

MAINE STATE LEGISLATURE

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R E P O R T
of the
Bureau of Taxation



STATE OF MAINE
1959 and 1960



Seventieth Annual Report

of the

BUREAU OF TAXATION



STATE OF MAINE

1960

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& \text{d}^2 \frac{\partial}{\partial x^2} \left(\frac{\partial u}{\partial x} \right) = \frac{\partial^2 u}{\partial x^2} - \frac{\partial}{\partial x} \left(\frac{\partial u}{\partial x} \right) \\
& \text{d}^2 \frac{\partial}{\partial x^2} \left(\frac{\partial u}{\partial x} \right) = \frac{\partial^2 u}{\partial x^2} - \frac{\partial}{\partial x} \left(\frac{\partial u}{\partial x} \right) \\
& \text{d}^2 \frac{\partial}{\partial x^2} \left(\frac{\partial u}{\partial x} \right) = \frac{\partial^2 u}{\partial x^2} - \frac{\partial}{\partial x} \left(\frac{\partial u}{\partial x} \right) \\
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\end{aligned}$$

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

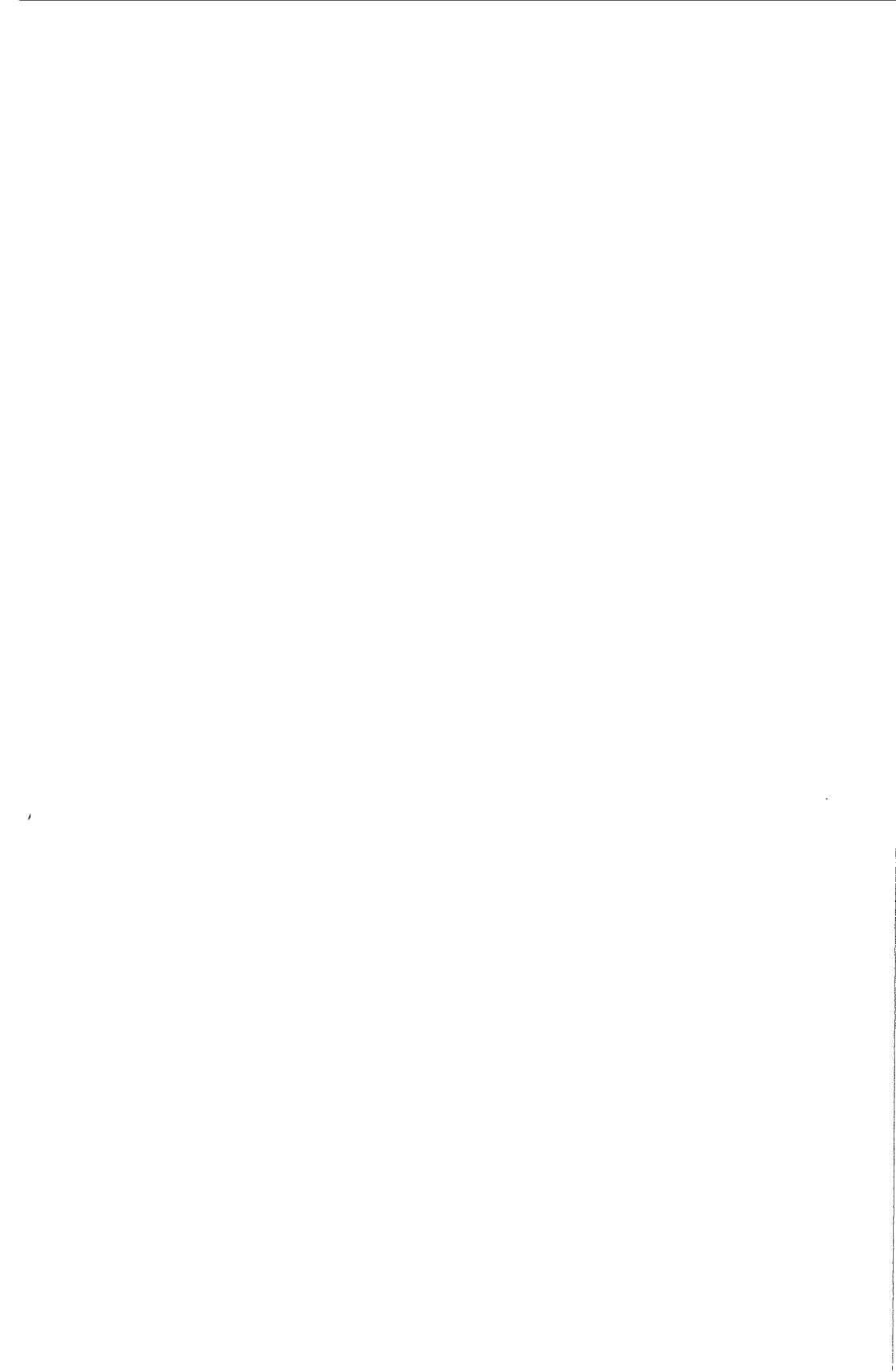
Benjamin F. Chadbourne	Biddeford	1891-1893
Frank Gilman	Bangor	1891-1892
Otis Hayford	Canton	1891-1909
Hall C. Burleigh	Vassalboro	1892-1895
George Pottle	Lewiston	1893-1911
William C. Marshall	Belfast	1895-1901
F. Marion Simpson	Bangor	1901-1907
W. J. Thompson	South China	1907-1913
E. M. Johnston	Brownville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



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STATE OF MAINE
BUREAU OF TAXATION
AUGUSTA

December 15, 1960

To His Excellency John H. Reed, 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 70th 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, 1960.

GENERAL ADMINISTRATION

As of June 30, 1960, 120 employees were assigned to the Bureau. A comparison of the total number of employees on June 30, 1958 and on June 30, 1960, is as follows:

	As of June 30 1958	1960
General Administration (including the State Tax Assessor, Administrative Assistant, Business Manager, and two Assistant Attorneys General)	9	14
Excise Tax Division		
Office	9	8
Field*	8	7
Total	17	15
Inheritance Tax Division		
Property Tax Division		
Office	6	6
Field	6	6
Total	12	12

Sales Tax Division			
Office	42	38	
Field	31	34	
Total	73	72	
Grand Total	117	120	

* Including one State Police officer assigned to the Division.

The increase in the number of employees indicated for general administration is due in part to a transfer of 4 persons (3 statistical and 1 legal secretary) previously carried on the sales tax payroll, the transfer being made for more appropriate accounting purposes.

Otherwise, the June 30, 1960 figures include one additional clerk for general administration, three additional field employees in the Sales Tax Division necessitated by enactment of the so-called "transient rental" tax in 1959, and one additional employee in the Inheritance Tax Division. Offsetting these was a reduction of two in the number of employees in the Excise Tax Division.

Since June 30, 1960 it has been necessary to add 2 clerical positions in the Inheritance Tax Division to cope with increased workload.

Since the advent of the sales tax in 1951 two Assistant Attorneys General have been assigned to the Bureau. The duties of these attorneys include advising the Bureau in problems involving interpretation and enforcement of tax laws, attendance at various administrative and judicial hearings, the conduct of litigation arising from appeals from assessments, and the recovery of tax when necessary by legal process. While the major portion of their time has been taken up with sales tax matters, they are frequently called upon in interpretation or enforcement of the other taxes administered by the Bureau. An indication of the increasing workload on the attorneys, so far as collection of past due accounts is concerned, is the fact that the number of cases referred for collection has increased from 328 in the fiscal year ended June 30, 1957 to 581 in the fiscal year ended June 30, 1960, and that the amount referred for collection in the same period increased from \$59,485.20 to \$184,597.75. Receivables in the hands of the attorneys for collection as of June 30, 1960 amounted to \$178,101.12, represented by 730 cases, as compared with \$147,628.72, representing 690 cases, as of June 30, 1959. In short, the workload of the attorneys has increased to the point that an additional attorney is necessary if there is not to be a breakdown in this vital area of tax administration. Request has been made, in the budget of the Bureau for the forthcoming biennium, for such additional legal assistance.

For the fiscal year ending June 30, 1960 the cost of operating the Bureau was \$730,537. The total taxes certified during that fiscal year exceeded \$69,000,000. The cost of operating the Bureau in relation to taxes certified amounted to approximately 1.05%.

Further comments will be found below with respect to the various operating 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.)

Changes in the organization of this Division during the biennium have made it possible to carry on the activities of the Division without the need of filling two positions becoming vacant through retirement. At the same time field activities have been extended, particularly in the audit of out-of-state motor fuel tax accounts; and in the on-the-spot processing of gasoline tax refund claims, a program initiated in 1955 and first noted in the 1956 report of the Bureau.

The only legislation of importance enacted in 1959, affecting this Division, was Chapter 332 of the Public Laws, taxing aviation jet fuel and providing for a refund of 5/7 of the tax, rather than 3/7 of the tax as is the case with other aviation fuel.

During the biennium the constitutionality of the quahog tax, one of the so-called special industry taxes, was challenged. On October 12, 1960 a decision was handed down by the Law Court in the case of *State v. Laskey* sustaining the tax.

INHERITANCE TAX DIVISION

(Functions: Administration of inheritance and estate taxes.)

Efforts during the biennium have been directed toward staffing this Division adequately in order to insure prompt handling of inheritance taxes. The number of employees has been increased (as noted in the comments under "General Administration"), improvements have been made in processing, particularly as to office audit, notification of due dates, and supplying of tax forms. A statement of office policy concerning inheritance tax treatment of jointly held property has been reproduced and has been of considerable help in clarifying problems associated with this type of property.

The problems of adequate staffing of this Division are due not only to the necessity for a sufficient number of employees, but also to the recruitment and retaining of technically competent employees. The work is highly technical and the employees assigned to examining and tax computation must undergo a long period of training and close supervision. An indication of the problems concerned with staffing this Division may be seen in the fact that with two exceptions, the employees in the Division average less than one year's service; and that the two exceptions represent one employee with 30 years' service and the other with 15 years' service.

In the case of *Gould v. Johnson*, decided on November 7, 1960, the Law Court upheld assessment of tax on the proceeds of a non-contributory profit sharing trust established by an employer, where the proceeds were paid to the designated beneficiary of a deceased employee.

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. Two years ago the legislature was requested to authorize a study of property tax administration at both the local and state levels which would result in recommendations as to necessary changes in law or procedure to accomplish much needed reforms in this field. Such authorization was not granted. In the intervening period, the second report issued by Dr. John Sly of Princeton Associates, in the course of a study of tax resources of the state carried out under the auspices of the Legislative Research Committee, again calls attention to the need for a thoroughgoing review of property tax procedures. A resolve will again be submitted by the Bureau of Taxation for the consideration of the legislature, requesting funds and authority to conduct such a review.

In view of past comments in reports of the Bureau, and of the Sly report, it does not seem necessary to dwell at greater length in this narrative on the problems in connection with this tax, or to call attention again to the great importance of this tax. It might not be out of place to bring up-to-date figures given two years ago which showed that the total property tax levied for municipal purposes had increased from \$25,000,000 in 1943 to over \$69,000,000 in 1958. This increase has been continued in the last biennium, and the comparable figure for 1960 was over \$80,000,000.

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

	1959	1960
State Property Tax—		
Municipalities	\$14,640,360†	\$14,642,156†
State Property Tax—		
Unorganized Townships	512,367††	508,828††
County Property Tax—		
Unorganized Townships	142,359	141,826
County Property Tax—		
Municipalities	2,799,036	2,946,052
*Forestry District Tax—		
Unorganized Townships	416,362	480,741
Fire Protection and Building		
Fire Tax—Unorganized		
Townships	2,667	2,744
Forestry District Tax—		
Some Municipalities	86,413	87,249
School Tax—		
Unorganized Townships	211,608	201,099
School Capital Tax—		
Unorganized Townships	16,374	26,802
Road Repair—		
Unorganized Townships	161,539	164,776
Public Service Tax—		
Unorganized Townships	600	825
County Personal Property Tax—		
Unorganized Townships	6,224	6,178
State Personal Property Tax—		
Unorganized Townships	27,541	27,478
Property Tax—Municipalities	<u>58,687,616†††</u>	<u>65,706,568†††</u>
**Total	<u>\$77,711,066</u>	<u>\$84,943,322</u>

* Includes Forest Fire Tax.

** Comparable totals for 1957 and 1958 respectively were \$69,821,704 and \$72,770,313.

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

†† Gross state tax levied on unorganized townships \$635,501 in 1959 and \$633,704 in 1960. Amount shown is net after allowance of credit towards road and school taxes in accordance with R. S., c. 16, §§ 77-A - 77-D.

††† This amount, plus the amount of state tax on municipalities, or a total of \$73,327,976 for 1959 and \$80,348,724 for 1960 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 in 1960 was \$48.92, a slight increase over the previous years' figure of \$46.54. There is no doubt that the increase would have been much greater, in view of greater levies, had there not been a continuation of the upward trend of local valuation ratios.

Reimbursement to municipalities for taxes lost on account of veterans' exemptions continues to increase. 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	16,199
1958	80	28,751
1959*	96	51,287
1960*	128	75,831

* The 1959 and 1960 figures are tentative only.

State Valuation. The 1960 State Valuation has been established on essentially the same dollar basis as in 1958. It shows an overall increase of 1.5%, with an increase of 7.5% in unorganized areas, and 1.3% in organized municipalities. Such increases were naturally not uniform county by county or township by township. While the dollar value has not increased appreciably, the State Valuation has fallen roughly from 65% of current worth to approximately 50% of current worth. The Board of Equalization considered that in view of the relatively inflexible nature of subsidy formulae based upon State Valuation it was preferable to recognize increasing price levels by a reduction in ratio rather than by an increase in amount of State Valuation.

Comparison of Totals, 1958 and 1960 State Valuations

	1958	1960
Polls Taxed	209,206	210,429
Acres Unorganized Territory	8,469,583	8,446,410
Value	\$ 85,304,129	\$ 91,647,495
Acres Public Lots	319,315	318,940
Value	\$ 2,351,130	\$ 2,540,710
Organized Municipalities—		
Value	\$2,019,360,000	\$2,044,690,000
Total State Valuation	\$2,107,015,259	\$2,138,878,205

SALES AND USE TAX DIVISION

(Functions: Administration of 3% sales and use tax, including tax on "transient rentals.")

The major piece of tax legislation in 1959 was the addition to the sales tax base of so-called transient rentals. This additional tax became effective on September 1, 1959. Information presently available indicates that the revenue which will be derived from this tax will approximate between \$500,000 and \$600,000 per year. As with many new statutes, certain minor problems have arisen, which the Bureau will suggest correcting at the forthcoming legislative session.

In the early part of 1960 a long standing problem involving the taxability of purchases of rolling stock under the Sales and Use Tax Law, affecting both highway and rail carriers, was finally resolved on the basis that where such rolling stock is purchased outside Maine and is brought into Maine under circumstances which give it the status of an instrumentality of interstate commerce, use tax is not applicable. Involved in this decision were refunds to highway carriers aggregating over \$62,000. Several related problems have arisen which may ultimately require court determination.

An important step in connection with enforcement of the tax was taken by enactment of Chapter 190 of the Public Laws of 1959, which, while not depriving a taxpayer of any of the rights which he heretofore had so far as contest of assessments is concerned, does substitute a simple and inexpensive method of reducing assessments to judgment once the assessments have become final as to law and fact.

For the year ended June 30, 1960, the Sales Tax Division completed 1364 audits and 565 reviews of classified permits, resulting in net assessments (after adjustments on reconsideration) of \$430,350.64, and in credits reflecting overpayments by registrants of \$15,738.25. This compares with 1327 audits and 557 reviews, with net assessments of \$418,176.01 and credits of \$22,458.52 for the previous year. Use tax on motor vehicles collected by the sales tax representative at the Portland Motor Vehicle Registry office for the year ending June 30, 1960 totalled \$140,889.27, on 8,654 transactions, as compared with \$122,062.60 on 7,442 transactions for the previous year. The total number of active permanent classified permits, issued under Section 14 of the Sales Tax Law, was 3,120 as of June 30, 1960; and 3,003 as of June 30, 1959. Temporary classified permits outstanding on the same dates were 254 (1960) and 313 (1959).

The following figures reflect accounts receivable (i.e. tax reported on returns, or based upon final assessments, and unpaid)

in relation to net revenue as of June 30 for the past two fiscal years:

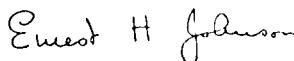
	1959	1960
Revenue	\$24,482,180.41	\$27,318,071.35
Accounts Receivable	158,716.64	235,730.79

The ratio of receivables to revenue has increased from 0.65% in 1959 to 0.86% in 1960, lending point to the comments in the first part of this narrative as to the need for additional legal assistance. While further administrative steps are being taken to reduce the level of past-due accounts, the fact that the credit controls available in the usual business are not available to the Sales Tax Division means that past-due accounts in many cases are unavoidable. In spite of this, sales tax receivables compare favorably with those of mercantile activities extending credit.

Since the last narrative report of the Bureau, several important Law Court decisions have been handed down involving the sales tax. In the case of *Oxford Paper Company v. Johnson*, decided October 30, 1959, the Court again construed the portion of the law excluding from tax items which are "consumed or destroyed in the process of manufacture," and held that the statute did not support the position of the Bureau that only those items having a physical life of less than one year were "consumed or destroyed" under the law. Because of a belief that this decision may result in a broad loophole in the law, corrective legislation has been prepared for submission to the forthcoming Legislature. In the case of *Scott Paper Company v. Johnson*, decided on March 7, 1960, the Court construed the portion of the law whereby installation charges are not a part of the tax base if separately stated, and held that even though the separate statement of such charges is obtained by the purchaser from his vendor only after assessment of use tax has been made, adjustment must be made in the assessment to eliminate tax on the installation charges. In the case of *Camp Walden v. Johnson*, decided on June 2, 1960, the Court held that the so-called transient rental tax did not apply to charges made for attendance at boys' and girls' camps.

In addition to the foregoing, there are at present several sales tax matters pending in court, two of which—one involving the sufficiency of a retailer's records and the other involving a retroactive assessment in the case of a retailer holding a permanent classified permit issued under Section 14 of the Sales Tax Law—are of considerable importance in relation to administration of the tax.

Respectfully submitted,


ERNEST H. JOHNSON
State Tax Assessor

LOCAL VALUATION

Comparison of Counties in 1959 and 1960, exclusive of Unorganized Townships.

Counties	1959	1960	Increase
Androscoggin	\$ 95,549,562	\$ 123,832,016	\$ 28,282,454
Aroostook	158,074,684	164,381,850	6,307,266
Cumberland	435,527,324	449,731,428	14,204,104
Franklin	23,479,498	23,732,923	253,425
Hancock	47,706,947	48,398,762	691,815
Kennebec	134,937,292	135,755,038	817,746
Knox	48,253,305	48,185,436	*67,869
Lincoln	29,926,385	30,148,637	222,252
Oxford	103,800,174	109,498,787	5,698,613
Penobscot	240,470,005	246,647,894	6,177,889
Piscataquis	20,771,357	20,559,378	*217,979
Sagadahoc	24,409,357	24,924,984	515,627
Somerset	60,908,368	61,547,744	639,376
Waldo	41,057,408	40,400,414	*656,994
Washington	35,082,057	36,169,876	1,087,719
York	137,556,705	140,362,823	2,806,118
	<u>\$1,637,516,428</u>	<u>\$1,704,277,990</u>	
Net Increase			<u>\$66,761,562</u>

* Decrease

VALUATION OF TWENTY-ONE CITIES

Cities	1959	1960	Increase
Auburn	\$ 34,726,600	\$ 35,138,920	\$ 412,320
Augusta	64,774,400	64,476,080	*298,320
Bangor	125,001,800	126,774,100	1,772,300
Bath	12,705,625	12,787,445	81,820
Belfast	17,408,600	17,381,650	*26,950
Biddeford	16,887,642	16,420,916	*466,726
Brewer	14,654,420	15,565,560	911,140
Calais	4,208,861	4,281,129	72,268
Eastport	7,195,778	6,885,223	*310,555
Ellsworth	7,992,160	8,117,220	125,060
Gardine	8,421,125	8,255,735	*165,390
Hallowell	2,486,425	2,424,984	*61,441
Lewiston	43,094,570	65,812,750	22,718,180
Old Town	12,882,300	13,149,470	267,170
Portland	110,731,775	112,016,450	1,284,675
Presque Isle	37,183,990	38,895,840	1,711,850
Rockland	15,009,240	15,088,740	79,500
Saco	16,345,360	16,327,720	*17,640
South Portland	95,844,090	98,602,970	2,758,880
Waterville	25,688,620	26,047,740	359,120
Westbrook	27,666,870	28,519,990	853,120
	<u>\$700,910,251</u>	<u>\$732,970,632</u>	
Net Increase			<u>\$32,060,381</u>

* Decrease

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

Value of Land—1960	\$ 335,018,324
Value of Land—1959	317,981,000
<hr/>	<hr/>
Increase	\$ 17,037,324
Value of Buildings—1960	\$1,048,947,604
Value of Buildings—1959	1,006,469,676
<hr/>	<hr/>
Increase	\$ 42,477,928
Number of Polls taxed—1960	210,429
Number of Polls not taxed—1960	38,559
<hr/>	<hr/>
Number of Polls taxed—1959	208,037
Number of Polls not taxed—1959	39,464
<hr/>	<hr/>
Increase	1,487
<hr/>	<hr/>

MUNICIPAL TAX RATES

1960

County	Average Rate of Taxation	Average of the Rates
Androscoggins .....	.05211 .....	.08320
Aroostook .....	.04615 .....	.08947
Cumberland .....	.04382 .....	.06490
Franklin .....	.06877 .....	.07057
Hancock .....	.07083 .....	.08337
Kennebec .....	.05047 .....	.07962
Knox .....	.05341 .....	.07117
Lincoln .....	.05897 .....	.07839
Oxford .....	.03561 .....	.07245
Penobscot .....	.04372 .....	.09969
Piscataquis .....	.06211 .....	.08220
Sagadahoc .....	.07987 .....	.08700
Somerset .....	.05938 .....	.07438
Waldo .....	.04336 .....	.09285
Washington .....	.05781 .....	.08234
York .....	.05638 .....	.07676

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .04892.

Total of the averages of the county rates divided by the number of the counties (16) gives the average of the county rates; that is, .08052.

Amount of taxes assessed on polls in the municipalities in 1960, \$631,287. Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1960, \$83,382,025. Average rate of taxation on each \$1,000 is \$48.92.

CORPORATION TAXES

Classification	Year ending	
	June 30, 1959	June 30, 1960
Railroad (Including Street Railroads) ...	\$1,623,081.08	\$1,508,062.53
Telephone Companies	2,357,517.59	2,592,434.72
Telegraph Companies	35,450.19	34,022.27
Express Companies	5,269.89	4,725.29
Parlor Car Companies	798.10	438.24
Credit Unions	1,889.40	1,988.18
Corporate Franchise Taxes	363,550.00	367,480.00
Insurance Companies	2,157,274.86	2,270,532.12
Fire Investigation and Prevention	79,211.76	81,436.54
National Bank Stock	150,794.25	160,343.85
Trust and Banking Stock	147,367.02	168,918.60

POTATO TAX

Year ending	Tax	Expenditures
June 30, 1959	\$272,619.68	\$5,632.21
June 30, 1960	300,626.33	6,017.58

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

	Year ending	
	June 30, 1959	June 30, 1960
Blueberry Tax	\$ 22,283.46	\$ 28,700.02
Dry Bean Tax	602.56	398.96
Fertilizer Tax	1,775.33	1,562.03
Milk Tax	113,605.73	115,614.39
Quahog Tax	6,791.38	921.18
Sardine Tax	499,034.10	448,117.37
Sweet Corn Tax	*	*

* No Tax levied for years 1959-1960

CIGARETTE TAX

Period July 1, 1959 - June 30, 1960

Revenue

Cigarette Stamp Sales (face value)	\$ 400,382.05
Cigarette Meter Sales (gross value)	6,385,940.00
Total Gross Sales	\$6,786,322.05
Discount to Distributors	\$237,001.55
Refunds	5,943.10
Net Sales (Stamp and Meters)	6,543,377.40
Licenses Sold	2,740.25
Miscellaneous Sales	8,001.18
Sales of Confiscated Cigarettes	
Total Revenue	\$6,554,118.88

Expenditures

Cost of Stamps	\$ 662.75
Administrative Expenses	28,971.80*
Total Expenditures	\$ 29,634.55

* Includes approximately \$4000, attributable to Miscellaneous functions of the Excise Tax Division other than Cigarette Tax.

NOTE: Cost of Administration (including cost of stamps) .46%

GASOLINE, USE FUEL AND MOTOR CARRIER TAXES

Period July 1, 1959 - June 30, 1960

HIGHWAY FUND**Revenue**

Gasoline Tax Certified—	
Highway Fund	\$23,287,597.55
Add: Penalties	<u>220.00</u>
	\$23,287,817.55
Less: Abatements	<u>1,382.01</u>
	\$23,286,435.54

Use Fuel Tax

Dealers' Tax	\$ 140,967.88
Users' Tax	<u>263,508.46</u>
	\$ 404,476.34
Add: Penalties and Interest	<u>1,981.20</u>
	\$ 406,457.54
Less: Abatements	277.24
Transfer to Maine Turnpike Authority refund account	<u>70.00</u>
	406,110.30

Motor Carrier Tax

Motor Carrier Tax	\$ 77,158.80
Less: Abatements	534.77
Transfer from Motor Carrier to Use Fuel Tax Journal #834, 9-15-59	<u>16.63</u>
	76,607.40
	<u>\$23,769,153.24</u>

Expenditures

Refunds: Gasoline Tax	\$ 645,398.11
Motor Carrier Tax	61,264.28
Use Fuel Tax	4,437.23
Reimbursements: U. S. Gov-	
ernment	0
Maine Turnpike	
Authority	9,213.78
Transfers: Sea and Shore	
Fisheries	<u>24,013.54</u>
	744,326.89
Sub-Total (Net Revenue as shown by Con-	
troller)	\$23,024,826.35

Add: License Fees—Use Fuel Tax	276.00
Gross Amount—available for General Highway Fund	\$23,025,102.35
Less: Administration Costs	66,115.36
Cost of Administration .29%	<u>\$22,958,986.99</u>

Aeronautical Fund

Gasoline Tax Certified for Aeronautical Fund	\$ 103,212.14
Less: Refunds paid from Aero Fund	<u>36,378.51</u>
	\$ 66,833.63

INHERITANCE TAX DIVISION

Period—July 1, 1958 to June 30, 1959

Estate Taxes	\$ 97,512.52
Inheritance Taxes	2,892,055.92
Interest	12,047.86
<hr/>	
	\$3,001,616.30
Period—July 1, 1959 to June 30, 1960	
Estate Taxes	\$ 61,269.13
Inheritance Taxes	3,152,229.37
Interest	15,410.52
	<hr/> \$3,228,909.02

SALES AND USE TAX DIVISION

Comparative Statement of Revenue and Expenditures

	Revenue	
	July 1, 1959 to June 30, 1960	July 1, 1958 to June 30, 1959
Gross Revenue		
Sales Tax	\$23,606,236.77	\$21,390,773.82
Use Tax	3,702,375.33	3,108,544.45
Interest	34,052.96	27,714.75
Penalties	39,363.85	26,342.91
	<hr/> \$27,382,033.91	<hr/> \$24,553,375.43
Deduct—		
Abatements		
Sales Tax	\$ 36,417.16	\$ 51,455.84
Use Tax	15,742.19	2,043.93
Interest	1,407.24	598.54
Penalties	405.48	103.82
Refunds	9,990.49	8,785.35
Transfer to Reserve for Losses	<hr/> —	<hr/> 8,212.54
	<hr/> \$ 63,962.56	<hr/> \$ 71,195.02
NET REVENUE	<hr/> \$27,318,071.35	<hr/> \$24,482,180.41

Expenditures

	1959-60	1958-59
Salaries and Wages	\$ 304,224.20	\$ 290,514.90
Travel Expense	52,201.15	48,262.90
Office Supplies	18,726.76	10,779.57
Equipment	5,889.78	2,916.55
Legal and Pro- fessional Services	1,292.17	12,023.74
Printing and Postage	17,534.37	13,443.43
Telephone and Telegrams	4,214.99	4,133.65
Other Office Expense	4,812.78	7,814.07
	<hr/> \$ 408,896.20	<hr/> \$ 389,888.81

Cost of administration 1.5%

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS

July 1, 1959 - June 30, 1960

Counties	M. Feet Board Measure							
	Spruce and Fir	Cedar	White* Pine	Hemlock	Yellow Birch	Maple	Beech	Misc.
Aroostook.....	75,913	3,124	10,640	522	4,199	18,604	2,672	6,491
Franklin.....	13,075	47	419	144	1,965	272	1	1,492
Hancock.....	89	1	1,232	405	130	12	—	1,266
Kennebec.....	1	—	106	—	—	—	—	—
Oxford.....	4,771	—	1,042	597	9,258	1,287	203	4,023
Penobscot.....	2,697	1	8,979	2,863	1,457	783	65	3,673
Piscataquis.....	11,281	267	8,931	69	3,488	1,393	148	2,901
Somerset.....	9,902	420	7,847	716	10,739	4,027	93	1,778
Washington.....	502	—	7,716	309	185	1,478	658	2,046
TOTALS.....	118,231	3,860	46,912	5,625	31,421	28,356	3,840	23,670

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	Cords								Pieces Cedar	
	Pulpwood (Peeled Basis)					Hardwood				
	Spruce and Fir	Hemlock	Misc. Sft. Wd.	Poplar	Hardwood	Fuel	White Birch	Bolts		
Aroostook.....	287,636	8,187	1	1,186	2,170	2,582	2,783	94	4,193	
Franklin.....	5,241	63	4	331	3,029	84	4,187	448	—	
Hancock.....	15,928	7,499	—	—	4,335	15	1,629	314	—	
Kennebec.....	145	—	—	—	7	—	—	—	—	
Oxford.....	31,616	74	18	8	39,915	106	79	565	—	
Penobscot.....	42,873	15,403	8	799	13,172	259	3,411	115	450	
Piscataquis.....	109,274	2,233	27	1,249	5,988	172	2,930	2,331	—	
Somerset.....	162,772	902	207	1,467	11,961	158	5,863	374	264	
Washington.....	29,070	14,830	10	—	5,046	406	3,813	191	950	
TOTALS.....	684,555	49,191	275	5,040	85,623	3,782	24,695	4,432	4,759	
									3,390	

*Includes 4.4% Red Pine

Peeled Cord assumed to be 7/8 of a rough cord.

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	238,978,716
1890	172,799	309,096,041
1900	180,190	336,699,649
1910	196,117	451,780,119
1920	209,848	637,403,433
1930	215,553	757,289,579
1932	218,648	696,466,849
1934	224,032	663,532,161
1936	227,798	661,209,219
1938	230,763	672,089,963
1940	234,641	684,764,276
1942	228,026	704,000,491
1944	196,667	707,076,513
1946	221,309	717,953,436
1948	237,356	762,175,182
1950	237,526	818,595,758
1952	223,003	893,176,644
1954	221,018	1,876,406,308
1956	211,188	1,991,357,540
1958	209,206	2,107,015,259
1960	210,429	2,138,878,205

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	1933-60 .....	.00725
1880 .....	.005		

**DETAIL OF STATE VALUATION AS MADE BY TOWNS
BY BOARD OF EQUALIZATION FOR 1960**

ANDROSCOGGIN COUNTY

Towns	Estates	Towns	Estates
Auburn	\$ 48,800,000	Mechanic Falls	\$ 3,100,000
Durham	1,050,000	Minot	750,000
Greene	1,850,000	Poland	2,900,000
Leeds	1,200,000	Turner	2,650,000
Lewiston	100,000,000	Wales	510,000
Lisbon	10,900,000	Webster	1,500,000
Livermore	2,000,000		
Livermore Falls	6,200,000	Total	\$183,410,000

AROOSTOOK COUNTY

Amity	\$ 220,000	Perham	\$ 700,000
Ashland	2,350,000	Portage Lake	650,000
Bancroft	190,000	Presque Isle	24,000,000
Benedicta	270,000	St. Agatha	1,150,000
Blaine	900,000	Sherman	900,000
Bridgewater	1,100,000	Smyrna	330,000
Caribou	25,200,000	Stockholm	330,000
Castle Hill	550,000	Van Buren	4,100,000
Chapman	300,000	Wade	300,000
Crystal	440,000	Washburn	3,200,000
Dyer Brook	280,000	Westfield	950,000
Eagle Lake	780,000	Weston	280,000
Easton	2,200,000	Woodland	1,300,000
Fort Fairfield	11,400,000	Allagash Pl.	650,000
Fort Kent	4,500,000	Cary Pl.	140,000
Frenchville	1,400,000	Caswell Pl.	440,000
Grand Isle	730,000	Cyr Pl.	450,000
Haynesville	200,000	E Pl.	80,000
Hersey	210,000	Garfield Pl.	100,000
Hodgdou	1,100,000	Glenwood Pl.	180,000
Houlton	15,500,000	Hamlin Pl.	450,000
Island Falls	1,200,000	Hammond Pl.	170,000
Limestone	4,900,000	Macawahoc Pl.	160,000
Linneus	570,000	Moro Pl.	160,000
Littleton	1,300,000	Nashville Pl.	160,000
Ludlow	220,000	New Canada Pl.	300,000
Madawaska	19,000,000	Oxbow Pl.	210,000
Mapleton	1,900,000	Reed Pl.	200,000
Mars Hill	3,400,000	St. Francis Pl.	570,000
Masardis	720,000	St. John Pl.	260,000
Merrill	840,000	Wallagrass Pl.	450,000
Monticello	1,250,000	Westmanland Pl.	180,000
New Limerick	600,000	Winterville Pl.	200,000
New Sweden	900,000		
Oakfield	850,000		
Orient	280,000	Total	\$150,950,000

CUMBERLAND COUNTY

Towns	Estates	Towns	Estates
Baldwin	\$ 1,650,000	North Yarmouth . . .	\$ 1,450,000
Bridgton	5,700,000	Otisfield	1,150,000
Brunswick	24,500,000	Portland	230,000,000
Cape Elizabeth	14,800,000	Pownal	650,000
Casco	2,550,000	Raymond	4,600,000
Cumberland	7,300,000	Scarboro	14,700,000
Falmouth	14,800,000	Seabago	2,450,000
Freeport	7,700,000	South Portland	52,500,000
Gorham	10,300,000	Standish	7,200,000
Gray	4,150,000	Westbrook	37,500,000
Harpswell	4,700,000	Windham	10,500,000
Harrison	2,100,000	Yarmouth	16,000,000
Naples	2,350,000		
New Gloucester	1,700,000	Total	<u>\$483,000,000</u>

FRANKLIN COUNTY

Avon	\$ 370,000	Rangeley	\$ 4,000,000
Carthage	310,000	Strong	1,300,000
Chesterville	500,000	Temple	330,000
Eustis	750,000	Weld	980,000
Farmington	8,700,000	Wilton	5,000,000
Industry	440,000	Coplin Pl.	150,000
Jay	7,800,000	Dallas Pl.	320,000
Kingfield	900,000	Rangeley Pl.	550,000
Madrid	210,000	Sandy River Pl.	300,000
New Sharon	720,000		
New Vineyard	480,000	Total	<u>\$ 34,950,000</u>
Phillips	890,000		

HANCOCK COUNTY

Anherst	\$ 200,000	Otis	\$ 290,000
Aurora	170,000	Penobscot	670,000
Bar Harbor	11,600,000	Sedgwick	830,000
Bluehill	3,450,000	Sorrento	620,000
Brooklin	1,400,000	Southwest Harbor ..	4,400,000
Brooksville	1,400,000	Stonington	1,900,000
Bucksport	17,200,000	Sullivan	760,000
Castine	1,400,000	Surry	1,050,000
Cranberry Isles	850,000	Swans Island	400,000
Dedham	1,450,000	Tremont	1,900,000
Deer Isle	1,500,000	Trenton	580,000
Eastbrook	320,000	Verona	360,000
Ellsworth	11,500,000	Waltham	190,000
Franklin	700,000	Winter Harbor ..	740,000
Gouldsboro	1,600,000	Long Island Pl.	90,000
Hancock	1,200,000	Osborn Pl.	160,000
Lamoine	670,000	No. 33 Pl.	110,000
Mariaville	230,000		
Mount Desert	10,300,000	Total	<u>\$ 84,040,000</u>
Orland	1,850,000		

KENNEBEC COUNTY

Towns	Estates	Towns	Estates
Albion	\$ 1,250,000	Pittston	\$ 1,100,000
Augusta	45,200,000	Randolph	1,750,000
Belgrade	2,500,000	Readfield	1,650,000
Benton	1,950,000	Rome	1,150,000
Chelsea	930,000	Sidney	1,650,000
China	3,000,000	Vassalboro	3,150,000
Clinton	2,750,000	Vienna	270,000
Farmingdale	3,050,000	Waterville	48,200,000
Fayette	700,000	Wayne	1,200,000
Gardiner	12,000,000	West Gardiner	1,300,000
Hallowell	4,100,000	Windsor	970,000
Litchfield	1,650,000	Winslow	18,500,000
Manchester	1,850,000	Winthrop	7,050,000
Monmouth	3,700,000		
Mount Vernon	1,050,000	Total	\$179,670,000
Oakland	6,050,000		

KNOX COUNTY

Appleton	\$ 750,000	St. George	\$ 2,450,000
Camden	11,500,000	South Thomaston ..	940,000
Cushing	730,000	Thomaston	5,850,000
Friendship	1,600,000	Union	1,600,000
Hope	690,000	Vinalhaven	1,900,000
Isle Au Haut	250,000	Warren	2,400,000
North Haven	1,850,000	Washington	760,000
Owls Head	1,800,000	Matinicus Isle Pl. ..	150,000
Rockland	19,900,000		
Rockport	5,000,000	Total	\$ 60,120,000

LINCOLN COUNTY

Alna	\$ 550,000	South Bristol	\$ 1,950,000
Boothbay	4,300,000	Southport	3,400,000
Boothbay Harbor ..	8,100,000	Waldoboro	5,300,000
Bremen	870,000	Westport	400,000
Bristol	4,400,000	Whitefield	1,250,000
Damariscotta	3,250,000	Wiscasset	18,200,000
Dresden	760,000	Monhegan Pl.	470,000
Edgecomb	1,000,000	Somerville Pl.	160,000
Jefferson	1,650,000		
Newcastle	2,050,000	Total	\$ 59,060,000
Nobleboro	1,000,000		

OXFORD COUNTY

Towns	Estates	Towns	Estates
Andover	\$ 800,000	Oxford	\$ 2,050,000
Bethel	3,600,000	Paris	6,200,000
Brownfield	540,000	Peru	2,400,000
Buckfield	950,000	Porter	1,050,000
Byron	240,000	Roxbury	630,000
Canton	840,000	Rumford	40,000,000
Denmark	1,050,000	Stoneham	390,000
Dixfield	3,100,000	Stow	220,000
Fryeburg	4,100,000	Sumner	460,000
Gilead	520,000	Sweden	400,000
Greenwood	1,200,000	Upton	340,000
Hanover	350,000	Waterford	1,800,000
Hartford	490,000	West Paris	1,400,000
Hebron	500,000	Woodstock	1,400,000
Hiram	1,050,000	Lincoln Pl.	1,250,000
Lovell	3,000,000	Magalloway Pl.	250,000
Mexico	3,950,000		
Newry	420,000		
Norway	7,500,000		
		Total	\$ 94,440,000

PENOBCOT COUNTY

Alton	\$ 230,000	Levant	\$ 480,000
Bangor	77,000,000	Lincoln	15,100,000
Bradford	470,000	Lowell	160,000
Bradley	700,000	Mattawamkeag	2,850,000
Brewer	24,300,000	Maxfield	80,000
Burlington	280,000	Medway	1,050,000
Carmel	770,000	Milford	2,100,000
Charleston	600,000	Millinocket	32,000,000
Chester	180,000	Newburg	350,000
Clifton	350,000	Newport	4,050,000
Corinna	4,150,000	Old Town	16,500,000
Corinth	1,250,000	Orono	9,500,000
Dexter	5,100,000	Orrington	2,500,000
Dixmont	380,000	Passadumkeag	220,000
East Millinocket	23,500,000	Patten	1,500,000
Eddington	900,000	Plymouth	360,000
Edinburg	140,000	Springfield	220,000
Enfield	1,600,000	Stacyville	1,050,000
Etna	310,000	Stetson	300,000
Exeter	530,000	Veazie	7,500,000
Garland	300,000	Winn	450,000
Glenburn	590,000	Woodville	890,000
Greenbush	280,000	Carroll Pl.	200,000
Greenfield	210,000	Drew Pl.	150,000
Hampden	6,500,000	Grand Falls Pl.	130,000
Hermon	2,900,000	Lakeville Pl.	320,000
Holden	1,350,000	Mount Chase Pl.	300,000
Howland	1,600,000	Prentiss Pl.	200,000
Hudson	380,000	Seboeis Pl.	240,000
Kenduskeag	500,000	Webster Pl.	190,000
Lagrange	460,000		
Lee	470,000		
		Total	\$ 259,220,000

PISCATAQUIS COUNTY

Towns	Estates	Towns	Estates
Abbot	\$ 290,000	Sebec	\$ 500,000
Atkinson	290,000	Shirley	250,000
Bowerbank	350,000	Wellington	170,000
Brownville	1,750,000	Willimantic	300,000
Dover-Foxcroft	5,250,000	Barnard Pl.	150,000
Greenvile	2,800,000	Blanchard Pl.	200,000
Guilford	2,800,000	Elliottsville Pl.	270,000
Milo	3,800,000	Kingsbury Pl.	180,000
Monson	820,000	Lake View Pl.	280,000
Parkman	450,000	Total	\$ 21,800,000
Sangerville	900,000		

SAGADAHOC COUNTY

Arrowsic	\$ 220,000	Richmond	\$ 2,250,000
Bath	25,600,000	Topsham	6,450,000
Bowdoin	540,000	West Bath	1,550,000
Bowdoinham	1,350,000	Woolwich	1,900,000
Georgetown	1,150,000	Total	\$ 43,360,000
Phippsburg	2,350,000		

SOMERSET COUNTY

Anson	\$ 3,200,000	Palmyra	\$ 840,000
Athens	610,000	Pittsfield	6,500,000
Bingham	2,950,000	Ripley	240,000
Cambridge	230,000	St. Albans	840,000
Canaan	730,000	Skowhegan	15,600,000
Cornville	580,000	Smithfield	790,000
Detroit	850,000	Solon	1,250,000
Embden	2,600,000	Starks	360,000
Fairfield	10,000,000	Brighton Pl.	200,000
Harmony	650,000	Caratunk Pl.	380,000
Hartland	2,250,000	Dennistown Pl.	200,000
Jackman	1,450,000	Highland Pl.	150,000
Madison	7,800,000	Pleasant Ridge Pl.	6,600,000
Mercer	380,000	The Forks Pl.	370,000
Moose River	400,000	West Forks Pl.	310,000
Moscow	5,000,000	Total	\$ 77,090,000
New Portland	680,000		
Norridgewock	2,100,000		

SUMMARY OF STATE VALUATION FOR 1960

Counties	No. of Polls Taxed	Organized Municipalities	Unorganized Territory	Timber and Grass on Public Lands	Total
Androscoggin.....	19,899	\$ 183,410,000	\$ —	\$ —	\$ 183,410,000
Aroostook.....	16,536	150,950,000	25,800,460	991,570	177,742,030
Cumberland.....	41,329	483,000,000	—	—	483,000,000
Franklin.....	4,505	34,950,000	2,837,515	97,640	37,885,155
Hancock.....	8,276	84,040,000	1,723,995	59,750	85,823,745
Kennebec.....	19,956	179,670,000	26,075	—	179,696,075
Knox.....	6,659	60,120,000	44,450	—	60,164,450
Lincoln.....	4,951	59,060,000	30,805	—	59,090,805
Oxford.....	10,316	94,440,000	3,269,745	95,800	97,805,545
Penobscot.....	24,815	259,220,000	10,295,260	251,900	269,767,160
Piscataquis.....	3,887	21,800,000	21,667,125	559,000	44,026,125
Sagadahoc.....	5,067	43,360,000	—	—	43,360,000
Somerset.....	9,008	77,090,000	10,894,260	323,870	97,308,130
Waldo.....	5,110	36,520,000	—	—	36,520,000
Washington.....	7,498	50,510,000	6,057,805	161,180	56,728,985
York.....	22,617	226,550,000	—	—	226,550,000
TOTAL	210,429	\$2,044,690,000	\$91,647,495	\$2,540,710	\$2,138,878,205

RECAPITULATION

Real and Personal Estate of cities, towns and plantations		\$2,044,690,000
Real Estate in unorganized townships	91,647,495	
Growth on public lots	2,540,710	
		\$2,188,878,205

This represents an increase from the State Valuation of 1958, amounting to \$31,862,946, as follows:

Real and Personal estate of cities, towns and plantations		\$25,380,000
Real estate in unorganized townships	\$6,843,366	
Growth on public lots	189,580	6,532,946
		\$31,862,946

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1959 to June 30, 1960

Counties	Valuation	State Tax
Aroostook	\$1,073,851	\$ 7,785.42
Franklin	232,525	1,685.81
Hancock	116,888	847.44
Kennebec	2,900	21.03
Knox	15,125	109.66
Lincoln	2,850	20.66
Oxford	118,775	861.12
Penobscot	557,879	4,044.62
Piscataquis	818,170	5,981.72
Somerset	743,724	5,392.00
Washington	384,758	2,789.50
Total	\$4,067,445	\$29,488.98



STATISTICS

from

Valuation Returns as made by

Assessors of each

City, Town and Plantation

1960

KNOX COUNTY — 1960 — Concluded

Municipality	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Tax- ation	Real Estate	Personal Property	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
South Thomaston	179	30	.062	\$ 587,375	\$ 72,665	\$ 660,040	\$ 189,690	\$ 397,085	\$ 40,922	\$ 537
Thomaston	553	45	.105	1,604,215	446,208	2,050,423	348,760	1,255,455	215,294	1,639
Union	270	51	.088	742,640	151,848	894,488	226,090	516,550	78,702	810
Vinalhaven	326	81	.114	785,755	141,870	927,625	203,695	552,060	105,749	978
Warren	397	83	.028	4,241,280	561,640	4,802,920	1,057,040	3,184,240	134,481	1,191
Washington	140	43	.086	431,395	83,835	515,230	111,885	319,510	44,310	420
Matinicus Isl. Plt.	33	—	.065	76,996	18,885	95,881	17,158	59,840	6,232	99
TOTALS	6,659	1,453		\$ 41,020,117	\$ 7,165,319	\$ 48,185,436	\$ 11,065,297	\$ 29,954,820	\$ 2,573,700	\$ 19,977

LINCOLN COUNTY — 1960

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		
Alna	93	8	.051	\$ 419,610	\$ 23,950	\$ 443,560	\$ 146,530	\$ 273,080	\$ 22,621	\$ 279
Boothbay	462	52	.079	2,291,655	126,105	2,417,760	508,315	1,783,340	191,003	1,386
Boothbay Harbor	645	111	.085	2,620,805	297,986	2,918,791	642,925	1,977,880	248,097	1,935
Bremen	112	25	.102	325,325	23,265	348,590	108,315	217,010	35,556	336
Bristol	367	75	.0155	7,733,292	406,849	8,140,141	2,097,472	5,635,820	126,172	1,101
Damariscotta	280	48	.088	934,550	273,720	1,208,270	195,975	738,575	106,328	840
Dresden	166	37	.100	312,090	28,420	340,510	142,570	169,520	34,051	498
Edgecomb	134	22	.080	355,020	20,537	373,557	92,390	262,630	30,044	402
Jefferson	255	46	.094	577,340	60,185	637,535	239,650	337,690	59,928	765
Newcastle	250	56	.085	870,615	153,655	1,024,270	179,575	691,040	87,063	750
Nobleboro	166	12	.120	327,785	71,925	399,710	125,940	201,845	47,965	498
South Bristol	185	44	.092	798,705	49,485	848,190	270,330	528,375	78,033	555
Southport	115	35	.043	2,583,675	94,125	2,677,800	766,175	1,817,500	115,145	345
Waldoboro	742	81	.114	1,337,320	371,230	1,708,550	353,600	982,720	194,774	2,226
Westport	54	12	.083	190,010	25,939	213,949	68,410	131,600	17,923	162
Whitfield	211	—	.054	955,461	110,286	1,065,747	285,205	670,256	57,550	633
Wiscasset	616	77	.060	4,910,060	153,925	5,063,985	253,260	4,656,800	303,839	1,848
Monhegan Plt.	34	4	.058	177,452	1,000	178,452	44,792	132,660	10,350	102
Somerville Plt.	64	5	.086	125,875	9,395	135,270	69,440	56,435	11,633	192
TOTALS	4,951	750		\$ 27,846,645	\$ 2,301,992	\$ 30,148,637	\$ 6,590,869	\$ 21,255,776	\$ 1,778,075	\$ 14,853

OXFORD COUNTY — 1960

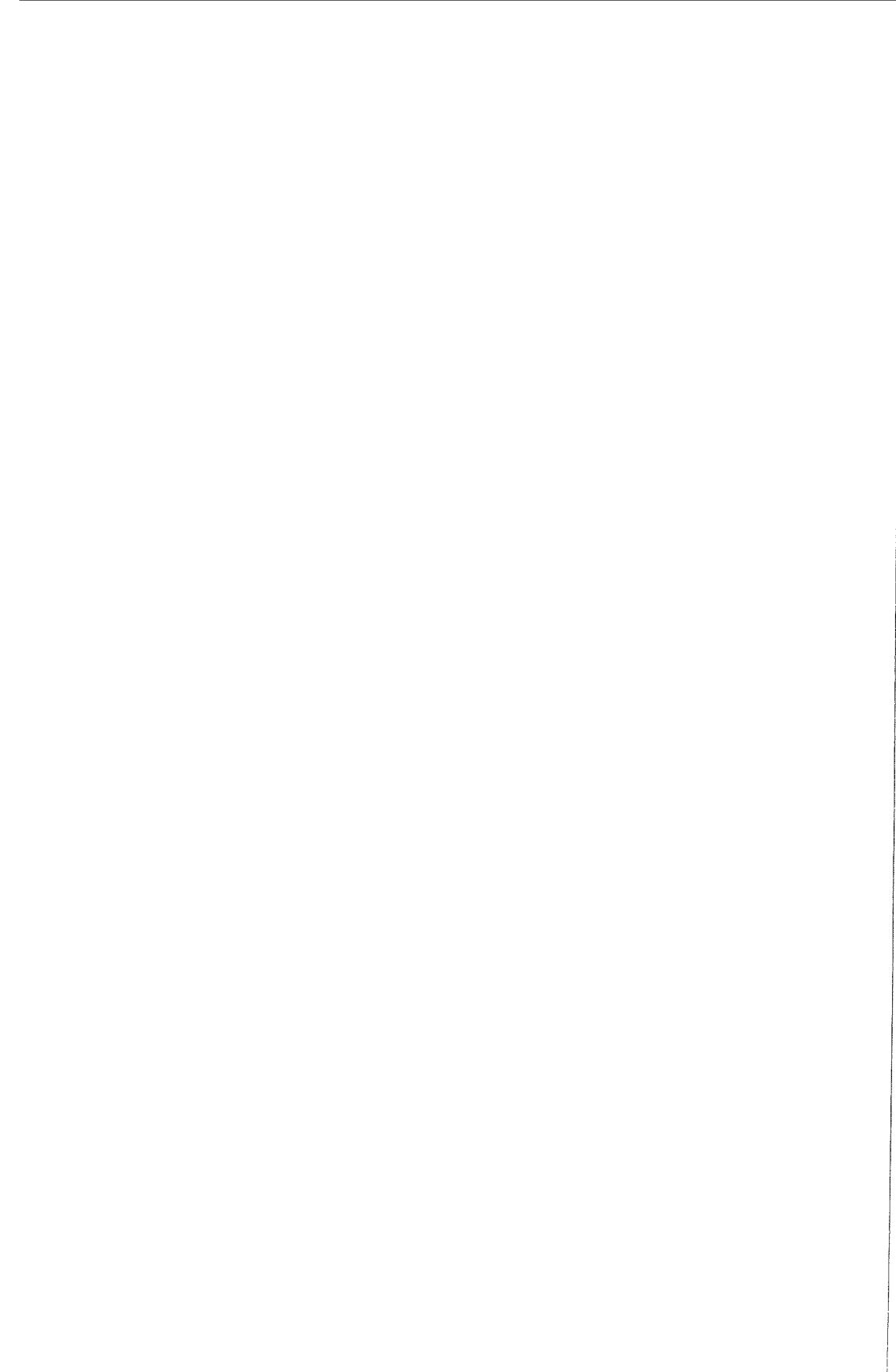
Andover.....	204	49	.084	\$ 516,185	\$ 102,160	\$ 618,345	\$ 232,635	\$ 283,550	\$ 51,941	\$ 612				
Bethel.....	551	106	.03016	5,115,850	980,148	6,095,998	1,029,831	4,086,019	183,855	1,652				
Brownfield.....	118	21	.140	248,510	50,349	298,859	67,865	180,645	41,840	351				
Buckfield.....	226	72	.072	773,455	170,930	944,385	196,460	576,995	67,995	678				
Byron.....	31	3	.062	269,210	1,690	270,900	226,200	42,920	16,795	93				
Canton.....	165	52	.095	562,480	68,880	631,360	222,785	339,695	59,979	504				
Denmark.....	126	20	.088	463,940	66,190	530,130	240,920	223,020	46,651	378				
Dixfield.....	549	84	.0294	4,320,720	854,870	5,175,590	827,840	3,492,880	152,162	1,647				
Fryeburg.....	468	90	.0945	1,127,150	420,859	1,548,009	363,970	763,180	146,287	1,404				
Gilead.....	43	2	.0634	271,930	10,950	282,880	217,755	54,175	17,935	129				
Greenwood.....	146	31	.092	462,270	122,735	585,005	169,040	293,230	53,820	438				
Hanover.....	62	18	.102	150,450	15,950	172,400	45,350	111,100	17,584	186				
Hartford.....	78	16	.073	337,068	27,245	364,313	201,073	135,995	26,595	234				
Hebron.....	118	24	.090	265,940	49,610	315,550	104,260	161,680	38,399	354				
Hiram.....	225	42	.115	448,024	69,656	517,710	245,804	202,220	59,537	675				
Lovell.....	171	36	.060	1,176,451	220,315	1,396,766	460,526	715,925	83,806	513				
Mexico.....	1,099	198	.035	6,446,685	663,660	7,110,345	1,130,575	5,316,110	248,862	3,297				
Newry.....	37	11	.066	306,030	14,420	320,450	242,120	63,910	21,149	111				
Norway.....	938	207	.028	8,356,467	1,830,058	10,186,525	1,845,215	6,511,252	285,222	2,814				
Oxford.....	365	83	.047	1,792,855	384,633	2,177,488	472,655	1,320,200	102,342	1,095				
Paris.....	815	173	.098	2,122,480	580,600	2,703,080	509,305	1,613,175	264,901	2,445				
Peru.....	272	48	.069	761,162	673,938	1,435,100	207,937	553,225	99,029	816				
Porter.....	250	32	.132	325,499	53,010	378,509	113,380	212,119	49,963	750				
Roxbury.....	82	9	.064	443,125	12,290	455,415	238,600	204,525	29,146	246				
Rumford.....	2,218	425	.023	32,058,230	27,225,810	59,284,040	8,031,010	24,027,220	1,363,532	6,664				
Stoneham.....	45	14	.067	223,945	15,825	241,770	92,270	133,675	16,198	135				
Stow.....	24	6	.070	115,590	11,150	126,740	75,285	40,305	8,871	72				
Summer.....	113	22	.070	434,650	59,307	493,957	204,495	230,155	34,570	339				
Sweden.....	30	11	.076	297,517	8,810	306,327	213,261	84,250	23,280	90				
Upton.....	8	2	.044	342,545	3,910	346,455	271,590	70,955	15,244	24				
Waterford.....	185	40	.082	673,535	327,170	1,000,705	191,790	481,745	82,057	555				
West Paris.....	280	54	.093	563,475	197,800	761,275	154,325	409,150	70,798	840				
Woodstock.....	225	58	.103	664,650	152,835	817,485	259,045	405,605	84,203	675				
Lincoln Pt.....	31	5	.0205	1,226,274	45,570	1,271,844	381,804	844,470	26,073	93				
Magalloway Pt.....	15	3	.058	308,597	24,480	333,077	281,807	26,790	19,318	45				
TOTALS.....	10,316	2,067		\$ 73,980,944	\$ 35,517,843	\$ 109,498,787	\$ 19,708,873	\$ 54,212,071	\$ 3,899,945	\$ 30,948				

YORK COUNTY — 1960 — Concluded

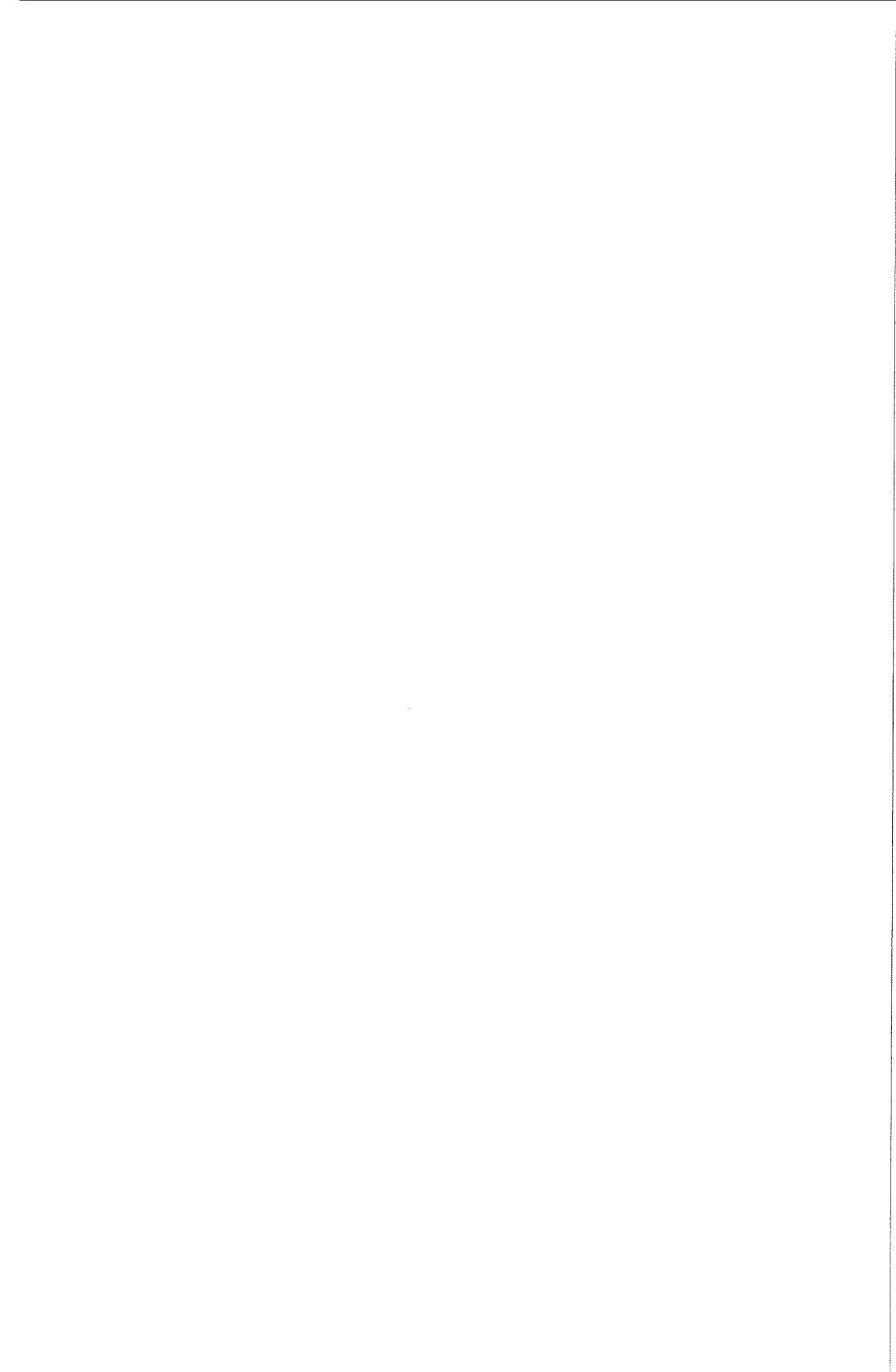
Municipality	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Tax- ation	Real Estate	Personal Property	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Kittery.....	1,550	575	.062	\$ 8,610,525	\$ 474,665	\$ 9,094,190	\$ 1,298,575	\$ 7,320,950	\$ 563,839	\$ 4,650
Lebanon.....	387	63	.123	819,346	41,247	860,593	382,496	436,850	105,853	1,161
Limerick.....	229	46	.120	559,160	60,820	619,980	156,455	402,706	74,397	687
Limington.....	219	25	.138	499,015	50,465	459,480	268,470	140,545	63,408	630
Lyman.....	114	18	.070	492,208	37,024	529,232	185,008	307,200	37,046	342
Newfield.....	86	22	.074	386,155	78,165	464,320	128,830	257,325	34,360	258
North Berwick.....	454	16	.1386	877,555	194,945	1,072,500	230,260	647,295	148,648	1,362
Old Orchard Beach.....	945	267	.059	8,798,700	742,725	9,541,425	1,730,275	7,059,425	562,924	2,835
Parsonfield.....	213	25	.102	573,785	159,070	732,855	210,605	363,180	74,751	639
Saco.....	2,462	441	.053	14,974,530	1,353,190	16,327,720	3,847,550	11,126,980	865,369	7,386
Sanford.....	3,666	639	.0588	17,257,830	4,754,050	22,011,880	3,669,950	13,587,880	1,294,298	10,998
Shapleigh.....	128	48	.127	503,545	19,043	522,588	213,342	290,203	66,369	384
South Berwick.....	724	90	.079	2,550,880	253,550	2,804,430	438,270	2,112,610	221,549	2,172
Waterboro.....	289	55	.036	2,573,760	169,429	2,743,189	796,465	1,777,295	98,754	867
Wells.....	1,040	43	.0435	11,484,190	487,010	11,971,200	4,561,145	6,923,045	520,753	3,120
York.....	1,125	86	.0415	12,253,579	424,825	12,678,404	4,059,673	8,193,906	526,154	3,375
TOTALS.....	22,617	3,303		\$ 126,613,310	\$ 13,749,513	\$ 140,352,823	\$ 32,729,358	\$ 93,883,952	\$ 7,914,411	\$ 67,851

STATE SUMMARY — 1960

Counties	No. of Polls Taxed	No. of Polls Not Taxed	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.....	19,899	3,895	\$ 100,903,843	\$ 22,928,173	\$ 123,832,016	\$ 23,848,733	\$ 77,055,110	\$ 6,453,523	\$ 59,697
Aroostook.....	16,536	2,197	128,464,092	35,917,758	164,381,850	43,395,355	85,068,737	7,587,321	49,608
Cumberland.....	41,329	7,831	364,489,086	85,242,342	449,731,428	81,784,718	282,704,368	19,711,490	123,987
Franklin.....	4,505	813	20,306,056	3,426,867	23,732,923	6,368,483	13,937,573	1,632,293	13,515
Hancock.....	8,276	1,505	42,760,938	5,637,823	48,398,762	11,930,936	30,830,003	3,428,321	24,828
Kennebec.....	19,956	4,211	112,345,475	23,409,563	135,755,038	22,349,889	89,995,586	6,852,446	59,868
Knox.....	6,659	1,453	41,020,117	7,165,319	48,185,436	11,065,297	29,954,820	2,573,700	19,977
Lincoln.....	4,951	750	27,846,645	2,301,992	30,148,637	6,590,569	21,255,776	1,778,075	14,853
Oxford.....	10,316	2,067	73,980,944	35,517,843	109,498,787	19,768,873	54,212,071	3,899,945	30,948
Penobscot.....	24,815	4,286	197,333,310	49,314,584	246,647,894	37,838,230	159,495,080	10,784,705	74,445
Piscataquis.....	3,887	680	17,598,495	2,660,883	20,559,378	5,149,770	12,448,725	1,277,007	11,661
Sagadahoc.....	5,067	1,114	21,264,440	3,660,544	24,924,984	5,011,995	16,252,445	1,990,829	15,201
Somerset.....	9,008	1,792	50,376,384	11,171,360	61,547,744	13,411,720	36,964,664	3,655,001	27,024
Waldo.....	5,110	1,072	29,658,077	10,742,337	40,400,414	6,712,849	22,945,228	1,751,785	15,330
Washington.....	7,498	1,590	29,004,715	7,165,161	36,169,876	7,061,249	21,943,466	2,091,173	22,494
York.....	22,617	3,303	126,613,310	13,749,513	140,362,823	32,729,358	93,883,952	7,914,411	67,851
TOTALS.....	210,429	38,559	\$1,383,965,928	\$320,312,062	\$1,704,277,990	\$335,018,324	\$1,048,947,604	\$83,382,025	\$631,287



**Detail
of
Corporation
Taxes**



CORPORATION TAXES

Taxes assessed upon Corporations doing business in State of Maine

RAILROADS

	Year ending June 30, 1959	Year ending June 30, 1960
Aroostook Valley Railroad Company	\$ 4,175.33	\$ 3,886.96
Bangor and Aroostook Railroad Company	584,716.45	479,383.76
Belfast and Moosehead Lake Railroad Com- pany	4,221.82	4,145.77
Boston and Maine Railroad	71,351.25	66,540.73
Canadian National Railway System	76,491.62	80,283.56
Canadian Pacific Railway Company	198,455.95	208,201.32
Maine Central Railroad Company	678,110.59	664,594.09
Portland Terminal Company	3,587.03	4,090.07
Sanford and Eastern Railroad Corp.	1,971.04	1,936.27
	<u>\$1,623,081.08</u>	<u>\$1,508,062.53</u>

TELEGRAPH COMPANY

Western Union Telegraph Company	\$ 35,450.19	\$ 34,022.27
---------------------------------------	--------------	--------------

EXPRESS COMPANIES

Canadian Pacific Express Company	\$ 120.28	\$ 152.82
Railway Express Agency	5,149.61	4,572.47
	<u>\$ 5,269.89</u>	<u>\$ 4,725.29</u>

PARLOR CAR

The Pullman Co.	\$ 798.10	\$ 438.24
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CREDIT UNIONS

Government Employees' Credit Union	\$ 827.43	\$ 887.48
Railroad Workers' Credit Union	503.47	519.62
Telephone Workers' Credit Union	558.50	581.08
	<u>\$ 1,889.40</u>	<u>\$ 1,988.18</u>

TELEPHONE COMPANIES

	Year ending June 30, 1959	Year ending June 30, 1960
American Telephone & Telegraph Co.	\$ 17,071.77	\$ 15,611.66
Andover Telephone Co.	133.27	177.17
Bryant Pond Telephone Lines	297.13	203.47
Cambridge Telephone Co.	51.73	47.80
Center Lincolnville Telephone Co.	350.86	424.24
China Telephone Co.	796.02	1,058.09
Cobbosseecontee Telephone & Telegraph Co.	78.82	83.65
Consolidated Telephone Co.	1,582.49	1,633.31
Eastern Telephone Co.	1,900.80	3,516.34
Etna Telephone Co.	14.10	15.73
Fort Kent Telephone Co.	2,440.36	2,473.86
Hampden Telephone Co.	825.24	700.97
Harmony & Wellington Telephone Co.	116.58	124.17
Hartland & St. Albans Telephone Co.	1,007.38	1,236.70
Hebron's Home Telephone Co.	446.29	487.06
Jonesboro Telephone Co.	89.38	95.87
Katahdin Farmers Telephone Co.	2,396.12	2,502.39
Leeds Telephone Association	23.57	23.05
Lewiston, Greene & Monmouth Telephone Co.	5,565.93	6,276.35
Lovell United Telephone Co.	1,853.62	1,993.27
Mount Vernon Telephone Co.	181.15	206.10
Nash Telephone Co.	5,352.09	5,565.88
New England Telephone & Telegraph Co.	2,292,641.88	2,520,626.70
Oxford County Telephone & Telegraph Co.	1,793.73	2,208.75
Pine Tree Telephone & Telegraph Co.	1,630.00	1,742.38
Poland Telephone Co.	2,430.85	3,432.80
Ripley Telephone Co.	36.24	34.07
Saco River Telephone & Telegraph Co.	2,041.08	1,992.46
Sidney Telephone Co.	147.44	177.94
Somerset Telephone Co.	6,280.34	8,886.35
Standish Telephone Co.	2,297.74	2,454.60
Stockton Springs Telephone Co.	814.71	501.67
Swans Island Telephone & Telegraph Co.	145.15	200.96
Union River Telephone Co.	58.81	105.19
Union Telephone Co.	614.88	558.12
Unity Telephone Co.	1,876.18	1,814.64
Van Telephone & Telegraph Co.	1,253.18	1,337.02
Waldo Penobscot Telephone Co.	23.49	—
Warren Telephone Co.	618.43	626.92
Washington Telephone Co.	130.38	147.77
Weed Telephone Association	81.30	115.59
West Appleton Telephone Co.	30.09	40.12
West Penobscot Telephone & Telegraph Co.	680.67	1,042.25
	<hr/> \$2,357,531.27	<hr/> \$2,592,503.48
	* —13.68	** —68.76
	<hr/> \$2,357,517.59	<hr/> \$2,592,434.72

* Abated—Oxford County Telephone & Telegraph Co.

** Abated—Consolidated Telephone Co.

**Sixty-Ninth Annual Report
of the
BUREAU OF TAXATION**



STATE OF MAINE

1959





STATE OF MAINE
BUREAU OF TAXATION
AUGUSTA

December 14, 1959

To His Excellency Clinton A. Clauson, 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 69th 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 70th annual report, which will be a part of the next printed biennial report of this Bureau.

Respectfully submitted,

Ernest H. Johnson

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*

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LOCAL VALUATION

Comparison of Counties in 1958 and 1959, exclusive of Unorganized Townships.

Counties	1958	1959	Increase
Androscoggin	\$ 92,378,730	\$ 95,549,562	\$ 3,170,832
Aroostook	124,409,091	158,074,684	33,665,593
Cumberland	397,333,875	435,527,324	38,193,449
Franklin	23,405,679	23,479,498	73,819
Hancock	46,802,564	47,706,947	904,383
Kennebec	130,249,593	134,937,292	4,687,699
Knox	48,127,900	48,253,305	125,405
Lincoln	21,928,347	29,926,385	7,998,038
Oxford	103,252,467	103,800,174	547,707
Penobscot	224,256,432	240,470,005	16,213,573
Piscataquis	19,039,234	20,777,357	1,738,123
Sagadahoc	23,569,918	24,409,357	839,439
Somerset	56,125,748	60,908,368	4,782,620
Waldo	38,609,954	41,057,408	2,447,454
Washington	29,346,985	35,082,057	5,736,072
York	128,652,910	137,556,705	8,903,795
	<hr/>	<hr/>	<hr/>
Net Increase	\$1,507,489,427	\$1,637,516,428	\$130,027,001

VALUATION OF TWENTY-ONE CITIES

Cities	1958	1959	Increase
Auburn	\$ 34,211,560	\$ 34,726,600	\$ 515,040
Augusta	64,472,560	64,774,400	301,840
Bangor	123,095,900	125,001,800	1,905,900
Bath	12,129,345	12,705,625	576,280
Belfast	17,263,200	17,408,600	145,400
Biddeford	18,574,342	16,887,642	*1,686,700
Brewer	14,180,630	14,654,420	473,790
Calais	4,309,942	4,208,861	*101,081
Eastport	1,524,556	7,195,778	5,671,222
Ellsworth	7,984,730	7,992,160	7,430
Gardiner	8,346,525	8,421,125	74,600
Hallowell	2,460,325	2,486,425	26,100
Lewiston	42,612,610	43,094,570	481,960
Old Town	6,996,710	12,882,300	5,885,590
Portland	110,012,675	110,731,775	719,100
Presque Isle	36,586,430	37,183,990	597,560
Rockland	15,086,970	15,009,240	*77,730
Saco	17,063,240	16,345,360	*717,880
South Portland	94,537,020	95,844,090	1,307,070
Waterville	24,303,400	25,688,620	1,385,220
Westbrook	27,303,480	27,666,870	363,390
	<hr/>	<hr/>	<hr/>
Net Increase	\$683,056,150	\$700,910,251	\$17,854,101

* Decrease

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

Value of Land—1959	\$ 317,981,000
Value of Land—1958	296,164,451
Increase	\$ 21,816,549
Value of Buildings—1959	\$1,006,469,676
Value of Buildings—1958	925,804,656
Increase	\$ 80,665,020
Number of Polls taxed—1959	208,037
Number of Polls not taxed—1959	39,464
	247,501
Number of Polls taxed—1958	209,206
Number of Polls not taxed—1958	38,587
	247,793
Decrease	292

MUNICIPAL TAX RATES

1959

County	Average Rate of Taxation	Average of the Rates
Androscoggin .....	.06118	.08682
Aroostook .....	.04374	.08520
Cumberland .....	.04095	.06268
Franklin .....	.06516	.06845
Hancock .....	.06779	.08235
Kennebec .....	.04896	.07922
Knox .....	.05002	.07111
Lincoln .....	.05489	.07339
Oxford .....	.03575	.07429
Penobscot .....	.04038	.09535
Piscataquis .....	.05889	.08055
Sagadahoc .....	.07603	.08422
Somerset .....	.04773	.07230
Waldo .....	.04046	.08991
Washington .....	.05587	.08367
York .....	.05207	.07167

Total amount of taxes assessed on property divided by the total amount of valuation gives the average rate of taxation; that is, .04654.

Total of the averages of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .07882.

Amount of taxes assessed on polls in the municipalities in 1959, \$624,111. Amount of taxes assessed on property in the municipalities for state, county, and local purposes in 1959, \$76,213,425. Average rate of taxation on each \$1,000 is \$46.54.

CORPORATION TAXES

Classification	Year ending June 30, 1958	Year ending June 30, 1959
Railroad (Including Street Railroads)	\$1,758,087.54	\$1,623,081.08
Telephone Companies	2,188,541.02	2,357,517.59
Telegraph Companies	37,520.91	35,450.19
Express Companies	5,868.40	5,269.89
Parlor Car Companies	782.87	798.10
Credit Unions	1,695.84	1,889.40
Corporate Franchise Taxes	338,540.00	363,550.00
Insurance Companies	2,044,057.30	2,157,274.86
Fire Investigation and Prevention	76,742.86	79,211.76
National Bank Stock	147,558.00	150,794.25
Trust and Banking Stock	142,255.71	147,367.02

POTATO TAX

Year ending	Tax	Expenditures
June 30, 1958	\$ 329,282.87	\$ 6,384.99
June 30, 1959	272,619.68	5,632.21

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

Year ending	June 30, 1958	June 30, 1959
Blueberry Tax	\$ 37,640.24	\$ 22,283.46
Dry Bean Tax	1,153.40	602.56
Fertilizer Tax	1,512.90	1,775.33
Milk Tax	110,864.28	113,605.73
Quahog Tax	6,324.16	6,791.38
Sardine Tax	478,407.20	499,034.10
Sweet Corn Tax	*	*

* No tax levied for years 1958-1959

CIGARETTE TAX

Period—July 1, 1958 to June 30, 1959

Revenue

Cigarette Stamps Sales (face value)	\$ 481,381.80
Cigarette Meter Sales (gross value)	5,929,405.00
<hr/>	
Total Gross Sales	\$6,410,786.80
Discount to Distributors	\$223,855.03
Refunds	6,798.45
<hr/>	
Net Sales (Stamp and Meter)	\$6,180,133.32
Licenses sold	2,889.00
Miscellaneous Sales	7,920.17
Sales of Confiscated Cigarettes	—
<hr/>	
Total Revenue	\$6,190,942.49

Expenditures

Cost of Stamps	3,543.06
Administrative Expenses	30,037.00
<hr/>	
Total Expenditures	\$ 33,580.06*

* 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) .54%

GASOLINE, USE FUEL & MOTOR CARRIER TAXES

Period—July 1, 1958 to June 30, 1959

HIGHWAY FUND

Revenue

Gasoline Tax Certified—	
Highway Fund	\$ 22,460,049.86
Add: Penalties	280.00
	<hr/>
Less: Abatements	\$ 22,460,329.86
	230.44
	<hr/>
	\$ 22,460,099.42

Use Fuel Tax

Dealers' Tax	\$ 112,554.16
Users' Tax	216,202.35
Penalties and Interest	2,235.76
	<hr/>
Less: Abatements	\$ 330,992.27
	400.71
	<hr/>

Motor Carrier Tax

Motor Carrier Tax	\$ 71,872.56
Less: Abatements	\$ 71,872.56
	255.77
	<hr/>
	71,616.79

Total Revenue

\$22,862,307.77

Expenditures

Refunds—Gasoline Tax	\$ 633,227.54
Motor Carrier Tax ..	40,556.89
Use Fuel Tax	1,243.99
Reimbursements—U. S. Govern-	—
ment	—
Maine Turnpike Au-	—
thority	13,088.60
Transfers—Sea and Shore Fish-	—
eries	22,809.59
	<hr/>
Sub-Total—(Net Revenue figure as shown by Controller)	\$22,151,381.16
Add: License Fees—Use Fuel Tax	218.00
	<hr/>
Gross Amount—Available for General High-	\$22,151,599.16
way Fund	54,002.95
Less: Administration Costs	<hr/>
Cost of Administration .24%	\$22,097,596.21

Aeronautical Fund

Gasoline Tax Certified for Aeronautical Fund	\$ 101,544.65
Expenditures—Refunds paid from Aero Fund	34,049.28
	<hr/>
	\$ 67,495.37

INHERITANCE TAX DIVISION

Period—July 1, 1957 to June 30, 1958

Estate Taxes	\$ 47,690.24
Inheritance Taxes	2,405,814.81
Interest	11,340.12
<hr/>	

\$2,464,845.17

Period—July 1, 1958 to June 30, 1959

Estate Taxes	\$ 97,512.52
Inheritance Taxes	2,892,055.92
Interest	12,047.86
<hr/>	

\$3,001,616.30

SALES AND USE TAX DIVISION

Comparative Statement of Revenue and Expenditures

Revenue

July 1, 1958 to June 30, 1959 July 1, 1957 to June 30, 1958

Gross Revenue		
Sales Tax	\$21,390,773.32	\$19,965,155.76
Use Tax	3,108,544.45	3,546,444.26
Interest	27,714.75	22,479.51
Penalties	26,342.91	26,190.02
<hr/>		
Total Gross Revenue	\$24,553,375.43	\$23,560,269.55

Deduct—

Abatements—

Sales Tax	\$ 51,455.84	\$ 42,641.15
Use Tax	2,043.98	1,007.41
Interest	593.54	237.62
Penalties	103.82	599.65
Refunds	8,785.35	7,379.71
Transfer to Reserve for Losses	8,212.54	6,000.00
<hr/>		
Total deductions	71,195.02	57,865.54

Net Revenue	<u>\$24,482,180.41</u>	<u>\$23,502,404.01</u>
-------------	------------------------	------------------------

Expenditures

1958-1959 1957-1958

Salaries and Wages	\$290,514.90	\$267,740.45
Travel Expense	48,262.90	43,092.92
Office Supplies	10,779.57	14,375.78
Equipment	2,916.55	7,541.69
Legal & Professional Services	12,023.74	9,619.32
Printing and Postage	13,443.43	8,663.16
Telephone and Telegrams	4,133.65	3,330.01
Other Office Expense	7,814.07	7,544.22
<hr/>		
Total	<u>\$389,888.81</u>	<u>\$361,907.55</u>

Cost of administration 1.6%

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS
July 1, 1958 - June 30, 1959

Counties	M. Feet Board Measure							
	Spruce and Fir	Cedar	White* Pine	Hemlock	Yellow Birch	Maple	Beech	Misc.
Aroostook.....	55,476	2,295	10,037	97	3,700	4,787	1,014	7,211
Franklin.....	189	—	1,065	17	3,249	182	—	589
Hancock.....	134	6	3,529	100	48	—	—	1,206
Oxford.....	2,108	—	2,275	49	6,077	802	132	60
Penobscot.....	1,922	—	8,911	635	447	2,577	330	2,373
Piscataquis.....	5,360	12	13,481	106	739	946	107	1,752
Somerset.....	1,396	708	6,450	924	11,990	2,259	35	483
Washington.....	263	9	9,167	85	43	105	—	1,423
TOTALS.....	66,848	3,030	54,915	2,013	26,293	11,658	1,618	15,097

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Counties	Cords								Pieces Cedar	
	Pulpwood (Peeled Basis)					Hardwood				
	Spruce and Fir	Hemlock	Pine	Poplar	Hardwood	Fuel	White Birch	Bolts	Ties	Poles
Aroostook.....	175,821	9,839	—	5,059	1,410	1,992	717	257	16,551	6,230
Franklin.....	14,895	4	—	531	502	11	2,834	276	—	4
Hancock.....	7,922	9,415	25	10	4,395	49	1,809	125	—	—
Oxford.....	46,073	20	134	—	28,890	50	32	398	—	10
Penobscot.....	21,779	12,191	92	1,281	3,577	227	2,782	132	4,911	—
Piscataquis.....	80,111	2,977	17	29	2,802	186	1,987	1,606	—	100
Somerset.....	122,614	965	22	4,823	7,572	172	3,539	735	500	1,607
Washington.....	21,153	11,920	6	—	2,752	391	3,362	204	—	—
TOTALS.....	490,368	47,331	296	11,733	51,900	3,078	17,062	3,733	21,962	7,951

*Includes 6.2% Red Pine

Peeled Cord assumed to be 7/8 of a rough cord.

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1958 to June 30, 1959

County	Valuation	State Tax
Aroostook	\$1,078,696	\$ 7,820.55
Franklin	255,911	1,855.35
Hancock	96,270	697.96
Kennebec	3,025	21.93
Knox	18,125	131.41
Lincoln	2,600	18.85
Oxford	111,675	809.64
Penobscot	570,603	4,136.87
Piscataquis	862,571	6,253.64
Somerset	756,522	5,484.79
Washington	414,822	3,007.46
Total	<u>\$4,170,820</u>	<u>\$30,238.45</u>

RECAPITULATION BY COUNTIES OF LOCAL VALUATION OF MUNICIPALITIES FOR 1959

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.....	19,666	\$ 58,998	\$ 5,845,587	\$ 19,224,575	\$ 60,151,646
Aroostook.....	16,574	49,722	6,914,837	37,963,077	87,327,831
Cumberland.....	40,695	122,085	17,833,666	79,771,031	272,475,598
Franklin.....	4,568	13,704	1,529,946	6,125,361	13,805,351
Hancock.....	8,350	25,050	3,233,872	11,816,013	29,538,330
Kennebec.....	19,484	58,452	6,606,583	22,064,719	87,889,665
Knox.....	6,699	20,097	2,413,669	11,044,856	29,805,144
Lincoln.....	4,700	14,100	1,642,647	6,497,393	21,002,231
Oxford.....	10,172	30,516	3,711,166	18,915,509	49,726,093
Penobscot.....	23,942	71,826	9,711,105	37,910,861	153,612,930
Piscataquis.....	3,977	11,931	1,223,615	5,079,941	12,437,455
Sagadahoc.....	5,044	15,132	1,855,870	4,967,835	15,825,158
Somerset.....	9,009	27,027	2,907,395	13,361,466	36,491,127
Waldo.....	5,058	15,174	1,661,283	6,602,346	22,513,764
Washington.....	7,340	22,020	1,959,890	6,590,979	21,063,381
York.....	22,759	68,277	7,162,294	30,044,538	92,803,972
TOTALS.....	208,037	\$624,111	\$76,213,425	\$317,981,000	\$1,006,469,676

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Counties	Real Estate Resident	Real Estate Non-Resident	Personal Estate Resident	Personal Estate Non-Resident	Total Value
Androscoggin.....	\$ 62,700,537	\$ 16,675,684	\$ 12,753,165	\$ 3,420,176	\$ 95,549,562
Aroostook.....	102,237,236	23,053,672	25,702,576	7,081,200	158,074,684
Cumberland.....	260,638,127	91,608,532	39,157,777	44,122,918	435,527,324
Franklin.....	13,306,311	6,624,901	2,838,609	709,677	23,479,498
Hancock.....	21,989,981	19,364,382	3,550,050	2,802,554	47,706,947
Kennebec.....	90,303,823	19,650,561	20,606,879	4,375,329	134,937,292
Knox.....	29,652,346	11,197,604	5,712,074	1,691,231	45,253,305
Lincoln.....	12,977,464	14,522,160	1,747,333	679,428	29,926,385
Oxford.....	46,687,835	21,953,767	8,739,997	26,418,575	103,800,174
Penobscot.....	146,638,593	44,885,198	33,087,020	15,859,194	240,470,005
Piscataquis.....	12,643,008	4,874,388	2,038,705	1,221,256	20,777,357
Sagadahoc.....	15,333,837	5,459,156	2,904,006	712,358	24,409,357
Somerset.....	20,497,167	20,355,426	5,707,814	5,347,961	60,908,368
Waldo.....	20,330,040	8,786,070	4,320,226	7,621,072	41,057,408
Washington.....	20,911,524	6,742,836	5,088,113	2,339,584	35,082,057
York.....	82,551,732	40,296,778	7,890,955	6,817,240	137,556,705
TOTALS.....	\$968,399,591	\$356,051,085	\$181,845,399	\$131,220,353	\$1,637,516,428

1959 Municipal Valuations and Tax Rates

ANDROSCOGGIN COUNTY

Towns	Total Valuation 1959	Rate of Taxation 1959
Auburn	\$ 34,726,600	.0535
Durham	599,980	.100
Greene	905,735	.087
Leeds	506,650	.116
Lewiston	43,094,570	.059
Lisbon	6,342,163	.058
Livermore	998,380	.080
Livermore Falls	2,923,268	.088
Mechanic Falls	1,491,230	.108
Minot	414,545	.092
Poland	1,147,800	.102
Turner	1,210,025	.100
Wales	334,746	.08
Webster	853,870	.092
<hr/>		
	<u>\$95,549,562</u>	

AROOOSTOOK COUNTY

Amity	\$ 88,325	.124
Ashland	1,941,560	.078
Bancroft	97,960	.087
Benedicta	160,027	.072
Blaine	548,315	.096
Bridgewater	780,896	.08
Caribou	40,915,242	.024
Castle Hill	460,849	.069
Chapman	186,315	.106
Crystal	272,404	.086
Dyer Brook	125,737	.14
Eagle Lake	311,410	.170
Easton	1,138,340	.104
Fort Fairfield	5,445,600	.098
Fort Kent	3,409,950	.092
Frenchville	1,045,165	.068
Grand Isle	462,880	.105
Haynesville	119,085	.107
Hersey	103,330	.105
Hodgdon	879,190	.059
Houlton	13,358,275	.053
Island Falls	861,680	.080
Limestone	9,056,840	.022
Linneus	471,425	.09
Littleton	1,051,130	.064
Ludlow	110,024	.13
Madawaska	15,110,455	.038
Mapleton	1,720,360	.053
Mars Hill	1,597,205	.100
Masardis	443,260	.086
Merrill	185,392	.094
Monticello	1,196,890	.046
New Limerick	256,435	.095
New Sweden	915,314	.050
Oakfield	379,178	.159

1959 Municipal Valuations and Tax Rates

AROOSTOOK COUNTY—Concluded

Towns	Total Valuation 1959	Rate of Taxation 1959
*Orient	\$ 116,500	.100
Perham	650,080	.074
Portage Lake	399,550	.100
Presque Isle	37,183,990	.028
St. Agatha	2,411,550	.030
Sherman	787,210	.084
Smyrna	214,377	.128
Stockholm	334,345	.076
Van Buren	2,615,640	.088
Wade	329,875	.056
Washburn	2,757,880	.055
Westfield	1,118,320	.034
Weston	119,140	.132
Woodland	765,935	.076
Plantations		
Allagash	450,388	.150
Cary	82,340	.101
Caswell	206,490	.120
Cyr	172,225	.115
E	42,789	.077
Garfield	41,230	.047
Glenwood	48,577	.088
Hamlin	164,299	.060
Hammond	114,070	.068
Macwahoc	84,847	.087
Moro	115,765	.068
Nashville	71,850	.055
New Canada	333,375	.0721
Oxbow	121,521	.058
Reed	97,320	.114
St. Francis	206,305	.202
St. John	127,047	.15
Wallagrass	378,346	.110
Westmanland	127,365	.023
Winterville	77,700	.05
		\$158,074,684

* 1958

CUMBERLAND COUNTY

Baldwin	\$ 691,445	.112
Bridgton	4,925,445	.049
Brunswick	36,370,330	.0298
Cape Elizabeth	26,604,000	.0215
Casco	1,099,167	.067
Cumberland	2,927,157	.085
Falmouth	21,053,530	.029
Freeport	10,457,070	.028
Gorham	20,360,292	.0215
Gray	5,440,140	.031
Harpswell	1,859,150	.081
Harrison	1,526,140	.054
Naples	1,065,925	.070
New Gloucester	779,085	.104

1959 Municipal Valuations and Tax Rates

CUMBERLAND COUNTY—Concluded

Towns	Total Valuation 1959	Rate of Taxation 1959
North Yarmouth	\$ 677,618	.092
Otisfield	596,865	.084
Portland	110,731,775	.0743
Pownal	321,218	.134
Raymond	1,653,690	.062
Scarboro	26,293,581	.0229
Sebago	978,564	.078
South Portland	95,844,090	.023
Standish	2,213,285	.116
Westbrook	27,666,870	.0446
Windham	3,542,470	.102
Yarmouth	29,848,422	.014
	<u>\$435,527,324</u>	

FRANKLIN COUNTY

Avon	\$ 308,990	.063
Carthage	286,535	.077
Chesterville	398,860	.088
Eustis	519,730	.066
Farmington	3,964,180	.078
Industry	247,450	.090
Jay	2,527,410	.132
Kingfield	844,960	.057
Madrid	113,953	.094
New Sharon	364,992	.104
New Vineyard	403,790	.065
Phillips	686,883	.104
Rangeley	4,411,155	.034
Strong	995,155	.078
Temple	294,120	.056
Weld	735,590	.058
Wilton	5,238,693	.0434

Plantations

Coplin	163,512	.025
Dallas	299,317	.038
Rangeley	384,268	.049
Sandy River	289,955	.038
	<u>\$ 23,479,498</u>	

HANCOCK COUNTY

Amherst	\$ 118,330	.09
Aurora	86,231	.071
Bar Harbor	7,495,550	.068
Blue Hill	1,245,525	.104
Brooklin	733,660	.070
Brooksville	372,120	.150
Bucksport	6,469,877	.069
Castine	638,450	.108

1959 Municipal Valuations and Tax Rates

HANCOCK COUNTY—Concluded

Towns	Total Valuation 1959	Rate of Taxation 1959
Cranberry Isles	\$ 473,360	.0504
Dedham	512,078	.100
Deer Isle	1,374,560	.056
Eastbrook	177,768	.078
Ellsworth	7,992,160	.061
Franklin	414,640	.068
Gouldsboro	750,260	.100
Hancock	462,500	.090
Lamoine	271,617	.100
Mariaville	115,950	.087
Mount Desert	4,347,620	.088
Orland	2,749,400	.0265
Otis	144,256	.086
Penobscot	489,800	.085
Sedgwick	322,950	.124
Sorrento	369,260	.083
Southwest Harbor	3,999,530	.087
Stonington	1,879,975	.051
Sullivan	485,854	.080
Surry	380,365	.115
Swans Island	294,670	.102
Tremont	665,490	.102
Trenton	273,429	.080
Verona	725,585	.029
Waltham	103,692	.088
Winter Harbor	600,900	.080
Plantations		
Long Island	55,530	.092
Osborn	62,305	.074
No. 33	51,700	.104
	<u><u>\$ 47,706,947</u></u>	

KENNEBEC COUNTY

Albion	\$ 593,320	.103
Augusta	64,774,400	.030
Belgrade	953,725	.105
Benton	687,410	.100
Chelsea	525,880	.078
China	976,945	.106
Clinton	887,280	.082
Farmingdale	1,399,570	.080
Fayette	519,834	.080
Gardiner	8,421,125	.066
Hallowell	2,486,425	.090
Litchfield	2,548,015	.028
Manchester	718,846	.105
Monmouth	1,522,457	.0925
Mount Vernon	554,325	.096
Oakland	2,189,306	.094
Pittston	431,045	.094
Randolph	1,418,685	.055

1959 Municipal Valuations and Tax Rates

KENNEBEC COUNTY—Concluded

Towns	Total Valuation 1959	Rate of Taxation 1959
Readfield	\$ 643,190	.108
Rome	500,674	.080
Sidney	2,049,210	.028
Vassalboro	4,869,130	.032
Vienna	140,295	.098
Waterville	25,688,620	.059
Wayne	626,100	.067
West Gardiner	536,265	.090
Windsor	506,755	.089
Winslow	4,406,530	.082
Winthrop	3,361,930	.080
	<u>\$134,937,292</u>	

KNOX COUNTY

Appleton	\$ 927,860	.042
Camden	8,311,200	.050
Cushing	435,985	.073
Friendship	632,880	.082
Hope	367,069	.095
Isle au Haut	132,722	.096
North Haven	1,008,749	.062
Owls Head	763,975	.069
Rockland	15,009,240	.056
Rockport	8,511,410	.0215
St. George	1,946,675	.053
*South Thomaston	659,507	.066
Thomaston	2,031,860	.104
Union	904,402	.080
Vinalhaven	945,435	.100
Warren	5,187,790	.0225
Washington	418,650	.098
Plantation		
Matinicus Isle	57,896	.110
	<u>\$ 48,253,305</u>	

* 1958

LINCOLN COUNTY

Alna	\$ 447,510	.047
Boothbay	2,386,835	.075
Boothbay Harbor	2,841,976	.085
Bremen	321,046	.112
Bristol	8,024,391	.0155
Damariscotta	1,234,980	.078
Dresden	339,610	.092
Edgecomb	370,664	.098
Jefferson	630,880	.092
Newcastle	1,043,300	.074
Nobleboro	399,905	.100
South Bristol	843,020	.086

1959 Municipal Valuations and Tax Rates

LINCOLN COUNTY—Concluded

Towns	Total Valuation 1959	Rate of Taxation 1959
Southport	\$ 2,636,000	.038
Waldoboro	1,678,610	.096
Westport	209,554	.087
Whitefield	1,083,262	.046
Wiscasset	5,123,265	.055
Plantations		
Monhegan	177,287	.048
Somerville	134,290	.070
	<u><u>\$ 29,926,385</u></u>	

OXFORD COUNTY

Andover	\$ 613,945	.084
Bethel	5,978,172	.030
Brownfield	298,228	.151
Buckfield	917,220	.064
Byron	259,135	.057
Canton	575,340	.098
Denmark	513,410	.086
Dixfield	5,184,360	.0276
Fryeburg	1,445,953	.095
Gilead	272,975	.0604
Greenwood	574,305	.08
Hanover	171,000	.090
Hartford	361,110	.080
Hebron	329,230	.105
Hiram	504,753	.110
Lovell	1,397,593	.063
Mexico	3,321,770	.071
Newry	310,770	.060
Norway	9,964,892	.0286
Oxford	1,971,605	.050
Paris	2,691,720	.098
Peru	1,341,192	.071
Porter	369,767	.124
Roxbury	216,900	.116
Rumford	58,569,640	.0214
Stoneham	236,070	.072
Stow	125,708	.059
Sumner	493,387	.07
Sweden	292,936	.063
Upton	341,419	.052
Waterford	981,940	.079
West Paris	755,680	.092
Woodstock	825,925	.102
Plantations		
Lincoln	1,279,216	.0203
Magalloway	312,908	.07
	<u><u>\$103,800,174</u></u>	

1959 Municipal Valuations and Tax Rates

PENOBSCOT COUNTY

Towns	Total Valuation 1959	Rate of Taxation 1959
Alton	\$ 78,865	.202
Bangor	125,001,800	.026
Bradford	268,960	.132
Bradley	337,752	.152
Brewer	14,654,420	.063
Burlington	172,595	.142
Carmel	600,090	.098
Charleston	427,010	.086
Chester	104,840	.136
Clifton	140,478	.074
Corinna	1,071,570	.110
Corinth	557,758	.090
Dexter	5,534,060	.06
Dixmont	208,805	.138
East Millinocket	14,761,197	.0322
Eddington	584,470	.074
Edinburg	57,092	.082
Enfield	603,978	.105
Etna	312,305	.057
Exeter	299,335	.170
Garland	239,414	.116
Glenburn	544,095	.063
Greenbush	138,670	.165
Greenfield	92,041	.105
Hampden	5,143,820	.055
Hermon	1,726,470	.064
Holden	2,695,810	.021
Howland	2,073,820	.052
Hudson	187,230	.086
Kenduskeag	435,360	.052
Lagrange	246,466	.099
Lee	239,980	.118
Levant	252,297	.170
Lincoln	9,137,735	.041
Lowell	90,230	.13
Mattawamkeag	1,037,519	.072
Maxfield	71,775	.060
Medway	415,886	.234
Milford	784,034	.100
Millinocket	11,506,562	.080
Newburgh	208,625	.126
Newport	1,790,850	.094
Old Town	12,882,300	.047
Orono	15,803,660	.0256
Orrington	1,912,470	.062
Passadumkeag	112,985	.172
Patten	836,425	.078
Plymouth	189,201	.103
Springfield	123,965	.158
Stacyville	749,090	.072
Stetson	181,105	.114
Veazie	1,405,700	.092
Winn	165,153	.16
Woodville	482,415	.040

1959 Municipal Valuations and Tax Rates

PENOOSCOT COUNTY—Concluded

Towns	Total Valuation 1959	Rate of Taxation 1959
Plantations		
Carroll	\$ 85,940	.122
Drew	73,350	.12
Grand Falls	57,739	.060
Lakeville	144,555	.030
Mt. Chase	184,062	.096
Prentiss	86,054	.084
Seboeis	188,785	.056
Webster	68,982	.088
	<u>\$240,470,005</u>	

PISCATAQUIS COUNTY

Abbot	\$ 195,214	.138
Atkinson	206,425	.080
Bowerbank	211,988	.028
Brownville	1,070,030	.092
Dover-Foxcroft	10,133,040	.033
Greenville	2,865,055	.044
Guilford	1,186,855	.126
Milo	2,060,291	.098
Monson	525,185	.108
Parkman	321,800	.096
Sangerville	618,210	.119
Sebec	274,190	.106
Shirley	153,800	.087
Wellington	111,730	.125
Willimantic	182,705	.076

Plantations

Barnard	90,985	.046
Blanchard	109,503	.078
Elliottsville	210,743	.044
Kingsbury	110,980	.060
Lake View	138,628	.027
	<u>\$ 20,777,357</u>	

SAGADAHOC COUNTY

Arrowsic	\$ 113,570	.090
Bath	12,705,625	.085
Bowdoin	270,942	.165
Bowdoinham	942,781	.092
Georgetown	502,367	.095
Phippsburg	1,743,250	.063
Richmond	1,288,907	.092
Topsham	2,171,350	.091
West Bath	2,436,600	.0292
Woolwich	2,233,965	.040
	<u>\$ 24,409,357</u>	

1959 Municipal Valuations and Tax Rates

SOMERSET COUNTY

Towns	Total Valuation 1959	Rate of Taxation 1959
Anson	\$ 5,103,800	.027
Athens	366,130	.096
Bingham	1,147,647	.084
Cambridge	183,955	.095
Canaan	398,858	.106
Cornville	437,125	.106
Detroit	406,104	.054
Embden	1,040,110	.054
Fairfield	4,067,845	.0908
Harmony	492,445	.076
Hartland	955,075	.118
Jackman	1,283,410	.038
Madison	3,952,103	.082
Mercer	173,050	.103
Moose River	270,725	.039
Moscow	2,863,748	.044
New Portland	595,595	.07
Norridgewock	932,035	.106
Palmyra	500,260	.086
Pittsfield	2,579,680	.114
Ripley	183,820	.10
St. Albans	777,985	.098
Skowhegan	26,495,810	.022
Smithfield	402,447	.082
Solon	804,405	.072
Starks	301,732	.084
Plantations		
Brighton	94,180	.090
Caratunk	222,100	.044
Dennistown	175,095	.021
Highland	52,035	.061
Pleasant Ridge	3,219,845	.028
The Forks	230,940	.051
West Forks	198,274	.044
	<u>\$ 60,908,368</u>	

WALDO COUNTY

Belfast	\$ 17,408,600	.027
Belmont	230,730	.085
Brooks	452,785	.092
Burnham	384,705	.116
Frankfort	372,350	.110
Freedom	238,650	.104
Islesboro	1,009,560	.087
Jackson	157,255	.102
Knox	530,880	.061
Liberty	577,850	.074
Lincolnville	678,495	.083
*Monroe	408,017	.108
Montville	228,080	.116
Morrill	285,525	.070

1959 Municipal Valuations and Tax Rates

WALDO COUNTY—Concluded

Towns	Total Valuation 1959	Rate of Taxation 1959
Northport	\$ 589,180	.10
Palermo	352,480	.096
Prospect	203,857	.100
Searsmont	390,790	.094
Searsport	18,262,125	.0146
Stockton Springs	531,756	.091
Swanville	370,620	.070
Thorndike	261,525	.104
Troy	292,980	.090
Unity	817,665	.087
Waldo	288,709	.090
Winterport	782,239	.166
	<u>\$ 41,057,408</u>	

* 1958

WASHINGTON COUNTY

Addison	\$ 351,625	.102
Alexander	237,820	.080
Baileyville	3,399,140	.068
Beals	169,720	.110
Beddington	53,885	.044
Calais	4,208,861	.072
Centerville	115,210	.077
Charlotte	194,127	.060
Cherryfield	417,390	.104
Columbia	215,730	.088
Columbia Falls	354,160	.0731
Cooper	246,475	.031
Crawford	69,745	.102
Cutler	164,434	.112
Danforth	375,648	.140
Deblois	53,605	.112
Dennysville	124,287	.110
East Machias	421,084	.134
Eastport	7,195,778	.029
Harrington	340,910	.090
Jonesboro	458,147	.053
Jonesport	1,464,210	.050
Lubec	7,385,710	.026
Machias	1,215,045	.100
Machiasport	246,278	.15
Marshfield	82,158	.186
Meddybemps	64,216	.098
Milbridge	1,000,500	.07
Northfield	141,953	.072
Pembroke	375,165	.090
Perry	671,780	.047
Princeton	654,555	.063
Robbinston	268,120	.096
Roque Bluffs	49,386	.10
Steuben	753,535	.048
Talmadge..	141,290	.037
Vanceboro	275,175	.082

Maine Board of Taxation

1959 Municipal Valuations and Tax Rates

WASHINGTON COUNTY—Concluded

Towns	Total Valuation 1959	Rate of Taxation 1959
Waite	\$ 89,375	.088
Wesley	117,868	.091
Whiting	220,156	.066
Whitneyville	177,280	.102
Plantations		
Codyville	60,865	.111
Grand Lake Stream	281,718	.066
No. 14	100,380	.075
No. 21	77,558	.06
	<u>\$ 35,082,057</u>	

YORK COUNTY

Acton	\$ 774,265	.100
Alfred	748,580	.102
Arundel	950,163	.050
Berwick	3,382,120	.0445
Biddeford	16,887,642	.043
Buxton	3,474,913	.067
Cornish	450,750	.104
Dayton	925,565	.048
Eliot	2,625,660	.073
Hollis	2,276,020	.056
Kennebunk	8,061,185	.054
Kennebunkport	7,421,063	.035
Kittery	8,848,865	.0545
Lebanon	853,355	.118
Limerick	601,655	.108
Limington	445,876	.134
Lyman	520,607	.061
Newfield	464,085	.068
North Berwick	1,070,339	.119
Old Orchard Beach	7,410,125	.074
Parsonsfield	733,905	.097
Saco	16,345,360	.050
Sanford	22,062,492	.0492
Shapleigh	581,257	.111
South Berwick	2,794,280	.072
Waterboro	2,683,845	.034
Wells	11,760,395	.041
York	12,457,838	.0395
	<u>\$137,556,705</u>	