

MAINE STATE LEGISLATURE

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REPORT
of the
Bureau of Taxation



STATE OF MAINE

1963 and 1964

Seventy-Fourth Annual Report
of the
BUREAU OF TAXATION



STATE OF MAINE

1964

Published under
Appropriation 2110

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JOHN T. SINGER	<i>Director, Sales Tax Division</i>
ISABELLA D. STEWART	<i>Chief, 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

November 24, 1964

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 74th 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, 1964.

GENERAL ADMINISTRATION

As of June 30, 1964, 124 employees were assigned to the Bureau. A comparison of the total number of employees on June 30, 1962 and on June 30, 1964 is as follows:

	As of June 30	
	1962	1964
General Administration (including the State Tax Assessor, Administrative Assistant, Business Manager, and three Assistant Attorneys General)	15 (15)*	16 (16)
Excise Tax Division		
Office	9	8
Field (including one State Police Officer assigned to the Division)	8	7
Total	17 (17)	15 (17)
Inheritance Tax Division	8 (8)	7 (8)
Property Tax Division		
Office	6	6
Field	8	8
Total	14 (17)	14 (17)

Sales Tax Division				
Office	41		36	
Field	35		36	
Total	76	(77)	72	(78)
Grand Total	130	(134)	124	(136)

*Figures *without* parentheses indicate positions actually filled on June 30 of the respective years; figures *within* parentheses indicate positions authorized as of those dates.

It will be noted that, as of June 30, 1964 twelve authorized positions were unfilled. These represent positions temporarily vacant, due primarily to budgetary problems occasioned by the fact that it was necessary to absorb from the departmental Personal Services appropriation a part of longevity adjustments.

General Functions of Bureau. The functions of the Bureau fall into three general categories: administration of state taxes, general supervision over local tax officials, and assembly of information on which the State Board of Equalization determines the biennial State Valuation.

So far as the administration of state taxes is concerned, the Bureau is responsible for assessing and collecting virtually all state taxes except motor vehicle registration and license fees which are collected by the Secretary of State, liquor revenues which are collected by the State Liquor Commission, and pari-mutuel taxes which are collected by the Racing Commission.

Taxes accounted for by the Bureau represent 62% of total General Fund revenues, and 82% of General Fund *tax* revenues (including liquor receipts as tax revenues). They represent 40% of total Highway Fund revenues, and 70% of Highway Fund *tax* revenues.

For the fiscal year ending June 30, 1964 the cost of operating the Bureau was \$863,469. The total taxes certified during the fiscal year amounted to \$88,726,841. 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 0.97%.

Federal-State Agreement. On August 19, 1964, after protracted negotiations, a mutual assistance tax agreement between the State of Maine and the Federal Internal Revenue Service was signed. The purpose of the agreement is to coordinate, so far as practicable, tax administration on both the federal and state levels, through the exchange of information. This agreement is of direct concern to the Bureau of Taxation, as well as to other state agencies. It is anticipated that as time goes on the co-operation resulting from this agreement will be of considerable value both to the State and to the Federal Government. To the

extent that it facilitates proper enforcement of tax laws, it should also be of equal value to both federal and state taxpayers, for the postal meter slogan of a sister state is quite true: "The hand of the tax evader is in *your* pocket."

Further comments with respect to the various operating divisions of the Bureau will be found below; 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, telephone and telegraph company gross receipts taxes; insurance premium taxes; potato, sardine, milk, blueberry, fertilizer, and quahog taxes.)

The 1963 legislative session adopted several amendments affecting motor fuel taxes. One of these had to do with the refund of a portion of the gasoline tax on fuel used in pleasure boats. Previously, on application by the user, 6¢ of the 7¢ tax had been refunded to the user. This provision was changed so that now 3¢ of the tax is refunded to the user, and 3½¢ of the tax is transferred to the Boating Facilities Fund. (Chapter 367, P. L. 1963)

Provision was also made for Maine to participate in an interstate compact on taxation of motor fuels consumed by interstate buses. The purpose of the compact is to avoid multiple taxation of motor fuel consumed by such buses, and to assure each state of its fair share of such taxes. Since Maine has been taxing such fuels virtually on the basis of consumption within the state, adoption of the compact should not result in any material change in the application of the Maine tax. It is too early to tell how effective this compact may be; but if it is adopted by most of the states in the northeast, it should prove helpful to the industry and may prove to be a guide for further interstate co-operation in the motor fuel field. (Chapter 276, P. L. 1963)

Diesel fuel consumption continues to increase. Net revenue for the fiscal year ending June 30, 1962 was \$577,000; net revenue for the fiscal year ending June 30, 1963 was \$871,500. Assessments for the first four months of the current fiscal year show continued increases both in gallonage and in number of users.

Cigarette tax revenue for the year ending June 30, 1964 was approximately 2.4% less than for the previous fiscal year. This undoubtedly was caused by the unfavorable publicity resulting from the report of the Surgeon General in early 1964 on the relation between health and smoking. Experience in Maine suggests that there has recently been a leveling off in consumption, rather than a continued decline; and experience elsewhere suggests that

consumption will, barring some unforeseen developments, continue to maintain present levels, though no increase is anticipated.

The 1963 legislative session repealed one of the so-called "special industry," or promotional, taxes; namely, the dry bean tax, the revenue from which had always been extremely small. (Chapter 42, P. L. 1963)

A Law Court decision involving another of these special industry taxes was handed down in the case of *Maine v. Milbridge Canning Company*, decided on January 3, 1963. The Court there held that the sardine tax applied only to "canned whole herring," not to "parts of a herring," or "herring chunks." At the present time another case, involving the question of the constitutionality of the sardine tax law, is pending in court.

INHERITANCE TAX DIVISION

(Functions: Administration of inheritance and estate taxes.)

No legislation of major importance affecting the inheritance tax was enacted in 1963.

Several Law Court decisions relating to this tax have been handed down in the past biennium. In the case of *Ferguson v. Johnson*, decided on January 3, 1963, the Court held that in designating a "cousin" as a Class B beneficiary, the Legislature intended to restrict the word to first cousins; and that therefore a more distant cousin did not qualify as a Class B beneficiary. In the case of *Stetson et al. v. Johnson et al.*, decided on February 5, 1963, the Court held that the inheritance tax due on a remainder created by a trust under the will of John Cassidy, who died in 1918, must be assessed on the basis of the rates in effect at the decedent's death applied to the values determined as of that date. In the case of *Merrill Trust Company et al. v. Johnson*, decided on February 12, 1963, the Court construed the exemption for property passing to and out-of-state charity, which limited the exemption to charities organized or existing in states which exempt similar bequests from succession "or death taxes of every character." In this case a Maine decedent left a bequest to a Rhode Island institution. Rhode Island law exempted such bequests from its inheritance tax, but had a separate estate tax which provided no such exemption. The Court held that the Rhode Island estate tax was a "death tax," and hence under the language of the Maine statute the bequest in question was not entitled to exemption.

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, determination of state valuation.)

Municipal Property Tax. Again the total levy of property taxes by municipalities for local purposes shows continued increase, from approximately \$91,000,000 in 1962 to over \$100,000,000 in 1964. (In the same period the total levy of *all* property taxes increased from \$95,880,000 to \$106,000,000.)

While little has been accomplished to date in strengthening property tax administration along the lines suggested in previous reports of this Bureau, activities within the past two years give reason to hope that steps in that direction may be taken in the near future.

The problem is not peculiar to Maine. This was clearly shown when the Federal Advisory Commission on Intergovernmental Relations issued, in 1963, a comprehensive two volume report entitled "The Role of the States in Strengthening the Property Tax." In Maine, the State Commission on Intergovernmental Relations has devoted considerable time to the problem. These activities should result in a better understanding of the problems involved and of the possible means of overcoming those problems. While the Bureau has been unsuccessful in its past efforts to secure the enactment of legislation providing for a review of property tax administration in this State, and for recommendations toward improving that administration, such legislation will probably again be submitted for the consideration of the forthcoming legislative session.

Beyond noting that several situations have occurred in the state within the past two years which are indicative of increasing taxpayer dissatisfaction with present assessment methods, and beyond noting the fact that poor property tax administration is a definite hindrance to effective development of the state's economy, there seems little point at this time in repeating or in adding to comments which have been included in recent reports of the Bureau. For those who are interested, particular reference is made to the narrative portion of the biennial reports for 1958, 1960 and 1962. During this period the total amount of property tax levied for local expenditures increased from \$68,569,000 in 1958 to \$100,430,000 in 1964.

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

	1963	1964
State Property Tax—		
Municipalities	\$ 23,044,230†	\$ 23,044,230†
State Property Tax—		
Unorganized Townships	847,365††	844,838††
County Property Tax—		
Unorganized Townships	197,525	197,525

County Property Tax—		
Municipalities	3,470,037	3,502,911
*Forestry District Tax—		
Unorganized Townships	648,706	441,329
Fire Protection and Building		
Fire Tax—		
Unorganized Townships	2,569	3,942
Forestry District Tax—		
Some municipalities	86,257	82,047
School Tax—		
Unorganized Townships	249,886	262,483
School Capital Tax—		
Unorganized Townships	22,201	25,176
Road Repair—		
Unorganized Townships	171,799	179,874
Public Service Tax—		
Unorganized Townships	250	875
County Personal Property Tax—		
Unorganized Townships	9,084	9,153
State Personal Property Tax—		
Unorganized Townships	46,658	48,125
Property Tax—Municipalities	72,553,074†††	77,385,324†††
**Total	\$101,349,641	\$106,027,832

*Includes Forest Fire Tax

**Comparable totals for 1961 and 1962 respectively were \$89,174,520 and \$95,880,296.

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

††Gross state tax levied on unorganized townships \$1,022,024. 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.

†††This amount, plus the amount of state tax on municipalities, or a total of \$95,597,304 for 1963 and \$100,429,554 for 1964 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 1964 was \$41.38, as compared with the previous year's figure of \$42.38, reflecting a fairly consistent trend over the past ten years of increasing 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, the reimbursement beginning with 1963 being equal to 90% 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	137	92,378
1962	142	114,652
1963*	141	138,000
1964*	134	147,000

*The 1963 and 1964 figures are tentative only.

The increases noted for 1963 and 1964 reflect the application of the 1963 amendment to the law providing for 90%, rather than 70% reimbursement. (Chapter 397, P.L. 1963). There is reason to believe that for the next few years, at least, these exemptions may remain relatively stable, with any increase in eligible World War II veterans being offset by a reduction in the number of World War I veterans. Within a few years, however, it is anticipated that exemptions will again begin to climb, due to increasing numbers of World War II veterans attaining an eligible status.

State Valuation. The 1964 State Valuation has been established on essentially the same basis as in 1962, and is believed currently to reflect approximately 50% of present day worth, as was the case two years ago. It shows an over-all increase of 2.11%, with an increase of 3.2% in unorganized areas, and an increase of 2.06% in organized municipalities.

Comparison of Totals, 1962 and 1964 State Valuations

	1962	1964
Acres Unorganized Territory (Taxable)	8,469,026	8,455,636
Value	\$ 90,379,870	\$ 93,274,050
Acres Public Lots (Taxable)	318,940	319,808
Value	\$ 2,531,445	\$ 2,575,890
Organized Municipalities—		
Value	\$2,094,930,000	\$2,138,170,000
Total State Valuation	\$2,187,841,315	\$2,234,019,940

SALES AND USE TAX DIVISION

(Functions: Administration of 4% sales and use tax, including tax on "transient rentals.")

The sales tax rate was increased from 3% to 4%, effective July 1, 1963 (Chapter 360, P.L. 1963). The only other significant amendment to the law occurring in 1963 was a redefinition of

transportation charges which are deductible from the tax base. This change was made in order to simplify the application of the law, and to avoid technicalities regarding passage of title (Chapter 374, P.L. 1963).

For the year ending June 30, 1964, the Sales Tax Division completed 1127 audits and 362 reviews of classified permits, resulting in net assessments (after adjustments on reconsideration) of \$508,092, and in credits reflecting overpayments by registrants of \$67,577. This compares with 1535 audits and 215 reviews, with net assessments of \$561,016 and credits of \$31,356 for the previous year. The reduction in number of audits carried out in 1964 is a temporary condition caused by the necessity of reviewing, through use of certain audit personnel, the application of tax to particular activities. This involved carrying out special audits in these areas, and analyzing problems common to the taxpayers involved, in order to insure uniform treatment of like situations in the future. This work has now been largely completed, and the results have been utilized in developing a procedural manual.

Use tax on motor vehicles collected by the sales tax representative at the Portland Motor Vehicle Registry office for the year ending June 30, 1964 totalled \$223,615, on 13,489 transactions, as compared with \$156,014 on 15,248 transactions for the previous year.

The total number of active permanent classified permits, issued under Section 14 of the Sales Tax Law, was 2,773 as of June 30, 1964; and 2,753 as of June 30, 1963. Temporary classified permits outstanding on the same dates were 215 (1964) and 310 (1963). As previously noted in Bureau reports, the classified permit provision of the law, which is peculiar to Maine, 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:

	1963	1964
Revenue	\$30,137,430	\$40,779,910
Accounts Receivable	252,453	247,110

The ratio of receivables to revenue was reduced from 0.84% in 1963, to 0.61% in 1964. The drop in ratio for 1964 is due primarily to the fact that revenue reflects the increase in tax rate to 4%, whereas the receivables for the most part reflect liability at the former rate of 3%. Request is being made for additional funds of approximately \$13,000 a year for the next biennium to strengthen supervision of delinquent accounts. With the in-

creased rate and correspondingly increased tax liability, closer supervision must be exercised in order to maintain the favorable ratio between accounts receivable and total revenue which presently exists.

As noted in the last biennial report of the Bureau, request was made of the last Legislature for additional funds to permit closer supervision of nonresident vendors. Approximately half of this request was granted. While this has made possible some improvement in this area, request is being made this year for additional funds for this purpose, since the full amount originally requested is needed in order to adequately supervise nonresident sellers.

A number of Law Court decisions have been handed down during the past biennium. In the case of *South Shoe Machine Company v. Johnson*, decided on February 27, 1963, a case involving facts similar to those in the 1956 case of *Trimount Coin Machine Co. v. Johnson*, the Court came to the same conclusion as it had in the earlier case. It held that a nonresident lessor who leased machinery to a resident lessee, but who exercised no control over the machinery while it was located in this State, could not be said to be making "use" of the machinery in this State within the meaning of the word "use" as it appears in the sales and use tax law. However, in the case of *Automatic Canteen Company v. Johnson*, decided on May 10, 1963, which involved the same general situation, the Court came to a different conclusion because it found that the lessor had in fact sent an employee into the state from time to time to review the use of its machines with the lessees. The Court concluded that the lessor had exercised such right and power over its vending machines in Maine incident to its ownership that it was subject to the use tax.

Two cases, decided on April 12, 1963 (*Hudson Bus Lines, Inc. v. Johnson*), were concerned with the technical question whether the form of sales and use tax assessment notice employed by the state was adequate, inasmuch as the notice stated only the amount of tax assessed, without including information as to the basis of the assessment. The Court held that the assessments in question were valid.

In the case of *Commercial Leasing, Inc. v. Johnson*, decided on February 7, 1964, the Court held that a resident lessor who acquired motor vehicles outside the state and leased them to a lessee outside the state nevertheless became liable for use tax where the lessor was obligated to maintain the vehicles, and where the vehicles were from time to time brought into the State of Maine to be repaired at facilities controlled by the lessor.

In the case of *A. H. Benoit & Company v. Johnson*, decided on July 1, 1964, the Court upheld the application of sales tax to charges made by an apparel store for alteration of garments sold by it.

Finally, in the case of *Maine Aviation v. Johnson*, decided on January 14, 1964, the Court held that a corporation which sold an airplane which it had owned and used for its own purposes was not liable for tax on the sale, even though it was engaged in the business of selling airplanes; since the Court found it was not engaged in the business of selling airplanes which had been owned and used by itself, and that thus the sale in question was to be construed as a casual transaction.

One other case, although not decided by a state court, is of interest. This originated in the federal Bankruptcy Court, in proceedings involving the Camden Shipbuilding Company. The question was whether, when the boatyard entered into a contract with a nonresident purchaser for a boat to be delivered to the purchaser outside the state, the builder contracting to pass title as materials were appropriated to contract, the boatyard was liable for tax on the materials. Ultimately the United States District Court was called upon to pass upon the ruling of the Bankruptcy Court to the effect that the builder was not liable for tax. In a decision handed down on March 10, 1964 the District Court upheld the position of the state, and in effect followed the Maine Law Court decision in the case of *Hinckley v. Johnson*, decided in 1958.

Respectfully submitted,

Ernest H. Johnson

ERNEST H. JOHNSON
State Tax Assessor

LOCAL VALUATION

Comparison of Counties in 1963 and 1964, exclusive of unorganized townships.

Counties	1963	1964	Increase
Androscoggin	\$ 149,572,161	\$ 151,127,725	\$ 1,555,564
Aroostook	194,027,172	214,460,421	20,433,249
Cumberland	676,815,625	708,391,390	31,575,765
Franklin	34,225,525	35,136,633	911,108
Hancock	74,909,941	78,489,094	3,579,153
Kennebec	241,698,540	246,093,034	4,394,494
Knox	69,397,808	79,231,405	9,833,597
Lincoln	31,455,304	32,041,721	586,417
Oxford	116,853,576	123,236,395	6,382,819
Penobscot	304,975,083	331,744,468	26,769,385
Piscataquis	24,317,231	24,379,021	61,790
Sagadahoc	46,690,574	47,067,709	377,135
Somerset	68,006,563	84,499,469	16,492,906
Waldo	45,303,347	47,728,422	2,425,075
Washington	47,134,623	48,180,248	1,045,625
York	212,318,035	259,923,052	47,605,017
	<u>\$2,337,701,108</u>	<u>\$2,511,730,207</u>	
Net Increase			<u>\$174,029,099</u>

VALUATION OF TWENTY-ONE CITIES

Cities	1963	1964	Increase
Auburn	\$ 35,982,040	\$ 35,906,640	\$ 75,400*
Augusta	68,683,520	68,269,960	413,560*
Bangor	139,702,300	139,653,100	49,200*
Bath	21,552,135	21,348,685	203,450*
Belfast	18,289,500	18,853,900	564,400
Biddeford	30,670,360	71,757,850	41,087,490
Brewer	17,785,210	18,143,140	357,930
Calais	13,635,196	13,629,961	5,235*
Eastport	6,048,699	6,049,255	556
Ellsworth	8,522,530	9,067,520	544,990
Gardiner	8,524,310	8,640,750	116,440
Hallowell	2,488,142	2,483,124	5,018*
Lewiston	69,116,445	68,583,335	533,110*
Old Town	13,118,430	34,877,600	21,759,170
Portland	310,532,375	307,852,150	2,680,225*
Presque Isle	41,532,050	42,676,150	1,144,100
Rockland	33,627,540	33,961,430	333,890
Saco	16,862,190	17,443,680	581,490
South Portland	106,829,000	108,613,870	1,784,870
Waterville	76,269,560	79,668,990	3,399,430
Westbrook	30,385,470	33,365,155	2,979,685
	<u>\$1,070,157,002</u>	<u>\$1,140,846,245</u>	
Net Increase			<u>\$70,689,243</u>

*Decrease

DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS

Value of Land—1964	\$ 460,061,623
Value of Land—1963	430,504,248
Increase	\$ 29,557,375
Value of Buildings—1964	\$ 1,622,733,509
Value of Buildings—1963	1,499,419,893
Increase	\$ 123,313,616
Number of Polls taxed—1963	209,966
Number of Polls not taxed—1963	38,173
	248,139
Number of Polls taxed—1964	210,421
Number of Polls not taxed—1964	38,903
	249,324
Increase	1,185

MUNICIPAL TAX RATES

1964

County	Average Rate of Taxation	Average of the Rates
Androscoggin	.05200	.08608
Aroostook	.03919	.08848
Cumberland	.03597	.07098
Franklin	.05816	.06790
Hancock	.05370	.07787
Kennebec	.03589	.06594
Knox	.04029	.06689
Lincoln	.06658	.09016
Oxford	.03899	.07802
Penobscot	.04223	.11183
Piscataquis	.06116	.08585
Sagadahoc	.05042	.08320
Somerset	.04839	.08106
Waldo	.04388	.08823
Washington	.05279	.07914
York	.03990	.07861

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .04138.

Total of the averages of the county rates divided by the number of counties (10) gives the average of the county rates; that is, .08120.

Amount of taxes assessed on polls in the municipalities in 1964, \$631,263. Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1964, \$103,932,456. Average rate of taxation on each \$1,000 is \$41.38.

CORPORATION TAXES

Classification	Year Ending	
	June 30, 1963	June 30, 1964
Railroad (Including Street Railroads) ...	\$1,085,757.96	\$ 832,816.31
Telephone Companies	3,093,670.52	3,274,852.01
Telegraph Companies	29,258.52	27,885.78
Express Companies	2,856.02	3,223.62
Parlor Car Companies	*	*
Corporate Franchise Taxes	463,120.00	461,432.00
Insurance Companies	2,647,694.83	2,763,144.75
Fire Investigation & Prevention	86,033.75	84,634.85
National Bank Stock	201,646.58	200,825.15
Trust and Banking Stock	199,161.30	211,048.05

POTATO TAX

Year Ending	Tax	Expenditures
June 30, 1963	\$ 239,660.19	\$ 6,567.55
June 30, 1964	344,208.35	7,505.60

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

	Year Ending	
	June 30, 1963	June 30, 1964
Blueberry Tax	\$ 39,654.28	\$ 32,102.70
Dry Bean Tax	151.00	151.68
Fertilizer Tax	5,838.45	5,778.95
Milk Tax	126,836.90	123,874.13
Quahog Tax	22.49	30.80
Sardine Tax	504,328.12	396,893.59
Sweet Corn Tax	*	*

*No tax levied for the years 1963-1964

CIGARETTE TAX

Period July 1, 1963 to June 30, 1964

Revenue

Cigarette Stamp Sales (face value)	\$ 226,271.14
Cigarette Meter Sales (gross value)	7,866,920.80
Total Gross Sales	8,093,191.94
Discount to Distributors	239,518.81
Refunds	9,427.30
Net Sales (Stamp and Meters)	7,844,245.83
Licenses Sold	2,516.00
Miscellaneous Sales	9,438.50
Sales of Confiscated Cigarettes	—
Total Revenue	\$7,856,200.33

Expenditures

Cost of Stamps	\$ 3,383.00
Administrative Expenses	25,840.56
	\$ 29,223.56

GASOLINE, USE FUEL AND MOTOR CARRIER TAXES

Period July 1, 1963 to June 30, 1964

HIGHWAY FUND

Revenue

Gasoline Tax Certified—Highway Fund	\$25,176,649.87	
Add: Penalties	295.00	
		\$25,176,944.87

USE FUEL TAX

Dealers' Tax	427,712.58	
Users' Tax	461,356.87	
		889,069.45
Less: Abatement	2,360.30	
Reserve for Receivables	—735.45	
Add: Penalties & Interest	2,526.48	
Less: Abatement	11.40	
		2,515.08
	888,488.78	888,488.78

MOTOR CARRIER TAX

Motor Carrier Tax	57,522.66	
Less: Abatement	695.25	56,827.41
		26,122,261.06

Expenditures

Refunds: Gasoline Tax	637,128.01	
Motor Carrier Tax	29,240.27	
Use Fuel Tax	17,041.88	
Reimbursements, U. S. Government	0	
Maine Turnpike Authority	15,150.24	
Transfer Sea and Shore Fisheries	23,543.42	
Transfer Boat Facilities Fund	407.15	722,510.97
Sub-Total (Net Revenue Figure as shown by Controller)		25,399,750.09
Add: License Fees—Use Fuel Tax	487.00	
Less: Abatement	5.00	482.00
		\$25,400,232.09
Less: Administration Costs		83,123.40
		\$25,317,108.69

Cost of Administration .003

Aeronautical Fund

Gasoline Tax certified for Aeronautical Fund	\$ 116,456.96
Less: Refunds from Aeronautical Fund	38,364.54
	\$ 78,092.42

INHERITANCE TAX DIVISION

Period—July 1, 1962 to June 30, 1963

Estate Taxes	\$ 227,334.84
Inheritance Taxes	4,526,947.09
Interest	18,102.26

\$4,772,384.19

Period—July 1, 1963 to June 30, 1964

Estate Taxes	\$ 148,180.73
Inheritance Taxes	4,410,609.85
Interest	10,419.86

\$4,569,210.44

SALES AND USE TAX DIVISION

Comparative Statement of Revenue and Expenditures

Revenue

	July 1, 1962 to June 30, 1963	July 1, 1963 to June 30, 1964
Gross Revenue		
Sales Tax	\$25,904,970.76	\$35,204,475.15
Use Tax	4,232,636.21	5,628,307.28
Interest	45,530.60	45,091.58
Penalties	43,620.83	39,363.09
Total Gross Revenue	\$30,226,758.40	\$40,917,237.10
Deduct—		
Abatements		
Sales Tax	\$ 63,563.62	\$ 50,145.34
Use Tax	8,746.73	62,207.07
Interest	885.43	1,081.33
Penalties	1,115.55	1,847.61
Refunds	15,017.03	22,046.30
Total Deductions	\$ 89,328.36	\$ 137,327.70
NET REVENUE	<u>\$30,137,430.04</u>	<u>\$40,779,909.40</u>

Expenditures

	1962-1963	1963-1964
Salaries and		
Wages	\$ 338,716.11	\$ 365,982.46
Travel Expense	53,641.43	57,403.19
Office Supplies	13,512.52	20,722.99
Equipment	7,091.27	7,143.03
Legal and Professional Services	2,491.65	3,679.42
Printing and		
Postage	16,788.36	15,492.46
Telephone and		
Telegrams	4,595.65	5,132.92
Other Office		
Expense	4,311.24	7,085.19
	<u>\$ 441,148.23</u>	<u>\$ 482,641.66</u>

Cost of Administration—1.18%

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS

July 1, 1963 — June 30, 1964

Counties	M. Feet Board Measure							
	Spruce and Fir	Cedar	White* Pine	Hemlock	Yellow Birch	Maple	Beech	Misc.
Aroostook	79,894	3,988	7,754	202	5,578	12,779	1,196	2,870
Franklin	16,662	215	479	109	3,242	2,333	10	2,067
Hancock	233	—	1,664	92	—	38	—	393
Kennebec	—	—	47	12	—	—	—	—
Oxford	8,773	—	1,050	59	6,267	1,763	186	2,425
Penobscot	2,056	9	6,806	373	1,792	6,105	369	2,416
Piscataquis	54,639	505	9,208	168	5,695	3,862	70	2,529
Somerset	25,651	350	4,620	496	9,483	5,112	52	544
Washington	446	—	14,933	47	827	221	502	1,635
TOTALS	188,354	5,067	46,561	1,558	32,884	32,213	2,385	14,879

Counties	Cords								Pieces Cedar	
	Pulpwood (Peeled Basis)					Hardwood			Ties	Poles
	Spruce and Fir	Hemlock	Misc. Soft Wood	Poplar	Hardwood	Fuel	White Birch	Bolts		
Aroostook	281,150	6,302	1,690	1,433	6,115	914	3,052	55	1,377	3,106
Franklin	9,700	41	—	166	7,717	441	5,000	2,058	—	—
Hancock	11,946	4,841	20	—	2,710	75	576	100	—	—
Kennebec	283	28	—	—	465	—	9	—	—	—
Oxford	10,591	7	204	40	17,372	47	914	1,077	—	—
Penobscot	54,909	15,579	1,380	1,630	13,376	179	3,310	200	—	—
Piscataquis	164,481	2,481	13,239	1,116	7,667	313	3,771	1,231	144	—
Somerset	197,101	584	109	13	3,112	202	8,556	1,264	—	2,445
Washington	54,279	26,986	29	—	1,244	238	1,762	—	50	150
TOTALS	784,440	56,849	16,671	4,398	59,678	2,407	26,950	5,985	1,571	5,701

*Includes 3.2% 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
1964	210,421	2,234,019,940

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	1962-64	.011

DETAIL OF STATE VALUATION AS MADE BY TOWNS
BY BOARD OF EQUALIZATION FOR 1964

ANDROSCOGGIN COUNTY

Towns	Estates	Towns	Estates
Auburn	\$ 51,100,000	Mechanic Falls	\$ 3,100,000
Durham	1,100,000	Minot	790,000
Greene	2,150,000	Poland	3,300,000
Leeds	1,250,000	Turner	2,850,000
Lewiston	90,000,000	Wales	580,000
Lisbon	9,900,000	Webster	1,650,000
Livermore	2,150,000		
Livermore Falls	6,500,000	Total	<u>\$176,420,000</u>

AROOSTOOK COUNTY

Amity	\$ 220,000	Perham	\$ 700,000
Ashland	2,200,000	Portage Lake	750,000
Bancroft	120,000	Presque Isle	26,000,000
Benedicta	310,000	St. Agatha	1,150,000
Blaine	900,000	Sherman	900,000
Bridgewater	1,100,000	Smyrna	400,000
Caribou	25,500,000	Stockholm	330,000
Castle Hill	580,000	Van Buren	4,600,000
Chapman	300,000	Wade	270,000
Crystal	440,000	Washburn	3,550,000
Dyer Brook	280,000	Westfield	950,000
Eagle Lake	800,000	Weston	360,000
Easton	2,850,000	Woodland	1,350,000
Fort Fairfield	10,400,000	Allagash Plt.	610,000
Fort Kent	5,100,000	Cary Plt.	140,000
Frenchville	1,600,000	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	1,200,000	Hammond Plt.	170,000
Limestone	5,050,000	Macwahoc Plt.	160,000
Linneus	650,000	Moro Plt.	200,000
Littleton	1,250,000	Nashville Plt.	700,000
Ludlow	220,000	New Canada Plt. ...	300,000
Madawaska	21,100,000	Oxbow Plt.	210,000
Mapleton	2,200,000	Reed Plt.	250,000
Mars Hill	3,700,000	St. Francis Plt.	550,000
Masardis	700,000	St. John Plt.	220,000
Merrill	340,000	Wallagrass Plt.	490,000
Monticello	1,350,000	Westmanland Plt. ..	180,000
New Limerick	700,000	Winterville Plt.	210,000
New Sweden	950,000		
Oakfield	830,000	Total	<u>\$159,270,000</u>
Orient	330,000		

CUMBERLAND COUNTY

Towns	Estates	Towns	Estates
Baldwin	\$ 1,850,000	North Yarmouth ...	\$ 1,650,000
Bridgton	6,800,000	Otisfield	1,200,000
Brunswick	28,000,000	Portland	195,000,000
Cape Elizabeth	18,600,000	Pownal	700,000
Casco	2,850,000	Raymond	4,850,000
Cumberland	9,000,000	Scarborough	17,500,000
Falmouth	17,400,000	Sebago	2,900,000
Freeport	8,500,000	South Portland	57,500,000
Gorham	11,000,000	Standish	8,400,000
Gray	5,500,000	Westbrook	43,500,000
Harpswell	5,300,000	Windham	11,500,000
Harrison	2,400,000	Yarmouth	22,500,000
Naples	2,650,000		
New Gloucester	1,750,000	Total	<u>\$488,800,000</u>

FRANKLIN COUNTY

Avon	\$ 390,000	Rangeley	\$ 4,350,000
Carthage	320,000	Strong	1,250,000
Chesterville	530,000	Temple	370,000
Eustis	800,000	Weld	1,050,000
Farmington	9,450,000	Wilton	5,900,000
Industry	470,000	Coplin Plt.	160,000
Jay	15,500,000	Dallas Plt.	390,000
Kingfield	950,000	Rangeley Plt.	730,000
Madrid	240,000	Sandy River Plt. ...	400,000
New Sharon	780,000		
New Vineyard	480,000	Total	<u>\$ 45,370,000</u>
Phillips	860,000		

HANCOCK COUNTY

Amherst	\$ 210,000	Otis	\$ 400,000
Aurora	190,000	Penobscot	780,000
Bar Harbor	11,700,000	Sedgwick	900,000
Blue Hill	3,900,000	Sorrento	680,000
Brooklin	1,700,000	Southwest Harbor ..	4,750,000
Brooksville	1,650,000	Stonington	2,050,000
Bucksport	19,000,000	Sullivan	890,000
Castine	1,550,000	Surry	1,400,000
Cranberry Isles	830,000	Swans Island	400,000
Dedham	1,550,000	Tremont	1,800,000
Deer Isle	1,700,000	Trenton	800,000
Eastbrook	380,000	Verona	380,000
Ellsworth	13,200,000	Waltham	190,000
Franklin	800,000	Winter Harbor	880,000
Gouldsboro	1,700,000	Long Island Plt. ...	90,000
Hancock	1,800,000	Osborn Plt.	190,000
Lamoine	800,000	No. 33 Plt.	110,000
Mariaville	240,000		
Mount Desert	10,200,000	Total	<u>\$ 91,690,000</u>
Orland	1,900,000		

KENNEBEC COUNTY

Towns	Estates	Towns	Estates
Albion	\$ 1,400,000	Pittston	\$ 1,300,000
Augusta	48,700,000	Randolph	1,900,000
Belgrade	2,800,000	Readfield	1,900,000
Benton	2,050,000	Rome	1,550,000
Chelsea	1,000,000	Sidney	1,900,000
China	3,400,000	Vassalboro	3,500,000
Clinton	2,800,000	Vienna	320,000
Farmingdale	3,350,000	Waterville	44,700,000
Fayette	770,000	Wayne	1,350,000
Gardiner	12,000,000	West Gardiner	1,500,000
Hallowell	4,200,000	Windsor	1,100,000
Litchfield	1,950,000	Winslow	22,000,000
Manchester	2,400,000	Winthrop	7,500,000
Monmouth	4,100,000		
Mount Vernon	1,200,000	Total	<u>\$189,190,000</u>
Oakland	6,550,000		

KNOX COUNTY

Appleton	\$ 780,000	St. George	\$ 2,900,000
Camden	12,000,000	South Thomaston ..	1,000,000
Cushing	810,000	Thomaston	5,900,000
Friendship	1,650,000	Union	1,800,000
Hope	750,000	Vinalhaven	2,200,000
Isle au Haut	250,000	Warren	2,500,000
North Haven	1,850,000	Washington	850,000
Owls Head	2,200,000	Matinicus Isle Plt. ..	160,000
Rockland	19,100,000		
Rockport	5,550,000	Total	<u>\$ 62,250,000</u>

LINCOLN COUNTY

Alna	\$ 590,000	South Bristol	\$ 2,150,000
Boothbay	4,600,000	Southport	3,750,000
Boothbay Harbor ..	8,300,000	Waldoboro	5,450,000
Bremen	1,000,000	Westport	520,000
Bristol	5,400,000	Whitefield	1,250,000
Damariscotta	3,400,000	Wiscasset	18,400,000
Dresden	790,000	Monhegan Plt.	470,000
Edgecomb	1,100,000	Somerville Plt.	200,000
Jefferson	2,100,000		
Newcastle	2,300,000	Total	<u>\$ 62,870,000</u>
Nobleboro	1,100,000		

OXFORD COUNTY

Towns	Estates	Towns	Estates
Andover	\$ 1,900,000	Oxford	\$ 2,450,000
Bethel	3,950,000	Paris	7,400,000
Brownfield	540,000	Peru	2,500,000
Buckfield	910,000	Porter	1,100,000
Byron	260,000	Roxbury	750,000
Canton	890,000	Rumford	43,000,000
Denmark	1,350,000	Stoneham	400,000
Dixfield	3,250,000	Stow	220,000
Fryeburg	4,600,000	Sumner	480,000
Gilead	520,000	Sweden	400,000
Greenwood	1,400,000	Upton	370,000
Hanover	370,000	Waterford	2,200,000
Hartford	520,000	West Paris	1,400,000
Hebron	520,000	Woodstock	1,500,000
Hiram	1,100,000	Lincoln Plt.	1,300,000
Lovell	3,250,000	Magalloway Plt. ...	260,000
Mexico	4,150,000		
Newry	480,000	Total	<u>\$103,290,000</u>
Norway	7,600,000		

PENOBSCOT COUNTY

Alton	\$ 250,000	Levant	\$ 530,000
Bangor	78,000,000	Lincoln	17,100,000
Bradford	500,000	Lowell	200,000
Bradley	900,000	Mattawamkeag	2,950,000
Brewer	28,500,000	Maxfield	80,000
Burlington	290,000	Medway	1,350,000
Carmel	850,000	Milford	2,400,000
Charleston	650,000	Millinocket	37,500,000
Chester	190,000	Newburgh	390,000
Clifton	400,000	Newport	4,200,000
Corinna	4,250,000	Old Town	17,500,000
Corinth	1,350,000	Orono	11,000,000
Dexter	5,700,000	Orrington	3,400,000
Dixmont	400,000	Passadumkeag	220,000
East Millinocket ...	24,400,000	Patten	1,550,000
Eddington	1,300,000	Plymouth	380,000
Edinburg	150,000	Springfield	220,000
Enfield	1,700,000	Stacyville	1,100,000
Etna	320,000	Stetson	300,000
Exeter	550,000	Veazie	7,700,000
Garland	330,000	Winn	450,000
Glenburn	750,000	Woodville	910,000
Greenbush	260,000	Carroll Plt.	180,000
Greenfield	210,000	Drew Plt.	160,000
Hampden	8,000,000	Grand Falls Plt. ...	120,000
Hermon	3,150,000	Lakeville Plt.	400,000
Holden	1,700,000	Mount Chase Plt. ..	380,000
Howland	1,650,000	Prentiss Plt.	180,000
Hudson	400,000	Seboeis Plt.	240,000
Kenduskeag	590,000	Webster Plt.	180,000
LaGrange	470,000		
Lee	510,000	Total	<u>\$281,890,000</u>

PISCATAQUIS COUNTY

Towns	Estates	Towns	Estates
Abbot	\$ 370,000	Sebec	\$ 550,000
Atkinson	290,000	Shirley	240,000
Bowerbank	400,000	Wellington	170,000
Brownville	1,550,000	Willimantic	370,000
Dover-Foxcroft	5,500,000	Barnard Plt.	110,000
Greenville	3,100,000	Blanchard Plt.	200,000
Guilford	3,000,000	Elliottsville Plt.	310,000
Milo	3,850,000	Kingsbury Plt.	180,000
Monson	800,000	Lake View Plt.	340,000
Parkman	450,000		
Sangerville	880,000	Total	<u>\$ 22,660,000</u>

SAGADAHOC COUNTY

Arrowsic	\$ 240,000	Richmond	\$ 2,400,000
Bath	26,200,000	Topsham	7,850,000
Bowdoin	560,000	West Bath	1,700,000
Bowdoinham	1,500,000	Woolwich	2,000,000
Georgetown	1,250,000		
Phippsburg	2,650,000	Total	<u>\$ 46,350,000</u>

SOMERSET COUNTY

Anson	\$ 3,200,000	Palmyra	\$ 950,000
Athens	630,000	Pittsfield	7,300,000
Bingham	3,100,000	Ripley	270,000
Cambridge	230,000	St. Albans	880,000
Canaan	760,000	Skowhegan	16,500,000
Cornville	580,000	Smithfield	880,000
Detroit	900,000	Solon	1,350,000
Embsen	2,800,000	Starks	360,000
Fairfield	10,700,000	Brighton Plt.	200,000
Harmony	650,000	Caratunk Plt.	380,000
Hartland	2,300,000	Dennistown Plt.	190,000
Jackman	1,500,000	Highland Plt.	170,000
Madison	8,400,000	Pleasant Ridge Plt	6,600,000
Mercer	360,000	The Forks Plt.	400,000
Moose River	470,000	West Forks Plt. ...	330,000
Moscow	5,000,000		
New Portland	680,000	Total	<u>\$ 81,270,000</u>
Norridgewock	2,250,000		

WALDO COUNTY

Towns	Estates	Towns	Estates
Belfast	\$ 10,500,000	Northport	\$ 1,550,000
Belmont	290,000	Palermo	850,000
Brooks	790,000	Prospect	400,000
Burnham	950,000	Searsmont	730,000
Frankfort	580,000	Searsport	6,300,000
Freedom	400,000	Stockton Springs ..	1,800,000
Islesboro	2,050,000	Swanville	600,000
Jackson	280,000	Thordike	500,000
Knox	550,000	Troy	400,000
Liberty	880,000	Unity	1,600,000
Lincolnton	1,950,000	Waldo	350,000
Monroe	550,000	Winterport	2,850,000
Montville	390,000		
Morrill	400,000	Total	<u>\$ 38,490,000</u>

WASHINGTON COUNTY

Addison	\$ 710,000	Marshfield	\$ 240,000
Alexander	320,000	Meddybemps	210,000
Baileyville	15,500,000	Milbridge	1,050,000
Beals	360,000	Northfield	340,000
Beddington	220,000	Pembroke	750,000
Calais	6,900,000	Perry	650,000
Centerville	150,000	Princeton	1,050,000
Charlotte	290,000	Robbinston	520,000
Cherryfield	950,000	Roque Bluffs	180,000
Columbia	380,000	Steuben	650,000
Columbia Falls	560,000	Talmadge	200,000
Cooper	280,000	Topsfield	290,000
Crawford	170,000	Vanceboro	500,000
Cutler	400,000	Waite	200,000
Danforth	680,000	Wesley	240,000
Deblois	170,000	Whiting	590,000
Dennysville	290,000	Whitneyville	560,000
East Machias	1,400,000	Baring Plt.	200,000
Eastport	3,500,000	Codyville Plt.	180,000
Harrington	650,000	Grand Lake Stream	
Jonesboro	550,000	Plt.	510,000
Jonesport	1,850,000	No. 14 Plt.	250,000
Lubec	3,600,000	No. 21 Plt.	210,000
Machias	3,700,000		
Machiasport	660,000	Total	<u>\$ 53,810,000</u>

YORK COUNTY

Towns	Estates	Towns	Estates
Acton	\$ 3,000,000	Limington	\$ 1,350,000
Alfred	1,600,000	Lyman	1,350,000
Arundel	1,300,000	Newfield	1,000,000
Berwick	4,350,000	North Berwick	3,350,000
Biddeford	41,000,000	Old Orchard Beach	15,000,000
Buxton	6,100,000	Parsonsfield	1,950,000
Cornish	1,150,000	Saco	24,900,000
Dayton	2,250,000	Sanford	28,700,000
Eliot	5,500,000	Shapleigh	2,100,000
Hollis	3,400,000	South Berwick	4,450,000
Kennebunk	13,000,000	Waterboro	2,500,000
Kennebunkport	8,200,000	Wells	19,000,000
Kittery	13,700,000	York	20,600,000
Lebanon	2,050,000		
Limerick	1,700,000	Total	<u>\$234,550,000</u>

Summary of State Valuation for 1964

Counties	Organized Municipalities	Unorganized Territory	Timber and Grass on Public Lands	Total
Androscoggin.....	\$ 176,420,000	—	—	\$ 176,420,000
Aroostook.....	159,270,000	\$22,048,280	\$ 830,345	182,148,625
Cumberland.....	488,800,000	—	—	488,800,000
Franklin.....	45,370,000	3,797,925	124,500	49,292,425
Hancock.....	91,690,000	2,696,990	74,500	94,461,490
Kennebec.....	189,190,000	55,575	—	189,245,575
Knox.....	62,250,000	44,900	—	62,294,900
Lincoln.....	62,870,000	29,745	—	62,899,745
Oxford.....	103,290,000	3,437,210	130,500	106,827,710
Penobscot.....	281,890,000	9,276,260	299,310	291,375,570
Piscataquis.....	22,660,000	23,799,175	668,450	47,127,625
Sagadahoc.....	46,350,000	—	—	46,350,000
Somerset.....	81,270,000	23,111,585	441,945	104,823,530
Waldo.....	38,490,000	—	—	38,490,000
Washington.....	58,810,000	4,976,405	126,340	58,912,745
York.....	234,550,000	—	—	234,550,000
TOTALS.....	\$2,138,170,000	\$93,274,050	\$2,575,890	\$2,234,019,940

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1963 to June 30, 1964

Counties	Valuation	State Tax
Aroostook	\$1,250,006	\$13,750.07
Franklin	312,425	3,436.68
Hancock	129,850	1,428.35
Kennebec	9,000	99.00
Knox	12,450	136.95
Lincoln	3,750	41.25
Oxford	117,850	1,296.35
Penobscot	470,475	5,175.22
Piscataquis	956,325	10,519.57
Somerset	663,841	7,302.25
Washington	315,705	3,472.76
Totals	<u>\$4,241,677</u>	<u>\$46,658.45</u>

STATISTICS

from

Valuation Returns as made by

Assessors of each

City, Town and Plantation

1964

ANDROSCOGGIN COUNTY — 1964

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.....	5,439	1,051	.072	\$ 31,431,860	\$ 4,474,780	\$ 35,906,640	\$ 6,779,580	\$24,652,280	\$2,585,278	\$16,317
Durham.....	206	41	.140	595,736	37,860	633,596	343,088	252,648	88,703	618
Greene.....	288	45	.100	881,275	111,170	992,445	424,625	456,650	99,245	864
Leeds.....	190	25	.186	416,264	93,758	510,022	225,829	190,435	94,864	570
Lewiston.....	9,251	1,857	.048	55,840,710	12,742,625	68,583,335	12,884,210	42,956,500	3,292,000	27,753
Lisbon.....	1,198	266	.0255	16,403,783	4,892,300	21,296,083	2,610,290	13,793,493	543,050	3,594
Livermore.....	319	53	.048	2,035,370	304,680	2,340,050	643,750	1,391,620	112,322	957
Livermore Falls.....	772	29	.1065	2,572,020	548,484	3,120,504	608,165	1,963,855	332,334	2,316
Mechanic Falls.....	458	108	.0316	4,152,340	1,872,620	6,024,960	328,870	3,823,470	190,389	1,374
Minot.....	186	31	.110	404,500	60,135	464,635	177,170	227,330	51,110	558
Poland.....	349	92	.0195	7,928,510	754,870	8,683,380	2,127,770	5,800,740	169,326	1,047
Turner.....	423	87	.140	1,180,050	100,270	1,280,320	556,435	623,615	179,245	1,269
Wales.....	113	15	.078	334,795	44,990	379,785	112,700	222,095	29,623	339
Webster.....	292	59	.100	789,275	122,695	911,970	210,965	578,310	91,197	876
TOTALS.....	19,484	3,759		\$124,966,488	\$26,161,237	\$151,127,725	\$28,033,447	\$96,933,041	\$7,858,686	\$58,452

AROOSTOOK COUNTY — 1964

Amity.....	46	22	.176	\$ 78,535	\$ 9,060	\$ 87,595	\$ 60,565	\$ 17,970	\$ 15,417	\$ 138
Ashland.....	359	127	.092	1,422,440	348,785	1,771,225	521,770	900,670	162,953	1,077
Bancroft.....	20	5	.096	87,675	2,705	90,380	75,125	12,550	8,676	60
Benedicts.....	41	7	.083	183,300	26,893	220,193	92,660	90,640	18,276	123
Blaine.....	180	37	.110	519,180	50,675	569,855	263,380	255,800	62,684	540
Bridgewater.....	209	7	.0865	747,211	57,476	804,687	360,111	387,100	60,605	627
Caribou.....	1,800	181	.028	33,500,820	10,057,550	43,558,370	6,923,190	26,577,630	1,219,634	5,400
Castle Hill.....	103	0	.061	447,200	69,630	516,830	241,120	206,080	31,527	309
Chapman.....	74	10	.052	166,020	19,795	185,815	101,400	64,620	9,662	222
Crystal.....	66	4	.072	275,600	11,780	287,380	173,730	101,870	20,691	198
Dyer Brook.....	36	5	.134	113,772	11,655	125,407	78,157	35,615	16,805	108
Eagle Lake.....	180	34	.088	561,345	73,920	635,265	237,195	324,150	55,903	540
Easton.....	324	39	.104	1,217,600	52,870	1,270,470	508,480	709,120	132,129	972
Fort Fairfield.....	738	207	.028	17,779,440	2,097,510	19,876,950	5,783,620	11,095,820	556,555	2,214
Fort Kent.....	711	78	.0232	11,834,650	2,059,454	13,894,104	2,884,930	8,949,720	322,343	2,133
Frenchville.....	259	10	.078	966,640	134,085	1,100,725	475,670	490,970	86,634	777
Grand Isle.....	165	23	.104	398,790	67,200	465,990	222,370	176,420	48,463	495

AROOSTOOK COUNTY — 1964 — Continued

Haynesville.....	41	8	.094	114,055	6,430	120,485	86,635	27,420	11,326	123
Hersey.....	16	7	.063	100,990	1,854	102,844	84,490	16,500	6,479	48
Hodgdon.....	167	45	.070	776,255	95,605	871,860	388,635	387,620	61,030	501
Houlton.....	1,822	152	.066	10,577,635	3,281,610	13,859,245	2,491,125	8,086,510	914,710	5,466
Island Falls.....	225	40	.087	702,930	166,720	869,650	213,660	489,270	75,660	675
Limestone.....	400	39	.020	8,818,180	781,480	9,599,660	2,339,090	6,479,090	191,993	1,200
Linneus.....	109	30	.094	425,370	47,415	472,785	278,790	146,580	44,442	327
Littleton.....	200	17	.065	1,009,260	60,913	1,070,173	618,140	391,120	69,561	600
Ludlow.....	58	0	.127	106,884	10,940	117,824	73,279	33,605	14,964	174
Madawaska.....	1,087	83	.0455	7,323,860	10,529,885	17,853,745	942,865	6,380,995	812,354	3,261
Mapleton.....	320	45	.019	4,755,010	716,970	5,471,980	1,649,280	3,105,730	103,968	960
Mars Hill.....	394	33	.030	6,688,960	821,030	7,509,990	1,878,720	4,810,240	225,300	1,182
Masardis.....	90	23	.101	356,620	58,910	415,530	185,290	171,330	41,969	270
Merrill.....	63	15	.123	174,584	9,250	183,834	115,644	58,940	22,612	189
Monticello.....	219	57	.047	1,181,510	76,970	1,258,480	517,980	663,530	59,149	657
New Limerick.....	91	0	.094	350,945	15,665	366,610	93,470	257,475	34,461	273
New Sweden.....	179	33	.056	883,275	72,000	955,275	399,725	483,550	53,495	537
Oakfield.....	179	41	.182	308,020	28,175	336,195	111,245	196,775	61,187	537
Orient.....	23	2	.123	134,282	3,257	137,539	73,047	61,235	16,917	69
Perham.....	103	12	.072	617,380	35,800	653,180	354,200	263,180	47,029	309
Portage Lake.....	90	19	.105	411,310	23,890	435,200	139,940	271,370	45,696	270
Presque Isle.....	1,500	300	.034	33,646,530	9,029,620	42,676,150	6,887,870	26,758,660	1,450,989	4,500
St. Agatha.....	165	27	.039	1,661,450	209,740	1,871,190	775,300	886,150	72,976	495
Sherman.....	205	16	.066	653,105	103,595	756,700	267,055	386,050	49,942	615
Smyrna.....	81	14	.135	200,713	19,195	219,908	115,288	85,425	29,688	243
Stockholm.....	104	13	.084	301,640	34,350	335,990	167,910	133,730	28,223	312
Van Buren.....	761	82	.02625	9,954,950	1,528,950	11,483,900	2,511,750	7,443,200	301,452	2,283
Wade.....	53	0	.038	328,985	21,625	350,620	240,895	88,100	13,324	159
Washburn.....	299	41	.056	2,633,860	328,650	2,962,510	978,530	1,655,330	165,901	897
Westfield.....	123	22	.046	1,097,000	70,650	1,167,650	497,350	599,650	53,712	369
Weston.....	47	7	.160	119,900	20,920	140,910	67,115	52,875	22,546	141
Woodland.....	278	23	.082	731,970	79,660	811,630	474,730	257,240	66,554	834
Allagash Plt.....	91	6	.182	429,200	14,322	443,522	416,845	12,355	80,721	273
Cary Plt.....	47	12	.142	73,339	8,870	82,209	50,912	22,427	11,674	141
Caswell Plt.....	82	3	.190	208,083	3,285	211,368	159,188	48,895	40,160	246
Cyr Plt.....	36	5	.120	150,180	12,055	172,235	116,280	43,900	20,668	108
E Plt.....	3	2	.064	43,579	150	43,729	39,764	3,815	2,799	9
Garfield Plt.....	19	3	.052	42,230	690	42,920	33,830	8,400	2,232	57
Glenwood Plt.....	5	0	.099	57,037	750	57,787	54,127	2,910	5,721	27
Hamlin Plt.....	55	0	.114	163,135	7,890	171,025	127,280	35,855	19,497	165
Hammond Plt.....	19	3	.083	113,230	1,720	114,950	104,220	9,010	9,541	57
Macwahoc Plt.....	35	5	.180	86,657	13,943	100,600	57,537	29,120	16,096	105
Moro Plt.....	10	5	.057	126,940	4,950	131,890	102,180	24,760	7,518	30
Nashville Plt.....	6	0	.017	122,230	10,180	132,410	68,380	53,850	2,251	18
New Canada Plt.....	62	6	.035	655,670	21,540	677,210	506,770	148,900	23,702	186
Oxbow Plt.....	30	5	.076	127,745	7,180	134,925	91,350	36,395	10,254	90

AROOSTOOK COUNTY — 1964 — 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.	55	18	.211	118,070	2,895	120,965	103,150	14,920	25,524	165
St. Francis Plt.	184	31	.240	158,029	37,075	195,104	86,629	71,400	46,825	552
St. John Plt.	56	6	.190	125,287	10,870	136,157	97,037	28,250	25,869	168
Wallagrass Plt.	132	29	.094	334,679	17,863	352,547	184,703	149,975	33,139	396
Westmanland Plt.	13	0	.040	129,185	3,570	132,755	116,045	13,140	5,310	39
Winterville Plt.	35	0	.074	103,140	2,490	105,630	35,955	67,185	7,817	105
TOTALS	15,782	2,200		\$170,925,381	\$43,635,940	\$214,460,421	\$47,571,698	\$123,250,683	\$8,404,884	\$47,346

CUMBERLAND COUNTY — 1964

Baldwin	178	60	.148	\$ 684,635	\$ 24,210	\$ 708,845	\$ 313,265	\$ 371,370	\$ 124,909	\$ 534
Bridgton	686	146	.05825	5,468,891	527,004	5,995,895	1,416,254	4,052,637	349,263	2,058
Brunswick	2,456	135	.0367	35,128,010	4,951,990	40,080,000	6,301,850	28,826,160	1,479,936	7,368
Cape Elizabeth	1,611	244	.0285	33,290,480	273,060	33,563,540	6,545,240	26,745,240	956,561	4,833
Casco	220	30	.082	1,231,390	80,485	1,311,875	381,240	850,150	137,574	660
Cumberland	768	101	.0475	8,893,567	245,019	9,138,586	1,948,123	6,945,444	434,083	2,304
Falmouth	1,629	253	.034	24,360,020	988,640	25,348,660	3,650,700	21,709,260	861,854	4,887
Freeport	970	152	.043	9,486,350	1,990,520	11,476,870	1,905,870	7,580,480	493,505	2,910
Gorham	1,436	74	.0298	19,640,708	1,318,145	20,958,853	3,155,718	16,484,990	624,574	4,308
Gray	569	58	.041	6,526,400	486,200	7,012,600	1,076,210	5,430,190	287,517	1,707
Harpwell	511	82	.114	2,029,075	69,810	2,098,885	652,175	1,376,909	239,273	1,533
Harrison	266	73	.050	2,320,113	106,175	2,435,288	1,079,363	1,249,750	121,764	798
Naples	225	52	.079	1,344,515	58,615	1,403,130	462,815	881,730	110,347	675
New Gloucester	362	70	.161	755,425	43,775	799,200	281,575	473,850	128,671	1,086
North Yarmouth	278	42	.128	866,438	37,679	904,117	253,550	609,883	115,727	834
Otisfield	142	23	.105	587,400	21,995	609,395	331,215	283,185	63,986	426
Portland	15,374	3,737	.0352	244,909,175	62,942,975	307,852,150	57,765,659	187,143,525	10,836,396	46,722
Pownal	160	44	.145	399,770	14,420	414,190	159,640	240,130	60,055	480
Raymond	246	60	.056	2,106,119	307,949	2,414,050	904,485	1,201,625	135,187	738
Scarborough	1,557	234	.03935	20,549,525	2,116,089	21,665,514	6,615,630	22,924,595	960,806	4,671
Sebago	166	40	.092	1,056,367	55,940	1,112,307	333,492	722,965	102,332	498
South Portland	5,505	1,145	.0285	91,021,540	17,592,330	108,613,870	15,557,210	75,464,330	3,095,495	16,515
Standish	528	87	.162	2,308,180	44,203	2,352,440	1,486,095	822,985	381,095	1,584
Westbrook	3,486	547	.059	21,844,805	11,520,350	33,365,155	3,534,620	18,310,185	1,988,544	10,458
Windham	1,189	165	.0256	23,899,045	1,601,969	25,501,005	5,913,685	17,985,360	652,826	3,567
Yarmouth	1,016	146	.026	13,172,290	13,089,589	31,262,970	2,596,530	15,665,790	812,837	3,048
TOTALS	41,734	7,800		\$587,880,224	\$120,511,166	\$708,391,390	\$124,505,440	\$463,374,784	\$25,476,620	\$125,202

FRANKLIN COUNTY — 1964

Avon.....	100	9	.072	\$ 305,015	\$ 44,180	\$ 349,195	\$ 158,875	\$ 146,140	\$ 25,142	\$ 300
Carthage.....	74	14	.074	277,280	19,372	296,652	185,240	92,040	21,952	222
Chesterville.....	140	20	.088	365,240	41,065	406,305	183,010	182,230	35,755	420
Eustis.....	151	31	.074	513,360	101,370	614,730	188,490	324,870	45,490	453
Farmington.....	1,048	189	.090	4,150,870	991,885	5,142,755	990,330	3,160,540	462,848	3,144
Industry.....	79	9	.096	245,365	23,415	268,780	124,760	120,605	25,803	237
Jay.....	713	97	.043	9,309,700	834,340	10,144,540	2,704,550	6,605,150	436,215	2,139
Kingfield.....	194	58	.043	1,566,190	242,080	1,808,270	380,950	1,185,240	77,756	582
Madrid.....	36	9	.088	152,385	6,210	158,595	109,910	42,475	13,956	108
New Sharon.....	161	28	.096	454,819	67,381	522,200	208,859	245,960	50,131	483
New Vineyard.....	91	19	.069	410,720	44,690	455,410	189,320	221,400	31,424	273
Phillips.....	215	44	.110	605,020	112,997	718,017	221,592	383,428	78,982	645
Rangeley.....	322	56	.042	4,188,740	500,540	4,689,280	1,086,145	3,102,595	196,950	966
Strong.....	230	44	.080	852,790	202,395	1,055,185	171,310	681,480	84,415	690
Temple.....	72	18	.071	301,335	16,775	318,110	163,075	138,260	22,585	216
Weld.....	82	28	.058	764,590	41,460	806,050	309,170	455,420	46,751	246
Wilton.....	755	130	.0538	4,580,380	1,355,165	5,935,545	653,288	3,927,092	319,332	2,265
Coplin Plt.....	11	3	.043	166,077	13,360	179,437	137,708	28,369	7,715	33
Dallas Plt.....	23	0	.042	336,990	19,320	356,310	200,225	136,765	14,965	69
Rangeley Plt.....	17	0	.058	573,972	5,595	579,567	414,672	159,300	33,615	51
Sandy River Plt.....	22	0	.035	315,450	16,250	331,700	227,830	87,620	11,610	66
TOTALS.....	4,536	806		\$30,436,288	\$4,700,345	\$35,136,633	\$9,009,309	\$21,426,979	\$2,043,392	\$13,608

HANCOCK COUNTY — 1964

Amherst.....	43	4	.080	\$ 120,840	\$ 13,010	\$ 133,850	\$ 75,140	\$ 45,700	\$ 10,708	\$ 129
Aurora.....	25	15	.092	101,570	5,290	106,860	74,370	27,200	9,831	75
Bar Harbor.....	944	209	.028	21,173,900	2,343,440	23,517,340	6,667,620	14,506,280	658,486	2,832
Blue Hill.....	319	77	.124	1,177,285	88,160	1,265,445	339,470	837,815	156,915	957
Brooklin.....	148	44	.019	3,690,530	96,470	3,787,000	1,288,990	2,401,540	71,953	444
Brooksville.....	176	32	.021	3,249,500	177,030	3,426,530	1,127,380	2,122,120	71,957	528
Bucksport.....	840	110	.086	5,767,875	1,199,929	6,967,804	403,580	5,364,295	599,231	2,520
Castine.....	167	33	.0204	3,539,050	101,100	3,640,150	605,400	2,933,650	74,259	501
Cranberry Isles.....	56	13	.062	389,905	75,780	465,685	82,525	307,380	28,872	168
Dedham.....	123	5	.106	546,896	17,395	564,291	208,424	338,472	59,815	369
Deer Isle.....	323	66	.076	1,382,290	106,430	1,488,720	351,120	1,031,170	113,142	969
Eastbrook.....	49	11	.078	242,230	4,020	246,250	101,185	141,045	19,208	147
Ellsworth.....	1,055	190	.073	7,801,230	1,266,290	9,067,520	2,095,826	5,705,404	661,928	3,165
Franklin.....	144	39	.083	556,255	86,160	642,415	176,640	379,615	53,320	432

HANCOCK COUNTY — 1964 — Concluded

Municipality	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	Real Estate	Personal Property	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Gouldsboro.....	322	67	.106	717,640	107,200	824,840	162,890	554,840	87,433	966
Hancock.....	220	16	.082	765,790	122,300	888,090	192,130	573,660	72,823	660
Lamoine.....	120	37	.152	276,660	7,350	284,010	97,360	179,300	43,170	360
Mariaville.....	26	6	.115	110,930	9,490	120,420	83,210	27,720	13,848	78
Mount Desert.....	488	91	.104	4,125,280	136,460	4,261,740	1,540,610	2,584,670	443,221	1,464
Orland.....	262	24	.0368	2,623,364	320,820	2,944,184	691,290	1,932,074	108,346	786
Otis.....	28	7	.110	193,615	1,532	195,147	56,440	137,175	21,466	84
Penobscot.....	188	17	.092	577,850	39,440	617,290	164,020	413,830	56,791	564
Sedgwick.....	143	40	.040	1,188,750	106,320	1,295,070	362,660	826,090	51,803	429
Sorrento.....	55	3	.112	375,200	21,665	396,865	93,025	285,175	44,449	165
Southwest Harbor.....	381	71	.043	3,510,260	500,530	4,010,790	838,480	2,701,780	172,464	1,143
Stonington.....	375	77	.062	1,591,553	439,030	2,030,580	343,510	1,248,040	125,895	1,125
Sullivan.....	143	48	.048	1,281,310	54,165	1,335,475	180,195	1,101,115	64,103	429
Surry.....	133	39	.070	812,370	28,380	840,750	315,950	496,420	58,853	399
Swans Island.....	88	19	.124	271,700	46,690	318,390	92,130	179,570	39,480	264
Tremont.....	246	26	.130	636,910	47,845	684,755	135,775	531,135	89,018	738
Trenton.....	98	26	.081	327,437	21,475	348,912	99,475	227,962	28,256	294
Verona.....	192	16	.030	774,890	19,920	794,810	119,960	654,930	23,844	306
Waltham.....	46	11	.070	126,785	11,285	138,070	85,590	41,195	9,665	138
Winter Harbor.....	109	31	.085	628,227	29,725	652,952	172,127	451,100	55,501	327
Long Island Pkt.....	28	1	.100	40,730	19,380	60,110	16,550	24,180	6,011	84
Osborn Pkt.....	11	3	.060	73,764	550	74,314	68,279	5,485	4,459	33
No. 33 Pkt.....	12	3	.080	51,510	160	51,670	44,080	7,430	4,134	36
TOTALS.....	8,036	1,527		\$70,816,878	\$7,672,216	\$78,489,094	\$19,490,316	\$51,326,562	\$4,214,658	\$24,108

KENNEBEC COUNTY — 1964

Albion.....	209	19	.102	\$ 504,485	\$ 161,570	\$ 666,055	\$ 125,020	\$ 379,465	\$ 67,938	\$ 627
Augusta.....	4,625	1,500	.036	57,173,650	11,096,310	68,269,960	7,526,520	49,647,130	2,457,719	13,875
Belgrade.....	258	77	.0512	2,073,590	154,680	2,228,270	798,890	1,274,700	114,087	774
Benton.....	353	60	.119	620,910	164,221	785,131	150,712	470,198	93,431	1,059
Chelsea.....	291	12	.100	560,965	51,324	612,290	232,115	328,850	61,230	843
China.....	304	0	.0218	6,855,839	219,503	7,178,432	2,408,484	4,550,355	156,490	912
Clinton.....	364	55	.112	779,980	143,595	923,575	274,705	505,275	103,440	1,092
Farmington.....	480	51	.054	3,100,505	58,900	3,159,405	427,835	2,672,670	170,608	1,440

KENNEBEC COUNTY — 1964 — Concluded

Fayette.....	104	20	.090	540,005	33,240	573,245	249,005	291,000	51,592	312
Gardiner.....	1,516	292	.097	6,780,529	1,860,230	8,640,750	1,076,370	5,704,150	835,153	4,548
Hallowell.....	630	137	.113	1,970,147	512,977	2,483,124	402,614	1,567,523	280,593	1,890
Litchfield.....	245	53	.034	2,656,380	210,180	2,867,160	836,980	1,820,000	97,483	735
Manchester.....	258	36	.02275	5,071,678	162,779	5,234,457	1,513,980	3,557,698	119,083	774
Monmouth.....	433	64	.0275	7,432,200	895,183	8,327,383	1,549,075	5,883,125	229,003	1,299
Mount Vernon*.....	153	17	.069	1,068,700	60,290	1,128,990	394,870	673,830	77,912	459
Oakland.....	758	166	.055	4,103,925	1,034,917	5,138,842	1,375,860	2,728,065	282,636	2,274
Pittston.....	280	62	.124	457,975	59,840	517,815	147,050	310,925	64,209	840
Randolph.....	389	27	.063	1,411,032	74,845	1,485,877	264,772	1,146,260	93,610	1,167
Readfield.....	233	39	.028	3,557,900	331,930	3,889,830	854,185	2,703,715	108,915	699
Rome.....	78	14	.079	589,826	26,650	616,470	207,990	381,830	48,701	234
Sidney.....	258	27	.036	2,119,530	274,360	2,393,890	443,960	1,675,570	86,180	774
Vassalboro.....	502	67	.035	5,169,340	386,920	5,556,260	1,153,570	4,015,770	194,469	1,506
Vienna.....	49	16	.090	159,239	6,135	165,365	77,645	81,585	14,883	147
Waterville.....	5,564	825	.024	65,228,260	14,440,790	79,668,990	13,278,420	51,949,780	1,912,056	16,692
Wayne.....	138	46	.101	664,400	27,510	691,910	231,395	433,005	69,883	414
West Gardiner.....	271	57	.090	601,620	119,410	721,030	203,295	398,325	64,893	813
Windsor.....	197	47	.078	535,325	58,935	594,260	199,915	335,410	46,352	591
Winslow*.....	1,406	272	.028	17,618,754	3,106,545	20,725,299	2,353,460	15,265,294	580,308	4,218
Winthrop.....	945	142	.032	9,480,445	1,368,515	10,848,960	1,887,495	7,592,950	347,167	2,835
TOTALS.....	21,281	4,200		\$208,990,653	\$37,102,384	\$246,093,034	\$40,646,187	\$168,344,463	\$8,833,024	\$63,843

* Taken from 1963 Municipal Valuation Return.

KNOX COUNTY — 1964

Appleton.....	170	20	.042	\$ 860,000	\$ 162,230	\$ 1,022,230	\$ 239,010	\$ 620,990	\$ 42,934	\$ 510
Camden.....	903	213	.055	7,223,080	1,212,480	8,445,560	1,714,790	5,518,290	464,506	2,709
Cushing.....	124	22	.049	834,977	60,917	945,894	313,842	571,135	46,349	372
Friendship.....	217	29	.116	614,475	54,175	668,650	146,710	467,765	77,563	651
Hope.....	167	29	.104	345,880	32,846	378,686	165,130	180,750	39,383	321
Isle au Haut.....	31	4	.098	126,585	7,865	134,450	30,180	96,405	13,176	93
North Haven.....	98	34	.064	1,039,935	44,314	1,084,249	313,050	726,855	69,392	294
Owl's Head.....	265	41	.0845	863,415	62,237	925,652	264,835	598,553	78,218	795
Rockland.....	1,929	556	.032	27,639,880	6,321,580	33,951,430	4,798,670	22,841,183	1,086,670	5,787
Rockport.....	466	107	.0256	8,484,315	495,420	8,979,735	2,895,000	5,679,315	229,881	1,398
St. George.....	423	4	.090	1,826,290	140,593	1,966,793	510,640	1,315,659	177,011	1,269

KNOX COUNTY — 1964 — 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.....	196	32	.066	614,930	74,580	689,510	202,830	412,100	45,508	588
Thomaston.....	527	70	.032	8,116,565	2,921,911	11,038,476	1,247,530	6,889,935	352,231	1,581
Union.....	264	49	.080	1,083,400	225,518	1,308,918	285,840	797,560	104,713	792
Vinalhaven.....	322	102	.065	1,695,970	256,300	1,951,370	421,600	1,273,470	126,839	966
Warren.....	396	67	.034	4,445,380	620,260	5,065,640	328,410	3,616,970	172,232	1,188
Washington.....	143	25	.104	477,350	87,585	564,935	136,080	341,270	58,753	429
Matineus Isle Plt.....	33	1	.063	79,122	20,105	99,227	17,772	61,350	6,251	99
TOTALS.....	6,614	1,435		\$66,430,619	\$12,800,786	\$79,231,405	\$14,441,919	\$51,988,700	\$3,192,610	\$19,842

LINCOLN COUNTY — 1964

Alna.....	91	7	.068	\$ 425,545	\$ 27,560	\$ 453,105	\$ 206,945	\$ 218,609	\$ 30,811	\$ 273
Boothbay.....	479	66	.079	2,569,655	122,440	2,692,095	531,755	1,937,900	212,676	1,437
Boothbay Harbor.....	642	124	.094	2,782,900	282,050	3,064,950	686,550	2,096,350	288,105	1,926
Bremen.....	101	23	.133	369,085	17,275	386,360	109,920	259,165	51,386	303
Bristol.....	423	65	.017	8,511,690	469,603	8,972,263	2,209,660	6,302,000	152,528	1,269
Damariscotta.....	265	71	.105	1,061,330	215,660	1,276,990	221,075	840,255	134,084	795
Dresden.....	169	34	.110	332,350	28,565	360,915	143,180	139,170	39,701	507
Edgecomb.....	143	21	.092	458,855	25,548	484,403	112,395	346,460	44,565	429
Jefferson.....	263	45	.106	645,790	56,285	702,075	251,265	394,525	74,420	789
Newcastle.....	237	59	.089	897,930	135,929	1,033,859	188,520	709,410	92,013	711
Nobleboro.....	174	9	.130	362,350	61,365	423,715	138,855	223,495	55,083	522
South Bristol.....	180	26	.090	870,385	42,925	913,310	313,635	566,750	82,198	540
Southport.....	120	28	.040	2,627,050	47,450	2,674,500	836,425	1,820,625	106,980	360
Wallaboro.....	736	72	.148	1,435,730	386,224	1,871,954	383,215	1,102,515	277,049	2,208
Westport.....	60	10	.098	236,010	6,725	242,735	75,485	160,525	23,788	180
Whitefield.....	226	11	.080	982,952	82,420	1,035,372	282,256	670,696	82,865	678
Wiscasset.....	427	79	.070	4,962,670	168,420	5,131,090	255,445	4,707,225	359,176	1,281
Monhegan Plt.....	27	6	.068	175,735	203	176,935	44,600	131,135	11,964	81
Somerville Plt.....	47	11	.096	139,310	6,785	146,095	76,220	63,090	14,025	141
TOTALS.....	4,810	767		\$29,867,292	\$2,174,429	\$32,041,721	\$7,077,401	\$22,789,891	\$2,133,417	\$14,430

OXFORD COUNTY — 1964

Andover.....	198	56	.076	\$ 987,186	\$ 497,010	\$ 1,434,196	\$ 278,826	\$ 708,360	\$ 112,799	\$ 594
Bethel.....	526	94	.040	5,466,132	1,085,235	6,551,367	1,039,230	4,426,902	262,055	1,578
Brownfield.....	123	30	.146	257,637	31,831	319,468	97,297	199,340	46,642	369
Buckfield.....	232	50	.088	780,150	130,100	910,250	192,715	537,435	80,102	606
Byron.....	23	7	.078	237,850	980	288,830	234,575	53,275	22,529	69
Canton.....	166	39	.087	610,159	74,820	684,970	232,570	377,580	59,592	498
Denmark.....	114	26	.196	570,678	63,468	634,146	273,965	296,713	67,219	342
Dixfield.....	591	77	.0334	4,603,285	762,140	5,365,425	833,450	3,769,835	179,205	1,773
Fryeburg.....	469	113	.0605	2,366,749	1,136,795	3,503,535	749,830	1,616,910	211,965	1,407
Gilead.....	34	4	.072	273,625	8,821	282,446	212,440	61,185	20,336	102
Greenwood.....	139	37	.104	538,410	131,095	669,505	158,990	379,420	69,629	417
Hanover.....	66	14	.060	346,950	18,850	365,800	76,150	270,800	21,948	198
Hartford.....	87	14	.190	356,120	24,445	380,565	209,165	146,955	38,057	261
Hebron.....	123	27	.106	291,090	65,480	356,570	110,250	180,840	37,796	369
Hiram.....	211	43	.125	507,139	74,989	582,128	148,764	358,375	72,766	633
Lovell.....	152	42	.0715	1,314,132	211,616	1,525,748	506,747	807,385	109,091	456
Mexico.....	1,047	310	.046	6,697,960	637,750	7,335,700	1,174,300	5,523,650	337,442	3,141
Newry.....	36	9	.115	311,099	15,250	326,340	240,150	70,940	37,529	108
Norway.....	857	190	.032	8,847,830	1,836,700	10,734,580	2,316,545	6,531,335	343,507	2,571
Oxford.....	366	70	.048	2,236,150	408,540	2,644,690	642,750	1,593,400	126,945	1,098
Paris.....	791	169	.096	2,598,595	693,165	3,291,760	571,570	2,027,025	316,009	2,373
Peru.....	292	36	.058	1,219,527	891,551	2,111,078	392,547	916,980	122,446	876
Porter.....	251	27	.139	387,750	54,700	442,450	131,230	256,470	61,590	753
Roxbury.....	85	8	.100	507,245	12,640	519,885	258,960	248,285	51,988	255
Rumford.....	2,180	356	.0238	35,188,990	29,486,870	64,673,860	8,085,980	27,101,910	1,539,238	6,540
Stoneham.....	53	7	.084	242,615	15,465	258,080	96,230	146,385	21,682	174
Stow.....	27	0	.132	125,355	8,455	133,820	78,130	47,225	17,664	81
Sumner.....	114	18	.080	448,338	57,834	499,172	200,538	247,800	39,934	342
Sweden.....	39	6	.075	340,583	12,970	353,553	243,193	97,489	26,517	117
Upton.....	8	1	.040	362,979	375,504	738,483	288,389	74,590	15,020	24
Waterford.....	177	46	.082	769,625	349,795	1,119,420	223,485	546,140	91,792	531
West Paris.....	278	45	.054	1,238,350	434,835	1,673,215	320,150	918,290	90,354	834
Woodstock.....	225	62	.078	1,069,960	205,290	1,266,250	398,040	662,920	98,768	675
Lincoln Plt.....	29	2	.025	1,225,542	23,405	1,249,047	386,442	839,290	32,475	87
Magalloway Plt.....	11	0	.0385	313,337	9,705	323,042	284,781	28,556	22,128	33
TOTALS.....	10,095	2,041		\$83,708,235	\$39,528,163	\$123,236,395	\$21,597,434	\$82,110,801	\$4,804,669	\$30,285

PENOBSCOT COUNTY — 1964

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.....	63	9	.200	\$ 78,205	\$ 4,065	\$ 82,270	\$ 43,610	\$ 34,595	\$ 16,454	\$ 189
Bangor.....	5,762	1,230	.031	114,487,200	25,165,990	139,653,100	22,333,800	92,153,400	4,329,246	17,286
Bradford.....	150	38	.046	1,021,320	200,615	1,221,945	297,260	724,070	56,209	450
Bradley.....	217	22	.190	375,508	5,314	380,822	148,623	226,885	72,356	651
Brewer.....	2,092	527	.078	13,590,920	4,552,220	18,143,140	2,361,150	11,229,770	1,415,165	6,276
Burlington.....	72	22	.202	182,885	13,630	196,515	115,455	67,430	39,696	216
Carmel.....	275	15	.148	500,650	100,185	609,835	134,260	366,390	88,923	825
Charleston.....	399	0	.116	348,030	136,390	484,420	144,680	203,350	56,193	1,197
Chester.....	58	13	.244	108,045	4,030	112,075	80,290	27,755	27,346	174
Clifton.....	57	11	.134	133,173	18,500	151,673	64,823	68,350	20,324	171
Corinna.....	375	57	.164	915,335	154,825	1,070,160	207,580	707,755	175,506	1,125
Coriath.....	270	38	.138	510,270	133,528	643,798	203,505	306,765	88,844	810
Dexter.....	910	143	.066	4,303,940	1,559,080	5,863,020	778,000	3,525,940	386,959	2,730
Dixmont.....	190	22	.170	178,500	34,745	213,245	105,630	72,870	36,241	300
East Millinocket.....	555	21	.0455	14,324,893	1,396,134	15,721,027	1,719,800	12,605,093	715,307	1,665
Eldington.....	283	26	.049	1,582,415	42,445	1,624,860	311,375	1,271,040	79,618	849
Edinburg.....	9	1	.066	63,358	5,604	68,962	53,458	9,900	4,551	27
Enfield.....	190	38	.145	703,635	71,896	775,531	149,565	563,070	112,452	570
Etna.....	98	23	.094	291,960	38,150	330,110	85,725	206,235	31,030	294
Exeter.....	159	26	.170	229,925	75,622	296,547	109,885	111,940	50,413	477
Garland.....	124	22	.186	184,590	49,917	235,507	88,665	95,925	41,944	372
Glenburn.....	237	37	.145	524,148	59,356	583,504	152,333	371,815	84,608	711
Greenbush.....	125	29	.337	129,970	6,790	136,760	63,820	66,150	46,088	375
Greenfield.....	30	10	.134	92,909	9,660	102,569	56,034	36,875	13,744	90
Hampden.....	891	145	.067	5,611,990	502,360	6,114,350	1,018,060	4,503,990	409,661	2,673
Hermont.....	448	56	.077	1,812,840	172,940	1,985,780	435,590	1,377,250	152,905	1,344
Holden.....	281	54	.029	3,003,730	179,090	3,182,820	457,930	2,545,800	92,302	843
Howland.....	274	45	.058	1,734,210	249,560	1,983,770	377,180	1,427,030	115,050	822
Hudson.....	114	26	.154	220,255	42,540	262,795	61,980	158,275	40,470	342
Kenduskeag.....	116	21	.094	464,240	65,680	529,920	100,470	363,770	49,812	348
Lagrange.....	98	16	.108	220,640	26,330	246,970	137,640	113,090	26,673	294
Lee.....	143	18	.100	267,920	37,710	305,630	107,200	160,720	30,563	429
Levant.....	170	21	.042	1,109,980	139,470	1,249,450	321,970	788,010	52,477	510
Lincoln.....	1,010	140	.049	7,175,740	3,980,870	11,156,610	1,222,165	5,953,575	546,674	3,030
Lowell.....	36	8	.146	94,605	2,490	97,095	76,135	18,500	14,176	103
Mattawamkeag.....	216	31	.120	934,196	97,947	1,032,143	733,916	200,280	123,857	648
Maxfield.....	10	3	.066	77,230	3,750	80,980	66,925	10,305	5,345	30
Medway.....	241	19	.280	498,720	13,825	512,545	204,711	294,099	143,513	723
Millford.....	372	30	.088	1,601,410	47,418	1,648,833	370,200	1,301,215	145,097	1,116
Millinocket.....	1,647	244	.0487	23,778,909	6,999,186	30,778,095	2,031,290	21,747,619	1,498,893	4,941

PENOBSCOT COUNTY — 1964 — Concluded

Newburgh.....	137	30	.078	237,120	38,535	275,655	69,470	167,650	21,501	411
Newport.....	507	96	.116	1,426,690	404,500	1,831,190	293,320	1,133,370	212,418	1,521
Old Town.....	2,190	343	.0285	25,692,100	9,185,500	34,877,600	4,236,710	21,455,390	994,012	6,570
Orono.....	1,179	166	.0278	19,305,240	1,506,160	20,811,400	2,929,300	16,375,940	578,557	3,537
Orrington.....	561	39	.048	4,348,820	62,020	4,410,840	788,200	3,560,620	211,720	1,583
Passadumkeag.....	66	24	.142	102,828	8,995	111,823	54,070	48,758	15,879	198
Patten.....	250	47	.032	1,932,945	545,585	2,478,530	616,785	1,316,160	79,313	750
Plymouth.....	112	14	.198	156,847	35,521	192,368	69,592	87,255	38,089	336
Springfield.....	76	25	.146	117,310	11,584	128,894	69,290	48,020	18,819	228
Stacyville.....	151	24	.056	707,465	258,935	966,400	289,860	417,605	54,118	453
Stetson.....	82	18	.150	157,470	28,357	185,827	88,410	69,060	27,874	246
Veazie.....	290	30	.013	8,467,190	5,568,920	14,036,110	1,101,906	7,365,284	182,499	870
Winn.....	111	14	.210	144,293	22,989	167,282	89,258	55,035	35,129	333
Woodville.....	17	0	.039	489,180	2,700	491,880	150,060	339,120	19,133	51
Carroll Plt.....	37	8	.155	87,630	4,800	92,430	67,460	20,170	14,327	111
Drew Plt.....	11	5	.100	82,712	2,035	84,747	61,897	20,815	8,475	33
Grand Falls Plt.....	2	1	.052	59,565	785	60,350	53,955	5,610	3,138	6
Lakeville Plt.....	11	2	.032	156,390	900	157,290	102,890	53,500	5,933	33
Mount Chase Plt.....	39	10	.060	223,695	32,055	255,750	122,420	101,275	15,345	117
Prentiss Plt.....	47	8	.179	70,296	9,590	79,886	57,767	12,529	14,390	141
Seboeis Plt.....	16	3	.104	97,730	25,165	122,895	85,375	12,355	12,781	48
Webster Plt.....	10	4	.142	74,625	515	75,140	65,430	9,195	10,670	30
TOTALS.....	24,579	4,168		\$267,597,555	\$64,146,913	\$331,744,468	\$48,817,083	\$218,780,472	\$14,039,844	\$73,737

*Taken from the 1963 Municipal Valuation Return.

PISCATAQUIS COUNTY — 1964

Abbot.....	103	16	.100	\$ 177,245	\$ 44,095	\$ 221,340	\$ 86,270	\$ 90,975	\$ 22,134	\$ 324
Atkinson.....	51	8	.098	179,650	25,940	205,590	124,430	55,220	20,148	153
Bowerbank.....	9	4	.043	243,005	1,150	244,155	137,873	105,132	10,499	27
Brownville.....	394	99	.118	900,495	93,150	993,645	213,430	687,065	117,250	1,182
Dover-Foxcroft.....	824	188	.039	8,721,850	1,639,670	10,361,520	1,920,350	6,801,500	404,099	2,472
Greenville.....	376	56	.031	5,434,780	723,695	6,158,475	1,490,840	3,943,940	190,913	1,128
Guilford.....	436	61	.134	1,077,740	243,950	1,321,690	187,565	890,175	177,106	1,308
Milo.....	589	171	.146	1,555,507	299,914	1,855,421	261,520	1,293,987	270,898	1,707
Monson.....	191	26	.100	546,910	74,480	621,390	267,100	279,810	62,139	573
Parkman.....	130	15	.110	280,570	30,400	310,970	103,535	177,035	34,207	390
Saugerville.....	265	38	.117	488,765	77,525	566,290	169,925	318,840	66,256	795
Sebec.....	90	19	.100	260,775	55,358	316,133	156,050	104,725	31,613	270
Shirley.....	41	8	.090	156,555	4,230	160,785	128,685	27,870	14,418	123
Wellington.....	57	5	.120	106,666	11,073	117,739	71,146	35,520	14,129	171
Willimantic.....	32	11	.078	212,380	12,245	224,625	135,180	77,200	17,521	96

PISCATAQUIS COUNTY — 1964 — 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.....	9	6	.052	88,898	11,283	100,181	73,436	15,462	5,299	27
Blanchard Plt.....	19	8	.105	108,104	1,660	109,764	82,499	25,605	11,525	57
Elliottsville Plt.....	17	6	.051	178,215	3,375	181,590	126,035	52,180	9,261	51
Kingsbury Plt.....	3	2	.060	111,480	40	111,520	95,170	16,310	6,688	9
Lake View Plt.....	5	2	.025	190,308	5,890	196,198	92,588	97,720	4,905	15
TOTALS.....	3,626	749		\$21,019,898	\$3,359,123	\$24,379,021	\$5,923,627	\$15,096,271	\$1,490,918	\$10,878

SAGadahoc COUNTY — 1964

Arrowsic.....	43	6	.062	\$ 213,450	\$ 8,280	\$ 221,730	\$ 73,450	\$ 140,000	\$ 13,747	\$ 129
Bath.....	2,391	500	.061	17,048,370	4,300,315	21,348,685	3,527,105	13,521,265	1,302,270	7,173
Bowdoin.....	156	31	.200	246,235	26,363	272,598	141,460	104,775	54,519	468
Bowdoinham.....	255	25	.098	901,111	89,638	990,749	312,499	588,612	97,093	765
Georgetown.....	116	39	.110	545,420	22,173	567,593	178,135	367,285	62,435	348
Phippsburg.....	280	48	.078	1,787,900	63,540	1,851,440	591,300	1,196,600	144,412	840
Richmond.....	476	22	.118	1,171,400	190,929	1,362,329	224,960	946,440	160,755	1,428
Topsham.....	788	185	.022	12,265,215	3,237,710	15,502,925	2,021,550	10,243,665	341,064	2,364
West Bath.....	164	28	.028	2,639,930	150,670	2,790,600	343,860	2,296,070	78,137	492
Woolwich.....	357	40	.055	2,106,830	52,230	2,159,060	254,838	1,851,992	118,748	1,071
TOTALS.....	5,026	924		\$38,925,861	\$3,141,848	\$47,067,709	\$7,669,157	\$31,256,794	\$2,373,180	\$15,078

SOMERSET COUNTY — 1964

Anson.....	463	118	.039	\$ 4,485,280	\$ 546,410	\$ 5,031,690	\$ 962,450	\$ 3,522,830	\$ 196,236	\$ 1,389
Athens.....	128	40	.067	686,470	71,090	757,560	438,610	247,860	50,757	384
Bingham.....	334	64	.092	887,780	421,491	1,309,271	201,341	686,439	120,453	1,002
Cambridge.....	76	16	.137	132,855	38,000	170,855	65,820	67,035	18,281	228
Canaan.....	181	24	.136	366,005	49,244	415,249	157,555	298,450	56,474	543
Cornville.....	147	22	.126	357,475	50,440	407,915	239,020	118,455	51,397	441
Detroit.....	137	32	.100	354,275	116,941	471,216	151,970	202,305	47,121	411
Embsden.....	92	6	.075	1,098,875	9,957	1,108,832	106,525	992,350	82,064	276
Fairfield.....	1,159	123	.0314	16,462,020	3,202,522	19,664,542	3,175,400	13,286,620	617,467	3,477

SOMERSET COUNTY — 1964 — Concluded

Harmony.....	171	15	.108	381,130	107,690	488,820	154,705	226,425	52,792	513
Hartland.....	308	95	.055	1,999,693	792,877	2,792,567	433,515	1,568,175	153,591	924
Jackman.....	300	38	.0485	1,068,490	270,015	1,338,415	219,395	819,005	64,914	900
Madison.....	967	163	.095	3,071,860	1,074,590	4,146,450	1,048,500	2,023,360	393,913	2,901
Mercer.....	80	15	.114	209,992	25,020	234,940	87,780	122,140	26,783	240
Moose River.....	156	36	.046	306,325	50,065	356,390	185,655	120,670	16,394	468
Moscow.....	127	17	.065	2,353,970	514,935	2,868,905	2,152,527	201,443	186,479	381
New Portland.....	142	26	.095	528,275	83,832	612,107	246,160	282,115	58,150	426
Norridgewock.....	479	48	.143	844,910	113,294	963,204	248,220	596,690	137,738	1,437
Palmyra.....	217	0	.160	420,190	89,130	509,320	185,590	234,600	81,491	651
Pittsfield.....	982	168	.075	4,832,865	935,065	5,767,930	1,214,955	3,617,910	432,595	2,946
Ripley.....	78	19	.126	178,100	22,220	200,320	106,260	71,840	25,240	234
St. Albans.....	177	36	.110	721,110	92,380	813,490	245,910	475,200	89,483	531
Skowhegan.....	1,894	271	.029	23,508,570	4,643,100	28,152,670	5,051,580	18,457,990	816,427	5,682
Smithfield.....	118	10	.098	441,245	30,045	471,290	146,945	294,300	46,186	354
Solon.....	167	44	.078	786,515	52,785	839,300	512,645	273,670	65,465	501
Starks.....	84	17	.090	269,930	52,485	322,415	167,065	102,865	29,017	252
Brighton Plt.....	18	6	.090	86,780	7,170	93,950	76,110	10,670	8,456	54
Caratunk Plt.....	27	8	.058	220,675	5,880	226,555	153,105	67,570	13,140	81
Dennistown Plt.....	7	2	.023	170,055	1,200	171,255	155,908	14,147	3,939	21
Highland Plt.....	18	1	.069	70,143	6,965	77,108	65,078	5,065	5,320	54
Pleasant Ridge Plt.....	21	3	.037	1,672,920	1,572,110	3,245,030	83,070	1,589,850	120,066	63
The Forks Plt.....	12	4	.046	242,538	10,150	253,738	159,293	84,295	11,674	36
West Forks Plt.....	18	5	.043	173,720	42,450	216,170	123,520	50,200	9,295	54
TOTALS.....	9,285	1,492		\$69,392,921	\$15,106,548	\$84,499,469	\$18,722,182	\$50,670,739	\$4,088,798	\$27,855

WALDO COUNTY — 1964

Belfast.....	1,344	319	.0304	\$15,567,100	\$ 3,286,800	\$18,853,900	\$2,068,800	\$13,498,300	\$ 573,159	\$ 4,032
Belmont.....	57	11	.085	224,080	30,070	254,150	56,560	167,520	21,603	171
Brooks.....	147	40	.106	351,120	113,921	465,041	118,470	232,650	49,294	441
Burnham.....	150	38	.150	389,675	33,475	423,150	189,580	200,095	63,473	450
Frankfort.....	139	12	.138	322,982	73,874	396,856	112,212	210,770	54,766	417
Freedom.....	101	20	.116	201,925	48,120	250,045	75,730	126,195	29,005	303
Islesboro.....	119	29	.085	1,044,250	36,700	1,080,950	363,185	681,065	91,881	357
Jackson.....	150	12	.122	129,820	27,440	157,260	69,805	69,015	19,186	450
Knox.....	88	9	.067	431,685	161,467	593,152	132,960	298,725	39,741	264
Liberty.....	127	26	.098	557,515	69,960	618,475	215,820	341,695	60,611	381
Lincolnvile.....	231	30	.094	823,640	56,450	880,090	233,575	590,065	82,728	693

WALDO COUNTY — 1964 — 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.....	104	16	.060	672,817	75,049	747,866	252,507	420,310	44,872	312
Montville.....	102	24	.124	192,475	33,580	226,055	96,425	96,050	28,031	306
Morrill.....	88	13	.080	342,925	68,870	411,795	77,895	265,030	32,944	264
Northport.....	159	12	.086	618,890	28,505	647,395	200,555	418,335	55,676	477
Palermo.....	141	25	.094	371,570	72,860	444,430	158,760	212,810	41,776	423
Prospect.....	92	15	.130	183,527	23,604	207,131	51,762	131,765	26,927	276
Searsmont.....	149	26	.110	328,325	80,895	409,220	120,305	208,020	45,014	447
Searsport.....	358	44	.0227	7,030,315	5,358,395	12,388,710	1,724,740	5,305,575	281,225	1,074
Stockton Springs.....	230	51	.032	2,297,100	265,500	2,562,600	490,900	1,806,200	82,003	690
Swanville.....	82	12	.064	472,125	31,285	503,410	181,000	291,125	32,218	246
Thorndike.....	103	14	.100	223,695	72,830	296,575	111,010	112,685	29,658	309
Troy.....	121	27	.077	272,170	61,060	333,230	145,900	126,270	25,659	363
Unity.....	245	32	.052	1,409,255	438,945	1,848,200	357,950	1,051,305	96,106	735
Waldo.....	86	11	.106	176,195	53,113	229,308	64,955	111,240	24,307	258
Winterport.....	388	41	.065	2,029,532	469,896	2,499,428	441,437	1,588,095	162,463	1,164
TOTALS.....	5,101	999		\$33,664,708	\$11,063,714	\$47,728,422	\$8,103,798	\$28,569,910	\$2,094,326	\$15,303

WASHINGTON COUNTY — 1964

Addison.....	176	28	.088	\$ 444,575	\$ 63,540	\$ 508,115	\$ 170,490	\$ 274,085	\$ 44,714	\$ 528
Alexander.....	50	12	.074	272,320	16,629	288,949	169,510	102,810	21,382	150
Baileysville.....	407	72	.090	3,298,039	432,859	3,730,910	154,420	3,148,610	369,360	1,221
Beals.....	185	11	.130	123,840	72,565	196,405	33,485	90,355	25,533	555
Beddington.....	8	2	.063	63,824	3,100	66,924	50,040	13,775	4,216	24
Calais.....	990	98	.0325	11,197,460	2,432,495	13,629,961	1,559,417	9,608,049	453,196	2,970
Centerville.....	11	5	.037	123,630	160	123,790	117,195	6,435	4,580	33
Charlotte.....	66	5	.073	215,760	15,400	231,160	107,785	16,875	16,875	198
Cherryfield.....	219	67	.038	1,074,885	235,593	1,310,478	273,385	801,500	49,798	687
Columbia.....	59	19	.074	224,240	5,290	229,529	164,450	58,790	16,985	177
Columbia Falls.....	121	6	.068	344,500	67,980	412,480	153,490	191,010	28,049	363
Cooper.....	26	4	.042	257,630	14,380	272,010	153,330	104,300	11,424	78
Crawford.....	24	4	.116	64,325	1,776	66,101	56,072	8,253	7,668	72
Cutler.....	78	20	.070	349,696	23,460	373,156	191,196	158,500	26,121	234
Danforth.....	237	39	.141	346,925	87,760	434,685	174,290	172,635	61,291	711
Deblois.....	11	3	.074	42,085	12,280	54,365	36,225	5,860	4,023	33
Dennysville.....	88	11	.050	316,155	57,572	373,727	91,305	224,850	18,686	264
East Machias.....	269	37	.117	557,895	68,744	626,639	147,255	410,640	73,317	897

WASHINGTON COUNTY — 1964 — Concluded

Eastport.....	485	204	.034	4,442,512	1,606,743	6,049,255	558,877	3,883,635	205,675	1,455
Harrington.....	145	58	.087	394,810	24,610	419,420	87,789	307,021	36,490	435
Jonesboro.....	98	4	.055	472,643	51,722	524,365	257,478	215,165	28,840	290
Jonesport.....	330	60	.0465	1,407,801	246,914	1,654,715	322,813	1,084,988	76,944	990
Lubec.....	562	55	.027	5,293,520	1,528,440	6,761,960	855,040	4,378,480	182,673	1,686
Machias.....	431	65	.150	984,365	300,367	1,284,732	172,995	811,370	192,710	1,293
Machiasport.....	184	44	.107	445,190	38,350	483,540	112,212	352,978	51,739	552
Marshfield.....	57	10	.112	158,320	14,035	172,355	79,140	79,140	19,333	171
Meddybemps.....	19	3	.158	63,496	10,075	73,571	28,336	35,160	11,624	57
Milbridge.....	248	51	.082	841,590	171,700	1,013,290	163,675	677,915	83,090	744
Northfield.....	20	8	.053	167,780	4,571	172,351	101,145	66,635	9,134	60
Pembroke.....	149	64	.114	304,120	61,940	366,060	63,640	240,480	41,731	447
Perry.....	134	33	.048	585,780	199,825	695,405	157,420	428,360	33,379	402
Princeton.....	209	22	.066	537,030	272,050	809,080	190,460	346,570	53,399	627
Robbinston.....	107	15	.112	242,040	25,310	267,350	83,340	158,700	29,943	321
Roque Bluffs.....	31	5	.144	68,405	2,950	61,355	20,525	28,880	8,835	93
Steuben.....	165	54	.033	1,800,810	78,300	1,879,110	491,030	1,398,780	62,011	495
Talmadge.....	10	5	.037	140,660	1,295	141,955	131,385	9,275	5,252	30
Topsheld.....	44	15	.032	571,345	19,700	591,045	320,405	250,940	18,913	132
Vanceboro.....	88	14	.094	238,795	26,270	265,065	76,995	161,800	24,916	264
Waite.....	20	4	.094	110,330	8,410	118,740	97,700	12,630	11,162	60
Wesley.....	27	6	.104	119,812	8,368	128,680	108,937	10,875	13,383	81
Whiting.....	65	16	.117	207,890	16,207	224,097	126,547	81,343	26,219	195
Whitneyville.....	53	16	.125	77,840	123,320	201,160	42,970	34,870	25,145	159
Baring Pk.....	47	11	.026	167,375	22,495	189,870	43,575	123,300	6,835	141
Codyville Pk.....	7	2	.050	119,980	2,255	122,244	111,672	8,317	6,112	21
Grand Lake Stream Pk.....	58	12	.070	362,125	25,765	387,890	165,885	196,240	27,152	174
No. 14 Pk.....	17	0	.060	109,165	1,958	111,123	74,065	35,100	6,667	51
No. 21 Pk.....	18	0	.085	79,720	1,360	81,080	60,500	19,220	6,892	84
TOTALS.....	6,853	1,299		\$39,763,039	\$8,417,209	\$48,180,248	\$8,858,900	\$30,904,139	\$2,543,286	\$20,559

YORK COUNTY — 1964

Acton.....	131	34	.106	\$ 899,435	\$ 19,880	\$ 919,315	\$ 282,200	\$ 617,235	\$ 97,447	\$ 393
Alfred.....	245	49	.028	2,915,410	297,480	3,212,890	654,080	2,261,300	89,961	735
Arundel.....	212	57	.080	925,808	83,261	1,009,069	272,683	553,125	80,725	636
Berwick.....	640	79	.064	3,189,080	358,160	3,545,220	575,580	2,613,430	226,894	1,920
Biddeford.....	4,626	1,410	.020	65,161,390	6,596,460	71,757,850	11,374,560	53,786,830	1,435,157	13,678
Buxton.....	584	52	.076	3,644,587	228,853	3,873,440	587,516	3,057,071	294,381	1,752
Cornish.....	191	27	.130	440,780	61,505	502,285	141,245	299,535	65,297	573
Dayton.....	114	19	.062	857,871	72,290	930,161	575,905	351,966	57,670	342
Elliot.....	753	75	.034	6,592,737	189,449	6,782,186	786,774	5,895,963	230,594	2,259
Hollis.....	284	73	.0745	2,131,300	61,110	2,192,410	460,035	1,671,265	163,337	852

YORK COUNTY — 1964 — Continued

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	1,195	231	.062	8,455,680	984,970	9,440,650	1,745,340	6,710,340	585,320	3,585
Kennebunkport	493	150	.040	8,317,380	76,050	8,393,430	2,203,275	6,114,105	335,737	1,479
Kittery	1,686	650	.070	9,173,015	393,620	9,566,635	1,340,255	7,832,760	669,664	5,058
Lebanon	490	72	.154	947,354	51,708	999,062	379,468	567,886	153,856	1,200
Limerick	229	39	.124	713,360	65,815	779,175	181,045	532,315	96,618	687
Limington	224	0	.176	424,410	40,840	465,250	247,300	177,110	81,884	672
Lyman	151	17	.092	583,846	33,901	617,747	220,896	362,950	56,833	453
Newfield	89	27	.107	433,095	49,065	482,160	136,835	296,260	51,591	267
North Berwick	442	63	.080	2,288,719	447,157	2,735,876	584,921	1,703,798	164,153	1,326
Old Orchard Beach	1,046	315	.062	11,383,750	729,000	12,112,750	2,771,350	8,612,400	750,991	3,138
Parsonsfield	221	30	.120	617,375	182,910	800,285	250,888	366,487	96,034	663
Saco	2,541	470	.063	15,850,010	1,593,670	17,443,680	4,033,250	11,846,769	1,186,170	7,623
Sanford	3,632	652	.0255	44,290,810	10,357,140	54,647,950	6,655,710	37,635,100	1,393,523	10,896
Shapleigh	136	32	.144	566,529	15,973	582,502	223,871	342,658	83,880	408
South Berwick	768	32	.091	2,548,390	242,850	2,791,240	399,330	2,149,060	254,003	2,304
Waterboro	280	40	.042	2,877,315	121,155	2,998,470	779,190	2,098,125	125,936	840
Wells	1,051	0	.062	12,453,010	497,610	12,950,620	3,296,565	9,156,445	802,938	3,153
York	1,215	132	.027	26,826,669	564,075	27,390,744	8,530,658	18,296,011	739,550	3,645
TOTALS	23,579	4,827		\$235,509,095	\$24,413,957	\$259,923,052	\$49,590,725	\$185,918,370	\$10,370,144	\$70,737

STATE SUMMARY — 1964

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	19,484	3,759	\$ 124,966,488	\$ 26,161,237	\$ 151,127,725	\$ 28,033,447	\$ 96,933,041	\$ 7,858,686	\$ 58,452
Aroostook	15,782	2,200	170,823,381	43,635,040	214,460,421	47,374,698	123,250,683	8,404,884	47,346
Cumberland	41,784	7,800	587,880,224	120,511,166	708,391,390	124,505,440	463,374,784	25,476,620	125,202
Franklin	4,536	806	30,436,288	4,700,345	35,136,633	9,009,309	21,426,979	2,043,392	13,608
Hancock	8,036	1,527	70,816,878	7,672,216	78,489,094	19,490,316	51,326,562	4,214,658	24,108
Kennebec	21,281	4,200	208,990,650	37,102,384	246,093,034	40,646,187	168,344,463	8,833,024	63,843
Knox	6,614	1,435	66,430,619	12,800,786	79,231,405	14,441,919	51,988,700	3,192,610	19,842
Lincoln	4,810	767	29,867,292	2,174,429	32,041,721	7,077,401	22,789,891	2,133,417	14,430
Oxford	10,095	2,041	83,708,235	39,528,180	123,236,395	21,597,434	62,110,801	4,804,669	30,285
Penobscot	24,579	4,168	267,597,555	64,146,913	331,744,468	48,817,083	218,780,472	14,009,844	73,737
Piscataquis	3,626	749	21,019,898	3,359,123	24,379,021	5,923,627	15,096,271	1,490,918	10,878
Sagadahoc	5,026	924	38,925,861	8,141,848	47,067,709	7,669,157	31,256,704	2,373,180	15,078
Somerset	9,285	1,492	69,392,921	15,106,548	84,499,469	13,722,182	50,670,739	4,088,798	27,855
Waldo	5,101	909	36,664,708	11,063,714	47,728,422	8,103,798	28,560,910	2,094,326	15,303
Washington	6,853	1,299	39,763,039	8,417,209	48,180,248	8,858,900	30,904,139	2,543,286	20,559
York	23,579	4,827	235,509,095	24,413,957	259,923,052	49,590,725	185,918,370	10,370,144	70,737
TOTALS	210,421	38,903	\$2,082,795,132	\$428,935,075	\$2,511,730,207	\$460,061,623	\$1,622,733,509	\$103,932,456	\$631,263

Detail
of
Corporation
Taxes

CORPORATION TAXES

Taxes assessed upon Corporations doing business in State of Maine

RAILROADS

	June 30, 1963	Year ending June 30, 1964	June 30, 1964
Aroostook Valley Railroad Company	\$ 3,112.88	\$	3,110.61
Bangor and Aroostook Railroad Company	309,180.35		245,937.48
Belfast and Moosehead Lake Railroad Company	4,132.45		4,111.44
Boston and Maine Railroad	48,890.27		36,956.40
Canadian National Railway System	63,189.60		49,659.03
Canadian Pacific Railway Company	158,571.88		127,808.12
Maine Central Railroad Company	495,846.26		362,738.76
Portland Terminal Company	2,834.27		2,494.47
	\$1,085,757.96	\$	832,816.31

TELEGRAPH COMPANY

Western Union Telegraph Company	\$ 29,258.52	\$	27,885.78
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EXPRESS COMPANIES

Canadian Pacific Express Company	\$ 37.20	\$	27.78
Railway Express Agency	2,818.82		3,195.84
	\$ 2,856.02	\$	3,223.62

PARLOR CAR

The Pullman Co.	\$ *	\$	*
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*No tax levied for the years 1963-1964

TELEPHONE COMPANIES

	Year Ending	
	June 30, 1963	June 30, 1964
American Telephone and Telegraph Company	\$ 42,934.36	\$ 55,203.19
Andover Telephone Co.	234.33	246.81
Bryant Pond Telephone Lines	217.87	231.45
Center Lincolnville Telephone Co.	504.79	561.03
China Telephone Co.	1,825.90	2,275.30
Cobbosseecontee Telephone & Telegraph Co.	123.68	125.11
Consolidated Telephone Co.	3,154.57	3,531.97
Eastern Telephone Co.	5,383.92	6,205.70
Etna Telephone Co.	45.93	27.29
Fort Kent Telephone Co.	3,286.51	3,449.50
Hampden Telephone Co.	1,236.17	1,629.38
Harmony & Wellington Telephone Co.	196.85	*
Hartland & St. Albans Telephone Co.	1,815.13	2,663.47
Hebron's Home Telephone Co.	571.66	715.61
Jonesboro Telephone Co.	133.11	136.77
Katahdin Farmers Telephone	4,124.71	4,292.74
Lewiston, Greene & Monmouth Telephone Co.	10,054.06	10,725.40
Lovell United Telephone Co.	2,612.03	3,220.71
Mount Vernon Telephone Co.	223.01	236.89
Nash Telephone Co.	8,765.82	9,167.42
New England Telephone & Telegraph Co.	2,963,074.19	3,120,400.28
Oxford County Telephone & Telegraph Co.	3,387.92	3,959.18
Pine Tree Telephone & Telegraph Co.	2,649.06	3,185.43
Poland Telephone Co.	6,337.86	7,448.77
Saco River Telephone & Telegraph Co.	3,163.51	3,433.96
Sidney Telephone Co.	379.23	293.34
Somerset Telephone Co.	14,724.41	17,110.57
Standish Telephone Company	3,976.99	4,953.59
Stockton Springs Telephone Co.	521.23	578.61
Swans Island Telephone & Telegraph Co.	135.79	148.56
Union River Telephone Co.	365.33	307.45
Union Telephone Co.	689.61	961.04
Unity Telephone Co.	2,527.39	2,668.42
Van Telephone & Telegraph Co.	1,870.40	1,956.65
Warren Telephone Co.	756.84	931.03
Washington Telephone Co.	211.40	204.39
Weld Telephone Association	94.14	138.61
West Appleton Telephone Co.	59.32	*
West Penobscot Telephone & Telegraph Co.	1,301.49	1,526.40

\$3,093,670.52 \$3,274,852.01

*No tax levied for the year 1964

Seventy-Third Annual Report
of the
BUREAU OF TAXATION



STATE OF MAINE

1963

ERNEST H. JOHNSON	<i>State Tax Assessor</i>
EDWARD BIRKENWALD	<i>Director, Property Tax Division</i>
JOHN T. SINGER	<i>Director, Sales Tax Division</i>
GOMER S. DILLON	<i>Director, Excise Tax Division</i>
ISABELLA D. STEWART	<i>Chief, Inheritance Tax Division</i>



**State of Maine
Bureau of Taxation
Augusta**

December 20, 1963

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 73rd 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 74th 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

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LOCAL VALUATION

Comparison of Counties in 1962 and 1963, exclusive of unorganized townships.

Counties	1962	1963	Increase
Androscoggin	\$ 141,916,118	\$ 149,572,161	\$ 7,656,043
Aroostook	188,310,868	194,027,172	5,716,304
Cumberland	467,833,439	676,815,625	208,982,186
Franklin	26,134,282	34,225,525	8,091,243
Hancock	57,981,838	74,909,941	16,928,103
Kennebec	214,929,531	241,698,540	26,769,009
Knox	68,309,035	69,397,808	1,088,773
Lincoln	31,040,357	31,455,304	414,947
Oxford	115,688,613	116,853,576	1,164,963
Penobscot	288,005,584	304,975,083	16,969,499
Piscataquis	20,937,542	24,317,231	3,379,689
Sagadahoc	37,357,139	46,690,574	9,333,435
Somerset	62,968,993	68,006,563	5,037,570
Waldo	43,397,457	45,303,347	1,905,890
Washington	36,979,534	47,134,623	10,155,089
York	148,167,040	212,318,035	64,150,995
	<u>\$1,949,957,370</u>	<u>\$2,337,701,108</u>	
Net Increase			\$387,743,738

VALUATION OF TWENTY-ONE CITIES

Cities	1962	1963	Increase
Auburn	\$ 35,606,120	\$ 35,982,040	\$ 375,920
Augusta	67,449,510	68,683,520	1,234,010
Bangor	140,068,100	139,702,300	365,800*
Bath	12,789,135	21,552,135	8,763,000
Belfast	17,537,950	18,289,500	751,550
Biddeford	16,123,394	30,670,360	14,546,966
Brewer	17,116,290	17,785,210	668,920
Calais	4,321,327	13,635,196	9,313,869
Eastport	6,140,905	6,048,699	92,206*
Ellsworth	8,419,170	8,522,530	103,360
Gardiner	8,501,020	8,524,310	23,290
Hallowell	2,473,349	2,488,142	14,793
Lewiston	69,116,545	69,116,445	100*
Old Town	13,510,820	13,118,430	392,390*
Portland	112,290,025	310,532,375	198,242,350
Presque Isle	41,141,460	41,532,050	390,590
Rockland	33,824,730	33,627,540	197,190*
Saco	16,726,100	16,862,190	136,090
South Portland	103,666,730	106,829,000	3,162,270
Waterville	73,119,360	76,269,560	3,150,200
Westbrook	29,640,100	30,385,470	745,370
	<u>\$829,582,140</u>	<u>\$1,070,157,002</u>	
Net Increase			\$240,574,862

*Decrease

DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS

Value of Land—1963	\$ 430,504,248
Value of Land—1962	362,963,642
Increase	\$ 67,540,606
Value of Buildings—1963	\$1,499,419,893
Value of Buildings—1962	1,234,845,951
Increase	\$ 264,573,942
Number of Polls taxed—1962	211,708
Number of Polls not taxed—1962	39,485
	251,193
Number of Polls taxed—1963	209,966
Number of Polls not taxed—1963	38,173
	248,139
Decrease	3,054

MUNICIPAL TAX RATES

1963

County	Average Rate of Taxation	Average of the Rates
Androscoggin	.05237	.08786
Aroostook	.04247	.09327
Cumberland	.03472	.07530
Franklin	.05604	.06664
Hancock	.05491	.07995
Kennebec	.03441	.06528
Knox	.04449	.07593
Lincoln	.06595	.08879
Oxford	.04023	.07752
Penobscot	.04374	.10648
Piscataquis	.05817	.07534
Sagadahoc	.04882	.08190
Somerset	.05830	.08373
Waldo	.04501	.09302
Washington	.05298	.08563
York	.04593	.07770

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .04238.

Total of the averages of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .08215.

Amount of taxes assessed on polls in the municipalities in 1963, \$629,898. Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1963, \$99,067,341. Average rate of taxation on each \$1,000 is \$42.38.

CORPORATION TAXES

Classification	Year ending	
	June 30, 1962	June 30, 1963
Railroad (Including Street Railroads)	\$1,105,225.10	\$1,085,757.96
Telephone Companies	2,904,749.47	3,093,670.52
Telegraph Companies	30,743.08	29,258.52
Express Companies	3,481.48	2,856.02
Parlor Car Companies	*	*
Credit Unions	**	**
Corporate Franchise Taxes	399,230.00	463,120.00
Insurance Companies	2,508,885.89	2,647,694.83
Fire Investigation and Prevention	84,454.19	86,033.75
National Bank Stock	182,395.68	201,646.58
Trust and Banking Stock	186,630.30	199,161.30

POTATO TAX

Year ending	Tax	Expenditures
June 30, 1962	\$ 254,566.21	\$ 7,455.05
June 30, 1963	293,660.19	6,567.55

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

	Year ending	
	June 30, 1962	June 30, 1963
Blueberry Tax	\$ 34,198.98	\$ 39,654.28
Dry Bean Tax	375.42	151.00
Fertilizer Tax	5,913.55	5,838.45
Milk Tax	124,328.82	126,836.90
Quahog Tax	228.07	22.49
Sardine Tax	196,755.78	504,328.12
Sweet Corn Tax	*	*

* No tax levied for the years 1962-1963

**Collected by the Department of Banks and Banking

CIGARETTE TAX

Period July 1, 1962 to June 30, 1963

Revenue	
Cigarette Stamp Sales (face value)	\$ 314,821.92
Cigarette Meter Sales (gross value)	7,978,209.00
Total Gross Sales	8,293,030.92
Discount to Distributors	248,075.77
Refunds	11,370.83
Net Sales (Stamp and Meters)	8,033,584.32
Licenses Sold	2,969.00
Miscellaneous Sales	9,818.63
Sales of Confiscated Cigarettes	4.80
Total Revenue	\$8,046,376.75
Expenditures	
Cost of Stamps	\$ 2,051.01
Administrative Expenses	22,749.31
Total Expenditures	\$ 24,800.32

GASOLINE, USE FUEL AND MOTOR CARRIER TAXES

Period July 1, 1962 to June 30, 1963

HIGHWAY FUND

Revenue

Gasoline Tax Certified—

Highway Fund \$24,403,164.11
Add: Penalties 260.00

\$24,403,424.11

\$24,403,424.11

USE FUEL TAX

Dealers' Tax 325,611.58
Users' Tax 383,963.91

709,575.49

Less: Abatement 654.05

708,921.44

Add: Penalties

and Interest \$ 2,938.89

Less: Abatements .. 3.34 2,935.55

711,856.99

711,856.99

MOTOR CARRIER TAX

Motor Carrier Tax 65,339.63

Less: Abatements 103.21 65,236.42

65,236.42

25,180,517.52

Expenditures

Refunds: Gasoline Tax 631,185.81

Motor Carrier Tax .. 33,031.46

Use Fuel Tax 19,589.12

Reimbursements,

U. S. Government 0

Maine Turnpike Authority 12,054.91

Transfer: Sea and

Shore Fisheries 22,933.98

718,795.28

Sub-Total (Net Revenue figure as shown by
Controller) 24,461,722.24

Add: License Fees—Use Fuel Tax 437.00

Less: Abatement 2.00

435.00

\$24,462,157.24

Less: Administration Costs 72,969.85

\$24,389,187.39

Cost of Administration—.3%

Aeronautical Fund

Gasoline Tax certified for Aero-
nautical Fund \$ 109,021.59

Less: Refunds from Aeronau-
tical Fund 62,799.25

\$ 46,222.34

INHERITANCE TAX DIVISION

Period—July 1, 1961 to June 30, 1962

Estate Taxes	\$ 108,897.13	
Inheritance Taxes	3,566,196.91	
Interest	23,835.84	
		<u>\$3,698,929.88</u>

Period—July 1, 1962 to June 30, 1963

Estate Taxes	\$ 227,334.84	
Inheritance Taxes	4,526,947.09	
Interest	18,102.26	
		<u>\$4,772,384.19</u>

SALES AND USE TAX DIVISION

Comparative Statement of Revenue and Expenditures

Revenue

	July 1, 1961 to June 30, 1962	July 1, 1962 to June 30, 1963
Gross Revenue		
Sales Tax	\$25,302,881.72	\$25,904,970.76
Use Tax	4,215,616.82	4,232,636.21
Interest	44,110.05	45,530.60
Penalties	48,244.49	43,620.83
Total Gross Revenue	<u>\$29,610,853.08</u>	<u>\$30,226,758.40</u>
Deduct—		
Abatements		
Sales Tax	\$ 50,096.43	\$ 63,563.62
Use Tax	13,694.84	8,746.73
Interest	746.13	885.43
Penalties	1,499.75	1,115.55
Refunds	15,659.72	15,017.03
Total Deductions	<u>\$ 81,696.87</u>	<u>\$ 89,328.36</u>
NET REVENUE	<u>\$29,529,156.21</u>	<u>\$30,137,430.04</u>

Expenditures

	1961-1962	1962-1963
Salaries and		
Wages	\$ 332,943.64	\$ 338,716.11
Travel Expense	50,657.66	53,641.43
Office Supplies	16,301.08	13,512.52
Equipment	8,803.97	7,091.27
Legal and Professional		
Services	2,480.82	2,491.65
Printing and Postage	15,744.46	16,788.36
Telephone and		
Telegrams	4,765.56	4,595.65
Other Office Expense	4,889.35	4,311.24
	<u>\$ 436,586.54</u>	<u>\$ 441,148.23</u>

Cost of Administration—1.47%

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS
July 1, 1962 — June 30, 1963

Counties	M. Feet Board Measure							
	Spruce and Fir	Cedar	White* Pine	Hemlock	Yellow Birch	Maple	Beech	Misc.
Aroostook.....	41,130	1,769	5,945	523	6,063	8,941	779	4,214
Franklin.....	19,154	126	662	90	5,708	1,907	3	1,106
Hancock.....	177	—	1,505	123	49	90	11	277
Kennebec.....	—	—	22	11	—	—	—	—
Oxford.....	11,294	—	835	111	4,549	1,013	35	1,666
Penobscot.....	1,785	1	4,321	726	898	5,696	281	903
Piscataquis.....	32,503	307	11,420	780	4,248	4,323	28	1,634
Somerset.....	15,445	135	4,949	266	6,979	3,234	71	434
Washington.....	2,951	—	6,130	592	57	190	286	1,892
TOTALS.....	124,439	2,338	35,789	3,222	28,551	25,394	1,494	12,126

Counties	Cords								Pieces Cedar	
	Pulpwood (Peeled Basis)					Hardwood				
	Spruce and Fir	Hemlock	Misc. Soft Wood	Poplar	Hardwood	Fuel	White Birch	Bolts	Ties	Poles
Aroostook.....	293,594	3,777	2,472	1,339	6,050	1,475	3,905	646	4,308	4,310
Franklin.....	9,430	241	—	36	6,741	11	7,283	1,743	—	—
Hancock.....	8,308	4,752	—	—	3,248	2	605	87	—	—
Kennebec.....	173	—	92	—	—	—	2	—	—	—
Oxford.....	6,063	28	9	2	8,898	105	652	858	—	—
Penobscot.....	30,750	13,340	—	72	17,206	178	940	474	—	—
Piscataquis.....	157,324	3,085	202	407	5,461	247	2,815	2,285	—	4,363
Somerset.....	176,967	2,380	—	44	1,629	125	11,106	282	—	1,028
Washington.....	27,050	19,945	419	—	6,152	343	1,065	89	—	—
TOTALS.....	709,659	47,548	3,194	1,900	55,385	2,486	28,373	6,464	4,308	9,701

*Includes 3.9% Red Pine.

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

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1962 to June 30, 1963

Counties	Valuation	State Tax
Aroostook	\$1,234,027	\$13,574.30
Franklin	281,625	3,097.88
Hancock	122,015	1,342.16
Kennebec	25,150	276.65
Knox	14,600	160.60
Lincoln	3,400	37.40
Oxford	112,325	1,235.57
Penobscot	496,128	5,457.41
Piscataquis	923,850	10,162.35
Somerset	726,035	7,986.39
Washington	304,282	3,347.10
Totals	<u>\$4,243,437</u>	<u>\$46,677.81</u>

RECAPITULATION BY COUNTIES OF LOCAL VALUATION OF MUNICIPALITIES FOR 1963

Counties	No. of Polls Taxed	Amount of Taxes Assessed on Polls	Amount of Taxes Assessed on Property	Total Value of Land	Total Value of Buildings
Androscoggin.....	19,850	\$ 59,550	\$ 7,832,598	\$ 27,649,879	\$ 94,468,325
Aroostook.....	16,166	48,498	8,239,466	44,115,376	109,458,303
Cumberland.....	41,366	124,098	23,498,881	119,628,625	438,909,927
Franklin.....	4,488	13,464	1,918,072	8,906,295	20,825,737
Hancock.....	8,068	24,204	4,113,255	16,211,533	50,821,190
Kennebec.....	21,093	63,279	8,315,772	39,772,546	165,165,168
Knox.....	6,677	20,031	3,087,361	13,357,173	45,639,550
Lincoln.....	4,779	14,337	2,074,577	6,626,273	22,236,911
Oxford.....	10,108	30,324	4,701,598	20,650,066	58,909,801
Penobscot.....	25,091	75,273	13,338,368	45,679,278	201,624,431
Piscataquis.....	3,624	10,872	1,411,541	5,910,403	14,965,828
Sagadahoc.....	4,960	14,880	2,279,585	7,722,313	30,708,297
Somerset.....	8,915	26,745	3,964,549	14,575,159	41,047,708
Waldo.....	5,048	15,144	2,039,282	7,577,027	26,733,734
Washington.....	7,019	21,057	2,497,218	8,537,539	29,880,534
York.....	22,714	68,142	9,752,218	43,584,763	148,024,449
TOTALS.....	209,966	\$629,898	\$99,067,341	\$430,504,248	\$1,499,419,893

Counties	Real Estate Resident	Real Estate Non-Resident	Personal Estate Resident	Personal Estate Non-Resident	Total Value
Androscoggin.....	\$ 94,860,534	\$ 27,257,670	\$ 15,405,660	\$ 12,048,297	\$ 149,572,161
Aroostook.....	128,217,708	25,355,971	28,220,679	12,232,814	194,027,172
Cumberland.....	431,851,747	126,686,805	61,727,788	56,549,285	676,815,625
Franklin.....	17,480,110	12,251,922	3,152,346	1,341,147	34,225,525
Hancock.....	39,041,102	27,991,621	4,861,750	3,015,468	74,909,941
Kennebec.....	158,267,212	46,670,502	26,501,332	10,259,494	241,698,540
Knox.....	43,917,558	15,078,865	7,812,047	2,589,038	69,397,808
Lincoln.....	13,518,469	15,344,715	1,604,552	987,368	31,455,304
Oxford.....	54,074,080	25,485,787	9,327,138	27,966,571	116,853,576
Penobscot.....	190,461,388	56,842,341	37,857,077	19,814,297	304,975,083
Piscataquis.....	14,651,513	6,224,718	2,108,358	1,332,642	24,317,231
Sagadahoc.....	29,585,375	8,845,235	7,042,775	1,217,189	46,690,574
Somerset.....	34,062,761	21,560,106	7,471,139	4,912,557	68,036,563
Waldo.....	28,372,649	10,938,112	8,045,238	2,947,348	45,303,347
Washington.....	29,136,806	9,281,267	5,662,389	3,054,161	47,134,623
York.....	135,711,837	55,897,375	11,311,671	9,397,152	212,318,035
TOTALS.....	\$1,438,211,129	\$491,713,012	\$238,111,939	\$169,665,023	\$2,337,701,108

1963 Municipal Valuations and Tax Rates

ANDROSCOGGIN COUNTY

Towns	Total Valuation 1963	Rate of Taxation 1963
Auburn	\$ 35,982,040	.069
Durham	626,000	.134
Greene	950,435	.098
Leeds	513,812	.166
Lewiston	69,116,445	.0495
Lisbon	21,104,845	.0255
Livermore	1,171,420	.098
Livermore Falls	3,085,528	.1045
Mechanic Falls	5,925,410	.0316
Minot	463,160	.122
Poland	8,101,540	.019
Turner	1,239,260	.142
Wales	378,135	.073
Webster	914,131	.098
	<u>\$149,572,161</u>	

AROOSTOOK COUNTY

Amity	\$ 88,225	.186
Ashland	1,783,490	.093
Bancroft	91,413	.082
Benedicta	205,634	.085
Blaine	563,453	.110
Bridgewater	800,557	.0865
Caribou	43,235,940	.026
Castle Hill	514,829	.060
Chapman	183,555	.050
Crystal	293,160	.088
Dyer Brook	125,212	.084
Eagle Lake	631,115	.090
Easton	1,157,390	.120
Fort Fairfield	19,902,360	.029
Fort Kent	3,566,265	.090
Frenchville	1,102,055	.088
Grand Isle	462,430	.101
Haynesville	120,810	.087
Hersey	103,385	.106
Hodgdon	868,875	.076
Houlton	13,876,347	.061
Island Falls	856,370	.092
Limestone	9,589,240	.021
Linneus	480,785	.092
Littleton	1,070,985	.073
Ludlow	119,569	.140
Madawaska	17,564,215	.0455
Mapleton	5,453,960	.018
Mars Hill	7,414,210	.028
Masardis	438,490	.104
Merrill	183,762	.160
Monticello	1,254,440	.046
New Limerick	363,965	.092
New Sweden	951,380	.050
Oakfield	339,375	.192

1963 Municipal Valuations and Tax Rates

AROOSTOOK COUNTY—Concluded

Towns	Total Valuation 1963	Rate of Taxation 1963
Orient	134,598	.118
Perham	643,480	.072
Portage Lake	432,540	.105
Presque Isle	41,532,050	.0335
St. Agatha	1,898,920	.046
Sherman	779,985	.082
Smyrna	223,305	.131
Stockholm	334,831	.094
Van Buren	3,428,830	.081
Wade	349,385	.048
Washburn	2,922,200	.056
Westfield	1,177,000	.046
Weston	138,838	.142
Woodland	806,810	.088
Plantations		
Allagash	443,860	.198
Cary	82,059	.180
Caswell	212,778	.170
Cyr	171,590	.114
E	43,728	.077
Garfield	42,770	.054
Glenwood	58,372	.095
Hamlin	166,915	.142
Hammond	114,650	.075
Macwahoc	99,243	.160
Moro	127,933	.064
Nashville	71,470	.054
New Canada	677,210	.040
Oxbow	135,700	.088
Reed	103,348	.222
St. Francis	201,057	.248
St. John	128,527	.140
Wallagrass	354,239	.112
Westmanland	126,965	.053
Winterville	104,740	.055
<u>\$194,027,172</u>		

CUMBERLAND COUNTY

Baldwin	\$ 698,189	.156
Bridgton	5,711,767	.058
Brunswick	38,769,470	.0367
Cape Elizabeth	31,670,030	.028
Casco	1,231,290	.078
Cumberland	8,741,372	.044
Falmouth	25,113,380	.0326
Freeport	11,206,500	.0405
Gorham	20,309,530	.0275
Gray	6,763,400	.040
Harpswell	2,057,615	.110
Harrison	2,403,735	.050
Naples	1,354,615	.076

1963 Municipal Valuations and Tax Rates

CUMBERLAND COUNTY—Concluded

Towns	Total Valuation 1963	Rate of Taxation 1963
New Gloucester	780,225	.153
North Yarmouth	775,095	.130
Otisfield	612,245	.110
Portland	310,532,375	.032
Pownal	338,735	.170
Raymond	2,370,072	.056
Scarborough	30,698,150	.028
Sebago	1,075,917	.090
South Portland	106,829,000	.028
Standish	2,300,295	.164
Westbrook	30,385,470	.0556
Windham	3,589,013	.138
Yarmouth	30,498,140	.026
	<u>\$676,815,625</u>	

FRANKLIN COUNTY

Avon	344,270	.070
Carthage	292,298	.075
Chesterville	406,340	.092
Eustis	606,310	.070
Farmington	4,950,900	.090
Industry	262,365	.094
Jay	10,135,040	.0395
Kingfield	1,754,690	.037
Madrid	148,690	.080
New Sharon	514,073	.098
New Vineyard	442,605	.069
Phillips	717,388	.110
Rangeley	4,630,210	.038
Strong	1,010,195	.082
Temple	315,770	.072
Weld	792,600	.058
Wilton	5,585,931	.053
Plantations		
Coplin	171,911	.036
Dallas	336,945	.043
Rangeley	487,319	.064
Sandy River	319,675	.029
	<u>\$34,225,525</u>	

HANCOCK COUNTY

Amherst	\$ 132,640	.105
Aurora	110,450	.095
Bar Harbor	23,731,370	.028
Blue Hill	1,280,904	.118
Brooklin	773,810	.084
Brooksville	3,429,010	.021
Bucksport	6,966,535	.074

1963 Municipal Valuations and Tax Rates

HANCOCK COUNTY—Concluded

Towns	Total Valuation 1963	Rate of Taxation 1963
Castine	3,580,000	.0226
Cranberry Isles	512,895	.0494
Dedham	559,987	.108
Deer Isle	1,452,820	.068
Eastbrook	244,388	.070
Ellsworth	8,522,530	.074
Franklin	634,520	.081
Gouldsboro	807,310	.106
Hancock	815,940	.074
Lamoine	283,690	.178
Mariaville	120,550	.110
Mount Desert	4,285,290	.100
Orland	2,892,620	.03725
Otis	190,992	.080
Penobscot	534,855	.084
Sedgwick	1,320,370	.040
Sorrento	392,180	.094
Southwest Harbor	4,111,120	.039
Stonington	1,978,640	.059
*Sullivan	1,334,811	.038
Surry	812,490	.081
Swans Island	312,110	.118
Tremont	693,225	.130
Trenton	341,636	.088
Verona	787,800	.032
Waltham	132,055	.088
Winter Harbor	645,834	.085
Plantations		
Long Island	58,900	.098
Osborn	73,964	.072
No. 33	51,700	.129

\$74,909,941

*1962 Return

KENNEBEC COUNTY

Albion	\$ 653,476	.103
Augusta	68,683,520	.0345
Belgrade	2,228,270	.0512
Benton	795,210	.118
Chelsea	596,200	.100
China	7,337,958	.018
Clinton	930,425	.104
Farmingdale	3,089,530	.056
Fayette	518,090	.094
Gardiner	8,524,310	.090
Hallowell	2,488,142	.113
Litchfield	2,820,880	.035
Manchester	5,089,402	.023
Monmouth	8,244,882	.0245
Mount Vernon	1,128,990	.069
Oakland	5,034,644	.051
Pittston	502,689	.116
Randolph	1,471,526	.058

1963 Municipal Valuations and Tax Rates

KENNEBEC COUNTY—Concluded

Towns	Total Valuation 1963	Rate of Taxation 1963
Readfield	3,684,074	.029
Rome	560,910	.089
Sidney	2,293,025	.035
Vassalboro	5,530,220	.034
Vienna	162,935	.098
Waterville	76,269,560	.022
Wayne	672,010	.097
West Gardiner	717,390	.082
Windsor	579,318	.088
Winslow	20,725,299	.028
Winthrop	10,365,655	.033
	<u>\$241,698,540</u>	

KNOX COUNTY

Appleton	\$ 993,310	.043
Camden	8,534,150	.055
Cushing	466,065	.112
Friendship	663,465	.106
Hope	373,348	.108
Isle au Haut	130,465	.112
North Haven	1,076,504	.065
Owls Head	900,052	.080
Rockland	33,627,540	.032
Rockport	8,910,975	.0248
St. George	2,016,788	.077
South Thomaston	678,350	.064
Thomaston	2,170,713	.141
Union	1,293,033	.075
Vinalhaven	1,957,530	.065
Warren	4,961,200	.033
Washington	549,218	.109
Plantation		
Matinicus Isle	95,102	.065
	<u>\$69,397,808</u>	

LINCOLN COUNTY

Alna	\$ 446,390	.062
Boothbay	2,494,800	.086
Boothbay Harbor	3,111,900	.094
Bremen	380,190	.1333
Bristol	8,646,085	.0168
Damariscotta	1,257,690	.100
Dresden	359,140	.110
Edgecomb	438,990	.094
Jefferson	675,280	.108
Newcastle	1,038,650	.094
Nobleboro	418,690	.120
South Bristol	897,445	.092

1963 Municipal Valuations and Tax Rates

LINCOLN COUNTY—Concluded

Towns	Total Valuation 1963	Rate of Taxation 1963
Southport	2,694,550	.040
Waldoboro	1,876,610	.136
Westport	235,155	.095
Whitefield	1,047,992	.071
Wiscasset	5,109,675	.068
Plantations		
Monhegan	179,032	.069
Somerville	147,040	.098
	<u>\$31,455,304</u>	

OXFORD COUNTY

Andover	\$ 1,511,506	.071
Bethel	6,496,291	.041
Brownfield	318,990	.125
Buckfield	932,100	.084
Byron	281,359	.062
Canton	661,630	.090
Denmark	602,805	.108
Dixfield	5,363,660	.0334
Fryeburg	1,651,161	.125
Gilead	280,490	.058
Greenwood	651,529	.100
Hanover	365,300	.066
Hartford	382,995	.108
Hebron	344,640	.106
Hiram	556,949	.129
Lovell	1,435,526	.070
Mexico	7,198,550	.044
Newry	330,280	.110
Norway	10,595,900	.031
Oxford	2,590,970	.051
Paris	2,922,295	.090
Peru	1,769,978	.070
Porter	438,745	.120
Roxbury	514,680	.102
Rumford	61,518,920	.02565
Stoneham	251,070	.080
Stow	131,390	.109
Sumner	492,970	.094
Sweden	339,945	.068
Upton	357,150	.044
Waterford	1,076,665	.086
West Paris	1,671,555	.054
Woodstock	1,242,695	.068
Plantations		
Lincoln	1,256,390	.029
Magalloway	316,457	.061
	<u>\$116,853,536</u>	

1963 Municipal Valuations and Tax Rates

PENOBSCOT COUNTY

Towns	Total Valuation 1963	Rate of Taxation 1963
Alton	\$ 80,805	.202
Bangor	139,702,300	.0302
Bradford	1,288,810	.044
Bradley	378,747	.161
Brewer	17,785,210	.075
Burlington	196,080	.142
Carmel	573,680	.156
Charleston	480,580	.102
Chester	110,675	.184
Clifton	149,378	.112
Corinna	1,101,665	.150
Corinth	641,115	.131
Dexter	5,725,030	.067
Dixmont	210,365	.166
East Millinocket	15,630,136	.0418
Eddington	1,567,200	.040
Edinburg	68,186	.070
Enfield	767,998	.115
Etna	322,620	.088
Exeter	300,787	.180
Garland	228,910	.190
Glenburn	585,512	.120
Greenbush	136,650	.250
Greenfield	102,609	.127
Hampden	6,102,620	.064
Hermon	1,985,780	.077
Holden	3,148,260	.031
Howland	1,990,490	.064
Hudson	258,910	.140
Kenduskeag	508,590	.053
LaGrange	240,447	.117
Lee	301,260	.100
Levant	1,225,465	.046
Lincoln	11,120,980	.050
Lowell	97,265	.162
Mattawamkeag	1,028,405	.120
Maxfield	81,200	.068
Medway	514,146	.280
Milford	1,623,295	.076
Millinocket	29,875,845	.04755
Newburg	268,700	.078
Newport	1,903,015	.120
Old Town	13,118,430	.069
Orono	20,413,480	.026
Orrington	4,342,050	.042
Passadumkeag	110,574	.154
Patten	826,555	.100
Plymouth	198,985	.158
Springfield	130,738	.162
Stacyville	939,740	.048
Stetson	186,540	.138
Veazie	12,755,320	.013
Winn	164,591	.244
Woodville	484,950	.031

1963 Municipal Valuations and Tax Rates

PENOBSCOT COUNTY—Concluded

Towns	Total Valuation 1963	Rate of Taxation 1963
Plantations		
Carroll	92,400	.147
Drew	71,637	.094
Grand Falls	59,538	.050
Lakeville	157,315	.038
Mt. Chase	213,495	.082
Prentiss	81,134	.182
Seboeis	141,810	.080
Webster	76,080	.106
	<u>\$304,975,083</u>	

PISCATAQUIS COUNTY

Abbot	\$ 214,820	.110
Atkinson	205,108	.096
Bowerbank	241,560	.041
Brownville	1,016,280	.118
Dover-Foxcroft	10,322,950	.038
Greenville	6,118,762	.028
Guilford	1,320,075	.127
Milo	1,893,446	.0128
Monson	620,010	.102
Parkman	307,360	.104
Sangerville	564,275	.112
Sebec	312,313	.113
Shirley	160,251	.088
Wellington	115,950	.100
Willimantic	219,935	.074
Plantations		
Barnard	97,379	.032
Blanchard	109,496	.072
Elliottsville	181,293	.045
Kingsbury	111,500	.060
Lake View	184,468	.034
	<u>\$24,317,231</u>	

SAGadahoc COUNTY

Arrowsic	219,155	.062
Bath	21,552,135	.057
Bowdoin	273,813	.200
Bowdoinham	980,836	.095
Georgetown	564,282	.100
Phippsburg	1,835,300	.078
Richmond	1,322,748	.120
Topsham	15,130,480	.022
West Bath	2,671,190	.031
Woolwich	2,140,635	.054
	<u>\$46,690,574</u>	

1963 Municipal Valuations and Tax Rates

SOMERSET COUNTY

Towns	Total Valuation 1963	Rate of Taxation 1963
Anson	\$ 5,041,970	.038
Athens	377,180	.126
Bingham	1,236,901	.092
Cambridge	171,185	.084
Canaan	411,804	.140
Cornville	411,230	.140
Detroit	460,924	.068
Embden	1,100,940	.072
Fairfield	4,478,535	.130
Harmony	485,500	.106
Hartland	2,830,340	.050
Jackman	1,343,250	.043
Madison	4,100,357	.094
Mercer	227,455	.116
Moose River	352,250	.040
Moscow	2,896,793	.064
New Portland	611,592	.092
Norridgewock	913,551	.146
Palmyra	495,560	.160
Pittsfield	5,617,785	.070
Ripley	178,440	.150
St. Albans	813,710	.100
Skowhegan	27,535,100	.031
Smithfield	461,442	.080
Solon	833,990	.080
Starks	324,190	.076
Plantations		
Brighton	94,110	.090
Caratunk	236,730	.050
Dennistown	174,695	.023
Highland	72,024	.084
Pleasant Ridge	3,245,860	.038
The Forks	245,220	.048
West Forks	225,950	.042
<u>\$68,006,563</u>		

WALDO COUNTY

Belfast	\$18,289,500	.0312
Belmont	254,990	.080
Brooks	459,443	.112
Burnham	405,565	.142
Frankfort	385,345	.116
Freedom	250,265	.118
Islesboro	1,117,580	.085
Jackson	156,150	.122
Knox	561,720	.071
Liberty	613,055	.098
Lincolnton	866,235	.096
Monroe	737,535	.060
Montville	231,645	.110
Morrill	411,810	.066

1963 Municipal Valuations and Tax Rates

WALDO COUNTY—Concluded

Towns	Total Valuation 1963	Rate of Taxation 1963
Northport	669,529	.112
Palermo	444,950	.098
Prospect	207,721	.135
Searsmont	395,025	.112
Searsport	12,223,195	.0192
Stockton Springs	2,602,200	.030
Swanville	503,300	.090
Thorndike	299,845	.100
Troy	323,620	.077
Unity	1,839,430	.048
Waldo	224,647	.102
Winterport	829,047	.188
	<u>\$45,303,347</u>	

WASHINGTON COUNTY

Addison	\$ 375,565	.125
Alexander	286,430	.080
Baileyville	3,692,790	.092
Beals	187,195	.130
Beddington	66,980	.057
Calais	13,635,196	.032
Centerville	123,590	.082
Charlotte	228,105	.074
Cherryfield	1,303,950	.040
Columbia	212,090	.112
Columbia Falls	400,500	.074
Cooper	268,470	.041
Crawford	66,021	.141
Cutler	378,349	.076
Danforth	404,570	.138
Deblois	53,745	.076
Dennysville	371,455	.062
East Machias	620,742	.112
Eastport	6,048,699	.032
Harrington	417,990	.087
Jonesboro	522,812	.055
Jonesport	1,645,744	.0455
Lubec	7,049,640	.025
Machias	1,274,053	.135
Machiasport	479,578	.106
Marshfield	168,980	.115
Meddybemps	73,141	.160
Milbridge	989,790	.076
Northfield	169,788	.089
Pembroke	398,670	.108
Perry	700,255	.060
Princeton	811,890	.065
Robbinston	273,315	.113
Roque Bluffs	60,545	.118
Steuben	832,120	.072
Talmadge	142,255	.039

1963 Municipal Valuations and Tax Rates

WASHINGTON COUNTY—Concluded

Towns	Total Valuation 1963	Rate of Taxation 1963
Topsfield	594,656	.080
Vanceboro	265,785	.106
Waite	119,270	.098
Wesley	126,484	.092
Whiting	224,032	.127
Whitneyville	194,960	.150
Plantations		
Baring	185,420	.055
Codyville	120,787	.058
Grand Lake Stream	378,651	.085
No. 14	108,820	.095
No. 21	80,750	.084
	<u>\$47,134,623</u>	

YORK COUNTY

Acton	\$ 885,175	.104
Alfred	3,034,760	.029
Arundel	988,564	.068
Berwick	3,497,990	.059
Biddeford	30,670,360	.044
Buxton	3,831,715	.077
Cornish	490,670	.140
Dayton	927,326	.060
Eliot	6,709,670	.032
Hollis	2,199,410	.073
Kennebunk	9,230,220	.060
Kennebunkport	8,121,295	.040
Kittery	9,328,410	.070
Lebanon	962,550	.138
Limerick	758,045	.124
Limington	459,405	.171
Lyman	591,254	.088
Newfield	467,938	.094
North Berwick	2,711,299	.058
Old Orchard Beach	9,768,725	.072
Parsonsfield	768,113	.130
Saco	16,862,190	.062
Sanford	53,019,995	.0266
Shapleigh	568,382	.150
South Berwick	2,788,930	.088
Waterboro	3,007,415	.038
Wells	12,753,275	.056
York	26,914,954	.024
	<u>\$212,318,035</u>	