

MAINE STATE LEGISLATURE

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REPORT

of the
Bureau of Taxation



STATE OF MAINE

1961 and 1962

Seventy-Second Annual Report
of the
BUREAU OF TAXATION



STATE OF MAINE

1962

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

MEMBERS OF BOARD OF STATE ASSESSORS

1891 to 1931

Benjamin F. Chadbourne	...Biddeford	1891-1893
Frank Gilman	...Bangor	1891-1892
Otis Hayford	...Canton	1891-1909
Hall C. Burleigh	...Vassalboro	1892-1895
George Pottle	...Lewiston	1893-1911
William C. Marshall	...Belfast	1895-1901
F. Marion Simpson	...Bangor	1901-1907
W. J. Thompson	...South China	1907-1913
E. M. Johnston	...Brownville	1909-1915
O. Gardiner	...Rockland	1911-1911
B. G. McIntire	...Waterford	1911-1917
J. J. Dearborn	...Hampden Highlands	1913-1925
W. F. Dresser	...South Portland	1915-1924
C. S. Stetson	...Greene	1917-1929
F. S. Jordan	...Portland	1924-1927
A. G. Merritt	...Houlton	1925-1931
L. O. Tebbetts	...Waterville	1927-1931
F. H. Sterling	...Caratunk Pl.	1929-1931

STATE TAX ASSESSORS

Frank H. Holley	...North Anson	1931-1941
George E. Hill	...Portland	1941-1942
David H. Stevens	...Augusta	1942-1947
Ernest H. Johnson	...Monmouth	1947-

BOARD OF EQUALIZATION

Ernest H. Johnson, Monmouth	Myron M. Hilton, Cumberland
Ernest M. Shapiro, Auburn	

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STATE OF MAINE
BUREAU OF TAXATION
AUGUSTA

December 16, 1962

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 72nd 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, 1962.

GENERAL ADMINISTRATION

As of June 30, 1962, 130 employees were assigned to the Bureau. A comparison of the total number of employees on June 30, 1960 and on June 30, 1962 is as follows:

	As of June 30			
	1960		1962	
General Administration (including the State Tax Assessor, Administrative Assistant, Business Manager, and three Assistant Attorneys General)	14	(14)*	15	(15)*
Excise Tax Division				
Office	8		9	
Field (including one State Police Officer assigned to the Division)	7		8	
Total	15	(17)*	17	(17)*
Inheritance Tax Division	7	(8)*	8	(8)*
Property Tax Division				
Office	6		6	
Field	6		8	
Total	12	(12)*	14	(17)*

Sales Tax Division

Office	38		41	
Field	34		35	
Total	72	(78)*	76	(77)*
Grand Total	120	(129)*	130	(134)*

*Figures *outside* parentheses indicate positions actually filled on June 30 of the respective years; figures *in* parentheses indicate positions authorized as of those dates.

This table differs from that shown in previous reports in that it shows not only actual employees, but also authorized positions. Since at any given time, due to recruiting difficulties as well as to other factors, several positions will normally be unfilled temporarily, this tabulation should reflect the status of the Bureau more accurately than a listing only of filled positions, as in the past.

Comparing authorized positions, it will be seen that in the two-year period there has been an increase of one position under General Administration, an increase of five positions in the Property Tax Division, and a decrease of one position in the Sales Tax Division.

The increase under General Administration reflects the assignment of an additional Assistant Attorney General, the need for which was noted in this report two years ago. At that time the marked increase in receivables in the hands of the attorneys for collection was pointed out. The result of this strengthening of the legal staff has been a reduction in the number of sales tax assessments in the hands of the attorneys for collection from 747 on January 31, 1962 to 294 on October 8, 1962.

The current figures probably represent a normal minimum under present-day conditions, and reflect prompt collection of referrals except in bankruptcy matters over which the legal staff has little control.

The increase in positions in the Property Tax Division is due to allowance of the request by the Bureau in 1961 for four additional field men and one additional clerk in that Division. As yet it has been possible to fill only two of the field positions; and for lack of a full field staff, the extra clerk has not yet been required; hence the vacancies shown in the table.

For the fiscal year ending June 30, 1962 the cost of operating the Bureau was \$776,007. The total taxes certified during that fiscal year amounted to approximately \$75,000,000. The cost of operating the Bureau (including nontax functions such as assistance to local assessors, much of the state valuation work, and processing of gasoline tax refunds) in relation to taxes certified was approximately 1.03%.

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; potato, sardine, milk, blueberry, fertilizer, sweet corn, dried bean and quahog taxes.)

Effective July 1, 1961 the cigarette tax rate was increased from $2\frac{1}{2}$ to 3 mills per cigarette, or from 5 to 6 cents per package.

For the fiscal year ending June 30, 1962 there were approximately 3,900,000 fewer packages of cigarettes tax paid than for the previous fiscal year. In part, this was to be expected because of the usual effect of such a rate increase, stimulating purchases immediately before the increase, with a corresponding drop immediately thereafter. However, experience during the current year indicates that there is a definite leveling off in demand, the first five months of the current fiscal year (i.e., July through November, 1962) showing virtually no increase over the same period last year. While the reason for this is not readily determinable, this experience is not limited to Maine, and it appears to be related to factors other than taxes, affecting cigarette consumption.

In the motor fuel field, consumption of diesel fuel continues to increase. From the enactment of the Use Fuel Tax Law, under which this type of motor fuel is taxed, in 1941, to December 31, 1960, 1484 licenses were issued to persons operating motor vehicles consuming other than gasoline. From January 1, 1961 to December 12, 1962, 657 new licenses have been issued. Net revenue from this tax has increased in recent years from \$169,000 for the year ending June 30, 1955 to \$577,000 for the fiscal year ending June 30, 1962. Assessments for the first five months of the current fiscal year were \$262,000, as compared with \$226,000 for the same period last year. Growth in this area of motor fuel taxation has necessitated strengthening of the audit force of the Division, principally because of the increasing number of accounts to be covered.

INHERITANCE TAX DIVISION

(Functions: Administration of inheritance and estate taxes.)

No legislation of major importance affecting this Division was enacted in 1961.

The operation of the Division has proceeded smoothly for the biennium, and it has been possible in fact to reduce to a minimum, time lag in processing cases. Chapter 187 of the Laws of 1961, which liberalized the conditions under which compromises might be entered into when tax is not presently determinable, has permitted disposition of a number of cases which otherwise would have to be handled on a yearly recall basis, awaiting the occurrence of some contingency which would make the tax finally determinable.

Barring unanticipated losses of personnel, no problems of consequence are anticipated in this Division in the near future.

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. The total levy of property taxes by municipalities continues to increase, from the \$80,000,000 for 1960, noted in the last biennial report of this Bureau, to over \$84,000,000 in 1961, and nearly \$91,000,000 in 1962.

These figures serve to emphasize past comments in reports of the Bureau, more particularly those in the 68th (1958) report. In summary, that report noted that the general property tax is the most important single tax in this State (in 1962, it produced, for example, over three times as much revenue as the sales and use tax), and that it was increasing rapidly (that is, from \$24,000,000 in 1943 to \$91,000,000 in 1962). The limitations of existing programs conducted by the Bureau, the Maine Municipal Association, and the Maine Association of Assessing Officers, in an effort to improve local assessment administration, were noted. The conclusion of that report was that three problems must be overcome if future serious difficulties in property tax administration were to be avoided: first, the organization of local assessing must be brought up-to-date; second, some provision should be made so that qualified personnel will be available to fill assessing positions; and third, the subject matter of the property tax must be reviewed.

Several small steps in the directions indicated have been taken: strengthening of the field activities of the Property Division (noted under General Administration) is a step in the direction of facing, though not meeting, the second problem; and the Legislature in 1961 removed intangibles from the property tax base, a very necessary step in consideration of the third problem.

Nevertheless, the conclusions of the 1958 report are still in point; and the necessity for meeting and solving these problems

is, if anything, more urgent today than in 1958. It is to be hoped that substantial action can be taken at this session of the Legislature toward seeking the correct solutions, so that an orderly approach to the problems will be possible.

Following the policy of the Bureau in attempting to place in the hands of local assessors printed material which will assist them in their work, the Guide for Use of Assessors was revised and reprinted in 1962; and an Appraisal Manual which has been a number of years in preparation, was issued in 1962.

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

	1961	1962
State Property Tax—		
Municipalities	\$14,824,003†	\$22,494,442†
State Property Tax—		
Unorganized Townships	550,981††	863,936††
County Property Tax—		
Unorganized Townships	174,405	173,345
County Property Tax—		
Municipalities	3,085,145	3,079,339
*Forestry District Tax—		
Unorganized Townships	447,394	446,594
Fire Protection and Building		
Fire Tax—Unorganized		
Townships	2,772	2,871
Forestry District Tax—		
Some Municipalities	85,635	85,664
School Tax—		
Unorganized Townships	225,010	245,051
School Capital Tax—		
Unorganized Townships	32,112	22,898
Road Repair—		
Unorganized Townships	144,485	152,568
Public Service Tax—		
Unorganized Townships	None	250
County Personal Property Tax—		
Unorganized Townships	7,625	7,811

*Includes Forest Fire Tax

†Assessed and expended for municipal purposes in accordance with R.S., c. 16, ss. 77-A-77-D. The increase in 1962 over 1961 is due to the increase in state tax rate, from 7¼ to 11 mills (Chapter 369, Public Laws of 1961).

††Gross state tax levied on unorganized townships \$682,864 in 1961 and \$1,034,218 in 1962. Amount shown is net after allowance of credit towards road and school taxes in accordance with R.S., c. 16, ss. 77-A-77-D.

State Personal Property Tax—

Unorganized Townships	29,897	46,678
Property Tax—Municipalities	69,565,056†††	68,259,849†††
**Total	\$89,174,520	\$95,880,296

**Comparable totals for 1959 and 1960 respectively were \$77,711,066 and \$84,943,322.

†††This amount, plus the amount of state tax on municipalities, or a total of \$84,389,059 for 1961 and \$90,753,291 for 1962 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 1962 was \$48.12, a slight decrease over the previous year's figure of \$48.26, reflecting a continued upward trend in 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
1956	29	7,253
1958	80	28,751
1959	96	51,097
1960	128	75,807
1961*	138	93,000
1962*	140	115,000

*The 1961 and 1962 figures are tentative only.

Claims for such reimbursement are reviewed by the Property Tax Division before submission to the Legislature. Until the current year, the only questions raised have been with respect to eligibility of those exempted. Currently it appears that more attention may have to be paid in the future to insuring that the valuations submitted for exemption purposes are consistent with prevailing valuations in the municipalities concerned, so that excessive reimbursement will not be authorized.

State Valuation. The 1962 State Valuation has been established on essentially the same dollar basis as in 1960, and is believed currently to reflect approximately 50% of present day worth. It shows an over-all increase of 2.3%, with a decrease of 1.4% in unorganized areas, and an increase of 2.5% in organized municipalities. Such increases or decreases were naturally not uni-

form county by county or township by township. The decrease in unorganized areas reflects, in part, adjustments to recognize a gradual softening in demand for pulpwood, which has become apparent in the past few years.

Comparison of Totals, 1960 and 1962 State Valuations

	1960	1962
Polls Taxed	210,429	211,708
Acres Unorganized Territory	8,446,410	8,469,026
Value	\$ 91,647,495	\$ 90,379,870
Acres Public Lots	318,940	318,940
Value	\$ 2,540,710	\$ 2,531,445
Organized Municipalities— Value	\$2,044,690,000	\$2,094,930,000
Total State Valuation	\$2,138,878,205	\$2,187,841,315

SALES AND USE TAX DIVISION

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

A number of amendments to the Sales and Use Tax Law were made in 1961, primarily in the direction of clarifying and simplifying the law. Perhaps the most important of these were Chapter 57, which defined the meaning of "consumed and destroyed" in connection with the exclusion of personal property used in manufacture, and thus cured the defect in the law pointed out by the Law Court in the *Oxford Paper Co. v. Johnson* case; Chapter 87, which did away with the exemption previously extended to "take out" sales of ready-to-eat foods; and Chapter 227 which revised the "transient rental" portion of the law extensively. So far as can be determined, these changes in the law have served to further limit areas of uncertainty or dispute. Another amendment (Chapter 58) relieved a source of unnecessary friction by permitting a vendor who makes temporary leases of property held for sale to elect, if he so chooses, to report tax generated by such transactions on the basis of rental payments rather than on the basis of cost of the property leased.

For the year ending June 30, 1962, the Sales Tax Division completed 1408 audits and 588 reviews of classified permits, resulting in net assessments (after adjustments on reconsideration) of \$578,271.25, and in credits reflecting overpayments by registrants of \$26,783.55. This compares with 1013 audits and 1292 reviews, with net assessments of \$390,232.85 and credits of \$75,074.37 for the previous year. Use tax on motor vehicles col-

lected by the sales tax representative at the Portland Motor Vehicle Registry office for the year ending June 30, 1962 totalled \$147,458.63, on 11,195 transactions, as compared with \$145,551.47 on 10,070 transactions for the previous year. The total number of active permanent classified permits, issued under Section 14 of the Sales Tax Law, was 2,857 as of June 30, 1962; and 3,022 as of June 30, 1961. Temporary classified permits outstanding on the same dates were 330 (1962) and 342 (1961). It should be noted here that the classified permit provision of the law, which so far as is known is unique, continues to work well, and undoubtedly results in far better voluntary compliance with the law, and in fewer auditing problems with the taxpayers concerned, than would otherwise be the case.

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:

	1961	1962
Revenue	\$28,488,903.06	\$29,529,156.21
Accounts Receivable	264,306.51	240,881.85

The ratio of receivables to revenue had increased from 0.86% in 1960 to 0.93% in 1961; but was reduced to 0.82% in 1962, reflecting the strengthening of legal services noted under "General Administration."

Request is being made for additional funds of approximately \$35,000 a year for the next biennium to permit closer supervision of nonresident vendors. This is an area of sales tax administration which is unusually complex, and to which it has not been possible to devote sufficient attention because of limited personnel and restrictions on funds available for out-of-state travel.

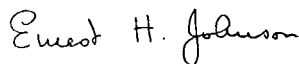
The complexities arise from the fact that application of tax to activities of nonresident vendors is limited by constitutional restrictions which involve difficult questions of law, and to the fact that the determination of liability in any given case depends upon the peculiar facts of the particular case. Thus these situations require a great deal of preliminary investigation and close follow-up.

In this connection it should be noted that the question of the extent of the states' right to subject interstate businesses to state sales and use taxes is presently being reviewed by a Congressional subcommittee. Presumably upon completion of this study recommendations will be made for Federal legislation defining more clearly than at present the rights of the states in this area. Efforts have been made, and will continue to be made, to insure that the subcommittee fully appreciates the position of this State, so that any resulting Federal legislation will

not be unreasonably restrictive of the right of the state to levy sales and use taxes affecting interstate businesses. Fortunately in this, as in other matters of broad interest, we are assisted greatly by the effective research and representation afforded by the National Association of (State) Tax Administrators.

Five Law Court decisions involving the Sales and Use Tax have been handed down since the last biennial report of the Bureau. In the case of *Sampson-Sawyer Co., Inc. v. Johnson*, decided on December 28, 1960, a retroactive assessment against the holder of a permanent classified permit was upheld; in the case of *Bouchard v. Johnson* (and two related cases), decided on February 6, 1961, deficiency assessments were upheld on the ground that the retailers' records were inadequate to support claimed exemptions; in the case of *Hunnewell Trucking, Inc. v. Johnson*, decided on July 1, 1961, assessment of use tax with respect to supplies purchased outside the state and stored in Maine for the purpose of being affixed in Maine to vehicles used in interstate commerce was upheld; in the case of *Bonnar-Vawter, Inc. v. Johnson*, decided on July 25, 1961, assessment of use tax on materials purchased by a corporation from a wholly-owned subsidiary corporation was upheld; and in the case of *Hanbro, Inc. v. Johnson*, decided on May 23, 1962, assessment of use tax against a Maine lessor, where the leased items were purchased and leased outside this State, and were located outside this State thereafter, never having come into Maine, was declared invalid. For more details, reference should of course be made to the decisions themselves.

Respectfully submitted,



ERNEST H. JOHNSON
State Tax Assessor

LOCAL VALUATION

Comparison of Counties in 1961 and 1962, exclusive of Unorganized Townships.

Counties	1961	1962	Increase
Androscoggin	\$ 126,674,367	\$ 141,916,118	\$ 15,241,751
Aroostook	168,388,301	188,310,868	19,922,567
Cumberland	457,382,212	467,833,439	10,451,227
Franklin	24,468,952	26,134,282	1,665,330
Hancock	53,911,746	57,981,838	4,070,092
Kennebec	189,069,985	214,929,531	25,859,546
Knox	48,799,021	68,309,035	19,510,014
Lincoln	30,753,592	31,040,357	286,765
Oxford	112,830,346	115,688,613	2,858,267
Penobscot	269,944,377	288,005,584	18,061,207
Piscataquis	20,715,165	20,937,542	222,377
Sagadahoc	25,140,905	37,357,139	12,216,234
Somerset	62,070,257	62,968,993	898,736
Waldo	41,440,987	43,397,457	1,956,470
Washington	36,825,378	36,979,534	154,156
York	144,160,177	148,167,040	4,006,863
	<u>\$1,812,575,768</u>	<u>\$1,949,957,370</u>	
Increase			<u>\$137,381,602</u>

VALUATION OF TWENTY-ONE CITIES

Cities	1961	1962	Increase
Auburn	\$ 35,193,660	\$ 35,606,120	\$ 412,460
Augusta	65,536,190	67,449,510	1,913,320
Bangor	127,261,300	140,068,100	12,806,800
Bath	12,857,385	12,789,135	68,250*
Belfast	17,558,750	17,537,950	20,800*
Biddeford	16,444,605	16,123,394	321,211*
Brewer	16,406,710	17,116,290	709,580
Calais	4,370,652	4,321,327	49,325*
Eastport	6,840,921	6,140,905	700,016*
Ellsworth	8,337,040	8,419,170	82,130
Gardiner	8,282,800	8,501,020	218,220
Hallowell	2,444,164	2,473,349	29,185
Lewiston	68,291,175	69,116,545	825,370
Old Town	12,943,500	13,510,820	567,320
Portland	111,884,775	112,290,025	405,250
Presque Isle	40,431,860	41,141,460	709,600
Rockland	15,155,870	33,824,730	18,668,860
Saco	16,358,980	16,726,100	367,120
South Portland	101,080,480	103,666,730	2,586,250
Waterville	73,678,160	73,119,360	558,800*
Westbrook	29,187,100	29,640,100	453,000
	<u>\$790,546,077</u>	<u>\$829,582,140</u>	
Net Increase			<u>\$39,036,063</u>

*Decrease

DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS

Value of Land—1962	\$ 362,963,642	
Value of Land—1961	342,673,094	
Increase	\$ 20,290,548	
Value of Buildings—1962	\$1,234,845,951	
Value of Buildings—1961	1,134,089,233	
Increase	\$ 100,756,718	
Number of Polls taxed—1961	210,763	
Number of Polls not taxed—1961	38,678	249,441
Number of Polls taxed—1962	211,708	
Number of Polls not taxed—1962	39,485	251,193
Increase		1,752

MUNICIPAL TAX RATES

County	1962	
	Average Rate of Taxation	Average of the Rates
Androscoggin	.06034	.09147
Aroostook	.04140	.08979
Cumberland	.04777	.07357
Franklin	.06851	.07034
Hancock	.06625	.07837
Kennebec	.03534	.06990
Knox	.04119	.07150
Lincoln	.06368	.08678
Oxford	.03751	.07338
Penobscot	.04267	.10817
Piscataquis	.06499	.08235
Sagadahoc	.05782	.08411
Somerset	.05900	.08680
Waldo	.04455	.09022
Washington	.06153	.08400
York	.06095	.08033

Total amount of taxes assessed on property divided by the total amount of valuation gives the average rate of taxation; that is, .04812.

Total of the averages of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .08257.

Amount of taxes assessed on polls in the municipalities in 1962, \$635,124. Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1962, \$93,709,588. Average rate of taxation on each \$1,000 is \$48.06.

CORPORATION TAXES

Classification	Year ending	
	June 30, 1961	June 30, 1962
Railroad (Including Street Railroads) . . .	\$1,478,661.76	\$1,105,225.10
Telephone Companies	2,745,309.62	2,904,749.47
Telegraph Companies	33,130.73	30,743.08
Express Companies	4,127.65	3,481.48
Parlor Car Companies	.91	*
Credit Unions	2,187.82	**
Corporate Franchise Taxes	386,770.00	399,230.00
Insurance Companies	2,423,500.03	2,508,885.89
Fire Investigation and Prevention	82,779.86	84,454.19
National Bank Stock	162,634.95	182,395.68
Trust and Banking Stock	175,007.70	186,630.30

POTATO TAX

Year ending	Tax	Expenditures
June 30, 1961	\$259,627.27	\$5,650.20
June 30, 1962	254,566.21	7,455.05

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

	Year ending	
	June 30, 1961	June 30, 1962
Blueberry Tax	\$ 28,983.97	\$ 34,198.98
Dry Bean Tax	434.83	375.42
Fertilizer Tax	4,782.48	5,913.55
Milk Tax	120,758.21	124,328.82
Quahog Tax	4,088.91	228.07
Sardine Tax	484,534.27	196,755.78
Sweet Corn Tax	***	***

* No tax levied for the year 1962

** Collected by the Department of Banks and Banking

***No tax levied for the years 1961-1962

CIGARETTE TAX

Period July 1, 1961 to June 30, 1962

Revenue

Cigarette Stamp Sales (face value)	\$ 405,981.09
Cigarette Meter Sales (gross value)	7,906,392.90
Total Gross Sales	\$8,312,373.99
Discount to Distributors	\$249,449.95
Refunds	7,808.33
Net Sales (Stamp and Meters)	8,055,115.71
Licenses Sold	3,013.25
Miscellaneous Sales	9,756.44
Sales of Confiscated Cigarettes	0
Total Revenue	\$8,067,885.40

Expenditures

Cost of Stamps	\$ 4,735.84
Administrative Expenses	29,842.02
Total Expenditures	\$ 34,577.86

GASOLINE, USE FUEL AND MOTOR CARRIER TAXES
Period July 1, 1961 to June 30, 1962

HIGHWAY FUND

		Revenue	
Gasoline Tax Certified—			
Highway Fund		\$24,326,563.50	
Add: Penalties		280.00	
			\$24,326,843.50
			\$24,326,843.50
		Use Fuel Tax	
Dealers' Tax	\$	228,569.14	
Users' Tax		362,285.63	
		\$ 590,854.77	
Add: Penalties and Interest	\$1,761.82		
Less: Abatement	2.10	1,759.72	
		592,614.49	592,614.49
			\$24,919,457.99
		Motor Carrier Tax	
Motor Carrier Tax	\$	70,632.38	
Less: Abatements		789.17	
			69,843.21
			\$24,989,301.20
		Expenditures	
Refunds: Gasoline Tax	\$	651,739.16	
Motor Carrier Tax		36,621.32	
Use Fuel Tax		13,994.92	
Reimbursements, U. S. Government		0	
Maine Turnpike Authority		10,659.46	
Transfer: Sea and Shore Fisheries		23,444.76	
			736,459.62
Sub-Total (Net Revenue figure as shown by Controller)			\$ 24,252,841.58
Add: License Fees—Use Fuel Tax ...	\$	324.05	
Less: Abatement		1.00	
			323.05
			\$24,253,164.63
Less: Administration Costs			74,764.15
Cost of Administration—.3%			\$24,178,400.48
		Aeronautical Fund	
Gasoline Tax certified for Aeronautical Fund	\$	104,235.14	
Less: Refunds from Aeronautical Fund		13,892.11	
		\$ 90,343.03	

INHERITANCE TAX DIVISION

Period—July 1, 1960 to June 30, 1961

Estate Taxes	\$ 176,654.24
Inheritance Taxes	3,417,112.29
Interest	15,907.98

\$3,609,674.51

Period—July 1, 1961 to June 30, 1962

Estate Taxes	\$ 108,897.13
Inheritance Taxes	3,566,196.91
Interest	23,835.84

\$3,698,929.88

SALES AND USE TAX DIVISION

Comparative Statement of Revenue and Expenditures

		Revenue	
		July 1, 1960 to June 30, 1961	July 1, 1961 to June 30, 1962
Gross Revenue			
Sales Tax	\$24,467,432.21		\$25,302,881.72
Use Tax	4,056,695.94		4,215,616.82
Interest	34,025.38		44,110.05
Penalties	45,990.54		48,244.49
Total Gross Revenue		\$28,604,144.07	\$29,610,853.08
Deduct —			
Abatements			
Sales Tax	\$ 67,366.99		\$ 50,096.43
Use Tax	34,748.36		13,694.84
Interest	131.25		746.13
Penalties	561.75		1,499.75
Refunds	12,432.66		15,659.72
Total Deductions		\$ 115,241.01	\$ 81,696.87
NET REVENUE		<u>\$28,488,903.06</u>	<u>\$29,529,156.21</u>
Expenditures			
	1960-1961		1961-1962
Salaries and Wages	\$ 313,640.65		\$ 332,943.64
Travel Expense	56,892.68		50,657.66
Office Supplies	12,695.49		16,301.08
Equipment	3,533.44		8,803.97
Legal and Professional Services	1,383.10		2,480.82
Printing and Postage	20,540.64		15,744.46
Telephone and Telegrams	4,305.89		4,765.56
Other Office Expense	4,766.18		4,889.35
Total		<u>\$ 417,758.07</u>	<u>\$ 436,586.54</u>
Cost of Administration—1.47%			

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS

July 1, 1961 — June 30, 1962

Counties	M. Feet Board Measure							
	Spruce and Fir	Cedar	White* Pine	Hemlock	Yellow Birch	Maple	Beech	Misc.
Aroostook.....	73,038	3,447	7,473	346	4,674	10,313	1,112	3,410
Franklin.....	21,571	76	768	77	6,399	1,001	2	736
Hancock.....	369	3	2,481	176	24	21	6	79
Kennebec.....	—	—	2	—	—	—	—	—
Lincoln.....	—	—	—	—	—	—	—	10
Oxford.....	8,329	4	426	21	3,630	813	89	4,341
Penobscot.....	2,205	—	3,610	272	364	2,780	149	1,691
Piscataquis.....	43,549	559	10,033	74	5,137	3,448	362	1,423
Somerset.....	21,061	174	4,308	169	8,260	1,737	66	779
Washington.....	432	10	12,516	235	24	776	626	2,507
TOTALS.....	170,554	4,273	41,617	1,370	28,512	20,889	2,412	14,976

Counties	Cords								P eces Cedar	
	Pulpwood (Peeled Basis)					Hardwood				
	Spruce and Fir	Hemlock	Misc. Soft Wood	Poplar	Hardwood	Fuel	White Birch	Bolts	Ties	Poles
Aroostook.....	242,433	6,372	867	7,868	4,221	2,091	3,656	215	5,843	6,401
Franklin.....	10,735	708	13	285	9,668	28	6,598	586	—	—
Hancock.....	10,641	7,524	11	—	2,946	78	578	19	—	—
Lincoln.....	—	—	—	—	5	—	4	—	—	—
Oxford.....	2,203	81	16	—	6,506	79	839	325	—	—
Penobscot.....	40,974	12,212	6	660	16,454	217	2,576	730	155	—
Piscataquis.....	93,826	1,407	97	1,505	5,941	233	608	1,353	—	5,670
Somerset.....	188,660	1,118	29	874	1,932	424	6,804	233	—	4,554
Washington.....	47,220	13,180	7	1,494	7,151	364	2,127	48	322	—
TOTALS.....	636,692	42,602	1,046	12,686	54,824	3,514	23,790	3,509	6,320	16,625

*Includes 2.8% 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 1950).

Year	Polls	Valuation
1820	59,606	\$ 20,962,778
1830	66,986	28,807,687
1840	86,544	69,246,288
1850	105,602	100,157,573
1860	128,899	164,714,168
1870	143,561	224,812,900
1880	160,569	235,978,716
1890	172,799	309,096,041
1900	180,190	336,699,649
1910	196,117	451,780,119
1920	209,848	637,403,433
1930	215,553	757,289,579
1940	234,641	684,764,276
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
1962	211,708	2,187,841,315

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	1933-61	.00725
1880	.005	1962	.011

DETAIL OF STATE VALUATION AS MADE BY TOWNS
BY BOARD OF EQUALIZATION FOR 1962

ANDROSCOGGIN COUNTY

Towns	Estates	Towns	Estates
Auburn	\$ 49,000,000	Mechanic Falls	\$ 3,100,000
Durham	1,100,000	Minot	770,000
Greene	1,900,000	Poland	3,000,000
Leeds	1,200,000	Turner	2,750,000
Lewiston	100,000,000	Wales	530,000
Lisbon	11,600,000	Webster	1,550,000
Livermore	2,100,000		
Livermore Falls	6,300,000	Total	<u>\$184,900,000</u>

AROOSTOOK COUNTY

Amity	\$ 220,000	Perham	\$ 700,000
Ashland	2,300,000	Portage Lake	700,000
Bancroft	120,000	Presque Isle	25,000,000
Benedicta	290,000	St. Agatha	1,150,000
Blaine	900,000	Sherman	900,000
Bridgewater	1,100,000	Smyrna	400,000
Caribou	25,200,000	Stockholm	330,000
Castle Hill	550,000	Van Buren	4,300,000
Chapman	300,000	Wade	270,000
Crystal	440,000	Washburn	3,350,000
Dyer Brook	280,000	Westfield	950,000
Eagle Lake	780,000	Weston	330,000
Easton	2,850,000	Woodland	1,350,000
Fort Fairfield	11,400,000	Allagash Plt.	610,000
Fort Kent	4,800,000	Cary Plt.	140,000
Frenchville	1,550,000	Caswell Plt.	390,000
Grand Isle	730,000	Cyr Plt.	450,000
Haynesville	170,000	E. Plt.	70,000
Hersey	180,000	Garfield Plt.	130,000
Hodgdon	1,100,000	Glenwood Plt.	180,000
Houlton	16,500,000	Hamlin Plt.	400,000
Island Falls	1,150,000	Hammond Plt.	170,000
Limestone	4,900,000	Macwahoc Plt.	160,000
Linneus	620,000	Moro Plt.	200,000
Littleton	1,300,000	Nashville Plt.	180,000
Ludlow	220,000	New Canada Plt. ..	300,000
Madawaska	20,500,000	Oxbow Plt.	210,000
Mapleton	2,000,000	Reed Plt.	250,000
Mars Hill	3,600,000	St. Francis Plt.	570,000
Masardis	720,000	St. John Plt.	220,000
Merrill	340,000	Wallagrass Plt.	470,000
Monticello	1,250,000	Westmanland Plt. ..	170,000
New Limerick	650,000	Winterville Plt.	200,000
New Sweden	900,000		
Oakfield	850,000	Total	<u>\$156,270,000</u>
Orient	310,000		

CUMBERLAND COUNTY

Towns	Estates	Towns	Estates
Baldwin	\$ 1,700,000	North Yarmouth ...	\$ 1,500,000
Bridgton	6,000,000	Otisfield	1,150,000
Brunswick	26,500,000	Portland	223,000,000
Cape Elizabeth	16,600,000	Pownal	670,000
Casco	2,700,000	Raymond	4,700,000
Cumberland	8,100,000	Scarboro	16,000,000
Falmouth	15,800,000	Sebago	2,600,000
Freeport	8,100,000	South Portland ...	55,000,000
Gorham	10,500,000	Standish	8,000,000
Gray	4,750,000	Westbrook	39,000,000
Harpswell	5,000,000	Windham	11,000,000
Harrison	2,150,000	Yarmouth	16,800,000
Naples	2,500,000		
New Gloucester	1,700,000	Total	<u>\$491,520,000</u>

FRANKLIN COUNTY

Avon	\$ 370,000	Rangeley	\$ 4,100,000
Carthage	310,000	Strong	1,300,000
Chesterville	500,000	Temple	350,000
Eustis	750,000	Weld	1,000,000
Farmington	8,950,000	Wilton	5,500,000
Industry	440,000	Coplin Plt.	150,000
Jay	8,000,000	Dallas Plt.	350,000
Kingfield	920,000	Rangeley Plt.	630,000
Madrid	220,000	Sandy River Plt. ...	330,000
New Sharon	720,000		
New Vineyard	450,000	Total	<u>\$ 36,230,000</u>
Phillips	890,000		

HANCOCK COUNTY

Amherst	\$ 200,000	Otis	\$ 330,000
Aurora	170,000	Penobscot	730,000
Bar Harbor	11,700,000	Sedgwick	900,000
Bluehill	3,800,000	Sorrento	650,000
Brooklin	1,500,000	Southwest Harbor ..	4,500,000
Brooksville	1,600,000	Stonington	1,950,000
Bucksport	18,500,000	Sullivan	800,000
Castine	1,450,000	Surry	1,200,000
Cranberry Isles	900,000	Swans Island	400,000
Dedham	1,500,000	Tremont	1,800,000
Deer Isle	1,600,000	Trenton	650,000
Eastbrook	350,000	Verona	380,000
Ellsworth	12,200,000	Waltham	190,000
Franklin	750,000	Winter Harbor	800,000
Gouldsboro	1,700,000	Long Island Plt.	90,000
Hancock	1,600,000	Osborn Plt.	180,000
Lamoine	740,000	No. 33 Plt.	110,000
Mariaville	230,000		
Mount Desert	10,500,000	Total	<u>\$ 88,400,000</u>
Orland	1,750,000		

KENNEBEC COUNTY

Towns	Estates	Towns	Estates
Albion	\$ 1,300,000	Pittston	\$ 1,250,000
Augusta	47,200,000	Randolph	1,800,000
Belgrade	2,600,000	Readfield	1,750,000
Benton	2,000,000	Rome	1,350,000
Chelsea	1,000,000	Sidney	1,800,000
China	3,100,000	Vassalboro	3,350,000
Clinton	2,750,000	Vienna	270,000
Farmingdale	3,200,000	Waterville	41,700,000
Fayette	700,000	Wayne	1,300,000
Gardiner	12,000,000	West Gardiner	1,400,000
Hallowell	4,150,000	Windsor	1,000,000
Litchfield	1,750,000	Winslow	20,000,000
Manchester	2,050,000	Winthrop	7,050,000
Monmouth	4,000,000		
Mt. Vernon	1,050,000		
Oakland	6,250,000		
		Total	<u>\$179,120,000</u>

KNOX COUNTY

Appleton	\$ 750,000	St. George	\$ 2,650,000
Camden	11,900,000	South Thomaston ...	960,000
Cushing	780,000	Thomaston	6,100,000
Friendship	1,600,000	Union	1,700,000
Hope	730,000	Vinalhaven	2,150,000
Isle Au Haut	250,000	Warren	2,500,000
North Haven	1,750,000	Washington	820,000
Owls Head	2,050,000	Matinicus Isle Plt. .	150,000
Rockland	18,900,000		
Rockport	5,300,000		
		Total	<u>\$ 61,040,000</u>

LINCOLN COUNTY

Alna	\$ 570,000	South Bristol	\$ 2,000,000
Boothbay	4,300,000	Southport	3,650,000
Boothbay Harbor ...	8,100,000	Waldoboro	5,300,000
Bremen	970,000	Westport	450,000
Bristol	4,900,000	Whitefield	1,200,000
Damariscotta	3,350,000	Wiscasset	18,300,000
Dresden	760,000	Monhegan Plt.	470,000
Edgecomb	1,050,000	Somerville Plt.	180,000
Jefferson	1,850,000		
Newcastle	2,150,000		
Nobleboro	1,100,000		
		Total	<u>\$ 60,650,000</u>

OXFORD COUNTY

Towns	Estates	Towns	Estates
Andover	\$ 1,900,000	Oxford	\$ 2,300,000
Bethel	3,750,000	Paris	6,400,000
Brownfield	540,000	Peru	2,400,000
Buckfield	950,000	Porter	1,050,000
Byron	240,000	Roxbury	710,000
Canton	840,000	Rumford	40,000,000
Denmark	1,150,000	Stoneham	390,000
Dixfield	3,150,000	Stow	220,000
Fryeburg	4,200,000	Sumner	460,000
Gilead	520,000	Sweden	400,000
Greenwood	1,300,000	Upton	350,000
Hanover	350,000	Waterford	1,900,000
Hartford	520,000	West Paris	1,350,000
Hebron	500,000	Woodstock	1,400,000
Hiram	1,050,000	Lincoln Plt.	1,250,000
Lovell	3,050,000	Magalloway Plt. ...	250,000
Mexico	4,050,000		
Newry	460,000		
Norway	7,300,000		
		Total	<u>\$ 96,650,000</u>

PENOBSCOT COUNTY

Alton	\$ 240,000	Levant	\$ 530,000
Bangor	78,000,000	Lincoln	16,100,000
Bradford	470,000	Lowell	200,000
Bradley	800,000	Mattawamkeag	2,850,000
Brewer	26,800,000	Maxfield	80,000
Burlington	280,000	Medway	1,300,000
Carmel	800,000	Milford	2,250,000
Charleston	630,000	Millinocket	35,000,000
Chester	180,000	Newburg	370,000
Clifton	370,000	Newport	4,200,000
Corinna	4,250,000	Old Town	17,500,000
Corinth	1,300,000	Orono	10,300,000
Dexter	5,300,000	Orrington	3,000,000
Dixmont	370,000	Passadumkeag	220,000
East Millinocket ...	24,200,000	Patten	1,500,000
Eddington	1,100,000	Plymouth	370,000
Edinburg	140,000	Springfield	220,000
Enfield	1,650,000	Stacyville	1,050,000
Etna	310,000	Stetson	300,000
Exeter	530,000	Veazie	7,700,000
Garland	330,000	Winn	450,000
Glenburn	690,000	Woodville	890,000
Greenbush	260,000	Carroll Plt.	180,000
Greenfield	210,000	Drew Plt.	140,000
Hampden	7,400,000	Grand Falls Plt. ...	120,000
Hermon	2,950,000	Lakeville Plt.	400,000
Holden	1,500,000	Mount Chase Plt. ...	310,000
Howland	1,650,000	Prentiss Plt.	180,000
Hudson	400,000	Seboeis Plt.	240,000
Kenduskeag	570,000	Webster Plt.	180,000
LaGrange	470,000		
Lee	490,000		
		Total	<u>\$272,770,000</u>

PISCATAQUIS COUNTY

Towns	Estates	Towns	Estates
Abbot	\$ 330,000	Sebec	\$ 500,000
Atkinson	290,000	Shirley	230,000
Bowerbank	390,000	Wellington	170,000
Brownville	1,650,000	Willimantic	360,000
Dover-Foxcroft	5,500,000	Barnard Plt.	110,000
Greenville	3,000,000	Blanchard Plt.	200,000
Guilford	3,000,000	Elliottsville Plt.	310,000
Milo	3,900,000	Kingsbury Plt.	180,000
Monson	800,000	Lake View Plt.	290,000
Parkman	450,000		
Sangerville	850,000		
		Total	<u>\$ 22,510,000</u>

SAGADAHOC COUNTY

Arrowsic	\$ 240,000	Richmond	\$ 2,250,000
Bath	25,700,000	Topsham	7,150,000
Bowdoin	540,000	West Bath	1,600,000
Bowdoinham	1,400,000	Woolwich	1,900,000
Georgetown	1,200,000		
Phippsburg	2,450,000		
		Total	<u>\$ 44,430,000</u>

SOMERSET COUNTY

Anson	\$ 3,200,000	Palmyra	\$ 890,000
Athens	610,000	Pittsfield	6,800,000
Bingham	3,000,000	Ripley	240,000
Cambridge	230,000	St. Albans	880,000
Canaan	760,000	Skowhegan	16,000,000
Cornville	580,000	Smithfield	840,000
Detroit	890,000	Solon	1,300,000
Embden	2,700,000	Starks	360,000
Fairfield	10,700,000	Brighton Plt.	200,000
Harmony	650,000	Caratunk Plt.	380,000
Hartland	2,150,000	Dennistown Plt.	200,000
Jackman	1,500,000	Highland Plt.	170,000
Madison	7,900,000	Pleasant Ridge Plt.	6,600,000
Mercer	340,000	The Forks Plt.	380,000
Moose River	450,000	West Forks Plt.	310,000
Moscow	5,000,000		
New Portland	680,000		
Norridgewock	2,200,000		
		Total	<u>\$ 79,090,000</u>

WALDO COUNTY

Towns	Estates	Towns	Estates
Belfast	\$ 9,700,000	Northport	\$ 1,450,000
Belmont	290,000	Palermo	800,000
Brooks	790,000	Prospect	400,000
Burnham	910,000	Searsmont	680,000
Frankfort	580,000	Searsport	6,300,000
Freedom	400,000	Stockton Springs ...	1,800,000
Islesboro	2,050,000	Swanville	570,000
Jackson	280,000	Thorndike	500,000
Knox	530,000	Troy	390,000
Liberty	880,000	Unity	1,550,000
Lincolnville	1,850,000	Waldo	350,000
Monroe	580,000	Winterport	2,750,000
Montville	390,000		
Morrill	420,000		
		Total	<u>\$ 37,190,000</u>

WASHINGTON COUNTY

Addison	\$ 690,000	Marshfield	\$ 200,000
Alexander	290,000	Meddybemps	200,000
Baileyville	14,000,000	Milbridge	900,000
Beals	350,000	Northfield	320,000
Beddington	160,000	Pembroke	790,000
Calais	6,900,000	Perry	630,000
Centerville	120,000	Princeton	1,050,000
Charlotte	290,000	Robbinston	540,000
Cherryfield	860,000	Roque Bluffs	160,000
Columbia	380,000	Steuben	650,000
Columbia Falls	590,000	Talmadge	200,000
Cooper	260,000	Topsfield	250,000
Crawford	150,000	Vanceboro	500,000
Cutler	400,000	Waite	200,000
Danforth	610,000	Wesley	240,000
Deblois	140,000	Whiting	530,000
Dennysville	290,000	Whitneyville	520,000
East Machias	1,400,000	Baring Plt.	180,000
Eastport	3,500,000	Codyville Plt.	180,000
Harrington	630,000	Grand Lake Stream	
Jonesboro	550,000	Plt.	490,000
Jonesport	2,050,000	No. 14 Plt.	210,000
Lubec	3,900,000	No. 21 Plt.	180,000
Machias	3,500,000		
Machiasport	630,000	Total	<u>\$ 51,760,000</u>

YORK COUNTY

Acton	\$ 2,650,000	Limington	\$ 1,250,000
Alfred	1,400,000	Lyman	1,200,000
Arundel	1,250,000	Newfield	950,000
Berwick	4,150,000	North Berwick	3,250,000
Biddeford	48,000,000	Old Orchard Beach .	14,800,000
Buxton	6,000,000	Parsonsfield	1,850,000
Cornish	1,100,000	Saco	23,900,000
Dayton	2,250,000	Sanford	28,700,000
Eliot	5,000,000	Shapleigh	1,900,000
Hollis	3,300,000	South Berwick	4,250,000
Kennebunk	12,000,000	Waterboro	2,400,000
Kennebunkport	7,600,000	Wells	17,500,000
Kittery	13,100,000	York	19,100,000
Lebanon	1,950,000		
Limerick	1,600,000	Total	<u>\$232,400,000</u>

SUMMARY OF STATE VALUATION FOR 1962

Counties	No. of Polls Taxed	Organized Municipalities	Unorganized Territory	Timber and Grass on Public Lands	Total
Androscoggin.....	19,878	\$ 184,900,000	—	—	\$ 184,900,000
Aroostook.....	16,152	156,270,000	\$22,219,475	\$ 868,205	179,357,680
Cumberland.....	41,642	491,520,000	—	—	491,520,000
Franklin.....	4,495	36,230,000	3,010,455	96,390	39,336,845
Hancock.....	8,140	88,400,000	1,776,350	61,475	90,237,825
Kennebec.....	20,142	179,120,000	68,820	—	179,188,820
Knox.....	6,684	61,040,000	45,425	—	61,085,425
Lincoln.....	4,749	60,650,000	29,645	—	60,679,645
Oxford.....	10,200	96,650,000	3,297,555	95,100	100,042,655
Penobscot.....	26,752	272,770,000	9,348,375	211,000	282,329,375
Piscataquis.....	3,722	22,510,000	24,087,260	675,160	47,272,420
Sagadahoc.....	4,999	44,430,000	—	—	44,430,000
Somerset.....	9,079	79,090,000	21,485,145	392,525	100,967,670
Waldo.....	5,135	37,190,000	—	—	37,190,000
Washington.....	7,220	51,760,000	5,011,365	131,590	56,902,955
York.....	22,719	232,400,000	—	—	232,400,000
TOTALS.....	211,708	\$2,094,930,000	\$90,379,870	\$2,531,445	\$2,187,841,315

RECAPITULATION

Real and Personal Estate of cities, towns and plantations	\$2,094,930,000
Real Estate in unorganized townships	90,379,870
Growth on public lots	2,531,445
	<u>\$2,187,841,315</u>

This represents an increase from the State Valuation of 1960 amounting to \$48,963,110, as follows:

Real and Personal estate of cities, towns and plantations	\$50,240,000
Real estate in unorganized townships	\$1,267,625
Growth on public lots	9,265
	<u>1,276,890</u>
	<u>\$48,963,110</u>

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1961 to June 30, 1962

Counties	Valuation	State Tax
Aroostook	\$1,165,484	\$ 8,449.76
Franklin	224,039	1,624.28
Hancock	121,675	882.14
Kennebec	2,000	14.50
Knox	13,200	95.70
Lincoln	3,000	21.75
Oxford	114,655	831.25
Penobscot	490,487	3,556.03
Piscataquis	893,975	6,481.32
Somerset	781,295	5,664.39
Washington	313,856	2,275.46
Totals	<u>\$4,123,666</u>	<u>\$29,896.58</u>

STATISTICS

from

Valuation Returns as made by

Assessors of each

City, Town and Plantation

1962

ANDROSCOGGIN COUNTY — 1962

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.....	5,403	1,074	.069	\$ 30,928,260	\$ 4,677,860	\$ 35,606,120	\$ 6,713,190	\$24,215,070	\$2,456,822	\$16,209
Durham.....	213	38	.116	614,566	41,561	656,127	365,644	248,922	76,111	639
Greene.....	287	39	.091	838,550	96,839	935,389	412,550	426,000	85,120	861
Leeds.....	202	43	.148	398,051	118,205	516,256	222,381	175,670	76,406	606
Lewiston.....	9,553	1,911	.048	55,002,120	14,114,425	69,116,545	12,951,545	42,050,575	3,317,594	28,659
Lisbon.....	1,268	342	.0226	15,373,421	5,474,415	20,847,836	2,507,133	12,866,288	471,161	3,804
Livermore.....	322	60	.097	988,490	171,530	1,160,020	322,030	666,460	112,521	966
Livermore Falls.....	795	30	.102	2,486,855	519,770	3,006,625	595,515	1,891,340	306,676	2,385
Mechanic Falls.....	468	106	.030	4,071,840	1,893,430	5,965,270	324,350	3,747,490	178,958	1,404
Minot.....	181	26	.122	376,280	55,615	431,895	170,405	205,875	52,691	543
Poland.....	349	72	.120	1,086,560	89,230	1,175,790	280,445	806,115	141,095	1,047
Turner.....	435	83	.136	1,107,635	142,510	1,250,145	558,815	548,820	170,020	1,305
Wales.....	106	17	.077	298,260	51,355	349,615	133,435	164,825	26,921	318
Webster.....	296	52	.102	775,855	122,630	898,485	209,445	566,410	91,645	888
TOTALS.....	19,878	3,893		\$114,346,743	\$27,569,375	\$141,916,118	\$25,766,883	\$88,579,860	\$8,563,741	\$59,634

AROOSTOOK COUNTY — 1962

Amity.....	43	22	.172	\$ 79,025	\$ 10,725	\$ 89,750	\$ 60,455	\$ 18,570	\$ 15,437	\$ 129
Ashland.....	367	138	.086	1,432,920	447,770	1,880,690	524,240	908,680	161,739	1,101
Bancroft.....	23	4	.092	88,311	3,360	91,671	75,146	13,165	8,434	69
Benedicta.....	41	8	.083	167,555	34,459	202,014	91,060	76,495	16,767	123
Blaine.....	192	38	.109	509,555	52,565	562,120	264,930	244,625	61,271	576
Bridgewater.....	238	26	.082	746,171	56,635	802,806	359,796	386,375	65,830	714
Caribou.....	1,900	168	.026	32,911,900	9,984,230	42,896,130	6,884,760	26,027,140	1,115,299	5,700
Castle Hill.....	115		.061	432,289	67,710	499,999	234,359	197,930	30,500	345
Chapman.....	79	15	.052	165,510	17,675	183,185	101,640	63,870	9,526	237
Crystal.....	66	9	.086	268,915	14,520	283,435	173,320	95,595	24,379	198
Dyer Brook.....	36	8	.086	112,357	12,375	124,732	77,567	34,790	10,727	108
Eagle Lake.....	194	50	.0930	533,940	95,140	629,080	212,265	321,675	58,504	582
Easton.....	302	42	.108	1,050,750	62,465	1,113,215	500,780	549,970	120,227	906
Fort Fairfield.....	756	121	.027	17,733,760	1,884,630	19,618,390	5,811,280	11,922,480	529,697	2,268
Fort Kent.....	735	68	.092	2,881,085	576,680	3,457,765	1,024,425	1,856,660	318,114	2,205
Frenchville.....	260	14	.078	952,225	141,000	1,093,225	477,720	474,505	85,272	780
Grand Isle.....	159	22	.110	392,690	73,860	466,550	223,200	169,490	51,320	477

AROOSTOOK COUNTY — 1962 — Continued

Haynesville.....	40	9	.092	114,220	5,755	119,975	86,775	27,445	11,038	120
Hersey.....	26	5	.108	99,970	3,540	103,510	83,965	16,305	11,179	78
Hodgdon.....	172	42	.076	776,680	90,205	866,885	389,835	386,845	65,883	516
Houlton.....	1,843	138	.058	10,600,370	3,310,350	13,910,720	2,605,225	7,995,145	806,822	5,529
Island Falls.....	231	44	.089	693,440	151,440	844,880	225,680	467,760	75,194	693
Limestone.....	400	37	.020	8,676,810	658,870	9,335,680	2,353,810	6,323,000	186,714	1,200
Linneus.....	119	29	.089	422,060	55,825	477,885	276,590	145,470	42,532	357
Littleton.....	207	19	.066	1,011,625	57,415	1,069,040	619,855	391,770	70,557	621
Ludlow.....	57	8	.130	104,364	11,150	115,514	69,484	34,880	15,017	171
Madawaska.....	1,066	91	.0415	7,035,970	10,177,925	17,213,895	905,435	6,130,535	714,377	3,198
Mapleton.....	330	40	.017	4,563,840	885,970	5,449,810	1,518,475	3,045,365	92,647	990
Mars Hill.....	427	56	.055	2,896,205	503,720	3,399,925	1,095,135	1,801,070	186,996	1,281
Masardis.....	99	19	.088	368,800	68,510	437,310	182,660	186,140	38,483	297
Merrill.....	64	16	.124	172,744	8,750	181,494	114,719	58,025	22,505	192
Monticello.....	222	58	.053	1,148,050	73,490	1,221,540	510,860	637,190	64,742	666
New Limerick.....	84	21	.081	341,675	15,100	356,775	92,530	249,145	28,899	252
New Sweden.....	190	38	.040	872,355	72,115	944,470	398,355	474,000	37,779	570
Oakfield.....	186	37	.166	308,680	34,635	343,315	106,715	201,965	56,990	558
Orient.....	25	3	.106	125,740	3,942	129,682	69,755	55,985	13,746	75
Perham.....	117	12	.072	613,480	37,460	650,940	352,890	260,590	46,868	351
Portage Lake.....	93	17	.105	398,390	28,000	426,390	138,820	259,570	44,771	279
Presque Isle.....	1,500	300	.031	33,135,010	8,006,450	41,141,460	6,930,830	26,204,180	1,275,385	4,500
St. Agatha.....	174	33	.049	1,665,890	232,460	1,898,350	774,040	891,850	93,019	522
Sherman.....	204	21	.082	1,653,765	127,030	780,795	270,290	383,475	64,025	612
Smryna.....	77	15	.134	201,244	20,066	221,310	114,574	86,670	29,656	231
Stockholm.....	112	19	.077	299,310	35,411	334,721	167,360	131,950	25,774	336
Van Buren.....	685	107	.081	2,831,000	617,100	3,448,100	924,240	1,906,760	279,296	2,055
Wade.....	50	8	.034	325,338	19,605	344,943	241,888	83,450	11,728	150
Washburn.....	325	32	.060	2,597,120	339,690	2,936,810	976,400	1,620,720	176,209	975
Westfield.....	125	29	.041	1,104,450	74,700	1,179,150	505,600	598,850	48,345	375
Weston.....	50	9	.130	111,620	21,260	132,880	62,765	48,855	17,274	150
Woodland.....	279	20	.076	732,760	84,155	816,915	483,390	249,370	62,085	837
Allagash Plt.....	97	6	.183	439,345	10,070	449,415	420,930	18,415	82,243	291
Cary Plt.....	50	3	.128	74,934	6,855	81,789	53,582	21,352	10,469	150
Caswell Plt.....	88	1	.130	208,250	4,515	212,765	160,605	47,645	27,659	264
Cyr Plt.....	39	4	.112	160,430	11,240	171,670	116,030	44,400	19,227	117
E. Plt.....	4	1	.087	43,428	390	43,818	39,778	3,650	3,812	12
Garfield Plt.....	20	5	.045	40,600	450	41,050	27,195	13,405	1,847	60
Glenwood Plt.....	9	6	.099	56,955	480	57,435	54,010	2,945	5,686	27
Hamlin Plt.....	63	4	.110	155,745	10,995	166,740	121,995	33,750	18,341	189
Hammond Plt.....	18	4	.078	113,900	1,050	114,950	104,590	9,310	8,966	54
Macwahoc Plt.....	42	10	.160	84,942	14,250	99,192	56,812	28,130	15,870	126
Moro Plt.....	10	5	.062	117,020	15,515	132,535	96,603	20,420	8,217	30
Nashville Plt.....	4	0	.048	71,330	320	71,650	67,580	3,750	3,439	12
New Canada Plt.....	66	4	.038	644,710	24,000	668,710	449,740	194,970	25,411	198
Oxbow Plt.....	30	5	.088	129,687	6,530	136,217	91,412	38,275	11,987	90

AROOSTOOK COUNTY — 1962 — Concluded

Municipality	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Tax- ation	Real Estate	Personal Property	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Reed Plt.....	68	20	.220	99,830	3,500	103,330	83,935	15,895	22,733	204
St. Francis Plt.....	190	19	.241	161,540	37,723	199,263	84,880	76,680	48,024	570
St. John Plt.....	63	3	.170	118,937	12,700	131,637	93,977	24,960	22,378	189
Wallagrass Plt.....	157	29	.115	341,638	21,808	363,446	184,720	156,918	41,796	471
Westmanland Plt.....	14		.047	123,385	3,935	127,320	115,095	8,290	5,984	42
Winterville Plt.....	35	5	.120	108,850	2,260	108,110	35,490	70,360	12,973	105
TOTALS.....	16,152	2,215		\$148,754,389	\$59,556,479	\$188,310,868	\$43,204,824	\$105,549,565	\$7,796,640	\$48,456

CUMBERLAND COUNTY — 1962

Baldwin.....	165	66	.134	\$ 670,593	\$ 43,735	\$ 714,328	\$ 270,563	\$ 400,030	\$ 95,720	\$ 495
Bridgton.....	703	100	.058	4,892,237	446,319	5,338,556	1,278,247	3,613,990	309,636	2,109
Brunswick.....	2,415	446	.0367	33,384,010	4,653,140	38,037,150	6,196,830	27,187,180	1,395,963	7,245
Cape Elizabeth.....	1,520	131	.0275	30,119,300	184,460	30,303,760	6,288,400	23,830,900	833,359	4,560
Casco.....	241	39	.075	1,093,340	86,524	1,179,864	346,140	747,200	88,490	723
Cumberland.....	725	104	.042	8,059,726	288,534	8,348,260	1,866,566	6,193,160	350,627	2,175
Falmouth.....	1,479	249	.033	23,074,985	445,880	23,520,865	3,601,109	19,473,876	776,189	4,437
Freeport.....	946	179	.039	9,151,150	2,091,510	11,242,660	1,874,790	7,276,360	438,464	2,838
Gorham.....	1,339	62	.0245	18,901,499	1,216,126	20,117,625	3,019,400	15,882,099	492,882	4,017
Gray.....	526	49	.037	5,908,420	486,870	6,395,290	1,067,000	4,841,420	236,626	1,578
Harpwell.....	531	80	.110	1,953,125	65,580	2,018,705	639,750	1,313,375	222,058	1,593
Harrison.....	257	68	.047	2,154,130	130,590	2,284,720	978,880	1,175,250	107,382	771
Naples.....	221	46	.074	1,247,870	69,360	1,317,230	406,195	841,675	97,475	663
New Gloucester.....	379	56	.138	728,400	49,000	777,400	281,175	447,225	107,281	1,137
North Yarmouth.....	264	37	.119	705,835	39,775	745,610	150,205	555,630	88,728	792
Otisfield.....	139	21	.105	566,145	27,195	593,340	290,020	276,125	62,301	417
Portland.....	16,117	3,839	.086	79,108,025	33,182,000	112,290,025	23,602,475	55,505,550	9,656,942	48,351
Pownall.....	164	45	.150	320,165	15,935	336,100	79,532	240,633	50,415	492
Raymond.....	227	53	.052	1,978,645	341,385	2,320,030	871,720	1,106,925	120,642	681
Scarboro.....	1,567	237	.02645	27,590,855	1,636,010	29,226,865	6,381,020	21,209,835	773,051	4,701
Sebago.....	173	25	.092	993,305	39,135	1,032,440	320,060	673,245	94,984	519
South Portland.....	5,458	1,121	.027	87,855,020	15,811,710	103,666,730	15,163,910	72,691,110	2,790,002	16,374
Standish.....	488	103	.166	2,173,080	39,600	2,212,680	1,449,855	723,215	367,305	1,464
Westbrook.....	3,479	528	.0556	19,667,240	9,972,860	29,640,100	3,433,600	16,233,640	1,647,990	10,437
Windham.....	1,088	157	.1368	3,261,912	287,784	3,549,696	971,020	2,290,892	485,599	3,264
Yarmouth.....	1,031	120	.0212	16,625,800	13,997,610	30,623,410	2,490,060	14,135,740	649,216	3,093
TOTALS.....	41,642	7,961		\$382,184,812	\$85,648,627	\$467,833,439	\$83,318,532	\$298,866,280	\$22,348,327	\$124,926

FRANKLIN COUNTY — 1962

Avon.....	100	5	.068	\$ 291,295	\$ 38,075	\$ 329,370	\$ 159,210	\$ 132,085	\$ 22,367	\$ 303
Carthage.....	69	6	.078	271,295	18,045	289,340	179,830	91,465	22,569	207
Chesterville.....	130	15	.092	358,600	45,365	403,965	181,465	177,135	37,165	390
Eustis.....	160	29	.057	495,630	99,910	595,540	186,130	309,500	33,946	480
Farmington.....	1,016	191	.086	3,903,065	910,355	4,813,420	1,006,905	2,896,160	413,954	3,048
Industry.....	67	13	.098	233,920	22,530	256,450	122,230	111,690	25,132	201
Jay.....	682	97	.148	2,317,470	235,940	2,553,410	690,070	1,627,400	377,905	2,046
Kingfield.....	196	53	.037	1,498,850	241,300	1,740,150	376,870	1,121,980	64,385	588
Madrid.....	39	9	.082	135,475	9,970	145,445	102,045	33,430	11,926	117
New Sharon.....	184	21	.090	439,544	72,575	512,119	204,474	235,070	46,091	552
New Vineyard.....	101	19	.064	388,025	44,320	432,345	187,750	200,275	27,670	303
Phillips.....	224	37	.108	595,479	121,490	716,969	223,917	371,562	77,433	672
Rangeley.....	314	54	.038	3,971,960	520,850	4,492,810	1,118,995	2,852,965	170,727	942
Strong.....	245	55	.082	833,725	179,475	1,013,200	171,395	662,330	83,082	735
Temple.....	84	22	.074	295,955	16,860	312,815	163,135	132,820	23,148	252
Weld.....	80	33	.058	738,245	40,770	779,015	307,895	430,350	45,183	240
Wilton.....	725	149	.0542	4,454,877	1,013,963	5,468,840	617,668	3,837,209	296,409	2,175
Coplin Plt.....	14	3	.030	157,389	9,385	166,774	133,239	24,150	5,003	42
Dallas Plt.....	24	0	.044	308,090	19,160	327,250	194,220	113,870	14,399	72
Rangeley Plt.....	19	1	.059	464,235	5,350	469,585	338,835	125,400	27,706	57
Sandy River Plt.....	22	2	.030	307,365	8,105	315,470	226,995	80,370	9,464	66
TOTALS.....	4,495	814		\$22,460,489	\$3,673,793	\$26,134,282	\$6,893,273	\$15,567,216	\$1,790,511	\$13,485

HANCOCK COUNTY — 1962

Amherst.....	34	6	.095	\$ 115,105	\$ 12,285	\$ 127,390	\$ 73,940	\$ 41,165	\$ 12,102	\$ 102
Aurora.....	25	14	.071	84,990	9,110	94,100	62,685	22,305	6,681	75
Bar Harbor.....	943	219	.084	6,693,420	726,640	7,420,060	2,470,740	4,222,680	623,285	2,829
Blue Hill.....	331	84	.114	1,169,380	111,135	1,280,515	343,040	826,340	145,979	993
Brooklin.....	154	40	.080	672,920	70,640	743,560	169,130	503,790	59,485	462
Brooksville.....	181	46	.020	3,178,480	233,850	3,412,330	1,116,070	2,062,410	68,247	543
Bucksport.....	850	183	.074	5,729,240	1,284,975	6,994,215	345,655	5,383,555	517,572	2,550
Castine.....	177	27	.025	3,367,700	158,250	3,525,950	536,380	2,831,320	88,149	531
Cranberry Is es.....	57	19	.0546	383,315	117,230	500,545	82,565	300,750	27,330	171
Dedham.....	118	14	.110	530,149	17,605	547,754	209,784	320,365	60,253	354
Deer Isle.....	317	55	.066	1,324,800	102,080	1,426,880	332,620	992,180	94,174	951
Eastbrook.....	49	12	.075	239,416	4,058	243,474	100,331	139,085	18,261	147
Ellsworth.....	1,112	171	.070	7,381,170	1,038,000	8,419,170	2,087,905	5,293,265	589,342	3,336
Franklin.....	168	33	.063	571,845	56,165	628,010	209,285	362,560	39,565	504

HANCOCK COUNTY — 1962 — Concluded

Municipality	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Tax- ation	Real Estate	Personal Property	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Gouldsboro.....	322	69	.107	686,990	83,630	770,620	160,520	526,470	82,456	966
Hancock.....	210	25	.078	576,550	122,020	698,570	169,390	407,160	54,485	630
Lamoine.....	118	37	.120	272,790	7,165	279,955	97,230	175,560	33,595	354
Mariaville.....	29	6	.110	108,140	12,160	120,300	82,740	25,400	13,233	87
Mount Desert.....	492	108	.098	4,211,720	155,230	4,366,950	1,311,410	2,900,310	427,961	1,476
Orland.....	285	51	.033	2,549,710	310,895	2,860,605	676,170	1,873,540	94,400	855
Otis.....	21	4	.088	164,950	1,642	166,592	54,420	110,530	14,660	63
Penobscot.....	177	20	.080	490,390	47,150	537,540	134,980	355,410	43,003	531
Sedgwick.....	143	31	.036	1,173,360	123,160	1,296,520	361,400	811,960	46,675	429
Sorrento.....	57	6	.100	365,355	22,635	387,990	89,685	275,670	38,799	171
Southwest Harbor.....	366	61	.040	3,467,980	595,500	4,063,480	846,920	2,621,060	162,539	1,098
Stonington.....	370	91	.059	1,502,740	423,920	1,926,660	333,360	1,169,380	113,673	1,110
Sullivan.....	134	49	.038	1,270,259	64,552	1,334,811	174,790	1,095,469	50,723	402
Surry.....	146	31	.075	767,670	28,110	795,780	299,960	467,710	59,684	438
Swans Island.....	92	20	.118	258,960	48,190	307,150	81,210	177,750	36,244	276
Tremont.....	256	39	.124	619,854	65,586	685,440	123,868	495,986	84,995	768
Trenton.....	99	17	.108	281,717	17,435	299,152	82,720	198,997	32,308	297
Verona.....	103	13	.029	749,310	21,480	770,790	120,060	629,250	22,353	309
Waltham.....	52	9	.084	115,850	26,445	142,295	71,940	43,910	11,953	156
Winter Harbor.....	106	28	.080	607,031	28,554	635,585	164,726	442,305	50,847	318
Long Island Plt.....	26	3	.094	40,520	16,875	57,395	16,900	23,620	5,395	78
Osborn Plt.....	11	3	.082	61,865	580	62,445	56,555	5,310	5,120	33
No. 33 Plt.....	9	5	.117	51,100	160	51,260	44,050	7,050	5,997	27
TOTALS.....	8,140	1,649		\$51,836,741	\$6,145,097	\$57,981,838	\$13,695,134	\$38,141,607	\$3,841,523	\$24,420

KENNEBEC COUNTY — 1962

Albion.....	217	27	.097	\$ 486,065	\$ 167,025	\$ 653,090	\$ 123,870	\$ 362,195	\$ 63,350	\$ 651
Augusta.....	4,593	1,500	.033	56,245,650	11,203,860	67,449,510	7,492,090	48,753,560	2,225,834	13,779
Belgrade.....	268	52	.0514	2,098,710	178,155	2,276,865	846,350	1,252,360	117,031	804
Benton.....	337	62	.106	593,440	142,135	735,575	150,382	443,058	77,971	1,011
Chelsea.....	269	23	.107	525,250	54,684	579,934	221,200	304,050	62,053	807
China.....	336	12	.044	2,746,315	177,069	2,923,384	698,015	2,048,300	128,629	1,008
Clinton.....	381	47	.094	767,665	153,475	921,140	268,335	499,330	86,587	1,143
Farmingdale.....	464	53	.086	1,446,085	79,922	1,526,007	221,235	1,224,850	131,237	1,392

KENNEBEC COUNTY — 1962 — Concluded

Fayette.....	114	16	.088	480,820	33,817	514,637	211,234	269,486	45,288	342
Gardiner.....	1,554	303	.0783	6,614,130	1,886,890	8,501,020	1,027,900	5,586,230	665,630	4,662
Hallowell.....	669	136	.097	1,945,322	528,027	2,473,349	400,739	1,544,583	239,915	2,007
Litchfield.....	240	42	.032	2,438,060	297,770	2,735,830	793,520	1,644,540	87,547	720
Manchester.....	272	38	.130	797,760	44,050	841,810	271,155	526,605	109,435	816
Moumouth.....	445	65	.023	7,191,540	946,060	8,137,600	1,530,410	5,661,130	187,165	1,335
Mount Vernon.....	128		.059	1,053,375	59,530	1,113,105	389,835	664,740	65,673	384
Oakland.....	697	167	.098	1,891,172	441,540	2,332,712	627,095	1,264,077	228,606	2,091
Pittston.....	250	46	.110	440,025	58,358	498,383	142,355	296,670	54,822	750
Randolph.....	407	26	.055	1,384,347	65,757	1,450,104	263,391	1,120,956	70,756	1,221
Readfield.....	234	41	.026	2,801,215	290,575	3,091,790	358,290	2,442,825	80,387	702
Rome.....	81	14	.083	530,170	37,850	568,020	190,570	339,600	47,146	243
Sidney.....	234	30	.034	1,969,860	272,410	2,239,270	516,700	1,450,160	76,135	702
Vassaboro.....	515	80	.031	5,087,835	437,440	5,525,275	1,158,575	3,929,260	171,283	1,545
Vienna.....	44	16	.096	129,735	7,030	136,765	75,825	53,910	13,129	132
Waterville.....	4,556	805	.022	61,172,240	11,947,120	73,119,360	12,647,200	48,525,040	1,608,626	13,668
Wayne.....	149	42	.091	622,610	27,871	650,481	219,575	403,035	59,194	447
West Gardiner.....	264	50	.070	495,255	107,940	603,195	194,300	300,955	42,224	792
Windsor.....	195	48	.070	500,030	56,931	556,961	196,740	303,290	38,987	585
Winslow.....	1,347	287	.0255	17,197,980	2,146,104	19,344,084	2,333,560	14,864,420	493,274	4,041
Winthrop.....	882	135	.090	2,950,565	479,710	3,430,275	608,490	2,342,075	308,725	2,646
TOTALS.....	20,142	4,163		\$182,600,426	\$32,329,105	\$214,929,531	\$34,179,036	\$148,421,390	\$7,595,639	\$60,426

KNOX COUNTY — 1962

Appleton.....	166	25	.042	\$ 787,080	\$ 181,340	\$ 968,420	\$ 229,985	\$ 557,095	\$ 40,674	\$ 498
Camden.....	925	174	.0535	7,152,920	1,298,280	8,451,200	1,689,980	5,462,940	452,139	2,775
Cushing.....	125	17	.074	434,990	29,155	464,145	167,295	267,695	34,347	375
Friendship.....	212	45	.100	580,835	55,015	635,850	136,880	443,955	63,585	636
Hope.....	118	24	.104	325,805	36,975	362,780	155,530	170,275	37,729	354
Isle au Haut.....	32	4	.113	123,060	7,715	130,775	29,805	93,255	14,778	96
North Haven.....	85	33	.065	992,480	54,460	1,046,940	291,660	700,820	68,051	255
Owls Head.....	235	32	.066	792,275	50,097	842,372	238,475	553,800	55,597	705
Rockland.....	2,018	570	.031	27,466,110	6,358,620	33,824,730	4,815,780	22,650,330	1,048,567	6,054
Rockport.....	453	108	.0225	8,272,320	568,020	8,840,340	2,827,250	5,445,070	198,907	1,359
St. George.....	403	65	.061	1,794,765	188,905	1,983,670	515,765	1,279,000	121,004	1,209

KNOX COUNTY — 1962 — 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.....	183	28	.062	593,190	81,010	674,200	201,865	391,325	41,800	549
Thomaston.....	528	10	.110	1,676,159	465,560	2,141,719	348,209	1,327,950	235,589	1,584
Union.....	263	58	.068	1,045,980	226,471	1,272,451	274,745	771,235	86,533	789
Vinalhaven.....	341	100	.120	820,425	139,455	959,880	206,585	613,840	115,186	1,023
Warren.....	416	61	.027	4,449,550	613,920	5,063,470	826,880	3,622,670	136,714	1,248
Washington.....	149	28	.103	463,010	87,011	550,021	127,645	335,365	56,652	447
Matinicus Isle Plt.....	32		.065	76,702	19,370	96,072	17,557	59,145	6,245	96
TOTALS.....	6,684	1,382		\$57,847,656	\$10,461,379	\$68,309,035	\$13,101,891	\$44,745,765	\$2,814,097	\$20,052

LINCOLN COUNTY — 1962

Alna.....	90	11	.059	\$ 420,045	\$ 24,520	\$ 444,565	\$ 129,045	\$ 291,000	\$ 26,229	\$ 270
Boothbay.....	467	54	.078	2,334,315	134,275	2,468,590	522,575	1,811,740	192,550	1,401
Boothbay Harbor.....	655	100	.092	2,722,050	333,300	3,055,350	654,500	2,067,550	281,092	1,965
Bremen.....	105	24	.118	345,345	21,825	367,170	96,480	248,865	43,326	315
Bristol.....	417	70	.0168	8,034,840	448,793	8,483,633	2,166,900	5,867,940	142,525	1,251
Damariscotta.....	263	76	.092	1,032,860	217,190	1,250,050	219,475	813,385	115,005	789
Dresden.....	157	38	.106	323,515	33,985	357,500	142,095	181,420	37,895	471
Edgecomb.....	135	20	.096	404,720	26,810	431,530	104,090	300,630	41,427	405
Jefferson.....	259	48	.100	606,265	56,615	662,880	248,590	357,675	66,288	777
Newcastle.....	242	65	.087	890,550	137,030	1,027,580	179,860	710,690	89,399	726
Nobleboro.....	167	15	.120	342,625	70,300	412,925	132,550	210,045	49,551	501
South Bristol.....	173	38	.100	831,120	49,130	880,300	288,320	542,800	88,030	519
Southport.....	112	32	.038	2,623,050	87,000	2,710,050	893,175	1,819,875	102,982	336
Waldoboro.....	752	79	.125	1,469,563	335,890	1,905,453	375,713	1,093,850	225,682	2,256
Westport.....	57	9	.096	213,540	12,300	225,840	72,535	141,005	21,681	171
Whitefield.....	209	18	.063	936,162	99,867	1,036,029	278,066	658,096	65,270	627
Wiscasset.....	399	74	.070	4,939,740	157,410	5,097,150	252,560	4,687,180	356,801	1,197
Monhegan Plt.....	30	3	.092	178,252	1,000	179,252	44,912	133,340	16,491	90
Somerville Plt.....	60	4	.100	137,560	6,950	144,510	76,340	61,220	14,451	180
TOTALS.....	4,749	778		\$28,786,117	\$2,254,240	\$31,040,357	\$6,787,811	\$21,998,306	\$1,976,675	\$14,247

OXFORD COUNTY — 1962

Andover.....	199	46	.062	\$ 915,531	\$ 563,030	\$ 1,478,561	\$ 239,956	\$ 675,575	\$ 91,671	\$ 597
Bethel.....	529	107	.0365	5,237,991	1,300,263	6,538,254	1,035,941	4,202,050	238,646	1,587
Brownfield.....	124	39	.130	256,166	50,310	306,476	71,081	185,085	39,842	372
Buckfield.....	219	48	.084	778,760	165,720	944,480	199,505	579,255	79,336	657
Byron.....	26	5	.063	276,535	1,075	277,610	231,410	45,125	17,489	78
Canton.....	157	50	.092	572,320	73,440	645,760	224,895	347,425	59,410	471
Denmark.....	128	19	.100	518,495	67,730	586,225	262,070	256,425	58,623	384
Dixfield.....	541	71	.0314	4,410,890	847,640	5,258,530	826,110	3,584,780	165,118	1,623
Fryeburg.....	478	100	.1185	1,138,481	458,730	1,597,211	364,336	774,145	189,272	1,434
Gilead.....	39	4	.061	275,050	11,100	286,150	215,480	59,570	17,455	117
Greenwood.....	144	33	.088	498,220	120,940	619,160	174,430	323,790	54,486	432
Hanover.....	65	16	.058	315,950	19,500	335,450	76,300	239,650	19,456	195
Hartford.....	90	14	.084	357,790	26,810	384,600	208,790	149,000	32,306	270
Hebron.....	128	20	.090	280,640	66,880	347,520	107,740	172,900	31,277	384
Hiram.....	209	45	.143	472,004	62,908	534,912	247,284	224,720	76,492	627
Lovell.....	161	37	.062	1,204,167	213,845	1,418,012	464,172	739,995	87,917	483
Mexico.....	1,073	160	.042	6,564,800	621,070	7,185,870	1,154,750	5,410,050	301,807	3,219
Newry.....	39	12	.070	309,290	19,770	329,060	242,950	66,340	23,034	117
Norway.....	885	205	.033	8,556,240	1,850,021	10,406,261	1,881,735	6,674,505	343,407	2,655
Oxford.....	372	89	.049	2,011,800	420,985	2,432,785	589,950	1,421,850	119,206	1,116
Paris.....	828	173	.092	2,203,205	601,055	2,804,260	515,355	1,687,850	257,992	2,484
Peru.....	286	40	.085	819,732	593,895	1,413,627	215,182	604,550	120,158	858
Porter.....	255	31	.124	359,625	55,700	415,325	132,425	227,200	51,500	765
Roxbury.....	78	6	.082	499,955	9,960	509,915	265,755	234,200	41,813	234
Rumford.....	2,203	347	.0228	32,954,760	28,592,800	61,547,560	8,073,850	24,880,910	1,433,284	6,609
Stoneham.....	50	11	.072	230,595	14,325	244,920	93,875	136,720	17,634	150
Stow.....	29		.103	120,165	10,690	130,855	77,760	42,405	13,478	87
Sumner.....	114	27	.072	438,940	55,955	494,895	202,360	236,580	35,632	342
Sweden.....	31	8	.076	299,808	34,450	334,258	212,228	87,580	25,404	93
Upton.....	6	3	.050	354,722	3,575	358,297	278,517	76,205	17,915	18
Waterford.....	178	46	.078	716,460	346,885	1,063,345	206,670	509,790	82,941	534
West Paris.....	268	40	.049	1,211,450	425,238	1,636,688	319,000	892,450	80,198	804
Woodstock.....	226	65	.073	1,033,585	215,760	1,249,345	397,410	636,175	91,202	678
Lincoln Plt.....	30	6	.027	1,221,604	35,975	1,257,579	381,884	339,720	33,955	90
Magalloway Plt.....	12		.065	313,397	1,460	314,857	284,527	28,870	20,466	36
TOTALS.....	10,200	1,923		\$77,729,123	\$37,959,490	\$115,688,613	\$20,475,683	\$57,253,440	\$4,339,822	\$30,600

PENOBSCOT COUNTY — 1962

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.....	72	12	.210	\$ 75,585	\$ 5,220	\$ 80,805	\$ 42,880	\$ 32,705	\$ 16,969	\$ 216
Bangor.....	6,847	1,251	.0288	114,640,100	25,428,000	140,068,100	22,055,100	92,585,000	4,033,961	20,541
Bradford.....	151	29	.170	196,695	64,690	261,385	102,770	93,925	44,435	453
Bradley.....	205	30	.192	372,383	5,849	378,232	147,793	224,590	72,621	615
Brewer.....	2,095	592	.070	12,750,740	4,365,550	17,116,290	2,486,070	10,264,670	1,198,140	6,285
Burlington.....	73	19	.176	181,135	12,845	193,980	114,370	66,765	34,140	219
Carmel.....	276	35	.122	500,635	90,820	591,455	130,930	369,705	72,158	828
Charleston.....	137	20	.100	324,188	117,160	441,348	131,280	192,908	44,135	411
Chester.....	61	12	.158	102,410	6,095	108,505	76,645	25,765	17,144	183
Clifton.....	62	11	.103	130,424	20,990	151,414	64,444	65,980	15,596	186
Corinna.....	376	48	.144	905,465	200,960	1,106,425	212,305	693,160	159,325	1,128
Corinth.....	269	28	.133	489,555	135,595	625,150	201,120	288,435	83,145	807
Dexter.....	903	194	.065	4,136,820	1,474,410	5,611,230	787,015	3,369,805	364,723	2,709
Dixmont.....	130	22	.174	174,130	37,420	211,550	79,205	94,925	36,810	390
East Millinocket.....	524	51	.0398	14,160,866	1,410,746	15,571,612	1,716,750	12,444,116	619,750	1,572
Eddington.....	263	40	.043	1,396,460	52,660	1,449,120	519,890	876,570	62,312	789
Edinburg.....	6	2	.076	62,192	5,348	67,540	53,992	8,200	5,133	18
Enfield.....	208	34	.110	550,630	90,222	640,852	111,990	438,640	70,494	624
Etna.....	93	21	.082	283,650	39,360	323,010	84,085	199,565	26,487	279
Exeter.....	158	33	.174	234,794	68,863	303,657	126,894	107,900	52,836	474
Garland.....	121	3	.186	195,498	34,166	229,664	100,898	94,600	42,718	363
Glenburn.....	684	30	.124	562,249	26,275	588,524	222,319	339,930	72,977	2,052
Greenbush.....	119	32	.294	130,790	7,320	138,110	78,220	52,570	40,604	357
Greenfield.....	33	4	.141	90,599	9,825	100,424	56,129	34,470	14,160	99
Hampden.....	853	130	.064	5,273,900	606,700	5,880,600	915,510	4,358,390	376,358	2,559
Hermion.....	453	34	.077	1,739,900	178,510	1,918,410	428,730	1,311,170	147,718	1,359
Holden.....	258	56	.031	2,886,010	186,020	3,072,030	444,100	2,441,910	95,233	774
Howland.....	304	40	.052	1,937,560	251,200	2,188,760	326,190	1,611,370	113,815	912
Hudson.....	125	20	.164	212,605	38,160	250,765	62,190	150,415	41,125	375
Kenduskeag.....	130	29	.072	426,288	84,440	510,728	93,608	332,680	36,772	390
Lagrange.....	108	19	.119	221,405	27,880	249,285	106,955	114,450	26,665	324
Lee.....	143	15	.115	259,080	37,580	296,660	106,000	153,080	34,116	429
Levant.....	176	21	.035	1,094,560	153,130	1,247,690	323,470	771,090	43,669	528
Lincoln.....	1,039	67	.043	7,008,380	3,979,740	10,988,120	1,104,140	5,904,240	472,489	3,117
Lowell.....	33	9	.156	94,315	2,135	96,450	74,970	19,345	15,046	99
Mattawamkeag.....	222	24	.106	929,343	96,984	1,026,327	733,713	195,630	108,791	666
Maxfield.....	10	3	.062	75,540	4,160	79,700	66,360	9,180	4,941	30
Medway.....	255	23	.236	502,446	12,955	515,401	205,430	297,016	121,634	765
Millford.....	358	30	.060	1,546,700	57,962	1,604,662	299,000	1,247,700	96,280	1,074
Millinocket.....	1,703	241	.03860	22,906,480	6,411,108	29,317,588	1,978,615	20,927,865	1,131,663	5,109

PENOBSCOT COUNTY — 1962 — Concluded

Newburg.....	128	30	.080	227,820	41,355	269,175	69,370	158,450	21,534	384
Newport.....	1,425	101	.110	1,394,340	460,980	1,855,320	272,460	1,121,880	204,085	4,275
Old Town.....	2,174	363	.061	9,401,820	4,109,000	13,510,820	1,411,780	7,990,040	824,160	6,522
Orono.....	1,088	150	.0294	15,446,020	1,774,610	17,220,630	1,587,369	13,858,651	506,287	3,264
Orrington.....	582	57	.040	4,089,570	100,310	4,189,880	768,660	3,320,910	167,595	1,746
Passadumkeag.....	71	20	.153	102,687	9,580	112,267	54,272	48,415	17,177	213
Patten.....	268	53	.086	634,400	199,453	833,853	201,155	433,245	71,711	804
Plymouth.....	111	19	.134	155,405	34,731	190,136	70,335	85,070	25,478	333
Springfield.....	79	21	.170	117,785	11,492	129,277	68,260	49,525	21,977	237
Stacyville.....	130	28	.052	697,115	230,670	927,785	289,080	408,035	48,245	390
Stetson.....	82	20	.113	151,605	33,272	184,877	86,905	64,700	20,891	246
Veazie.....	270	32	.116	653,057	788,958	1,442,015	107,517	545,540	167,274	810
Winn.....	118	15	.218	144,962	23,819	168,781	90,197	54,765	36,794	354
Woodville.....	15	0	.023	483,090	1,125	484,215	148,210	334,880	13,558	45
Carroll Plt.....	43	6	.146	86,870	5,540	92,410	66,720	20,150	13,492	129
Drew Plt.....	11	4	.110	70,520	2,165	72,685	62,405	8,115	7,995	33
Grand Falls Plt.....	2	1	.051	58,024	925	58,949	53,424	4,600	3,006	6
Lakeville Plt.....	5	2	.032	154,895	931	155,826	102,820	52,075	4,986	15
Mount Chase Plt.....	42	11	.070	184,650	27,660	212,310	99,930	84,720	14,862	126
Prentiss Plt.....	43		.166	72,381	8,392	80,773	60,097	12,284	13,408	129
Seboeis Plt.....	18	2	.060	97,000	46,715	143,715	83,530	13,470	8,623	54
Webster Plt.....	11	6	.135	66,970	1,357	68,327	58,555	8,415	9,224	33
TOTALS.....	26,752	4,265		\$234,253,491	\$53,752,093	\$288,005,584	\$42,765,126	\$191,488,365	\$12,289,450	\$80,256

PISCATAQUIS COUNTY — 1962

Abbot.....	100	5	.105	\$ 169,240	\$ 41,390	\$ 210,630	\$ 85,525	\$ 83,715	\$ 22,116	\$ 300
Atkinson.....	55	9	.100	176,790	29,790	206,580	120,835	55,955	20,658	165
Bowerbank.....	8	4	.042	230,340	450	230,790	136,313	94,027	9,693	24
Brownville.....	410	110	.108	940,100	94,875	1,034,975	217,070	723,030	111,777	1,230
Dover-Foxcroft.....	851	161	.036	8,570,360	1,588,450	10,158,810	1,929,250	6,641,110	365,717	2,553
Greenville.....	396		.055	2,576,920	388,370	2,965,290	713,550	1,863,370	163,091	1,188
Guilford.....	428	83	.126	1,069,111	238,258	1,307,369	191,291	877,820	164,728	1,284
Milo.....	601	183	.124	1,582,823	318,399	1,901,222	259,425	1,323,398	235,752	1,803
Monson.....	197	24	.100	545,150	77,460	622,610	268,790	276,360	62,261	591
Parkman.....	122	19	.100	273,140	34,880	308,020	101,600	171,540	30,802	366
Sangerville.....	245	57	.121	474,295	77,475	551,770	173,130	301,165	66,764	735
Sebec.....	92	13	.120	233,850	51,703	285,553	152,425	81,425	34,266	276
Shirley.....	48	10	.092	152,940	5,360	158,300	125,010	27,930	14,564	144
Wellington.....	61	11	.102	104,755	12,400	117,155	70,795	33,960	11,950	183
Willimantic.....	35	16	.076	204,990	15,015	220,005	133,300	71,690	16,720	105

PISCATAQUIS COUNTY — 1962 — 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.	24	8	.048	86,654	4,618	91,272	72,848	13,806	4,381	72
Blanchard Plt.	21	12	.064	107,305	1,675	108,980	81,879	25,426	6,974	63
Elliottsville Plt.	18	3	.044	176,493	3,700	180,193	125,913	50,580	7,923	54
Kingsbury Plt.	3	2	.060	110,920	160	111,080	95,130	15,790	6,665	9
Lake View Plt.	7	1	.024	160,178	6,760	166,938	92,328	67,850	4,007	21
TOTALS	3,722	731		\$17,946,354	\$2,991,188	\$20,937,542	\$5,146,407	\$12,799,947	\$1,360,814	\$11,166

SAGADAHOC COUNTY — 1962

Arrowsic	45	3	.062	\$ 209,250	\$ 8,305	\$ 217,555	\$ 72,200	\$ 137,050	\$ 13,488	\$ 135
Bath	2,430	725	.090	10,124,320	2,664,815	12,789,135	2,172,550	7,951,770	1,151,022	7,290
Bowdoin	137	21	.195	239,820	28,669	268,489	141,345	98,475	52,355	411
Bowdoinham	250	77	.098	885,205	85,825	971,030	310,500	574,705	95,161	750
Georgetown	121	37	.098	518,430	28,285	546,715	169,720	348,710	53,578	363
Phippsburg	281	50	.075	1,712,200	63,430	1,775,630	590,250	1,121,950	133,172	843
Richmond	481	15	.121	1,122,495	173,650	1,296,145	220,285	902,210	156,834	1,443
Topsham	694	167	.0215	11,593,650	3,090,130	14,683,780	1,985,910	9,607,740	315,701	2,082
West Bath	179	29	.02860	2,469,820	149,580	2,619,400	332,220	2,137,600	74,915	537
Woolwich	381	39	.052	2,111,750	77,510	2,189,260	232,295	1,879,455	113,842	1,143
TOTALS	4,999	1,163		\$30,986,940	\$6,370,199	\$37,357,139	\$6,227,275	\$24,759,665	\$2,160,068	\$14,997

SOMERSET COUNTY — 1962

Anson	476	128	.036	\$ 4,455,840	\$ 581,690	\$ 5,037,530	\$ 963,050	\$ 3,487,790	\$ 181,351	\$ 1,428
Athens	133	40	.124	321,910	45,750	367,660	222,210	99,700	45,590	399
Bingham	335	62	.084	843,600	351,358	1,194,958	204,321	639,279	100,376	1,005
Cambridge	71	13	.098	130,100	40,065	170,165	65,465	64,635	16,676	213
Canaan	179	30	.129	358,465	67,833	426,298	155,940	202,525	54,992	537
Cornville	152	26	.126	354,790	58,660	413,450	235,540	119,250	52,095	456
Detroit	134	27	.078	346,295	116,347	462,642	51,475	294,820	36,086	402
Emden	89	8	.086	1,079,800	11,310	1,091,110	104,690	975,110	93,835	267
Fairfield	1,239	218	.120	3,426,765	937,100	4,363,865	853,645	2,573,120	523,664	3,717

SOMERSET COUNTY — 1962 — Concluded

Harmony	163	32	.094	369,265	119,875	489,140	150,015	219,250	45,979	489
Hartland	274	93	.132	704,215	244,575	948,790	228,435	475,780	125,240	822
Jackman	240	43	.039	1,045,630	290,515	1,336,145	219,875	825,755	52,110	720
Madison	957	184	.090	2,019,025	1,058,545	4,077,570	1,050,200	1,968,825	366,981	2,871
Mercer	73	10	.120	188,925	34,605	223,530	86,075	102,850	26,824	219
Moose River	58	10	.040	297,025	45,490	342,515	180,705	116,320	13,701	174
Moscow	129	14	.062	2,858,686	20,315	2,879,001	696,586	2,162,100	178,498	387
New Portland	144	33	.091	493,925	108,548	602,473	246,405	247,520	54,825	432
Norridgewock	451	59	.144	798,980	126,890	925,870	243,665	555,315	133,325	1,353
Palmyra	222	28	.148	406,840	88,760	495,600	178,115	228,725	73,349	666
Pittsfield	956	176	.140	2,302,880	450,215	2,753,095	597,105	1,705,775	385,433	2,868
Ripley	77	21	.124	152,040	23,360	175,400	81,120	70,920	21,750	231
St. Albans	172	25	.094	673,905	138,310	812,215	250,105	423,800	76,348	516
Skowhegan	1,851	295	.0275	22,925,750	4,589,550	27,515,300	5,021,065	17,904,685	756,671	5,553
Smithfield	101	11	.088	418,415	29,370	447,785	146,720	271,695	39,405	303
Solou	176	41	.074	771,095	58,795	829,890	511,685	259,410	61,412	528
Starks	82	15	.097	266,705	62,610	329,315	171,065	95,640	31,943	246
Brighton Plt.	19	6	.090	86,360	8,780	95,140	76,080	19,280	8,563	57
Caratunk Plt.	32	7	.050	214,155	7,500	221,655	152,980	61,175	11,083	96
Dennistown Plt.	9		.023	167,597	5,900	173,497	154,398	13,199	3,990	27
Highland Plt.	14	1	.092	65,619	5,155	70,774	60,864	4,755	6,511	42
Pleasant Ridge Plt.	23	4	.036	1,664,505	1,579,180	3,243,685	81,130	1,583,375	116,773	69
The Forks Plt.	18	2	.047	205,502	26,498	232,000	139,372	66,130	10,904	54
West Forks Plt.	30	2	.041	154,405	66,525	220,930	114,610	39,795	9,058	90
TOTALS	9,079	1,664		\$51,569,014	\$11,399,979	\$62,968,993	\$13,699,711	\$37,869,303	\$3,715,341	\$27,237

WALDO COUNTY — 1962

Belfast	1,380	347	.0322	\$ 14,309,650	\$ 3,228,300	\$ 17,537,950	\$ 2,176,950	\$ 12,132,700	\$ 565,800	\$ 4,140
Belmont	58	14	.068	216,320	33,060	249,380	56,090	160,230	16,958	174
Brooks	193	29	.103	344,090	115,626	459,716	120,665	223,425	47,351	579
Burnham	149	44	.134	374,765	33,035	407,800	185,495	189,270	54,645	447
Frankfort	125	12	.123	308,017	87,378	395,395	107,547	200,470	48,633	375
Freedom	92	24	.106	194,030	47,410	241,440	74,710	119,320	25,593	276
Islesboro	126	24	.085	1,006,480	90,300	1,096,780	361,180	645,300	93,226	378
Jackson	53	13	.123	123,790	26,131	149,921	59,850	63,940	18,440	159
Knox	92	10	.062	413,770	161,999	575,769	117,510	296,260	35,698	276
Liberty	132	20	.088	544,870	63,770	608,640	209,220	335,650	53,560	396
Lincolnville	202	29	.099	677,075	67,295	744,370	231,235	445,849	73,693	606

WALDO COUNTY — 1962 — 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		
Monroe.....	122	18	.060	661,630	95,360	756,990	252,965	408,665	45,419	366
Montville.....	101	20	.112	183,560	44,050	227,610	94,895	88,665	25,492	303
Morrill.....	89	10	.081	290,160	57,980	348,140	63,190	226,970	28,199	267
Northport.....	152	8	.094	564,420	30,645	595,065	194,195	370,225	55,936	456
Palermo.....	149	32	.092	338,610	78,970	417,580	143,670	194,940	38,417	447
Prospect.....	89	18	.103	187,493	24,962	212,455	52,583	134,910	21,883	267
Searsmont.....	152	27	.118	293,580	87,745	381,325	102,330	191,250	44,996	456
Searsport.....	385	38	.0185	6,912,035	5,353,395	12,265,430	1,717,350	5,194,685	226,910	1,155
Stockton Springs.....	248	47	.024	2,396,750	272,100	2,668,850	511,826	1,884,924	64,052	744
Swanville.....	109	5	.060	460,300	43,555	503,855	168,915	291,385	30,231	327
Thorndike.....	97	22	.112	229,315	65,515	294,830	113,715	115,600	33,321	291
Troy.....	111	23	.080	261,180	56,800	317,980	143,180	118,000	25,438	333
Unity.....	239	33	.092	672,440	217,415	889,855	177,950	494,490	81,867	717
Waldo.....	89	14	.100	174,395	51,579	225,974	78,495	95,900	22,597	267
Winterport.....	401	73	.176	656,405	167,952	824,357	151,501	504,904	145,087	1,203
TOTALS.....	5,135	954		\$32,795,130	\$10,602,327	\$43,397,457	\$7,667,212	\$25,127,918	\$1,933,142	\$15,405

WASHINGTON COUNTY — 1962

Addison.....	171	64	.114	\$ 322,685	\$ 49,525	\$ 372,210	\$ 127,630	\$ 195,055	\$ 42,432	\$ 513
Alexander.....	58	14	.0885	273,230	14,575	287,805	170,220	103,010	25,471	174
Baileyville.....	412	80	.081	3,231,620	429,420	3,661,040	148,590	3,083,030	296,544	1,236
Beals.....	184	15	.102	121,558	64,614	186,172	40,993	80,565	18,990	552
Beddington.....	8	1	.052	60,874	2,100	62,974	49,399	11,475	3,275	24
Calais.....	992	160	.090	3,605,402	715,925	4,321,327	822,360	2,783,042	388,918	2,976
Centerville.....	14		.0835	122,245	275	122,520	119,760	2,485	10,230	42
Charlotte.....	67	6	.073	209,985	10,885	220,870	110,435	99,550	16,124	201
Cherryfield.....	212	52	.118	346,470	76,155	422,625	91,410	255,060	49,870	636
Columbia.....	69	13	.081	195,290	14,660	209,950	140,400	54,890	17,006	207
Columbia Falls.....	129	23	.076	329,825	52,925	382,750	152,260	177,565	20,089	387
Cooper.....	27	3	.042	251,670	12,260	263,930	149,760	101,910	11,085	81
Crawford.....	25	7	.097	63,836	2,086	65,922	55,931	7,905	6,394	75
Cutler.....	89	20	.078	351,329	27,855	379,184	174,040	177,289	29,576	267
Danforth.....	218	35	.138	305,086	82,410	387,496	138,621	166,465	53,474	654
Deblois.....	13	3	.091	41,845	12,025	53,870	36,225	5,620	4,902	39
Dennysville.....	87	17	.053	322,980	63,805	386,785	106,570	216,410	20,500	261
East Machias.....	273	55	.122	501,289	110,850	612,139	145,880	355,409	74,681	819

WASHINGTON COUNTY — 1962 — Concluded

Eastport.....	530	210	.032	4,516,271	1,624,634	6,140,905	550,321	3,965,950	196,509	1,590
Harrington.....	173	54	.085	388,180	24,400	412,580	102,290	285,890	35,069	519
Jonesboro.....	99	36	.0568	465,470	48,130	513,600	251,620	213,850	29,172	297
Jonesport.....	351	40	.0375	1,460,165	318,175	1,778,340	312,065	1,148,100	66,689	1,053
Lubec.....	672	102	.021	5,276,380	1,999,140	7,275,520	858,330	4,418,050	152,786	2,016
Machias.....	464	52	.135	943,750	316,930	1,260,680	169,580	774,170	170,191	1,392
Machiasport.....	193	45	.085	440,241	41,528	481,769	110,415	329,826	40,950	579
Marshfield.....	55	11	.210	76,820	7,935	84,755	40,015	36,805	17,799	165
Meddybemps.....	21	5	.112	61,051	8,215	69,266	27,326	33,725	7,758	63
Milbridge.....	269	46	.072	798,050	168,350	966,400	172,175	625,875	69,581	807
Northfield.....	20	7	.080	162,107	5,595	167,702	94,707	67,400	13,416	60
Pembroke.....	171	57	.112	310,470	77,835	388,305	73,680	236,790	43,490	513
Perry.....	144	12	.052	603,428	81,133	684,561	164,139	439,289	35,597	432
Princeton.....	203	40	.064	523,125	260,705	783,830	181,705	341,420	50,165	609
Robbinston.....	124	27	.111	238,905	30,810	269,715	82,855	156,050	29,939	372
Roque Bluffs.....	33	6	.1325	54,453	4,110	58,563	26,883	27,570	7,760	99
Steuben.....	161	64	.062	754,410	48,080	802,490	215,480	538,930	49,754	483
Talmadge.....	14	3	.038	139,835	2,655	142,490	130,445	9,390	5,415	42
Topsfield.....	49	9	.030	464,350	29,100	493,450	266,440	197,910	14,804	147
Vanceboro.....	96	19	.080	231,215	37,743	268,958	69,015	162,200	21,517	288
Waite.....	19	4	.090	82,370	5,700	88,070	74,470	7,900	7,926	57
Wesley.....	30	2	.105	120,263	10,200	130,463	108,511	11,752	13,099	90
Whiting.....	75	16	.086	205,378	19,380	224,758	125,433	79,945	19,329	225
Whitneyville.....	56	17	.133	82,015	145,080	227,095	37,570	44,445	30,204	168
Baring Plt.....	42	11	.060	158,025	17,210	175,235	37,150	120,875	10,514	126
Codyville Plt.....	7	3	.052	119,279	1,468	120,747	111,658	7,621	6,279	21
Grand Lake Stream Plt.....	62	7	.062	361,250	21,665	382,915	164,995	196,255	23,741	186
No. 14 Plt.....	19	0	.080	105,908	940	106,848	74,073	31,835	8,548	57
No. 21 Plt.....	20	3	.092	78,125	1,830	79,955	59,550	18,575	7,356	60
TOTALS.....	7,220	1,476		\$29,878,508	\$7,101,026	\$36,979,534	\$7,473,380	\$22,405,128	\$2,275,518	\$21,660

YORK COUNTY — 1962

Acton.....	120	34	.096	\$ 839,175	\$ 26,260	\$ 865,435	\$ 290,415	\$ 548,760	\$ 83,082	\$ 360
Alfred.....	263	40	.026	2,749,820	299,920	3,049,740	635,000	2,114,820	79,293	789
Arundel.....	209	40	.060	879,004	87,331	966,935	267,304	612,300	58,016	627
Berwick.....	632	73	.055	3,183,580	361,410	3,544,990	606,020	2,577,560	194,974	1,896
Biddeford.....	4,198	1,125	.069	13,925,102	2,198,292	16,123,394	3,538,008	10,387,094	1,112,514	12,594
Buxton.....	513	62	.081	3,560,961	250,798	3,791,759	584,641	2,976,320	307,132	1,539
Cornish.....	159	27	.140	424,500	58,106	482,606	142,800	281,700	67,565	477
Dayton.....	128	5	.054	846,544	84,036	930,580	505,666	340,878	50,251	384
Eliot.....	726	58	.073	2,596,285	96,360	2,692,645	313,093	2,281,192	212,719	2,178
Hollis.....	290	68	.076	2,158,025	67,580	2,225,605	429,265	1,728,760	169,146	870

YORK COUNTY — 1962 — 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		
Kennebunk.....	1,197	199	.058	7,817,620	953,880	8,771,500	1,681,505	6,136,115	508,747	3,591
Kennebunkport.....	485	200	.0385	7,778,220	60,590	7,838,810	2,108,220	5,670,000	301,794	1,455
Kittery.....	1,650	620	.068	8,846,295	432,815	9,279,110	1,306,110	7,540,185	630,979	4,950
Lebanon.....	380	77	.134	850,689	50,847	901,536	358,424	492,265	120,806	1,140
Limerick.....	219	61	.122	616,420	58,350	674,770	163,340	453,080	82,322	657
Limington.....	203	10	.184	408,325	38,420	446,745	246,045	162,280	82,201	609
Lyman.....	118	25	.096	532,813	40,907	573,720	194,288	338,525	55,077	354
Newfield.....	83	28	.088	404,365	50,574	454,939	128,915	275,450	40,035	249
North Berwick.....	455	56	.060	2,207,809	459,933	2,667,742	579,497	1,628,312	160,064	1,365
Old Orchard Beach.....	1,012	251	.071	8,939,650	783,525	9,723,175	1,745,725	7,193,925	690,345	3,036
Parsonsfield.....	200	25	.118	608,875	170,155	779,030	236,255	372,620	91,926	600
Saco.....	2,438	468	.062	15,378,380	1,347,720	16,726,100	4,093,640	11,374,740	1,037,018	7,314
Sanford.....	3,607	614	.0558	17,768,140	5,079,381	22,847,521	3,748,265	14,019,875	1,274,892	10,821
Shapleigh.....	134	33	.143	521,510	16,190	547,700	219,392	312,118	78,321	402
South Berwick.....	761	87	.083	2,514,530	271,080	2,785,610	399,390	2,115,140	231,206	2,283
Waterboro.....	286	50	.038	2,673,965	130,795	2,804,760	656,210	2,017,755	106,581	858
Wells.....	1,101		.050	11,966,285	502,135	12,468,420	3,262,220	8,704,065	623,421	3,303
York.....	1,152	118	.044	12,826,173	375,990	13,202,163	4,209,811	8,616,362	580,895	3,456
TOTALS.....	22,719	4,454		\$133,833,660	\$14,333,380	\$148,167,040	\$32,561,464	\$101,272,196	\$9,031,322	\$68,157

STATE SUMMARY — 1962

Municipality	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.....	19,878	3,893	\$ 114,346,743	\$ 27,569,375	\$ 141,916,118	\$ 25,766,883	\$ 88,379,860	\$ 8,563,741	\$ 59,634
Aroostook.....	16,152	2,215	148,754,389	39,556,479	188,310,868	43,204,824	105,549,565	7,796,640	48,456
Cumberland.....	41,642	7,961	382,184,812	85,648,627	467,833,439	83,318,532	298,866,280	22,348,327	124,926
Franklin.....	4,495	814	22,460,489	3,673,793	26,134,282	6,893,273	15,567,216	1,790,511	13,485
Hancock.....	8,140	1,649	51,836,741	6,145,097	57,981,838	13,695,134	38,141,607	3,841,523	24,420
Kennebec.....	20,142	4,163	182,600,426	32,329,105	214,929,531	34,179,036	148,421,390	7,595,639	60,426
Knox.....	6,684	1,382	57,847,656	10,461,379	68,309,035	13,101,891	44,745,765	2,814,097	20,052
Lincoln.....	4,749	778	28,786,117	2,254,240	31,040,357	6,787,811	21,998,306	1,976,675	14,247
Oxford.....	10,200	1,923	77,729,123	37,959,490	115,688,613	20,475,683	57,253,440	4,339,822	30,600
Penobscot.....	26,752	4,265	234,253,491	53,752,093	288,005,584	42,765,126	191,488,365	12,289,450	80,256
Piscataquis.....	3,722	731	17,946,354	2,991,188	20,937,542	5,146,407	12,739,947	1,360,814	11,166
Sagadahoc.....	4,999	1,163	30,986,940	6,370,199	37,357,139	6,227,275	24,759,665	2,160,068	14,997
Somerset.....	9,079	1,664	51,569,014	11,399,979	62,968,993	13,699,711	37,869,303	3,715,341	27,237
Waldo.....	5,135	954	32,795,130	10,602,327	43,397,457	7,667,212	25,127,918	1,933,142	15,405
Washington.....	7,220	1,476	29,878,508	7,101,026	36,979,534	7,473,380	22,405,128	2,275,518	21,660
York.....	22,719	4,454	133,833,660	14,333,380	148,167,040	32,561,464	101,272,196	9,031,322	68,157
TOTALS.....	211,708	39,485	\$1,597,809,593	\$352,147,777	\$1,949,957,370	\$362,963,642	\$1,234,845,951	\$93,832,630	\$635,124

**Detail
of
Corporation
Taxes**

CORPORATION TAXES

Taxes assessed upon Corporations doing business in State of Maine

RAILROADS

	Year ending	
	June 30, 1961	June 30, 1962
Aroostook Valley Railroad Company	\$ 3,799.09	\$ 2,934.79
Bangor and Aroostook Railroad Company	489,573.75	323,070.27
Belfast and Moosehead Lake Railroad Com- pany	3,366.69	3,185.75
Boston and Maine Railroad	62,849.38	49,689.47
Canadian National Railway System	73,644.18	60,906.65
Canadian Pacific Railway Company	194,333.57	162,289.27
Maine Central Railroad Company	644,848.05	499,533.26
Portland Terminal Company	4,769.80	3,615.64
Sanford and Eastern Railroad Corp.	1,477.25	*
	\$1,478,661.76	\$1,105,225.10

TELEGRAPH COMPANY

Western Union Telegraph Company	\$ 33,130.73	\$ 30,743.08
---------------------------------------	--------------	--------------

EXPRESS COMPANIES

Canadian Pacific Express Company	\$ 151.89	\$ 96.97
Railway Express Agency	3,975.76	3,384.51
	\$ 4,127.65	\$ 3,481.48

PARLOR CAR

The Pullman Co.	\$.91	\$ *
----------------------	--------	------

CREDIT UNIONS

Government Employees' Credit Union	\$ 976.60	\$ **
Railroad Workers' Credit Union	576.32	**
Telephone Workers' Credit Union	634.90	**
	\$ 2,187.82	\$ **

* No tax levied for the year 1962

**Collected by the Department of Banks and Banking

TELEPHONE COMPANIES

	Year ending	
	June 30, 1961	June 30, 1962
American Telephone and Telegraph Company	\$ 19,037.33	\$ 38,365.25
Andover Telephone Co.	222.96	224.65
Bryant Pond Telephone Lines	212.82	211.85
Center Lincolnville Telephone Co.	434.64	472.02
China Telephone Co.	1,266.51	1,655.63
Cobbosseecontee Telephone & Telegraph Co.	92.91	120.87
Consolidated Telephone Co.	2,451.97	2,660.69
Eastern Telephone Co.	4,030.12	4,172.52
Etna Telephone Co.	39.14	92.38
Fort Kent Telephone Co.	2,723.76	3,070.96
Hampden Telephone Co.	943.49	980.35
Harmony & Wellington	134.06	144.58
Hartland & St. Albans Telephone Co.	1,504.30	1,943.94
Hebron's Home Telephone Co.	483.11	540.37
Jonesboro Telephone Co.	102.95	115.41
Katahdin Farmers Telephone Co.	3,386.46	3,439.48
Leeds Telephone Association	25.42	*
Lewiston, Greene & Monmouth Telephone Co.	7,419.02	8,690.27
Lowell United Telephone Co.	2,425.26	2,407.86
Mount Vernon Telephone Co.	208.09	214.46
Nash Telephone Co.	7,065.24	7,514.82
New England Telephone & Telegraph Co.	2,657,980.74	2,791,607.59
Oxford County Telephone & Telegraph Co.	2,629.25	3,160.58
Pine Tree Telephone & Telegraph Co.	1,900.34	2,319.02
Poland Telephone Co.	4,450.72	5,209.10
Ripley Telephone Co.	38.79	*
Saco River Telephone & Telegraph Co.	2,535.09	2,582.29
Sidney Telephone Co.	121.61	196.90
Somerset Telephone Co.	11,447.91	11,780.18
Standish Telephone Company	2,785.13	3,227.94
Stockton Springs Telephone Co.	461.26	478.43
Swans Island Telephone & Telegraph Co.	183.46	181.77
Union River Telephone Co.	313.96	229.30
Union Telephone Co.	608.78	618.58
Unity Telephone Co.	1,943.93	2,307.27
Van Telephone & Telegraph Co.	1,583.55	1,652.91
Warren Telephone Co.	616.23	684.88
Washington Telephone Co.	180.96	195.03
Weld Telephone Association	120.48	134.10
West Appleton Telephone Co.	36.87	40.43
West Penobscot Telephone & Telegraph Co.	1,141.10	1,174.81
	\$2,745,309.62	\$2,904,749.47

*No tax levied for the year 1962

Seventy-First Annual Report
of the
BUREAU OF TAXATION



STATE OF MAINE

1961



STATE OF MAINE
BUREAU OF TAXATION
AUGUSTA

December 20, 1961

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 71st 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 72nd 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 1960 and 1961, exclusive of Unorganized Townships.

Counties	1960	1961	Increase
Androscoggin	\$ 123,832,016	\$ 126,674,367	\$ 2,842,351
Aroostook	164,381,850	163,388,301	4,006,451
Cumberland	449,731,428	457,382,212	7,650,784
Franklin	23,732,923	24,468,952	736,029
Hancock	48,398,762	53,911,746	5,512,984
Kennebec	135,755,038	189,069,985	53,314,947
Knox	48,185,436	48,799,021	613,585
Lincoln	30,148,637	30,753,592	604,955
Oxford	109,498,787	112,830,346	3,331,559
Penobscot	246,647,894	269,944,377	23,296,483
Piscataquis	20,559,378	20,715,165	155,787
Sagadahoc	24,924,984	25,140,905	215,921
Somerset	61,547,744	62,070,257	522,513
Waldo	40,400,414	41,440,987	1,040,573
Washington	36,169,876	36,825,378	655,502
York	140,362,823	144,160,177	3,797,354
	<u>\$1,704,277,990</u>	<u>\$1,812,575,768</u>	
Increase			<u>\$108,297,778</u>

VALUATION OF TWENTY-ONE CITIES

Cities	1960	1961	Increase
Auburn	\$ 35,138,920	\$ 35,193,660	\$ 54,740
Augusta	64,476,080	65,536,190	1,060,110
Bangor	126,774,100	127,261,300	487,200
Bath	12,787,445	12,857,385	69,940
Belfast	17,381,650	17,558,750	177,100
Biddeford	16,420,916	16,444,605	23,689
Brewer	15,565,560	16,406,710	841,150
Calais	4,281,129	4,370,652	89,523
Eastport	6,885,223	6,840,921	44,302*
Ellsworth	8,117,220	8,337,040	219,820
Gardiner	8,255,735	8,282,800	27,065
Hallowell	2,424,984	2,444,164	19,180
Lewiston	65,812,750	68,291,175	2,478,425
Old Town	13,149,470	12,943,500	205,970*
Portland	112,016,450	111,884,775	131,675*
Presque Isle	38,895,840	40,431,860	1,536,020
Rockland	15,088,740	15,155,870	67,130
Saco	16,327,720	16,358,980	31,260
South Portland	98,602,970	101,080,480	2,477,510
Waterville	26,047,740	73,678,160	47,630,420
Westbrook	28,519,990	29,187,100	667,110
	<u>\$732,970,632</u>	<u>\$790,546,077</u>	
Net Increase			<u>\$57,575,445</u>

*Decrease

DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS

Value of Land, 1961	\$ 342,673,094	
Value of Land, 1960	335,018,324	
Increase	\$ 7,654,770	
Value of Buildings, 1961	\$1,134,089,233	
Value of Buildings, 1960	1,048,947,604	
Increase	\$ 85,141,629	
Number of Polls taxed, 1960	210,429	
Number of Polls not taxed, 1960	38,559	248,988
Number of Polls taxed, 1961	210,763	
Number of Polls not taxed, 1961	38,678	249,441
Increase		453

MUNICIPAL TAX RATES

1961

County	Average Rate of Taxation	Average of the Rates
Androscoggin	.05416	.08556
Aroostook	.04645	.09048
Cumberland	.04634	.06982
Franklin	.06968	.07045
Hancock	.06795	.07650
Kennebec	.03725	.07363
Knox	.05437	.07216
Lincoln	.06044	.08236
Oxford	.03544	.07487
Penobscot	.04266	.09762
Piscataquis	.06448	.08320
Sagadahoc	.08225	.09050
Somerset	.05375	.08000
Waldo	.04504	.09188
Washington	.05915	.08195
York	.05803	.07792

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .04826.

Total of the averages of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .08118.

Amount of taxes assessed on polls in the municipalities in 1961, \$632,289. Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1961, \$87,474,204. Average rate of taxation on each \$1,000 is \$48.26.

CORPORATION TAXES

Classification	Year ending	
	June 30, 1960	June 30, 1961
Railroad (Including Street Railroads)	\$1,508,062.53	\$1,478,661.76
Telephone Companies	2,592,434.72	2,745,309.62
Telegraph Companies	34,022.27	33,130.73
Express Companies	4,725.29	4,127.65
Parlor Car Companies	438.24	.91
Credit Unions	1,988.18	2,187.82
Corporate Franchise Taxes	367,480.00	386,770.00
Insurance Companies	2,270,532.12	2,423,500.03
Fire Investigation and Prevention	81,436.54	82,779.86
National Bank Stock	160,343.85	162,634.95
Trust and Banking Stock	168,918.60	175,007.70

POTATO TAX

Year ending	Tax	Expenditures
June 30, 1960	\$ 300,626.33	\$ 6,017.58
June 30, 1961	259,627.27	5,650.20

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

	Year ending	
	June 30, 1960	June 30, 1961
Blueberry Tax	\$ 28,700.02	\$ 28,983.97
Dry Bean Tax	398.96	434.83
Fertilizer Tax	1,562.03	4,782.48
Milk Tax	115,614.39	120,758.21
Quahog Tax	921.18	4,088.91
Sardine Tax	448,117.37	484,534.27
Sweet Corn Tax	*	*

* No tax levied for years 1960-1961

CIGARETTE TAX

Period July 1, 1960 to June 30, 1961

Revenue	
Cigarette Stamp Sales (face value)	\$ 378,983.30
Cigarette Meter Sales (gross value)	6,724,945.20
Total Gross Sales	\$7,103,928.50
Discount to Distributors	\$248,229.37
Refunds	6,011.50
Net Sales (Stamp and Meters)	\$6,849,687.63
Licenses sold	2,884.00
Miscellaneous Sales	8,991.28
Sales of Confiscated Cigarettes	—0—
Total Revenue	\$6,861,562.91
Expenditures	
Cost of Stamps	—0—
Administrative Expenses	\$ 28,244.59*
Total Expenditures	\$ 28,244.59

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

NOTE: Cost of Administration .41%

GASOLINE, USE FUEL AND MOTOR CARRIER TAXES

Period July 1, 1960 to June 30, 1961

HIGHWAY FUND

Revenue

Gasoline Tax Certified —		
Highway Fund	\$23,817,102.40	
Add: Penalties	125.00	
Plus: Transfer from Aero Fund	\$23,817,227.40	
	1,294.93	
		\$23,818,522.33

Use Fuel Tax

Dealers' Tax	\$ 188,225.68	
Users' Tax	298,713.18	
	\$ 486,938.86	
Add: Penalties		
and Interest	\$2,370.36	
Less: Abatement	769.00	
	1,601.36	
	\$ 488,540.22	
Less: Abatements from Tax	71.55	
		\$ 488,468.67

Motor Carrier Tax

Motor Carrier Tax	\$ 74,310.01	
Less: Abatements, charge offs, etc. .	225.04	
		\$ 74,084.97
		\$24,381,075.97

Expenditures

Refunds: Gasoline Tax	\$ 667,087.68	
Motor Carrier Tax	44,334.79	
Use Fuel Tax	13,614.60	
Reimbursements, U. S. Government	—0—	
Maine Turnpike Authority ..	9,393.84	
Transfer: Sea and Shore Fisheries .	25,127.52	
		\$ 759,558.43
Sub-Total (Net Revenue figure as shown by Con-		
troller)		\$23,621,517.54
Add: License Fees—Use Fuel Tax		308.00
Gross Amount—Available for General Highway Fund		\$23,621,825.54
Less: Administration Costs		63,971.62
		\$23,557,853.92

Cost of Administration—.27%

Aeronautical Fund

Gasoline Tax certified for Aeronauti-		
cal Fund	\$ 95,979.98	
Less: Transfer to General Highway		
Fund	1,294.93	
	\$ 94,685.05	
Less: Refunds from Aeronautical		
Fund	29,708.75	
	\$ 64,976.30	

INHERITANCE TAX DIVISION

Period—July 1, 1959 to June 30, 1960

Estate Taxes	\$ 61,269.13
Inheritance Taxes	3,152,229.37
Interest	15,410.52

\$3,228,909.02

Period—July 1, 1960 to June 30, 1961

Estate Taxes	\$ 176,654.24
Inheritance Taxes	3,417,112.29
Interest	15,907.98

\$3,609,674.51

SALES AND USE TAX DIVISION

Comparative Statement of Revenue and Expenditures

Revenue

	July 1, 1959 to June 30, 1960	July 1, 1960 to June 30, 1961
Gross Revenue		
Sales Tax	\$23,606,236.77	\$24,467,432.21
Use Tax	3,702,375.33	4,056,695.94
Interest	34,052.96	34,025.38
Penalties	39,368.85	45,990.54
Total Gross Revenue	<u>\$27,382,033.91</u>	<u>\$28,604,144.07</u>
Deduct —		
Abatements		
Sales Tax	\$ 36,417.16	\$ 67,866.99
Use Tax	15,742.19	34,748.36
Interest	1,407.24	131.25
Penalties	405.48	561.75
Refunds	9,990.49	12,432.66
Total Deductions	<u>\$ 63,962.56</u>	<u>\$ 115,241.01</u>
NET REVENUE	<u><u>\$27,318,071.35</u></u>	<u><u>\$28,488,903.06</u></u>

Expenditures

	1959-1960	1960-1961
Salaries and Wages	\$304,224.20	\$313,640.65
Travel Expense	52,201.15	56,892.68
Office Supplies	18,726.76	12,695.49
Equipment	5,889.78	3,533.44
Legal and Professional Services	1,292.17	1,383.10
Printing and Postage	17,534.37	20,540.64
Telephone and Telegrams	4,214.99	4,305.89
Other Office Expense	4,812.78	4,766.18
Total	<u><u>\$408,896.20</u></u>	<u><u>\$417,758.07</u></u>

Cost of administration—1.5%

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS

July 1, 1960 — June 30, 1961

Counties	M. Feet Board Measure							
	Spruce and Fir	Cedar	White* Pine	Hemlock	Yellow Birch	Maple	Beech	Misc.
Aroostook.....	97,026	4,255	10,552	615	5,613	19,306	2,753	4,848
Franklin.....	3,749	3	253	54	1,868	135	—	2,197
Hancock.....	113	17	2,752	95	211	37	14	742
Oxford.....	4,988	—	1,377	227	6,766	936	130	2,704
Penobscot.....	1,515	5	10,801	531	1,903	1,855	263	2,354
Piscataquis.....	22,850	182	9,533	91	3,698	1,195	11	3,183
Somerset.....	7,849	265	7,186	675	7,513	1,763	72	1,914
Washington.....	2,303	19	3,566	676	140	1,314	549	3,771
TOTALS.....	140,393	4,746	46,020	2,964	27,712	26,541	3,792	21,713

Counties	Cords								Pieces Cedar	
	Pulpwood					Hardwood				
	Spruce and Fir	Hemlock	Misc. Soft Wood	Poplar	Hardwood	Fuel	White Birch	Bolts	Ties	Poles
Aroostook.....	486,263	5,350	2,040	10,085	2,970	2,569	4,022	538	2,759	6,952
Franklin.....	23,229	56	—	600	5,007	—	7,649	221	—	—
Hancock.....	6,798	6,711	—	—	2,156	15	636	160	—	—
Oxford.....	49,725	81	40	15	14,388	—	446	657	—	—
Penobscot.....	33,480	16,048	13	397	12,410	276	2,336	485	198	338
Piscataquis.....	187,040	2,480	14	4,509	5,036	493	1,883	2,177	67	1,897
Somerset.....	210,048	2,057	27	689	9,195	159	4,973	496	—	3,662
Washington.....	43,282	13,555	21	1,850	6,502	319	1,720	15	—	—
TOTALS.....	1,039,865	46,338	2,155	18,145	57,664	3,831	23,665	4,749	3,024	12,849

*Includes 3.6% Red Pine

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1960 to June 30, 1961

Counties	Valuation	State Tax
Aroostook	\$1,168,098	\$ 8,468.71
Franklin	255,082	1,849.34
Hancock	122,925	891.21
Kennebec	2,725	19.76
Knox	15,325	111.11
Lincoln	3,000	21.75
Oxford	119,850	868.91
Penobscot	527,196	3,822.17
Piscataquis	816,334	5,918.42
Somerset	743,720	5,391.97
Washington	335,927	2,435.47
Totals	<u>\$4,110,182</u>	<u>\$29,798.82</u>

RECAPITULATION BY COUNTIES OF LOCAL VALUATION OF MUNICIPALITIES FOR 1961

Counties	No. of Polls Taxed	Amount of Taxes Assessed on Polls	Amount of Taxes Assessed on Property	Total Value of Land	Total Value of Buildings
Androscoggin.....	20,227	\$ 60,681	\$ 6,861,457	\$ 24,011,011	\$ 78,828,001
Aroostook.....	16,612	49,836	7,823,091	38,917,859	92,304,365
Cumberland.....	41,709	125,127	21,197,890	82,187,479	290,607,290
Franklin.....	4,508	13,524	1,705,232	6,576,194	14,281,754
Hancock.....	8,277	24,831	3,663,727	13,245,111	34,714,990
Kennebec.....	19,800	59,400	7,044,099	29,782,443	128,712,286
Knox.....	6,706	20,118	2,653,655	10,969,041	30,543,137
Lincoln.....	4,758	14,274	1,858,797	6,480,497	21,743,008
Oxford.....	10,287	30,861	3,999,416	19,971,456	55,443,713
Penobscot.....	24,861	74,583	11,515,840	40,327,666	176,791,529
Piscataquis.....	3,868	11,604	1,335,863	5,177,975	12,543,399
Sagadahoc.....	5,081	15,243	2,068,062	4,996,500	16,524,290
Somerset.....	8,939	26,817	3,336,338	13,774,810	36,986,066
Waldo.....	5,107	15,321	1,866,591	6,957,543	23,489,150
Washington.....	7,369	22,107	2,178,298	7,268,425	22,383,246
York.....	22,654	67,962	8,365,848	32,029,084	98,193,009
TOTALS.....	210,763	\$632,289	\$87,474,204	\$342,673,094	\$1,134,089,233

Counties	Real Estate Resident	Real Estate Non-Resident	Personal Estate Resident	Personal Estate Non-Resident	Total Value
Androscoggin.....	\$ 81,635,843	\$ 21,203,169	\$ 15,253,978	\$ 8,581,377	\$ 126,674,367
Aroostook.....	109,356,406	21,865,818	26,404,855	10,761,222	168,388,301
Cumberland.....	278,911,687	93,883,082	38,708,493	45,878,950	457,382,212
Franklin.....	13,452,427	7,405,521	2,825,342	785,662	24,468,952
Hancock.....	25,435,929	22,524,172	3,410,020	2,541,625	53,911,746
Kennebec.....	131,363,426	27,131,303	24,789,672	5,785,584	189,069,985
Knox.....	30,270,084	11,242,094	5,621,175	1,665,668	48,799,021
Lincoln.....	13,270,770	14,952,735	1,648,454	881,633	30,753,592
Oxford.....	51,383,035	24,032,134	9,067,607	28,347,570	112,830,346
Penobscot.....	169,141,905	47,977,290	36,419,995	16,405,187	269,944,377
Piscataquis.....	12,600,411	5,120,963	1,882,705	1,111,086	20,715,165
Sagadahoc.....	15,969,210	5,551,580	2,874,239	745,878	25,140,905
Somerset.....	30,415,024	20,345,852	6,053,803	5,255,576	62,070,257
Waldo.....	21,272,870	9,173,823	8,513,522	2,480,772	41,440,987
Washington.....	22,172,021	7,479,650	4,826,272	2,347,435	36,825,378
York.....	87,690,605	42,551,488	8,823,127	5,114,957	144,160,177
TOTALS.....	\$1,094,341,653	\$382,420,674	\$197,123,259	\$138,690,182	\$1,812,575,768

1961 Municipal Valuations and Tax Rates

ANDROSCOGGIN COUNTY

Towns	Total Valuation 1961	Rate of Taxation 1961
Auburn	\$ 35,193,660	.0635
Durham	642,007	.092
Greene	916,152	.092
Leeds	506,345	.130
Lewiston	68,291,175	.0444
Lisbon	20,478,133	.020
Livermore	1,111,390	.093
Livermore Falls	2,999,784	.102
Mechanic Falls	6,274,730	.027
Minot	430,600	.106
Poland	1,137,260	.105
Turner	1,232,605	.122
Wales	344,380	.077
Webster	863,720	.086
	<u>\$140,421,941</u>	

AROOSTOOK COUNTY

Amity	\$ 90,010	.126
Ashland	1,871,790	.095
Bancroft	92,781	.105
Benedicta	194,361	.080
Blaine	551,255	.109
Bridgewater	802,906	.081
Caribou	42,548,330	.028
Castle Hill	478,089	.071
Chapman	183,390	.080
Crystal	285,700	.082
Dyer Brook	125,032	.110
Eagle Lake	614,450	.093
Easton	1,101,560	.132
Fort Fairfield	5,400,040	.104
Fort Kent	3,424,260	.094
Frenchville	1,063,030	.078
Grand Isle	464,880	.110
Haynesville	118,735	.099
Hersey	102,260	.097
Hodgdon	861,625	.082
Houlton	14,077,070	.055
Island Falls	902,830	.082
Limestone	9,178,880	.025
Linneus	465,835	.089
Littleton	1,080,185	.066
Ludlow	111,780	.144
Madawaska	17,108,335	.040
Mapleton	1,771,650	.052
Mars Hill	3,158,500	.059
Masardis	439,510	.091
Merrill	178,236	.122
Monticello	1,220,940	.055
New Limerick	345,385	.081
New Sweden	938,105	.048
Oakfield	354,105	.179

1961 Municipal Valuations and Tax Rates

AROOSTOOK COUNTY — Concluded

Towns	Total Valuation 1961	Rate of Taxation 1961
Orient	126,533	.106
Perham	647,215	.072
Portage Lake	417,230	.105
Presque Isle	40,431,860	.0295
St. Agatha	1,906,350	.044
Sherman	785,635	.094
Smyrna	218,230	.136
Stockholm	328,820	.074
Van Buren	3,432,540	.076
Wade	338,760	.048
Washburn	2,887,910	.057
Westfield	1,179,635	.041
Weston	131,670	.140
Woodland	789,855	.088
Plantations		
Allagash	448,335	.165
Cary	81,064	.154
Caswell	210,000	.135
Cyr	171,200	.106
E	42,564	.080
Garfield	41,150	.059
Glenwood	47,810	.100
Hamlin	162,220	.086
Hammond	114,500	.074
Macwahoc	97,869	.160
Moro	115,900	.073
Nashville	71,630	.048
New Canada	327,895	.080
Oxbow	115,760	.088
Reed	105,240	.172
St. Francis	206,313	.255
St. John	125,537	.150
Wallagrass	372,165	.120
Westmanland	127,570	.050
Winterville	83,530	.050
<u>\$168,396,325</u>		

CUMBERLAND COUNTY

Baldwin	\$ 689,500	.140
Bridgton	5,129,006	.060
Brunswick	36,777,320	.0336
Cape Elizabeth	29,036,200	.025
Casco	1,146,657	.087
Cumberland	7,838,516	.040
Falmouth	22,768,694	.0295
Freeport	11,002,720	.033
Gorham	20,403,577	.0245
Gray	6,104,910	.035
Harpswell	1,954,110	.096
Harrison	1,567,902	.055
Naples	1,126,935	.074
New Gloucester	774,732	.128

1961 Municipal Valuations and Tax Rates

CUMBERLAND COUNTY — Concluded

Towns	Total Valuation 1961	Rate of Taxation 1961
North Yarmouth	742,963	.103
Otisfield	592,800	.097
Portland	111,884,775	.0868
Pownal	324,325	.130
Raymond	2,000,044	.054
Scarboro	28,111,620	.02525
Sebago	1,021,080	.084
South Portland	101,080,480	.025
Standish	2,183,700	.146
Westbrook	29,187,100	.0526
Windham	3,511,651	.132
Yarmouth	30,420,895	.019
	<u>\$457,382,212</u>	

FRANKLIN COUNTY

Avon	\$ 317,490	.070
Carthage	297,925	.084
Chester ville	406,035	.088
Eustis	573,970	.059
Farmington	4,239,430	.090
Industry	253,330	.094
Jay	2,528,380	.145
Kingfield	859,080	.065
Madrid	128,870	.092
New Sharon	522,956	.086
New Vineyard	425,756	.060
Phillips	710,138	.108
Rangeley	4,484,400	.035
Strong	1,017,750	.086
Temple	312,432	.062
Weld	768,670	.058
Wilton	5,383,286	.0446

Plantations

Coplin	163,848	.021
Dallas	322,549	.044
Rangeley	444,607	.060
Sandy River	308,050	.028
	<u>\$24,468,952</u>	

HANCOCK COUNTY

Amherst	\$ 125,765	.085
Aurora	87,204	.060
Bar Harbor	7,279,320	.085
Bluehill	1,272,860	.108
Brooklin	752,403	.074
Brooksville	3,352,870	.020
Bucksport	6,756,555	.074
Castine	646,660	.124

1961 Municipal Valuations and Tax Rates

HANCOCK COUNTY — Concluded

Towns	Total Valuation 1961	Rate of Taxation 1961
Cranberry Isles	486,345	.0526
Dedham	529,923	.111
Deer Isle	1,371,180	.062
Eastbrook	240,220	.070
Ellsworth	8,337,040	.070
Franklin	428,492	.076
Gouldsboro	759,620	.100
Hancock	547,680	.076
Lamoine	274,380	.106
Mariaville	118,250	.092
Mount Desert	4,333,560	.095
Orland	2,819,665	.028
Otis	159,951	.095
Penobscot	513,345	.070
Sedgwick	1,295,220	.032
Sorrento	380,340	.100
Southwest Harbor	4,066,060	.040
Stonington	1,888,960	.059
Sullivan	1,340,618	.038
Surry	789,410	.067
Swans Island	298,150	.105
Tremont	684,780	.108
Trenton	293,800	.090
Verona	750,880	.030
Waltham	129,910	.072
Winter Harbor	629,860	.080
Plantations		
Long Island	57,020	.075
Osborn	61,400	.093
No. 33	52,050	.108

\$ 53,911,746

KENNEBEC COUNTY

Albion	\$ 611,755	.102
Augusta	65,536,190	.032
Belgrade	2,174,956	.047
Benton	711,895	.102
Chelsea	556,805	.082
China	1,426,005	.078
Clinton	903,375	.084
Farmingdale	1,476,539	.085
Fayette	509,731	.094
Gardiner	8,282,800	.075
Hallowell	2,444,164	.095
Litchfield	2,672,350	.032
Manchester	807,977	.123
Monmouth	1,548,942	.1045
Mount Vernon	1,068,300	.058
Oakland	2,280,523	.096
Pittston	491,607	.094
Randolph	1,435,427	.055

1961 Municipal Valuations and Tax Rates

KENNEBEC COUNTY — Concluded

Towns	Total Valuation 1961	Rate of Taxation 1961
Readfield	3,008,335	.028
Rome	542,953	.083
Sidney	2,138,790	.032
Vassalboro	4,768,750	.033
Vienna	138,170	.096
Waterville	73,678,160	.020
Wayne	641,700	.081
West Gardiner	579,795	.070
Windsor	551,931	.076
Winslow	4,664,545	.090
Winthrop	3,422,515	.088
	<u>\$189,069,985</u>	

KNOX COUNTY

Appleton	\$ 960,570	.040
Camden	8,414,610	.050
Cushing	460,675	.074
Friendship	642,940	.097
Hope	365,260	.098
Isle au Haut	132,809	.104
North Haven	1,022,920	.061
Owls Head	806,317	.066
Rockland	15,155,870	.064
Rockport	8,652,865	.022
St. George	1,979,805	.060
South Thomaston	662,740	.062
Thomaston	2,104,800	.110
Union	916,768	.090
Vinalhaven	943,575	.120
Warren	4,943,230	.026
Washington	537,680	.095
Plantation		
Matinicus Isle	95,587	.060
	<u>\$ 48,799,021</u>	

LINCOLN COUNTY

Alna	\$ 445,040	.055
Boothbay	2,449,045	.076
Boothbay Harbor	3,013,235	.088
Bremen	359,945	.110
Bristol	8,420,287	.016
Damariscotta	1,192,950	.096
Dresden	352,175	.100
Edgecomb	420,959	.092
Jefferson	648,530	.098
Newcastle	1,003,125	.088
Nobleboro	405,320	.120
South Bristol	862,145	.092

1961 Municipal Valuations and Tax Rates

LINCOLN COUNTY — Concluded

Towns	Total Valuation 1961	Rate of Taxation 1961
Southport	2,698,875	.040
Waldoboro	1,817,319	.115
Westport	221,614	.093
Whitefield	1,049,711	.061
Wiscasset	5,075,750	.062
Plantations		
Monhegan	178,827	.071
Somerville	138,740	.092
	<u>\$ 30,753,592</u>	

OXFORD COUNTY

Andover	\$ 635,771	.082
Bethel	6,297,121	.030
Brownfield	305,183	.135
Buckfield	963,810	.076
Byron	271,160	.054
Canton	637,660	.095
Denmark	545,010	.094
Dixfield	5,211,955	.031
Fryeburg	1,542,384	.1045
Gilead	290,050	.0634
Greenwood	600,940	.098
Hanover	170,700	.096
Hartford	366,713	.072
Hebron	330,310	.092
Hiram	536,464	.130
Lovell	1,414,517	.065
Mexico	7,021,320	.036
Newry	321,920	.079
Norway	10,349,755	.029
Oxford	2,353,491	.045
Paris	2,770,625	.098
Peru	1,379,892	.070
Porter	412,914	.124
Roxbury	466,545	.072
Rumford	61,897,970	.0217
Stoneham	243,058	.073
Stow	127,465	.090
Sumner	485,663	.080
Sweden	302,486	.076
Upton	351,958	.037
Waterford	1,044,325	.074
West Paris	784,085	.098
Woodstock	829,075	.114
Plantations		
Lincoln	1,255,164	.024
Magalloway	312,887	.062
	<u>\$112,830,346</u>	

1961 Municipal Valuations and Tax Rates

PENOBSCOT COUNTY

Towns	Total Valuation 1961	Rate of Taxation 1961
Alton	\$ 79,660	.180
Bangor	127,261,800	.0312
Bradford	267,050	.146
Bradley	341,323	.182
Brewer	16,406,710	.066
Burlington	195,335	.126
Carmel	591,745	.116
Charleston	446,715	.102
Chester	107,575	.146
Clifton	144,585	.089
Corinna	1,083,960	.126
Corinth	620,145	.116
Dexter	5,573,870	.063
Dixmont	206,655	.172
East Millinocket	15,056,462	.0378
*Eddington	1,339,334	.047
Edinburg	60,576	.085
Enfield	624,056	.106
Etna	334,015	.072
Exeter	301,778	.194
Garland	228,315	.152
Glenburn	560,308	.081
Greenbush	140,160	.190
Greenfield	94,551	.115
Hampden	5,670,610	.060
Hermon	1,870,260	.079
Holden	2,998,920	.028
Howland	2,040,120	.051
Hudson	223,135	.132
Kenduskeag	487,997	.073
Lagrange	246,161	.102
Lee	288,930	.120
Levant	1,235,360	.036
Lincoln	10,169,820	.0415
Lowell	93,620	.164
Mattawamkeag	1,023,308	.094
Maxfield	80,535	.054
Medway	506,906	.210
Milford	798,641	.106
Millinocket	29,066,825	.0384
Newburgh	269,980	.088
Newport	1,825,160	.110
Old Town	12,943,500	.055
Orono	16,865,910	.026
Orrington	4,043,290	.036
Passadumkeag	110,668	.158
Patten	838,710	.092
Plymouth	184,582	.124
Springfield	125,921	.160
Stacyville	741,895	.064
Stetson	181,398	.130
Veazie	1,427,977	.102
Winn	171,396	.164
Woodville	479,040	.030

*1960 Return

1961 Municipal Valuations and Tax Rates

PENOBSCOT COUNTY — Concluded

Towns	Total Valuation 1961	Rate of Taxation 1961
Plantations		
Carroll	90,410	.126
Drew	72,926	.100
Grand Falls	59,119	.062
Lakeville	150,315	.034
Mt. Chase	209,635	.080
Prentiss	79,261	.1572
Seboeis	136,960	.070
Webster	68,993	.096
	<u>\$269,944,377</u>	

PISCATAQUIS COUNTY

Abbot	\$ 216,095	.118
Atkinson	207,110	.095
Bowerbank	220,098	.043
Brownville	1,063,640	.098
Dover-Foxcroft	10,045,200	.036
Greenville	2,842,095	.050
Guilford	1,299,582	.126
Milo	1,916,169	.124
Monson	624,280	.095
Parkman	300,020	.100
Sangerville	572,735	.130
Sebec	233,995	.122
Shirley	157,970	.095
Wellington	117,240	.112
Willimantic	212,180	.072
Plantations		
Barnard	91,464	.045
Blanchard	106,320	.073
Elliottsville	178,469	.037
Kingsbury	111,270	.060
Lake View	149,233	.033
	<u>\$ 20,715,165</u>	

SAGADAHOC COUNTY

Arrowsic	\$ 209,560	.062
Bath	12,857,385	.089
Bowdoin	270,317	.195
Bowdoinham	974,750	.095
Georgetown	531,880	.087
Phippsburg	1,759,180	.073
Richmond	1,269,823	.122
Topsham	2,393,300	.113
West Bath	2,601,030	.026
Woolwich	2,273,680	.043
	<u>\$ 25,140,905</u>	

1961 Municipal Valuations and Tax Rates

SOMERSET COUNTY

Towns	Total Valuation 1961	Rate of Taxation 1961
Anson	\$ 5,086,750	.030
Athens	359,850	.108
Bingham	1,184,492	.086
Cambridge	172,460	.098
Canaan	424,200	.100
Cornville	422,230	.116
Detroit	448,872	.072
Embden	1,045,600	.053
Fairfield	4,252,940	.110
Harmony	489,470	.098
Hartland	1,052,945	.104
Jackman	1,305,730	.039
Madison	4,036,285	.087
Mercer	187,730	.118
Moose River	314,765	.040
Moscow	2,877,412	.060
New Portland	601,590	.079
Norridgewock	932,462	.116
Palmyra	498,200	.132
Pittsfield	2,624,010	.126
Ripley	176,620	.126
St. Albans	784,915	.097
Skowhegan	26,972,200	.025
Smithfield	436,275	.080
Solon	813,105	.076
Starks	335,390	.080
Plantations		
Brighton	94,420	.096
Caratunk	230,940	.058
Dennistown	175,225	.021
Highland	60,874	.085
Pleasant Ridge	3,246,785	.035
The Forks	230,925	.045
West Forks	194,590	.044
	<u>\$ 62,070,257</u>	

WALDO COUNTY

Belfast	\$ 17,558,750	.031
Belmont	245,750	.068
Brooks	454,147	.093
Burnham	389,615	.124
Frankfort	369,756	.116
Freedom	240,230	.122
Islesboro	1,078,020	.087
Jackson	154,166	.114
Knox	535,055	.057
Liberty	588,510	.082
Lincolnvile	731,645	.088
Monroe	765,500	.060
Montville	231,875	.110
Morrill	272,785	.086

1961 Municipal Valuations and Tax Rates

WALDO COUNTY — Concluded

Towns	Total Valuation 1961	Rate of Taxation 1961
Northport	585,865	.094
Palermo	414,980	.095
Prospect	205,763	.107
Searsmont	387,807	.100
Searsport	12,770,570	.020
Stockton Springs	539,860	.116
Swanville	459,550	.067
Thorndike	265,755	.122
Troy	297,780	.084
Unity	867,560	.088
Waldo	223,997	.090
Winterport	805,696	.168
	<u>\$ 41,440,987</u>	

WASHINGTON COUNTY

Addison	\$ 359,970	.114
Alexander	250,730	.085
Baileyville	3,455,140	.076
Beals	182,316	.103
Beddington	54,270	.069
Calais	4,370,652	.082
Centerville	120,995	.073
Charlotte	216,515	.073
Cherryfield	414,620	.115
Columbia	213,580	.092
Columbia Falls	385,230	.074
Cooper	247,605	.039
Crawford	66,763	.113
Cutler	370,758	.049
Danforth	387,035	.135
Deblois	53,750	.090
Dennysville	379,100	.048
East Machias	620,628	.0957
Eastport	6,840,921	.029
Harrington	407,830	.096
Jonesboro	501,946	.059
Jonesport	1,766,945	.051
Lubec	7,325,290	.027
Machias	1,244,370	.115
Machiasport	233,619	.176
Marshfield	85,618	.160
Meddybemps	65,681	.100
Milbridge	949,650	.078
Northfield	156,082	.075
Pembroke	383,710	.100
Perry	677,066	.048
Princeton	706,825	.064
Robbinston	269,885	.092
Roque Bluffs	52,631	.110
Steuben	767,410	.054
Talmadge	141,880	.040
Topsfield	484,860	.028
Vanceboro	269,423	.084

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R.R.
Board of State Assessors

1961 Municipal Valuations and Tax Rates

WASHINGTON COUNTY — Concluded

Towns	Total Valuation 1961	Rate of Taxation 1961
Waite	89,555	.082
Wesley	124,321	.120
Whiting	219,323	.076
Whitneyville	239,000	.102
Plantations		
Codyville	121,078	.048
Grand Lake Stream	369,626	.060
No. 14	102,353	.079
No. 21	78,823	.091
	<u>\$ 36,825,378</u>	

YORK COUNTY

Acton	\$ 833,725	.100
Alfred	3,066,960	.026
Arundel	957,535	.055
Berwick	3,516,110	.057
Biddeford	16,444,605	.054
Buxton	3,469,121	.075
Cornish	440,375	.120
Dayton	934,045	.050
Eliot	2,667,260	.080
Hollis	2,229,990	.069
Kennebunk	8,525,490	.058
Kennebunkport	7,705,595	.037
Kittery	9,200,015	.064
Lebanon	892,848	.121
Limerick	634,390	.116
Limington	444,385	.160
Lyman	549,923	.078
Newfield	455,282	.081
North Berwick	1,044,305	.142
Old Orchard Beach	9,655,350	.072
Parsonsfield	737,890	.114
Saco	16,358,980	.055
Sanford	22,317,664	.0588
Shapleigh	533,084	.134
South Berwick	2,719,040	.081
Waterboro	2,733,117	.036
Wells	12,182,290	.044
York	12,910,803	.044
	<u>\$144,160,177</u>	