sidney.....	216	27	.026	1,691,720	333,690	2,025,410	387,075	1,304,645	52,661	648
Vassalboro.....	580	92	.028	4,477,725	394,939	4,872,664	969,140	3,508,585	136,435	1,740
Vienna.....	53	18	.100	126,645	12,490	139,135	76,035	50,610	13,914	159
Waterville.....	4,382	598	.060	18,478,910	5,824,490	24,303,400	5,596,700	12,882,210	1,458,204	13,146
Wayne.....	151	34	.065	542,986	30,522	573,508	193,151	349,835	37,278	453
West Gardiner.....	268	48	.052	435,085	102,885	537,970	200,200	234,885	44,114	804
Windsor.....	185	34	.080	439,150	53,020	492,170	183,072	256,078	39,478	555
Winslow.....	1,155	326	.080	3,812,070	421,791	4,233,861	545,050	3,267,020	333,709	3,465
Winthrop.....	873	141	.076	2,777,750	532,775	3,310,525	581,677	2,196,073	251,600	2,619
TOTALS.....	19,755	4,156		\$ 105,796,182	\$ 24,453,411	\$ 130,249,593	\$ 21,417,075	\$ 84,379,107	\$ 6,079,140	\$ 59,265

KNOX COUNTY — 1958

Appleton.....	159	29	.086	\$ 395,365	\$ 89,940	\$ 395,305	\$ 118,295	\$ 187,070	\$ 33,996	\$ 477
Camden.....	905	173	.045	7,031,250	1,299,103	8,330,350	1,695,870	5,335,380	374,886	2,715
Cushing.....	133	23	.097	262,600	36,260	298,860	95,445	187,155	28,990	399
Friendship.....	213	43	.078	566,886	61,700	628,586	126,431	440,455	49,030	639
Hope.....	131	17	.089	315,612	49,212	364,824	147,287	168,325	32,469	393
Isle au Haut.....	27	6	.091	118,015	8,590	126,605	30,009	88,006	11,521	81
North Haven.....	89	33	.0586	910,298	83,173	993,471	283,628	626,670	58,218	267
Owls Head.....	216	33	.083	692,803	49,470	742,270	187,320	505,480	61,608	648
Rockland.....	2,048	564	.054	11,803,960	3,278,010	15,086,970	2,787,000	9,021,960	814,896	6,144
Rockport.....	448	112	.0205	7,769,705	599,720	8,369,425	1,818,055	5,951,650	171,575	1,244
St. George.....	434	77	.046	1,759,930	129,875	1,889,805	541,895	1,218,035	86,931	1,302

KNOX COUNTY — 1958 — 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.....	177	44	.066	584,369	75,138	659,507	200,744	388,625	43,527	531
Thomaston.....	555	42	.085	1,574,845	441,375	2,016,220	339,570	1,235,275	171,379	1,665
Union.....	252	53	.084	734,235	160,657	894,892	219,910	514,325	75,171	756
Vinalhaven.....	328	93	.100	776,555	167,935	944,490	203,370	573,185	94,449	984
Warren.....	415	77	.0193	5,072,120	840,950	5,913,070	868,530	4,203,590	114,116	1,245
Washington.....	153	28	.084	316,305	96,925	413,230	89,910	226,395	34,711	459
Matinicus Isle Plt.....	39	1	.094	39,690	20,330	60,020	7,202	32,488	5,641	117
TOTALS.....	6,722	1,448		\$ 40,639,540	\$ 7,488,360	\$ 48,127,900	\$ 9,760,471	\$ 30,879,069	\$ 2,262,894	\$ 20,166

LINCOLN COUNTY — 1958

34

Alna.....	102	5	.080	\$ 210,451	\$ 21,655	\$ 232,106	\$ 64,095	\$ 146,356	\$ 18,568	\$ 306
Boothbay.....	436	49	.070	2,246,820	111,125	2,357,945	501,565	1,745,255	165,056	1,308
Boothbay Harbor.....	645	98	.079	2,548,510	290,640	2,839,150	621,610	1,926,900	224,292	1,935
Bremen.....	107	8	.090	304,697	15,524	320,221	87,637	217,060	28,820	321
Bristol*.....	410	69	.102	1,033,895	146,741	1,180,636	308,275	725,620	118,596	1,230
Damariscotta.....	298	46	.070	904,590	327,045	1,231,635	209,375	695,215	86,314	894
Dresden.....	165	35	.090	289,115	25,885	315,000	143,305	145,810	28,350	495
Edgecomb.....	131	20	.084	346,535	20,785	367,320	91,135	255,400	30,855	393
Jefferson.....	248	59	.098	553,810	66,340	620,150	185,655	368,155	60,775	744
Newcastle.....	272	52	.070	883,875	155,204	1,039,079	181,955	701,920	72,736	816
Nobleboro.....	161	22	.086	311,310	82,480	393,790	116,975	194,335	33,866	483
South Bristol.....	186	46	.082	758,025	58,715	816,740	249,175	508,850	66,973	558
Southport.....	121	47	.036	2,530,650	81,925	2,612,575	756,675	1,779,975	94,053	363
Waldoboro.....	764	74	.090	1,267,865	395,135	1,663,000	340,210	927,655	149,670	2,292
Westport.....	52	10	.090	180,440	27,864	208,304	64,365	116,075	18,747	156
Whitefield.....	228	40	.086	455,935	129,896	585,831	209,760	246,175	50,381	684
Wiscasset.....	409	78	.050	4,717,520	180,100	4,897,620	261,770	4,455,750	244,881	1,227
Monhegan Plt.....	36	3	.063	177,130	1,000	178,130	44,990	132,140	11,222	108
Somerville Plt.....	49	8	.114	61,995	7,120	69,115	35,770	26,225	7,879	147
* 1957										
TOTALS.....	4,820	769		\$ 19,783,168	\$ 2,145,179	\$ 21,928,347	\$ 4,468,297	\$ 15,314,871	\$ 1,511,934	\$ 14,460

OXFORD COUNTY — 1958

Andover.....	198	58	.072	\$ 499,955	\$ 102,345	\$ 602,300	\$ 230,570	\$ 269,385	\$ 43,366	\$ 594
Bethel.....	556	133	.0276	4,931,420	1,040,437	5,971,857	1,027,406	3,904,014	164,823	1,668
Brownfield.....	134	47	.115	238,608	53,957	292,565	62,163	178,445	33,645	402
Buckfield.....	212	58	.064	778,535	142,065	920,600	200,085	578,450	58,918	636
Byron.....	31	3	.057	253,330	3,545	256,875	215,105	38,225	14,642	93
Canton.....	186	55	.086	511,680	65,190	576,870	171,600	340,080	49,611	558
Denmark.....	140	18	.083	428,985	72,295	501,280	176,605	252,380	41,607	420
Dixfield.....	511	61	.0256	4,153,280	1,085,570	5,238,850	812,650	3,340,630	134,115	1,533
Fryeburg.....	477	99	.081	1,103,169	380,075	1,483,244	356,914	746,255	120,143	1,431
Gilead.....	43	1	.057	262,135	11,900	274,035	210,760	51,375	15,620	129
Greenwood.....	146	33	.084	440,695	113,005	553,700	167,030	273,665	46,511	438
Hanover.....	66	19	.084	145,550	20,950	166,500	40,850	104,700	13,986	198
Hartford.....	84	17	.073	313,740	26,027	339,767	189,920	123,820	24,803	252
Hebron.....	135	27	.103	262,050	63,290	325,340	106,240	155,810	33,510	405
Hiram.....	181	11	.107	433,939	67,235	501,174	238,119	195,820	53,626	543
Lovell.....	178	34	.055	1,147,640	220,855	1,374,495	457,500	690,140	75,597	534
Mexico.....	1,091	204	.072	3,022,860	294,600	3,317,460	654,315	2,368,545	238,857	3,273
Newry.....	36	12	.054	293,460	12,290	305,750	237,280	56,180	16,511	108
Norway.....	921	219	.026	8,059,307	1,746,465	9,835,772	1,445,610	6,643,697	255,730	2,763
Oxford.....	354	60	.044	1,568,700	377,945	1,946,645	428,000	1,140,700	85,652	1,062
Paris.....	822	166	.085	2,051,080	626,925	2,678,005	514,255	1,536,825	227,632	2,466
Peru.....	287	42	.070	713,348	648,131	1,361,479	189,095	324,233	95,304	861
Porter.....	263	30	.124	315,730	53,575	369,305	113,360	201,870	45,794	789
Roxbury.....	81	10	.116	206,310	4,795	211,105	114,885	91,425	24,488	243
Rumford.....	2,244	313	.01995	31,238,170	27,001,020	58,239,190	7,920,840	23,317,330	1,161,873	6,732
Ruteneham.....	51	15	.065	213,725	17,460	231,185	90,370	123,345	15,027	153
Stow.....	23	9	.052	114,183	10,205	124,388	74,753	39,430	6,468	69
Summer.....	122	20	.070	425,904	48,360	474,264	201,334	224,570	33,198	366
Sweden.....	35	11	.058	282,242	7,700	289,942	203,392	75,850	16,817	105
Upton.....	18	2	.048	328,220	6,820	335,040	263,635	64,585	16,082	54
Waterford.....	189	39	.068	681,220	298,145	979,365	182,000	499,220	66,597	567
West Paris.....	276	65	.085	516,895	220,745	737,640	146,045	370,850	62,700	828
Woodstock.....	233	62	.091	657,405	160,810	818,215	254,815	402,590	74,459	699
Lincoln Pt.....	30	7	.0175	1,227,554	71,209	1,298,763	381,884	845,670	22,728	90
Magalloway Pt.....	22	1	.070	304,217	15,285	319,502	281,877	22,340	22,365	66
 TOTALS.....	 10,376	 1,961		 \$ 68,155,241	 \$ 35,097,226	 \$ 103,252,467	 \$ 18,361,762	 \$ 49,793,479	 \$ 3,412,805	 \$ 31,128

PENOOSKET COUNTY — 1958

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.....	71	15	.170	\$ 72,345	\$ 5,805	\$ 78,150	\$ 41,790	\$ 30,555	\$ 13,286	\$ 213
Bangor.....	6,323	1,290	.026	98,438,200	24,657,700	123,095,900	17,704,700	80,733,500	3,200,493	18,969
Bradford.....	161	37	.132	198,935	66,150	265,085	91,460	107,475	34,991	483
Bradley.....	194	28	.137	295,069	5,230	300,299	118,816	176,253	41,141	582
Brewer.....	1,960	507	.060	10,215,440	3,965,190	14,180,630	1,905,370	8,310,070	850,837	5,880
Burlington.....	74	21	.128	143,155	18,820	161,975	93,085	50,070	20,733	222
Carmel.....	233	47	.084	492,160	117,015	609,175	130,670	361,490	51,171	699
Charleston.....	150	34	.082	291,260	122,520	413,780	140,675	150,585	33,930	450
Chester.....	62	5	.140	98,025	10,250	108,275	74,695	23,330	15,159	186
Clifton.....	52	10	.084	104,139	21,824	125,963	57,424	46,715	10,581	156
Corinna.....	396	43	.092	832,740	216,595	1,049,335	204,405	628,335	96,539	1,188
Corinth.....	261	44	.095	427,928	115,605	543,533	193,513	234,415	51,636	783
Dexter.....	862	237	.054	4,037,560	1,425,860	5,463,420	743,030	3,294,530	235,025	2,586
Dixmont.....	111	31	.130	163,660	35,305	198,965	101,590	62,070	25,865	333
East Millinocket.....	530	28	.0324	12,615,900	1,399,885	14,018,785	1,364,250	10,751,650	454,111	1,590
Eddington.....	199	40	.073	532,220	43,650	575,370	243,540	288,680	42,039	597
Edinburg.....	9	—	.075	50,977	900	51,877	47,527	3,450	3,891	27
Enfield.....	201	14	.102	521,040	63,564	584,604	220,077	300,963	59,629	603
Etma.....	87	27	.070	262,185	55,330	317,495	108,250	153,915	22,225	261
Exeter.....	149	33	.170	232,715	68,275	300,990	123,745	108,970	51,168	447
Garland.....	112	4	.140	187,735	60,427	248,162	90,035	97,700	34,743	336
Glenburn.....	222	31	.130	238,170	17,149	255,319	90,635	147,535	33,191	666
Greenbush.....	112	31	.136	123,030	18,660	143,690	62,290	62,740	19,542	336
Greenfield.....	31	7	.115	85,331	8,262	93,593	55,576	29,755	10,763	93
Hampden.....	845	109	.102	2,202,450	306,370	2,508,820	457,230	1,745,220	255,900	2,535
Hermon.....	409	54	.064	1,488,590	175,940	1,664,530	403,960	1,084,630	106,530	1,227
Holden.....	215	45	.016	2,385,270	211,030	2,596,300	363,060	2,022,210	41,541	645
Howland.....	280	56	.126	668,220	60,040	728,260	120,370	547,850	91,760	840
Hudson.....	126	11	.115	132,187	35,751	167,938	58,537	73,650	19,313	378
Kenduskeag.....	111	32	.054	360,425	76,820	437,245	91,025	269,400	23,611	333
Lagrange.....	110	26	.076	220,891	22,637	243,528	101,186	119,705	18,508	330
Lee.....	148	22	.127	200,275	40,675	240,950	88,405	111,870	30,601	444
Levant.....	161	23	.118	164,285	73,398	238,183	98,610	65,675	28,106	483
Lincoln.....	1,056	111	.0464	5,080,280	2,530,700	7,610,980	1,101,035	3,979,245	353,149	3,169
Lowell.....	29	7	.112	86,375	2,755	89,130	70,605	15,770	9,983	87
Mattawamkeag.....	212	35	.070	896,232	119,575	1,015,807	727,152	169,080	71,106	636
Maxfield.....	10	3	.042	66,635	3,635	70,270	56,755	9,880	2,951	30
Medway.....	203	4	.189	404,807	8,775	413,582	204,853	199,954	78,169	609
Milford.....	346	29	.084	749,150	26,907	776,057	141,500	607,650	65,189	1,038
Millinocket.....	1,638	215	.076	8,728,271	2,579,887	11,308,158	568,315	8,159,956	859,420	4,914

PENOBCOT COUNTY — 1958 — Concluded

Newburgh.....	125	28	.120	\$ 168,845	\$ 39,640	\$ 208,455	\$ 71,620	\$ 97,225	\$ 25,018	\$ 375
Newport.....	446	137	.094	1,291,870	439,710	1,731,550	265,020	1,026,850	162,769	1,338
Old Town	2,034	313	.079	4,736,760	2,250,950	6,996,710	749,830	3,986,930	552,740	6,102
Orono.....	1,113	123	.023	13,181,940	1,988,070	15,170,010	1,362,920	11,819,020	348,910	3,339
Orrington.....	496	27	.068	1,767,330	82,880	1,850,210	383,480	1,383,850	125,814	1,488
Passadumkeag.....	72	21	.125	82,621	19,970	102,591	43,281	39,340	12,824	216
Patten.....	297	66	.078	607,990	225,860	833,850	188,475	419,515	65,040	891
Plymouth.....	97	10	.126	154,537	41,400	195,927	71,302	83,235	24,688	291
Springfield.....	91	15	.172	109,415	12,299	121,714	59,852	49,563	20,934	273
Stacyville.....	148	20	.050	544,685	226,130	770,815	221,090	323,595	38,541	444
Stetson.....	84	16	.118	138,380	35,885	174,265	72,275	66,105	20,563	252
Veazie.....	260	38	.088	577,413	808,418	1,385,831	156,998	420,415	121,953	780
Winn.....	125	23	.170	141,892	19,812	161,704	91,022	50,870	27,489	375
Woodville.....	17	3	.038	476,790	2,475	479,265	135,770	341,020	18,212	51
Carroll Plt.....	46	8	.116	76,010	8,770	84,780	57,050	18,960	9,834	138
Drew Plt.....	14	4	.088	70,885	2,405	73,290	62,245	8,640	6,450	42
Grand Falls Plt.....	2	1	.073	56,654	1,190	57,844	52,743	3,911	4,223	6
Lakeville Plt.....	14	—	.037	143,419	7,025	150,444	100,919	42,500	5,566	42
Mount Chase Plt.....	43	10	.103	114,560	17,180	131,740	65,785	48,775	13,174	129
Prentiss Plt.....	46	15	.122	73,982	12,465	86,447	59,987	13,995	10,540	138
Seboeis Plt.....	16	2	.058	97,465	31,040	128,505	83,440	14,025	7,453	48
Webster Plt.....	10	11	.084	67,210	1,597	68,807	58,685	8,525	5,780	30
TOTALS.....	24,057	4,237		\$ 179,176,895	\$ 45,079,537	\$ 224,256,432	\$ 33,573,535	\$ 145,603,360	\$ 9,157 041	\$ 72,171

37

PISCATAQUIS COUNTY — 1958

Abbot	99	16	.125	\$ 174,507	\$ 14,475	\$ 188,982	\$ 100,512	\$ 73,995	\$ 23,623	\$ 297
Atkinson.....	72	13	.102	175,040	34,606	209,646	116,965	58,075	21,386	216
Bowerbank.....	7	1	.032	198,788	310	199,098	128,528	70,260	6,371	21
Brownville.....	458	81	.088	965,888	135,805	1,101,693	220,783	745,135	96,949	1,374
Dover-Foxcroft.....	936	121	.033	8,444,620	1,668,710	10,143,330	1,926,795	6,517,825	334,729	2,308
Greenville.....	420	85	.096	971,770	171,400	1,143,170	280,985	690,785	109,744	1,260
Guildford.....	449	79	.112	1,025,584	185,669	1,211,263	193,474	832,110	135,660	1,347
Milo.....	679	193	.090	1,576,973	424,043	2,001,016	264,590	1,312,383	180,091	2,037
Monson.....	222	23	.102	416,225	107,428	523,653	203,185	213,040	53,413	666
Parkman.....	122	23	.096	272,905	54,205	327,110	107,925	164,980	31,403	366
Sangerville.....	305	34	.102	520,425	112,655	638,080	180,690	339,735	64,574	915
Sebec	77	16	.104	219,440	48,515	267,955	130,230	89,210	27,367	231
Shireley.....	54	15	.098	139,062	2,970	142,032	117,302	21,760	13,919	162
Wellington.....	54	8	.120	101,140	12,255	113,395	72,280	28,860	13,607	162
Willimantic.....	42	14	.072	165,505	7,705	173,210	109,850	55,555	12,471	126

PISCATAQUIS COUNTY — 1958 — 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.....	10	5	.052	\$ 83,810	\$ 7,154	\$ 90,964	\$ 72,400	\$ 11,410	\$ 4,730	\$ 30
Blanchard Plt.....	22	5	.069	\$ 108,824	\$ 1,151	\$ 109,975	\$ 85,489	\$ 23,335	\$ 7,588	66
Elliottsville Plt.....	21	4	.041	\$ 205,102	\$ 4,100	\$ 209,202	\$ 153,292	\$ 51,810	\$ 8,577	63
Kingsbury Plt.....	3	2	.060	\$ 110,750	\$ 170	\$ 110,920	\$ 95,490	\$ 15,260	\$ 6,655	9
Lake View Plt.....	8	1	.031	\$ 132,088	\$ 7,462	\$ 139,550	\$ 91,438	\$ 40,650	\$ 4,326	24
TOTALS.....	4,060	739		\$ 16,008,446	\$ 3,030,788	\$ 19,039,234	\$ 4,652,203	\$ 11,356,243	\$ 1,157,683	\$ 12,180

SAGADAHOC COUNTY — 1958

Arrowsic.....	48	4	.088	\$ 91,260	\$ 17,745	\$ 109,005	\$ 30,970	\$ 60,290	\$ 9,592	\$ 144
Bath.....	2,508	595	.0745	\$ 9,320,440	\$ 2,805,905	\$ 12,129,345	\$ 2,120,000	\$ 7,200,440	\$ 903,636	\$ 7,524
Bowdoin.....	136	23	.139	\$ 237,295	\$ 31,587	\$ 268,882	\$ 134,800	\$ 102,495	\$ 37,375	408
Bowdoinham.....	244	70	.086	\$ 860,511	\$ 86,110	\$ 946,621	\$ 224,225	\$ 636,236	\$ 81,409	732
Georgetown.....	115	20	.091	\$ 475,395	\$ 20,300	\$ 495,695	\$ 156,605	\$ 318,790	\$ 45,108	345
Phippsburg.....	298	38	.052	\$ 1,629,400	\$ 63,970	\$ 1,693,370	\$ 600,700	\$ 1,028,700	\$ 88,055	894
Richmond.....	491	20	.088	\$ 1,051,220	\$ 191,324	\$ 1,272,544	\$ 220,905	\$ 860,315	\$ 111,984	1,473
Topsham.....	639	129	.085	\$ 1,905,360	\$ 133,396	\$ 2,038,756	\$ 817,310	\$ 1,088,050	\$ 173,295	1,917
West Bath.....	192	28	.023	\$ 2,237,290	\$ 115,850	\$ 2,353,140	\$ 295,930	\$ 1,941,360	\$ 54,122	576
Woolwich.....	330	62	.043	\$ 2,138,860	\$ 123,700	\$ 2,262,560	\$ 475,120	\$ 1,663,740	\$ 97,290	990
TOTALS.....	5,001	989		\$ 19,977,031	\$ 3,592,887	\$ 23,569,918	\$ 5,076,565	\$ 14,900,466	\$ 1,601,866	\$ 15,003

SOMERSET COUNTY — 1958

Anson.....	496	107	.126	\$ 910,465	\$ 125,315	\$ 1,035,780	\$ 285,150	\$ 625,315	\$ 130,505	\$ 1,488
Athens.....	145	50	.100	\$ 310,760	\$ 50,900	\$ 361,680	\$ 219,490	\$ 91,270	\$ 36,186	435
Bingham.....	360	62	.0768	\$ 813,302	\$ 319,428	\$ 1,132,730	\$ 202,938	\$ 610,364	\$ 86,994	1,080
Cambridge.....	74	13	.124	\$ 127,320	\$ 56,910	\$ 184,230	\$ 67,362	\$ 59,958	\$ 22,845	222
Canaan.....	176	41	.089	\$ 332,110	\$ 57,680	\$ 389,790	\$ 135,535	\$ 196,575	\$ 34,691	528
Cornville.....	144	23	.086	\$ 345,910	\$ 79,805	\$ 425,715	\$ 240,685	\$ 105,225	\$ 36,611	432
Detroit.....	126	29	.088	\$ 217,815	\$ 33,411	\$ 251,226	\$ 74,420	\$ 143,395	\$ 22,108	378
Emden.....	71	12	.053	\$ 1,026,385	\$ 9,955	\$ 1,036,340	\$ 100,035	\$ 926,350	\$ 54,926	213
Fairfield.....	1,276	247	.0808	\$ 3,212,800	\$ 772,081	\$ 3,984,881	\$ 843,550	\$ 2,369,250	\$ 321,978	3,828

SOMERSET COUNTY — 1958 — Concluded

Harmony.....	174	27	.092	\$ 335,425	\$ 151,260	\$ 486,685	\$ 145,575	\$ 180,850	\$ 44,775	\$ 522
Hartland.....	244	85	.092	639,655	258,025	897,680	231,480	408,175	82,586	732
Jackman.....	275	31	.038	983,170	273,120	1,256,290	226,895	756,275	47,739	825
Madison.....	927	172	.073	2,906,060	1,042,430	3,948,490	1,040,470	1,865,590	288,240	2,781
Mercer.....	74	13	.096	143,215	30,630	173,845	78,305	64,910	16,589	222
Moose River.....	67	8	.035	255,710	10,805	266,515	171,515	84,195	9,328	201
Moscow.....	133	20	.046	2,843,579	14,825	2,858,404	696,339	2,147,240	131,486	399
New Portland.....	148	31	.068	472,455	123,268	595,723	236,670	235,785	40,509	444
Norridgewock.....	405	69	.094	752,850	119,340	872,190	239,985	512,865	81,986	1,215
Palmyra.....	209	26	.088	366,380	91,480	457,880	165,040	201,340	40,292	627
Pittsfield.....	905	192	.103	2,144,030	382,175	2,526,205	465,860	1,678,170	260,199	2,715
Ripley.....	73	25	.124	148,700	28,940	177,640	91,990	56,710	22,027	219
St. Albans.....	159	11	.076	658,355	98,720	757,075	300,530	357,825	57,537	477
Skowhegan.....	1,859	249	.021	21,980,550	4,515,300	26,495,850	4,988,520	16,992,030	556,413	5,577
Smithfield.....	86	13	.084	354,795	27,796	382,591	135,950	218,845	32,138	258
Socor.....	166	35	.066	753,535	51,525	805,060	527,630	225,905	53,134	498
Starks.....	91	11	.090	244,910	53,193	298,103	129,970	114,940	26,829	273
Brighton Ptn.....	22	8	.085	84,965	8,755	93,720	75,175	9,790	7,966	66
Caratunk Ptn.....	31	11	.043	211,770	8,400	220,170	154,660	57,110	9,467	93
Dennistown Ptn.....	10	1	.020	168,825	5,365	174,690	154,226	14,599	3,494	30
Highland Ptn.....	15	1	.065	43,485	4,550	45,035	40,460	3,025	3,122	45
Pleasant Ridge Ptn.....	28	2	.031	1,590,955	1,529,960	3,120,915	82,855	1,508,100	96,748	84
The Forks Ptn.....	17	4	.044	213,740	5,803	219,543	153,878	59,862	9,660	51
West Forks Ptn.....	26	2	.048	156,237	33,880	190,117	117,812	38,425	9,126	78
TOTALS.....	9,012	1,631		\$ 45,750,218	\$ 10,375,530	\$ 56,125,748	\$ 12,820,955	\$ 32,929,263	\$ 2,678,314	\$ 27,036

WALDO COUNTY — 1958

Belfast.....	1,306	362	.026	\$ 13,723,550	\$ 3,539,650	\$ 17,263,200	\$ 1,935,750	\$ 11,787,800	\$ 448,843	\$ 4,188
Belmont.....	57	16	.080	180,700	33,520	214,220	51,400	129,300	17,138	171
Brooks.....	147	30	.066	319,480	117,664	437,144	119,160	200,320	28,857	441
Burnham.....	163	35	.126	350,997	27,985	378,982	188,684	162,313	47,752	489
Frankfort.....	134	19	.106	291,225	65,805	357,030	78,855	212,370	37,845	402
Freedom.....	102	18	.118	178,485	51,290	229,775	69,140	109,345	27,113	306
Ilesboro.....	122	11	.039	909,490	80,960	990,450	320,350	589,140	88,150	366
Jackson.....	57	12	.104	119,330	35,293	154,623	63,895	55,435	16,081	171
Knox.....	98	14	.055	376,395	140,650	517,045	126,830	249,565	28,437	294
Liberty.....	133	19	.086	475,320	84,510	559,830	175,940	299,380	36,949	399
Lincolnville.....	206	55	.080	619,465	67,255	686,720	216,195	403,270	54,938	618
Monroe.....	134	20	.103	332,490	90,101	422,591	107,280	225,210	43,527	402
Montville	116	20	.092	180,650	46,290	226,940	94,495	86,155	20,878	348

WALDO COUNTY — 1958 — 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.....	82	17	.064	\$ 190,860	\$ 91,865	\$ 282,725	\$ 66,765	\$ 124,095	\$ 18,094	\$ 246
Northport.....	113	38	.088	572,805	15,605	588,410	186,810	385,995	51,780	339
Palermo.....	143	14	.088	266,160	75,670	341,830	129,925	136,235	30,081	429
Prospect.....	90	22	.100	169,733	29,865	199,598	50,353	119,380	19,059	270
Searsmont.....	143	36	.078	282,049	97,892	379,941	100,374	181,675	29,635	429
Searsport.....	356	35	.018	6,285,170	4,891,185	11,176,355	1,530,420	4,754,750	201,174	1,068
Stockton Springs.....	244	36	.094	450,280	43,771	494,051	100,930	349,350	46,441	732
Swanville.....	101	18	.084	250,500	33,100	283,600	80,455	170,045	23,822	303
Thornadike.....	106	18	.092	190,235	75,820	266,055	93,265	96,970	24,477	318
Troy.....	115	26	.095	221,470	76,890	298,360	96,550	124,920	28,344	345
Unity.....	232	42	.097	637,230	166,380	803,610	172,825	464,405	77,950	696
Waldo.....	85	14	.100	164,285	72,748	237,033	78,565	85,720	23,703	255
Winterport.....	410	54	.136	631,672	188,164	819,836	154,157	477,515	111,498	1,230
TOTALS.....	5,085	1,001		\$ 28,370,026	\$ 10,239,928	\$ 38,609,954	\$ 6,389,368	\$ 21,980,658	\$ 1,583,466	\$ 15,255

40

WASHINGTON COUNTY — 1958

Addison.....	191	47	.125	\$ 247,420	\$ 49,715	\$ 290,135	\$ 88,230	\$ 159,190	\$ 36,268	\$ 573
Alexander.....	59	9	.090	167,690	16,615	184,305	99,360	68,330	16,587	177
Baileyville.....	426	87	.066	2,910,380	468,180	3,378,560	145,890	2,764,490	222,985	1,278
Beals.....	180	10	.105	98,609	66,979	165,588	28,494	70,115	17,377	540
Bedington.....	11	—	.060	52,155	500	52,655	43,750	8,405	3,162	33
Calais.....	1,043	194	.071	3,553,101	756,841	4,309,942	839,650	2,713,451	306,006	3,129
Centerville.....	17	4	.073	111,345	800	112,145	108,510	2,835	8,187	51
Charlotte.....	68	14	.060	176,725	13,505	190,230	98,625	78,100	11,416	204
Cherryfield.....	202	55	.096	333,910	81,081	414,981	94,460	239,450	39,839	606
Columbia.....	58	20	.075	202,440	24,830	227,270	139,470	62,970	17,045	174
Columbia Falls.....	135	35	.0754	280,295	81,875	362,170	115,065	165,230	27,307	405
Cooper.....	27	3	.031	230,675	15,670	246,345	141,385	89,290	7,637	81
Crawford.....	27	11	.104	64,240	5,740	69,980	57,385	6,855	7,278	81
Cutler.....	97	25	.098	139,849	14,920	154,769	76,439	63,410	15,167	291
Danforth.....	208	38	.128	307,205	75,098	382,293	140,015	167,190	48,934	624
Deblois.....	16	1	.090	42,100	12,455	54,555	36,225	5,875	4,910	48
Dennysville.....	100	18	.103	100,100	19,080	119,180	37,280	62,820	12,276	300
East Machias.....	267	71	.117	323,785	90,600	414,385	85,681	238,104	48,483	801

WASHINGTON COUNTY — 1958 — Concluded

Eastport	548	186	.113	\$ 1,205,785	\$ 318,771	\$ 1,524,556	\$ 232,960	\$ 972,825	\$ 172,275	\$ 1,644
Harrington	181	52	.091	314,080	22,070	336,150	74,517	239,563	30,590	543
Jonesboro	121	31	.046	416,883	40,712	457,595	239,328	177,555	20,409	363
Jonesport	394	50	.040	1,087,170	364,570	1,451,740	282,020	805,150	58,070	1,182
Lubec	663	99	.025	5,236,040	2,652,700	7,888,740	857,060	4,378,980	197,219	1,989
Machias	470	75	.095	870,280	293,372	1,163,652	191,040	679,240	110,547	1,410
Machiasport	206	47	.133	216,919	30,067	246,986	61,384	155,535	32,849	618
Marshfield	61	13	.180	70,925	6,935	77,860	40,125	30,800	14,015	183
Meddybemps	22	6	.085	56,026	5,810	61,836	24,581	31,445	5,256	66
Milbridge	257	64	.060	903,795	201,950	1,005,745	149,100	654,695	60,345	771
Northfield	22	5	.077	138,248	4,200	142,448	86,004	52,244	10,968	66
Pembroke	205	42	.092	300,413	72,461	372,874	68,543	231,870	34,304	615
Perry	155	30	.110	253,125	45,120	298,245	103,450	149,675	32,807	465
Princeton	198	45	.063	447,693	185,765	633,455	173,880	273,813	39,908	594
Robbinston	135	26	.085	241,270	29,005	270,275	72,725	168,545	22,973	405
Rogue Bluffs	30	8	.110	46,240	2,600	48,840	23,155	23,085	5,372	90
Steuben	154	80	.050	651,490	49,435	700,925	170,440	481,050	35,046	462
Talmaadge	12	4	.035	139,340	2,130	141,470	129,620	9,720	4,951	36
Vanceboro	119	24	.086	234,895	43,455	278,350	67,800	167,095	23,938	357
Waite	19	5	.096	83,835	1,560	85,395	74,650	9,185	8,198	57
Wesley	31	9	.088	114,269	3,223	117,492	105,521	8,748	10,340	93
Whiting	79	18	.059	193,928	19,380	218,308	121,043	77,885	12,881	237
Whitneyville	61	15	.086	108,270	74,255	180,525	37,340	68,930	15,525	183
Codyville Plt.	11	2	.101	59,716	1,150	60,866	55,836	3,880	6,147	33
Grand Lake Stream Plt.	67	9	.066	252,411	25,185	277,596	115,634	136,777	18,321	201
No. 14 Ptn.	22	2	.074	98,301	730	99,031	72,021	26,280	7,328	66
No. 21 Plt.	21	4	.058	75,324	1,205	76,529	58,742	16,582	4,439	63
 TOTALS.....	 7,396	 1,593		 \$ 23,061,695	 \$ 6,285,290	 \$ 29,346,985	 \$ 6,064,433	 \$ 16,997,262	 \$ 1,845,885	 \$ 22,188

YORK COUNTY — 1958

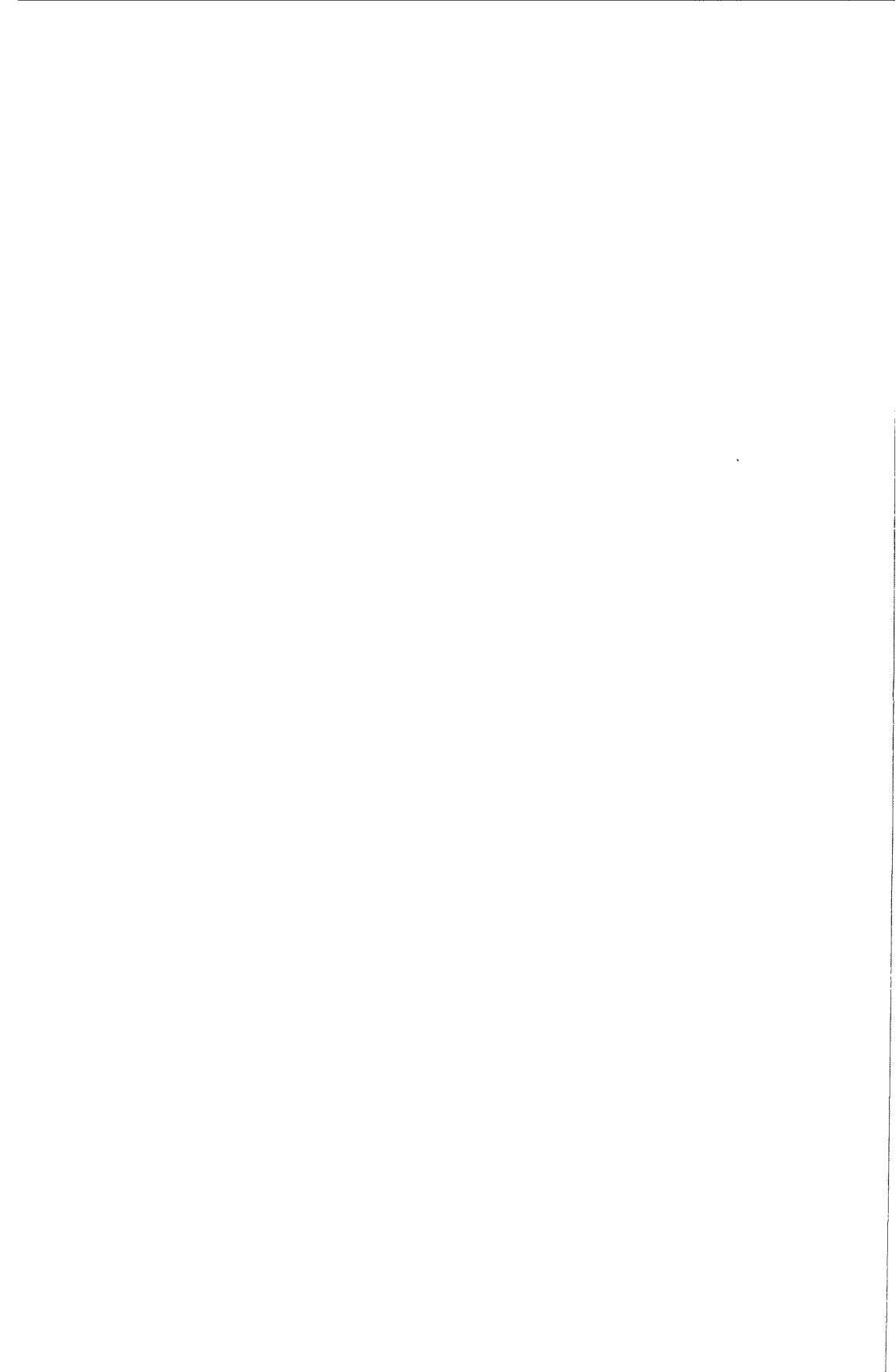
Acton	109	35	.090	\$ 721,885	\$ 29,190	\$ 751,075	\$ 268,295	\$ 453,590	\$ 67,597	\$ 327
Alfred	276	59	.090	648,284	104,104	752,388	163,579	484,705	67,714	828
Arundel	234	39	.046	852,045	97,438	949,483	237,653	614,392	43,676	702
Berwick	622	73	.040	2,903,560	350,680	3,344,240	595,600	2,397,960	133,769	1,866
Biddeford	4,392	936	.041	14,528,582	4,045,760	18,574,342	3,684,784	10,843,798	761,548	13,176
Buxton	521	86	.069	3,204,555	249,419	3,493,974	573,006	2,631,549	238,324	1,563
Cornish	174	31	.104	383,460	62,317	445,777	140,255	243,205	46,361	522
Dayton	117	17	.049	836,558	95,809	932,367	507,630	328,928	45,686	351
Eliot	730	113	.065	2,501,239	149,930	2,651,169	319,517	2,181,722	172,329	2,190
Hollis	282	76	.050	2,163,325	88,147	2,251,472	484,165	1,679,160	112,573	846
Kennebunk	1,173	174	.051	7,169,065	783,905	7,952,970	1,644,220	5,524,845	405,602	3,519
Kennebunkport	483	138	.097	2,389,096	41,265	2,430,361	766,183	1,622,913	235,745	1,449

YORK COUNTY — 1958 — 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	1,647	420	.0495	\$ 8,378,565	\$ 393,575	\$ 8,772,140	\$ 1,249,165	\$ 7,129,400	\$ 434,221	\$ 4,941
Lebanon.....	387	49	.120	783,330	61,370	844,700	360,715	422,615	101,364	1,161
Limerick.....	247	33	.104	511,990	139,520	651,510	131,398	380,592	67,757	741
Limington.....	225	30	.120	400,713	36,275	436,988	268,408	132,305	52,430	675
Lyman.....	122	17	.056	464,397	36,595	500,992	178,822	285,575	28,056	366
Newfield.....	105	26	.067	366,522	60,113	426,635	123,447	243,075	28,585	315
North Berwick.....	470	54	.100	839,321	212,667	1,051,988	227,495	611,826	105,199	1,410
Old Orchard Beach.....	994	254	.076	6,548,250	577,725	7,125,975	1,295,675	5,252,575	541,574	2,982
Parsonsfield.....	207	25	.090	608,878	125,343	734,221	213,097	395,781	66,080	621
Saco.....	2,616	448	.046	15,046,060	2,017,180	17,063,240	3,275,340	11,770,720	784,909	7,848
Sanford.....	3,724	613	.0508	17,016,090	4,021,603	21,037,693	3,662,690	13,353,400	1,068,714	11,172
Shapleigh.....	135	34	.101	499,753	21,773	521,526	230,750	260,003	52,674	405
South Berwick.....	719	90	.064	2,516,620	251,990	2,768,610	428,820	2,087,800	177,191	2,157
Waterboro.....	291	49	.060	1,204,040	88,609	1,292,649	390,278	813,762	77,559	873
Wells.....	1,008	88	.042	11,179,600	491,370	11,670,970	3,144,195	8,035,405	490,181	3,024
York.....	1,097	74	.050	8,894,735	368,720	9,263,455	2,966,130	5,928,605	463,173	3,291
TOTALS.....	23,107	4,081		\$ 113,650,518	\$ 15,002,392	\$ 128,652,910	\$ 27,531,312	\$ 86,119,206	\$ 6,870,600	\$ 69,321

STATE SUMMARY — 1958

Municipality	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Property	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Androscoggin.....	19,802	3,880	.0629	\$ 76,531,031	\$ 15,847,699	\$ 92,378,730	\$ 19,388,872	\$ 57,144,159	\$ 5,569,850	\$ 59,406
Aroostook.....	16,070	1,890	.06317	96,247,044	28,162,047	124,409,091	32,556,261	63,690,783	6,614,544	48,210
Cumberland.....	41,049	7,838	.04126	328,598,836	68,734,939	397,333,875	78,440,715	252,158,221	16,393,834	123,147
Franklin.....	4,567	826	.06048	19,738,062	3,666,717	23,405,679	6,036,510	13,702,452	1,415,467	13,701
Hancock.....	8,327	1,550	.06477	40,484,174	6,318,390	46,802,564	11,628,117	28,856,057	3,031,566	24,981
Kennebec.....	19,755	4,156	.04667	105,796,182	24,453,411	130,249,503	21,417,075	84,379,107	6,079,140	59,265
Knox.....	6,722	1,448	.04702	40,639,540	7,488,360	48,127,900	9,760,471	30,879,069	2,262,894	20,166
Lincoln.....	4,820	769	.06895	19,783,168	2,145,179	21,928,347	4,468,297	15,314,871	1,511,934	14,460
Oxford.....	10,376	1,961	.03305	68,155,241	35,097,226	103,252,467	18,361,762	49,793,479	3,412,805	31,128
Penobscot.....	24,057	4,237	.04083	179,176,895	45,079,537	224,256,432	33,573,535	145,603,360	9,157,041	72,171
Piscataquis.....	4,060	739	.06081	16,008,446	3,030,788	19,039,234	4,652,203	11,356,243	1,157,683	12,180
Sagadahoc.....	5,001	989	.06796	19,977,031	3,592,887	23,569,918	5,076,585	14,900,466	1,601,866	15,003
Somerset.....	9,012	1,631	.04772	45,750,218	10,375,530	56,125,748	12,820,955	32,929,263	2,678,314	27,036
Waldo.....	5,035	1,001	.04101	28,370,026	10,239,928	38,609,954	6,389,368	21,980,658	1,583,466	15,255
Washington.....	7,396	1,593	.06290	23,061,695	6,255,290	29,346,985	6,064,433	16,997,262	1,845,885	22,188
York.....	23,107	4,081	.05340	113,650,518	15,002,392	128,652,910	27,531,312	86,119,206	6,870,600	69,321
TOTALS.....	209,206	38,587	.04722	\$1,221,969,107	\$285,520,320	\$1,507,489,427	\$296,164,451	\$925,804,656	\$71,186,889	\$627,618



**Detail
of
Corporation
Taxes**



CORPORATION TAXES

Taxes assessed upon Corporations doing business in State of Maine

RAILROADS

	Year ending June 30, 1957	June 30, 1958
Aroostook Valley Railroad Company	\$ 4,081.49	\$ 4,713.66
Bangor and Aroostook Railroad Company	735,701.38	641,223.47
Belfast and Moosehead Lake Railroad Com- pany	4,220.20	4,030.44
Boston and Maine Railroad	81,160.16	79,402.59
Canadian National Railway System	87,237.72	84,307.75
Canadian Pacific Railway Company	213,639.33	206,803.56
Maine Central Railroad Company	744,313.13	731,872.61
Portland Terminal Company	3,052.86	3,565.40
Sanford and Eastern Railroad Corp.	1,969.64	2,168.06
	<hr/>	<hr/>
	\$1,875,375.91	\$1,758,087.54

TELEGRAPH COMPANY

Western Union Telegraph Company	\$ 46,044.56	\$ 37,520.91
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EXPRESS COMPANIES

Canadian Pacific Express Company	\$ 79.45	\$ 79.42
Railway Express Agency	6,570.44	5,788.98
	<hr/>	<hr/>
	\$ 6,649.89	\$ 5,868.40

PARLOR CAR

The Pullman Co.	\$ 861.83	\$ 782.87
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CREDIT UNIONS

Government Employees' Credit Union	\$ 575.07	\$ 693.09
Railroad Workers' Credit Union	382.10	466.74
Telephone Workers' Credit Union	521.44	536.01
	<hr/>	<hr/>
	\$ 1,478.61	\$ 1,695.84

TELEPHONE COMPANIES

Year ending
June 30, 1957 June 30, 1958

Alton Farmers Telephone Company	\$ 30.37	
American Telephone & Telegraph Company	13,266.05	\$ 16,911.87
Andover Telephone Company	131.06	149.86
Bryant Pond Telephone Company	144.06	175.50
Cambridge Telephone Company	43.34	48.12
Center Lincolnville Telephone Company	311.34	333.34
China Telephone Company	921.58	770.28
Cobbosseecontee Telephone & Telegraph Company	78.09	81.03
Consolidated Telephone Company	—	1,314.75
Eastern Telephone Company	945.00	1,252.93
Etna Telephone Company	—	38.44
Fort Kent Telephone Company	1,916.02	2,363.96
Hampden Telephone Company	634.66	716.87
Harmony & Wellington Company	108.38	87.30
Hartland & St. Albans Telephone Company	579.78	637.99
Hebron's Home Telephone Company	285.65	428.75
Jonesboro Telephone Company	88.25	90.32
Katahdin Farmers Telephone Company	2,332.89	2,403.69
Knox Montville Telephone Company	42.55	16.20
Lee Telephone Company	128.08	—
Leeds Telephone Association	21.51	24.13
Levant Kenduskeag Telephone Corp.	242.77	—
Lewiston, Greene & Monmouth Telephone Company	5,453.12	6,004.96
Liberty & Belfast Telephone & Telegraph Company	51.80	—
Lovell United Telephone Company	855.99	2,001.12
Mount Vernon Telephone Company	148.20	149.83
Nash Telephone Company	3,454.65	4,189.03
New England Telephone & Telegraph Company	2,000,953.01	2,128,207.59
Norway Local Telephone Company	14.86	—
Oxford County Telephone & Telegraph Company	1,758.43	1,823.66
Palermo Telephone Company	37.70	—
Pine Tree Telephone & Telegraph Company	1,198.35	1,272.62
Plymouth Telephone Company	76.11	—
Poland Telephone Company	2,420.71	2,477.84
Ripley Telephone Company	34.38	36.77
Saco River Telephone & Telegraph Company	1,683.79	1,600.26
Sidney Telephone Company	109.93	102.82
Somerset Telephone Company	5,410.24	6,008.43
Standish Telephone Company	1,662.26	1,908.08
Stockton Springs Telephone Company	131.34	350.08
Swans Island Telephone & Telegraph Company	91.63	95.28
Union River Telephone Company	56.66	60.08
Union Telephone Company	484.09	468.77
Unity Telephone Company	915.59	960.17
Van Telephone & Telegraph Company	1,121.56	1,141.90
Waldo Penobscot Telephone Company	106.85	120.07
Warren Telephone Company	414.21	484.71
Washington Telephone Company	136.62	131.98
Weld Telephone Association	139.92	99.12
West Appleton Telephone Company	42.21	37.13
West Penobscot Telephone & Telegraph Company	744.75	956.29
Winn Telephone Company	488.00	7.10
	\$2,052,448.39	\$2,188,541.02

Sixty-Seventh Annual Report

of the

BUREAU OF TAXATION



STATE OF MAINE

1957





STATE OF MAINE
BUREAU OF TAXATION
AUGUSTA

December 16, 1957

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 67th 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 68th annual report, which will be a part of the next printed biennial report of this Bureau.

Nevertheless, it should be noted at this time that developments in the local property tax field are such that it appears increasingly important to review the present basis for administration of this tax. It is hoped that the Bureau will be in a position, by next year, to incorporate in this report, and in its report to the Legislature, specific recommendations intended to secure more effective administration of the property tax both on the state and the local level.

Respectfully submitted,

Ernest H. Johnson

State Tax Assessor

ERNEST H. JOHNSON *State Tax Assessor*

EDWARD BIRKENWALD *Director, Property Tax Division*

JOHN T. SINGER *Director, Sales Tax Division*

GOMER S. DILLON *Director, Excise Tax Division*

HELEN F. BRAGG *Supervisor, Inheritance Tax Division*

CONTENTS

	<i>Page</i>
LOCAL VALUATION	
Comparison by Counties, 1956-1957	54
Valuation of Twenty-one Cities, 1956-1957	54
Division of Real Estate, Land and Buildings	55
Municipal Tax Rates	55
CORPORATION TAXES	
Comparison by Fiscal Years	56
POTATO TAX	
BLUEBERRY, FERTILIZER, MILK, SARDINE AND SWEET CORN TAXES	56
CIGARETTE TAX	
GASOLINE, USE FUEL AND MOTOR CARRIER TAXES	57
INHERITANCE AND ESTATE TAX	
SALES TAX	58
RETURN OF TIMBER CUT, 1956-1957	59
PERSONAL PROPERTY TAX IN UNORGANIZED TOWNSHIPS	
VALUATION RETURNS MADE BY LOCAL ASSESSORS	60
Recapitulation of Local Valuation by Counties	61
LOCAL VALUATION AND RATE OF TAXATION BY MUNICIPALITIES	
	62-72

LOCAL VALUATION

Comparison of Counties in 1956 and 1957, exclusive of unorganized townships.

Counties	1956	1957	Increase
Androscoggin	\$ 90,593,906	\$ 91,542,507	\$ 948,601
Aroostook	96,451,110	117,455,392	21,004,282
Cumberland	268,253,801	276,413,390	8,159,589
Franklin	22,029,327	22,825,848	796,521
Hancock	42,581,253	43,971,199	1,389,946
Kennebec	124,582,623	127,589,920	3,006,297
Knox	33,634,304	43,218,777	9,584,473
Lincoln	21,614,591	21,831,629	217,038
Oxford	88,074,423	99,009,886	10,935,463
Penobscot	128,219,152	222,646,276	94,427,124
Piscataquis	11,551,349	11,730,979	179,630
Sagadahoc	20,048,669	21,744,456	1,695,787
Somerset	34,700,396	55,707,340	21,006,944
Waldo	15,329,711	16,117,256	787,545
Washington	25,182,779	26,430,872	1,248,093
York	123,670,574	129,915,541	6,244,967
	<hr/> <u>\$1,146,517,968</u>	<hr/> <u>\$1,328,150,268</u>	
Net Increase			\$181,632,300

VALUATION OF TWENTY-ONE CITIES

Cities	1956	1957	Increase
Auburn	\$ 33,272,970	\$ 33,837,510	\$ 564,540
Augusta	62,524,530	63,641,000	1,116,470
Bangor	40,858,960	124,358,000	83,499,040
Bath	11,336,570	11,922,295	585,725
Belfast	4,529,470	4,620,875	91,405
Biddeford	17,997,392	19,763,685	1,766,293
Brewer	13,199,570	13,710,260	510,690
Calais	4,168,577	4,218,170	49,593
Eastport	1,674,085	1,663,855	*
Ellsworth	7,822,980	7,891,620	68,640
Gardiner	7,966,510	8,193,120	226,610
Hallowell	2,312,050	2,416,264	104,214
Lewiston	42,186,440	42,409,145	222,705
Old Town	6,707,130	6,742,840	35,710
Portland	106,517,100	108,963,225	2,446,125
Presque Isle	18,122,620	34,716,580	16,593,960
Rockland	15,184,600	15,000,380	*
Saco	17,686,090	17,847,180	161,090
South Portland	25,386,570	26,283,995	897,425
Waterville	22,477,760	23,680,110	1,202,350
Westbrook	26,839,390	27,501,210	661,820
	<hr/> <u>\$488,771,364</u>	<hr/> <u>\$599,381,319</u>	
Net Increase			\$110,609,955

* Decrease

**DIVISION OF REAL ESTATE BETWEEN LAND
AND BUILDINGS**

Value of Land, 1957	\$ 268,851,189
Value of Land, 1956	<u>243,094,320</u>
Increase	\$ 25,756,869
Value of Buildings, 1957	\$795,067,894
Value of Buildings, 1956	<u>672,015,386</u>
Increase	\$123,052,508
Number of Polls taxed, 1957	210,179
Number of Polls not taxed, 1957	<u>38,582</u>
248,761	
Number of Polls taxed, 1956	211,188
Number of Polls not taxed, 1956	<u>35,779</u>
246,967	
Increase	<u>1,794</u>

MUNICIPAL TAX RATES

1957

County	Average Rate of Taxation	Average of the Rates
Androscoggin .....	.06032	.08307
Aroostook .....	.05661	.08493
Cumberland .....	.05468	.07140
Franklin .....	.06138	.06856
Hancock .....	.06366	.08058
Kennebec .....	.04394	.07572
Knox .....	.05141	.07369
Lincoln .....	.06697	.08011
Oxford .....	.03332	.07054
Penobscot .....	.04094	.09632
Piscataquis .....	.09502	.08557
Sagadahoc .....	.07161	.07680
Somerset .....	.04845	.07511
Waldo .....	.08937	.09062
Washington .....	.06938	.08386
York .....	.05028	.07072

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .05148.

Total of the averages of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .07923.

Amount of taxes assessed on polls in the municipalities in 1957, \$630,537. Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1957, \$68,368,051. Average rate of taxation on each \$1,000 is \$51.48.

CORPORATION TAXES

Classification		Year ending June 30, 1956	Year ending June 30, 1957
Railroad (Including Street Railroads)	\$1,656,959.62	\$1,875,375.91	
Telephone Companies	1,856,921.93	2,052,448.39	
Telegraph Companies	46,354.46	46,044.56	
Express Companies	6,583.24	6,649.89	
Parlor Car Company	671.00	861.83	
Credit Unions	1,226.46	1,478.61	
Corporate Franchise Taxes	344,100.00	332,320.00	
Insurance Companies	1,829,014.75	1,958,777.76	
Fire Investigation and Prevention	68,894.30	74,298.66	
National Bank Stock	138,264.38	145,102.50	
Trust and Banking Stock	134,925.98	136,776.56	

POTATO TAX

Year Ending	Tax	Expenditures
June 30, 1956	\$ 273,887.35	\$ 5,466.13
June 30, 1957	245,452.81	5,920.84

BLUEBERRY, FERTILIZER, MILK, SARDINE AND SWEET CORN TAX

Year ending	June 30, 1956	June 30, 1957
Blueberry Tax	\$ 22,630.80	\$ 22,126.72
Fertilizer Tax	1,562.86	1,584.77
Milk Tax	107,385.72	110,527.85
Sardine Tax	305,919.87	584,860.13
Sweet Corn Tax	*	*

* No Tax levied for years 1956-1957

CIGARETTE TAX

Period—July 1, 1956 to June 30, 1957

Revenue	
Cigarette Stamp Sales (face value)	\$ 693,221.99
Cigarette Meter Sales (gross value)	<u>5,271,211.50</u>
Total Gross Sales	\$5,964,433.49
Discount to Distributors	\$208,320.18
Refunds	<u>4,731.25</u>
	213,051.43
Net Sales (Stamp and Meter)	\$5,751,382.06
Licenses sold	2,990.89
Miscellaneous Sales	7,777.98
Sales of Confiscated Cigarettes	12.40
Total Revenue	<u>\$5,762,168.33</u>

Expenditures

Cost of Stamps	\$ 4,429.55
Administrative Expenses	<u>36,780.98</u>
Total Expenditures	\$ 41,220.53*

* Includes approximately \$4,000 attributable to miscellaneous functions of the Excise Tax Division other than cigarette tax.

NOTE: Cost of Administration (including cost of stamps) .71%

GASOLINE, USE FUEL AND MOTOR CARRIER TAXES

Period—July 1, 1956 to June 30, 1957

HIGHWAY FUND

Revenue

Gasoline Tax Certified—

Highway Fund	\$21,222,670.71
Add: Penalties	195.00

\$21,222,865.71

Use Fuel Tax

Dealers' Tax	67,306.80
Users' Tax	165,658.65
Add: Penalties and Interest	<u>1,328.75</u> 234,289.20
Less: Abatements	129.66

234,159.54

Motor Carrier Tax

Motor Carrier Tax	84,373.38
Total Revenue	<u>\$21,541,398.63</u>

Expenditures

Refunds—Gas Tax	647,065.87
Motor Carrier Tax	46,875.39
Use Fuel Tax	722.72
Reimbursements—U. S. Government ..	98.70
Maine Turnpike Authority	11,625.39
Transfers—Sea & Shore Fisheries	<u>22,796.10</u>
Sub-Total—(Net Revenue figure as shown by Controller)	<u>\$20,812,214.46</u>
Add: License Fees—Use Fuel Tax	104.00
Less: Abatement	1.00
	<u>103.00</u>
Gross Amount—Available for General Highway Fund	<u>\$20,812,317.46</u>
Less: Administration Costs	45,705.66
	<u>\$20,766,611.80</u>

Cost of Administration .21%

Aeronautical Fund

Gasoline Tax Certified for Aeronautical Fund	\$ 102,589.13
Expenditures—Refunds paid from Aero Fund	30,936.66
	<u>\$ 71,652.47</u>

INHERITANCE TAX DIVISION

Period—July 1, 1955 to June 30, 1956

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

Period—July 1, 1956 to June 30, 1957

Estate Taxes	\$ 66,180.49
Inheritance Taxes	2,099,688.00
Interest	6,828.50
	<u>\$ 2,172,696.99</u>

SALES AND USE TAX DIVISION

Comparative Statement of Revenue and Expenditures

Revenue

	July 1, 1956 to June 30, 1957	July 1, 1955 to June 30, 1956
Gross Revenue		
Sales Tax	\$14,287,737.79	\$13,567,625.65
Use Tax	2,831,023.41	2,456,810.10
Interest	18,982.99	21,129.75
Penalties	24,230.77	24,240.03
Total Gross Revenue	<u>\$17,161,974.96</u>	<u>\$16,069,305.53</u>

Deduct—

Abatements—

Sales Tax	\$ 31,447.62	\$ 48,084.64
Use Tax	3,290.13	3,072.01
Interest	179.05	300.86
Penalties	231.26	126.53
Refunds	4,732.26	3,978.22
Transfer to Reserve for Losses	—	4,614.50
Total Deductions	39,880.32	60,176.76
Net Revenue	<u>\$17,122,094.64</u>	<u>\$16,009,128.77</u>

Expenditures

	1956/57	1955/56
Salaries and Wages	\$ 234,376.95	\$ 225,178.85
Travel Expense	39,854.95	42,010.76
Office Supplies	12,619.17	14,778.43
Equipment	6,680.05	3,681.24
Legal and Profes- sional Services	11,006.75	9,678.73
Printing and Postage	11,355.52	11,664.89
Telephone and Tele- grams	2,901.85	2,675.45
Other Office Expense	5,005.38	3,620.92
Total	<u>\$ 323,800.62</u>	<u>\$ 313,288.77</u>

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS

1956-1957

Counties	M. Feet Board Measure							
	Spruce and Fir	Cedar	White* Pine	Hemlock	Yellow Birch	Maple	Beech	Misc.
Aroostook.....	66,425	3,581	9,005	418	7,988	3,948	634	1,192
Franklin.....	947	—	840	86	2,915	1,389	4	17
Hancock.....	689	—	2,054	679	100	151	63	—
Oxford.....	5,784	—	1,126	688	2,622	685	361	172
Penobscot.....	1,556	5	11,694	613	216	1,759	198	458
Piscataquis.....	6,250	26	21,967	551	1,739	723	131	222
Somerset.....	3,585	263	5,761	371	17,431	2,471	68	517
Washington.....	268	3	11,885	138	261	1,972	395	—
Totals.....	85,504	3,878	64,332	3,544	33,272	13,098	1,854	2,578

59

	Cords						Pieces			
	Pulpwood					Hardwood			Cedar	
	Spruce and Fir	Hemlock	Cedar and Pine	Poplar	Hardwood	Fuel	White Birch	Bolts	Ties	Poles
Aroostook.....	328,343	6,835	—	18,357	3,349	2,049	1,896	—	34,508	7,374
Franklin.....	42,760	70	3,566	217	1,698	18	5,544	1,113	—	—
Hancock.....	11,090	12,364	—	450	5,897	4	2,527	22	—	121
Oxford.....	65,779	83	253	128	70,231	2	562	795	—	—
Penobscot.....	54,009	17,047	32	3,454	6,863	227	925	450	—	—
Piscataquis.....	109,383	5,844	—	7,278	4,642	209	5,448	1,620	—	999
Somerset.....	234,801	2,381	—	10,842	9,754	181	4,499	299	—	3,476
Washington.....	39,779	11,040	30	2,218	2,016	463	2,327	2,108	—	—
Totals.....	885,944	55,664	3,881	42,944	104,450	3,153	23,728	6,407	34,508	11,970

* Includes 2.7% Red Pine

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1956 to June 30, 1957

Counties	Valuation	State Tax
Aroostook	\$ 986,245	\$ 7,150.28
Franklin	273,649	1,983.95
Hancock	77,291	560.36
Kennebec	3,200	28.20
Knox	16,225	117.63
Lincoln	4,150	30.09
Oxford	109,075	790.79
Penobscot	511,716	3,709.94
Piscataquis	799,950	5,799.64
Somerset	700,139	5,076.01
Washington	466,900	3,385.02
	<u>\$3,948,540</u>	<u>\$28,626.91</u>

RECAPITULATION BY COUNTIES OF LOCAL VALUATION OF MUNICIPALITIES FOR 1957

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.....	19,936	\$ 59,808	\$ 5,521,415	\$ 21,189,999	\$ 54,605,464
Aroostook.....	16,767	50,301	6,649,449	30,898,883	60,083,875
Cumberland.....	41,423	124,269	15,114,368	53,954,092	163,128,674
Franklin.....	4,630	13,890	1,400,976	5,910,373	13,303,763
Hancock.....	8,250	24,750	2,799,370	11,153,331	27,013,925
Kennebec.....	19,680	59,040	5,606,469	21,474,550	82,466,796
Knox.....	6,805	20,415	2,221,946	9,286,371	27,027,503
Lincoln.....	4,805	14,415	1,462,075	4,454,101	15,157,036
Oxford.....	10,510	31,530	3,298,985	18,401,206	47,292,041
Penobscot.....	23,746	71,238	9,115,317	33,684,531	141,841,343
Piscataquis.....	4,048	12,144	1,114,679	3,427,543	6,474,488
Sagadahoc.....	4,968	14,904	1,557,051	4,887,809	13,243,526
Somerset.....	8,981	26,943	2,699,181	12,237,806	34,551,264
Waldo.....	5,037	15,111	1,440,382	3,935,860	9,004,473
Washington.....	7,405	22,215	1,833,672	5,945,408	15,061,041
York.....	23,188	69,564	6,532,716	28,008,826	84,812,682
Totals.....	210,179	\$ 630,537	\$ 68,368,051	\$268,851,189	\$795,067,894

61

Counties	Real Estate Resident	Real Estate Non-Resident	Personal Estate Resident	Personal Estate Non-Resident	Total Value
Androscoggin.....	\$ 59,960,628	\$ 15,834,835	\$ 12,557,940	\$ 3,189,104	\$ 91,542,507
Aroostook.....	73,061,003	17,921,755	20,645,255	5,827,379	117,455,392
Cumberland.....	162,765,066	54,317,700	34,854,980	24,475,644	276,413,390
Franklin.....	12,961,686	6,252,450	2,927,490	684,312	22,825,848
Hancock.....	19,984,492	18,183,264	3,141,023	2,662,420	43,971,199
Kennebec.....	86,681,917	17,259,429	20,260,856	3,386,718	127,588,920
Knox.....	26,237,040	10,076,834	5,426,028	1,478,875	43,218,777
Lincoln.....	8,665,429	10,945,708	1,527,467	693,025	21,831,629
Oxford.....	45,532,828	20,160,419	8,777,289	24,539,350	99,009,886
Penobscot.....	137,638,904	37,886,970	33,479,587	13,640,815	222,646,276
Piscataquis.....	6,379,196	3,522,835	1,253,430	573,518	11,730,979
Sagadahoc.....	13,773,378	4,357,957	2,950,823	662,298	21,744,456
Somerset.....	26,861,544	19,927,526	5,374,203	3,544,067	55,707,340
Waldo.....	8,296,504	4,643,829	2,153,370	1,023,553	16,117,256
Washington.....	15,570,491	5,435,958	4,068,537	1,355,886	26,430,872
York.....	77,003,665	35,817,843	8,724,809	8,369,224	129,915,541
Totals.....	\$781,373,771	\$282,545,312	\$168,122,997	\$ 96,108,188	\$1,328,150,268

1957 Municipal Valuations and Tax Rates

ANDROSCOGGIN COUNTY

Towns	Total Valuation 1957	Rate of Taxation 1957
Auburn	\$ 33,837,510	.0525
Durham	572,281	.084
Greene	894,570	.068
Leeds	498,913	.11
Lewiston	42,409,145	.0575
Lisbon	4,143,734	.072
Livermore	960,020	.087
Livermore Falls	2,896,251	.090
Mechanic Falls	1,473,850	.092
Minot	395,753	.090
Poland	1,131,240	.100
Turner	1,169,055	.100
Wales	328,108	.068
Webster	832,077	.092
	<u>\$ 91,542,507</u>	

AROOSTOOK COUNTY

Amity	\$ 91,810	.122
Ashland	1,906,660	.075
Bancroft	98,998	.090
Benedicta	145,170	.082
Blaine	554,640	.095
Bridgewater	762,735	.081
Caribou	8,767,070	.101
Castle Hill	461,109	.094
Chapman	185,610	.132
Crystal	274,974	.080
Dyer Brook	128,022	.10
Eagle Lake	301,060	.155
Easton	1,123,220	.084
Fort Fairfield	5,402,720	.086
Fort Kent	3,291,565	.082
Frenchville	1,031,550	.068
Grand Isle	465,170	.094
Haynesville	103,406	.104
Hersey	100,800	.09
Hodgdon	880,495	.059
Houlton	13,840,230	.047
Island Falls	782,580	.076
Limestone	4,616,435	.122
Linneus	465,670	.067
Littleton	719,810	.088
Ludlow	110,624	.115
Madawaska	14,374,565	.0325
Mapleton	1,679,170	.062
Mars Hill	1,589,860	.095
Masardis	444,690	.085
Merrill	190,064	.09
Monticello	1,197,310	.052
New Limerick	256,690	.098
New Sweden	461,303	.088
Oakfield	379,150	.134

1957 Municipal Valuations and Tax Rates

AROOSTOOK COUNTY—Concluded

Towns	Total Valuation 1957	Rate of Taxation 1957
Orient	\$ 120,463	.104
Perham	649,360	.046
Portage Lake	377,760	.096
Presque Isle	34,716,580	.027
St. Agatha	2,442,880	.033
Sherman	776,395	.07
Smyrna	212,606	.112
Stockholm	341,685	.065
Van Buren	2,575,230	.085
Wade	332,720	.060
Washburn	2,689,920	.046
Westfield	1,107,830	.04
Weston	112,410	.10
Woodland	759,320	.076
Plantations		
Allagash	439,664	.134
Cary	85,339	.054
Caswell	210,510	.130
Cyr	176,630	.048
E	41,770	.079
Garfield	41,480	.063
Glenwood	50,196	.092
Hamlin	164,505	.074
Hammond	114,319	.082
Macwahoc	77,373	.088
Moro	98,990	.055
Nashville	72,220	.055
New Canada	340,150	.07
Oxbow	118,763	.073
Reed	88,450	.138
St. Francis	202,440	.198
St. John	127,407	.14
Wallagrass	399,577	.102
Westmainland	128,095	.05
Winterville	77,420	.05
	\$117,455,392	

CUMBERLAND COUNTY

Baldwin	\$ 697,585	.106
Bridgton	4,759,906	.0425
Brunswick	33,440,280	.0234
Cape Elizabeth	8,151,590	.0584
Casco	1,066,052	.065
Cumberland	2,539,561	.081
Falmouth	20,026,305	.0246
Freeport	9,902,880	.027
Gorham	3,562,391	.119
Gray	4,941,590	.028
Harpsworth	1,779,420	.080
Harrison	1,504,615	.049
Naples	992,824	.062
New Gloucester	787,122	.102

1957 Municipal Valuations and Tax Rates

CUMBERLAND COUNTY—Concluded

Towns	Total Valuation 1957	Rate of Taxation 1957
North Yarmouth	\$ 597,986	.087
Otisfield	588,220	.096
Portland	108,963,225	.0645
Pownal	308,883	.135
Raymond	1,522,519	.051
Scarboro	4,309,525	.119
Sebago	892,788	.072
South Portland	26,283,995	.071
Standish	2,229,521	.10
Westbrook	27,501,210	.040
Windham	2,984,327	.106
Yarmouth	6,079,070	.047
	<u>\$276,413,390</u>	

FRANKLIN COUNTY

Avon	\$ 268,912	.074
Carthage	320,045	.078
Chesterville	308,070	.116
Eustis	517,500	.078
Farmington	3,922,630	.074
Industry	252,562	.084
Jay	2,501,653	.109
Kingfield	826,910	.05
Madrid	108,469	.090
New Sharon	361,610	.090
New Vineyard	391,538	.056
Phillips	682,672	.108
Rangeley	4,304,655	.03
Strong	988,815	.077
Temple	206,960	.072
Weld	599,062	.06
Wilton	5,209,208	.0418

Plantations

Coplin	156,049	.022
Dallas	244,488	.046
Rangeley	363,730	.049
Sandy River	290,310	.035

\$ 22,825,848

HANCOCK COUNTY

Amherst	\$ 95,971	.08
Aurora	81,916	.062
Bar Harbor	7,624,820	.063
Blue Hill	1,228,865	.097
Brooklin	689,970	.067
Brooksville	360,040	.142
Bucksport	6,025,178	.0644
Castine	627,755	.096

1957 Municipal Valuations and Tax Rates

HANCOCK COUNTY—Concluded

Towns	Total Valuation 1957	Rate of Taxation 1957
Cranberry Isles	\$ 461,465	.0482
Dedham	496,777	.094
Deer Isle	1,364,260	.052
Eastbrook	174,410	.076
Ellsworth	7,891,620	.057
Franklin	404,740	.060
Gouldsboro	760,440	.094
Hancock	453,850	.086
Lamoine	263,760	.110
Mariaville	115,370	.067
Mount Desert	4,258,160	.073
Orland	563,115	.110
Otis	134,819	.080
Penobscot	499,250	.071
Sedgwick	318,155	.118
Sorrento	365,718	.077
Southwest Harbor	3,877,350	.033
Stonington	1,849,515	.053
Sullivan	475,250	.076
Surry	358,685	.107
Swans Island	258,720	.097
Tremont	630,230	.090
Trenton	261,569	.087
Verona	155,210	.116
Waltham	105,406	.06
Winter Harbor	565,420	.068
Plantations		
Long Island	55,810	.087
Osborn	62,490	.07
No. 33	55,120	.093
	<u><u>\$ 43,971,199</u></u>	

KENNEBEC COUNTY

Albion	\$ 576,400	.096
Augusta	63,641,000	.025
Belgrade	945,420	.095
Benton	681,189	.094
Chelsea	507,310	.081
China	981,595	.090
Clinton	875,811	.084
Farmingdale	1,363,135	.082
Fayette	513,266	.056
Gardiner	8,193,120	.056
Hallowell	2,416,264	.080
Litchfield	893,325	.062
Manchester	648,406	.093
Monmouth	1,476,572	.086
Mount Vernon	473,042	.091
Oakland	2,118,362	.088
Pittston	417,428	.098
Randolph	649,380	.092

1957 Municipal Valuations and Tax Rates

KENNEBEC COUNTY—Concluded

Towns	Total Valuation 1957	Rate of Taxation 1957
Readfield	\$ 618,705	.102
Rome	482,233	.069
Sidney	1,889,682	.027
Vassalboro	4,501,183	.030
Vienna	142,765	.09
Waterville	23,680,110	.053
Wayne	583,784	.060
West Gardiner	510,065	.078
Windsor	486,841	.084
Winslow	4,230,181	.084
Winthrop	3,092,346	.070
<u>\$127,588,920</u>		

KNOX COUNTY

Appleton	\$ 370,205	.082
Camden	8,304,110	.042
Cushing	298,925	.096
Friendship	622,906	.08
Hope	358,057	.086
Isle au Haut	127,585	.093
North Haven	970,533	.0626
Owls Head	714,596	.076
Rockland	15,000,380	.054
Rockport	8,353,155	.0208
St. George	1,903,743	.047
South Thomaston	668,962	.056
Thomaston	1,995,480	.09
Union	880,568	.085
Vinalhaven	926,570	.100
Warren	1,262,955	.088
Washington	400,195	.081

Plantation

Matinicus Isle	59,852	.087
<u>\$ 43,218,777</u>		

LINCOLN COUNTY

Alna	\$ 238,704	.082
Boothbay	2,296,005	.068
Boothbay Harbor	2,838,640	.069
Bremen	321,237	.092
Bristol	1,180,636	.102
Damariscotta	1,238,356	.065
Dresden	314,145	.090
Edgecomb	354,995	.084
Jefferson	624,700	.086
Newcastle	1,020,270	.074
Nobleboro	390,130	.088
South Bristol	812,085	.086

1957 Municipal Valuations and Tax Rates

LINCOLN COUNTY—Concluded

Towns	Total Valuation 1957	Rate of Taxation 1957
Southport	\$ 2,584,800	.036
Waldoboro	1,669,305	.086
Westport	196,465	.092
Whitefield	583,569	.084
Wiscasset	4,926,460	.050
Plantations		
Monhegan	173,212	.072
Somerville	67,915	.116
	<u><u>\$ 21,881,629</u></u>	

OXFORD COUNTY

Andover	\$ 588,900	.077
Bethel	6,034,993	.0276
Brownfield	304,612	.118
Buckfield	934,270	.066
Byron	255,620	.057
Canton	447,330	.083
Denmark	477,090	.082
Dixfield	5,229,422	.025
Fryeburg	1,469,818	.083
Gilead	268,840	.0486
Greenwood	542,135	.08
Hanover	166,000	.086
Hartford	837,481	.076
Hebron	817,600	.086
Hiram	515,800	.113
Lovell	1,373,503	.0552
Mexico	3,332,940	.068
Newry	306,270	.056
Norway	9,720,687	.0285
Oxford	851,925	.111
Paris	3,294,900	.081
Peru	1,394,242	.065
Porter	361,341	.118
Roxbury	211,905	.115
Rumford	56,137,500	.019
Stoneham	224,603	.063
Stow	124,410	.057
Sumner	500,026	.074
Sweden	286,748	.063
Upton	330,215	.044
Waterford	894,770	.086
Woodstock	813,820	.092
Plantations		
Lincoln	651,210	.0285
Magalloway	309,010	.066
	<u><u>\$ 99,009,886</u></u>	

1957 Municipal Valuations and Tax Rates

PENOBSQUIT COUNTY

Towns	Total Valuation 1957	Rate of Taxation 1957
Alton	\$ 76,910	.196
Bangor	124,358,000	.0246
Bradford	262,685	.136
Bradley	310,878	.142
Brewer	13,710,260	.055
Burlington	164,395	.135
Carmel	584,312	.098
Charleston	398,545	.080
Chester	107,190	.075
Clifton	126,101	.088
Corinna	1,030,265	.092
Corinth	527,859	.100
Dexter	5,474,430	.053
Dixmont	205,980	.124
East Millinocket	13,646,920	.042
Eddington	574,160	.062
Edinburg	51,777	.085
Enfield	588,600	.100
Etna	294,320	.068
Exeter	302,508	.166
Garland	241,273	.110
Glenburn	252,262	.132
Greenbush	151,620	.160
Greenfield	91,267	.100
Hampden	2,407,610	.103
Hermon	1,637,030	.065
Holden	2,621,261	.017
Howland	760,648	.128
Hudson	166,400	.120
Kenduskeag	182,291	.138
Lagrange	248,137	.104
Lee	237,755	.114
Levant	242,139	.117
Lincoln	7,795,075	.052
Lowell	88,670	.096
Mattawamkeag	984,260	.07
Maxfield	69,230	.040
Medway	419,292	.210
Milford	774,874	.110
Millinocket	10,963,133	.0864
Newburgh	205,285	.115
Newport	1,677,790	.094
Old Town	6,742,840	.081
Orono	14,308,950	.0226
Orrington	1,828,530	.058
Passadumkeag	101,268	.184
Patten	831,670	.088
Plymouth	201,356	.124
Springfield	120,625	.154
Stacyville	755,085	.055
Stetson	170,933	.114
Veazie	1,175,626	.088
Winn	156,740	.140
Woodville	484,880	.040

1957 Municipal Valuations and Tax Rates

PENOBSKOT COUNTY—Concluded

Towns	Total Valuation 1957	Rate of Taxation 1957
Plantations		
Carroll	\$ 83,380	.121
Drew	73,505	.077
Grand Falls	58,499	.065
Lakeville	147,679	.042
Mt. Chase	130,616	.08
Prentiss	87,448	.164
Seboeis	104,045	.062
Webster	69,204	.069
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	\$222,646,276	
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PISCATAQUIS COUNTY

Abbot	\$ 189,183	.13
Atkinson	204,105	.104
Bowerbank	193,399	.031
Brownville	1,102,230	.084
Dover-Foxcroft	2,934,082	.106
Greenville	1,162,725	.094
Gulford	1,203,418	.116
Milo	1,986,830	.08146
Monson	517,350	.102
Parkman	281,590	.096
Sangerville	656,100	.103
Sebec	263,635	.108
Shirley	141,287	.091
Wellington	114,960	.120
Willimantic	169,590	.084
Plantations		
Barnard	92,470	.045
Blanchard	109,142	.06
Elliottsville	181,805	.051
Kingsbury	109,870	.070
Lake View	117,208	.035
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	\$ 11,730,979	
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SAGADAHOC COUNTY

Arrowsic	\$ 114,625	.076
Bath	11,922,295	.074
Bowdoin	272,041	.102
Bowdoinham	955,254	.088
Georgetown	483,703	.095
Phippsburg	1,666,125	.050
Richmond	1,270,683	.088
Topsham	2,013,551	.088
West Bath	794,385	.072
Woolwich	2,251,794	.035
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	\$ 21,744,456	
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1957 Municipal Valuations and Tax Rates

SOMERSET COUNTY

Towns	Total Valuation 1957	Rate of Taxation 1957
Anson	\$ 1,051,645	.128
Athens	357,845	.084
Bingham	1,145,275	.086
Cambridge	185,200	.103
Canaan	380,687	.102
Cornville	422,180	.094
Detroit	244,729	.103
Emsden	1,031,305	.052
Fairfield	3,968,815	.0836
Harmony	481,140	.089
Hartland	892,745	.094
Madison	3,916,760	.075
Mercer	170,250	.100
Moscow	2,855,846	.046
New Portland	610,165	.069
Norridgewock	859,280	.102
Palmyra	449,440	.102
Pittsfield	2,465,180	.108
Ripley	178,040	.094
St. Albans	766,140	.078
Skowhegan	26,273,480	.021
Smithfield	372,535	.082
Solon	760,760	.066
Starks	291,305	.091
Plantations		
Brighton	92,885	.095
Caratunk	228,810	.044
Dennistown	174,815	.020
Highland	47,240	.072
Jackman	1,249,185	.036
Moose River	271,875	.042
Pleasant Ridge	3,090,913	.026
The Forks	220,728	.040
West Forks	200,142	.051
<u>\$ 55,707,340</u>		

WALDO COUNTY

Belfast	\$ 4,620,875	.089
Belmont	208,490	.066
Brooks	415,048	.088
Burnham	359,830	.101
Frankfort	366,581	.093
Freedom	229,110	.118
Islesboro	989,950	.083
Jackson	146,025	.106
Knox	234,285	.104
Liberty	527,995	.062
Lincolnville	656,800	.074
Monroe	404,730	.098
Montville	216,710	.104
Morrill	245,960	.074

1957 Municipal Valuations and Tax Rates

WALDO COUNTY—Concluded

Towns	Total Valuation 1957	Rate of Taxation 1957
Northport	\$ 590,425	.084
Palermo	329,480	.086
Prospect	197,107	.077
Searsmont	362,665	.100
Searsport	1,917,840	.085
Stockton Springs	479,410	.086
Swanville	275,020	.082
Thorndike	256,850	.088
Troy	295,430	.103
Unity	781,860	.093
Waldo	230,254	.090
Winterport	778,526	.122
	<u>\$ 16,117,256</u>	

WASHINGTON COUNTY

Addison	\$ 295,740	.110
Alexander	195,775	.10
Baileyville	3,055,150	.066
Beals	172,481	.102
Beddington	52,349	.047
Calais	4,218,170	.071
Centerville	108,660	.066
Charlotte	189,090	.068
Cherryfield	408,890	.097
Columbia	225,080	.074
Columbia Falls	363,810	.0772
Cooper	236,460	.0336
Crawford	70,095	.094
Cutler	163,053	.108
Danforth	400,837	.126
Deblois	59,965	.082
Dennysville	113,650	.120
East Machias	409,965	.1162
Eastport	1,663,855	.103
Harrington	337,170	.089
Jonesboro	453,331	.0454
Jonesport	1,479,070	.045
Lubec	5,346,560	.038
Machias	1,141,431	.105
Machiasport	249,913	.133
Marshfield	77,735	.184
Meddybemps	60,811	.085
Milbridge	997,700	.062
Northfield	141,930	.078
Pembroke	337,200	.108
Perry	267,870	.100
Princeton	620,970	.060
Robbinston	265,190	.083
Roque Bluffs	48,935	.13
Steuben	665,728	.048
Talmadge	141,660	.035
Vanceboro	274,305	.076

1957 Municipal Valuations and Tax Rates

WASHINGTON COUNTY—Concluded

Towns	Total Valuation 1957	Rate of Taxation 1957
Waite	\$ 85,550	.072
Wesley	123,705	.084
Whiting	221,065	.056
Whitneyville	183,075	.102
Codyville	60,535	.098
Grand Lake Stream	271,467	.068
No. 14	98,927	.0692
No. 21	75,964	.059
	<u>\$ 26,430,872</u>	

YORK COUNTY

Acton	\$ 737,273	.090
Alfred	750,164	.085
Berwick	3,858,940	.044
Biddeford	19,763,685	.035
Buxton	3,398,315	.061
Cornish	449,665	.096
Dayton	935,643	.053
Eliot	3,545,550	.049
Hollis	2,271,435	.050
Kennebunk	7,800,880	.050
Kennebunkport	2,398,170	.102
Kittery	8,240,325	.045
Lebanon	850,385	.104
Limerick	664,085	.100
Limington	434,088	.125
Lyman	463,867	.058
Newfield	409,542	.067
North Berwick	1,065,103	.100
North Kennebunkport	468,290	.089
Old Orchard Beach	7,022,975	.081
Parsonsfield	724,945	.086
Saco	17,847,180	.043
Sanford	21,215,966	.0438
Shapleigh	515,561	.105
South Berwick	2,735,850	.064
Waterboro	1,266,222	.063
Wells	11,506,685	.0385
York	9,074,752	.05275
	<u>\$129,915,541</u>	

Maine Board of State Assessors