

MAINE STATE LEGISLATURE

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R E P O R T
of the
Bureau of Taxation



STATE OF MAINE
1965 and 1966

**Seventy-Sixth Annual Report
of the
BUREAU OF TAXATION**



STATE OF MAINE

1966

Published under
Appropriation 2110



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

MEMBERS OF BOARD OF STATE ASSESSORS

1891 to 1931

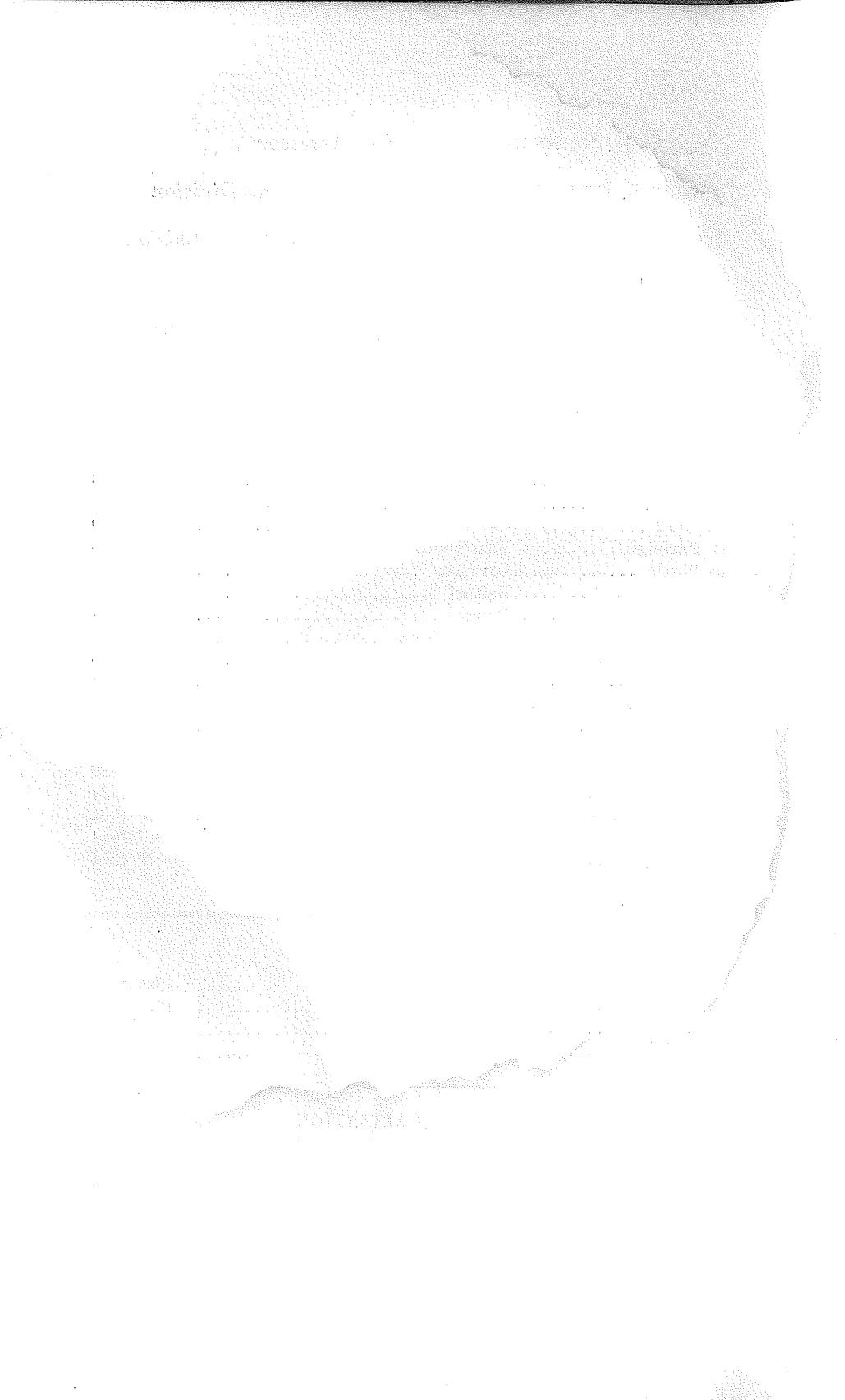
Benjamin F. Chadbourne	Biddeford	1891-1893
Frank Gilman	Bangor	1891-1892
Otis Hayford	Canton	1891-1909
Hall C. Burleigh	Vassalboro	1892-1895
George Pottle	Lewiston	1893-1911
William C. Marshall	Belfast	1895-1901
F. Marion Simpson	Bangor	1901-1907
W. J. Thompson	South China	1907-1913
E. M. Johnston	Brownville	1909-1915
O. 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 Plantation	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, MAINE 04330

December 1, 1966

To His Excellency John H. Reed, Governor
and the Honorable Executive Council

Gentlemen:

In accordance with Title 36 M.R.S.A., section 54, there is herewith submitted for your consideration the 76th 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, 1966.

GENERAL ADMINISTRATION

As of June 30, 1966, 128 employees were assigned to the Bureau. A comparison of the total number of employees on June 30, 1964 and June 30, 1966 is as follows:

	As of June 30	
	1964	1966
General Administration (including the State Tax Assessor, Administrative Assistant, Business Manager, and Assistant Attorneys General)	16	(16)*
Excise Tax Division		
Office	8	7
Field (including one State Police Officer assigned to the Division)	7	8
Total	15	(17)
Inheritance Tax Division	7	(8)
Property Tax Division		
Office	6	6
Field	8	9
Total	14	(17)
	15	(16)

Sales Tax Division			
Office	36	35	
Field	36	39	
Total	72 (78)	74 (82)	
GRAND TOTAL	124 (136)	128 (139)	

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

General Functions of Bureau. There has been no material change in the general functions of the Bureau, as noted in the 74th annual report (1964).

Taxes accounted for by the Bureau currently represent approximately 66% of total General Fund revenues, and 84% of General Fund tax revenues (including liquor receipts as tax revenues). They represent approximately 38% of total Highway Fund revenues, and 69% of Highway Fund tax revenues.

For the fiscal year ending June 30, 1966 the cost of operating the Bureau was \$963,531. The total taxes certified during the fiscal year amounted to \$105,678,670. 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 0.91%.

State Taxation of Interstate Business. Currently, a matter of major concern in the field of state taxation, as well as in the larger field of federal-state relations, is the extent to which the Congress may undertake to regulate state taxation of interstate businesses.

In 1959 Congress enacted P. L. 86-272, establishing jurisdictional standards applicable to state income taxation of interstate business, and directing that a study be made of state income taxation of interstate business. Subsequently (in 1961) the scope of the study was extended to include all state taxes. This study was conducted by the Special Subcommittee on State Taxation of Interstate Commerce of the House Judiciary Committee, commonly referred to as the Willis Subcommittee.

The final Report of the Subcommittee was made in the summer of 1965, and its recommendations were published in September, 1965. At the same time legislation embodying these recommendations (H. R. 11798) was introduced by the Subcommittee Chairman, Representative Willis. Hearings on this bill were held in the early part of 1966. As a result of testimony at the hearings, a substitute bill (H. R. 16491) was introduced in July, 1966, and was reported out favorably and without change by the House Judiciary Committee in September, 1966. No further action was taken before the close of the Congressional session. However, in

all likelihood the proposal will come before the Congress for further consideration this coming year, and hence the matter is one of continuing concern.

H. R. 16491 would not only have established jurisdictional standards with respect to state income and sales and use taxes as applied to interstate businesses; but would also have required certain substantive provisions in such state tax laws, ostensibly to prevent discrimination or double taxation.

The bill raised two fundamental questions: first, whether the proposed jurisdictional restrictions go beyond any reasonable application of the commerce clause of the Constitution, on which such legislation must be based; and second, whether the additional requirements in the bill in any event fall within the scope of the Constitutional provision.

Maine is presently concerned only with the sales tax aspects of the bill. As for the jurisdictional standards, the effect on this State and its local merchants would be definitely harmful. For example, an out-of-state vendor owning or leasing no real estate in this State, but employing full-time solicitors in this State, would be free of all responsibility for tax in Maine as long as the solicitors were merely order takers. The economics and geography of the region are such that the out-of-state vendor could thus effectively exploit the Maine market in competition with in-state businessmen, yet at the same time effectively insulate himself against tax liability.

As for the other features of the bill, Maine would not be seriously affected in most cases, since the Maine law already contains provisions intended to prevent discrimination or double taxation. One notable exception, however, is the extreme latitude which the federal bill would require to be given in the substantiation of allegedly exempt sales, which would result in serious administrative problems and loss of tax.

In connection with, and as an alternative to, this proposed federal legislation, the Council of State Governments in the spring of 1966 took steps to draft a proposed "multistate tax compact."

In 1963 Maine entered into another state tax compact proposed by the Council of State Governments, having to do with the very limited area of motor fuel taxation of interstate buses. Experience with this limited compact is such as to cast serious doubt as to the advisability of a broad-scale tax compact such as that currently being considered by the Council. It is possible that this "multistate tax compact" may be presented to the forthcoming legislative session for its consideration. If so, it is suggested that no action be taken toward its adoption at this time.

The probability is that such a compact will further confuse, rather than simplify, the tax problems of both states and taxpayers.

Activities in connection both with the proposed federal legislation and with the proposed interstate compact have consumed considerable time during the past year, and have involved conferences in Chicago and in Washington arranged by the Council of State Governments to review the compact proposal, as well as a conference with the staff of the House Subcommittee to discuss H. R. 16491. In addition to this, the Bureau has also participated in an attempt by the Council of State Governments to develop a uniform motor fuel tax law, and attempts to implement the existing compact on taxation of motor fuels consumed by interstate buses, to which Maine is presently a party.

EXCISE TAX DIVISION

(Functions: Administration of gasoline, use fuel and motor carrier taxes and gasoline tax refunds; cigarette tax; corporate franchise tax; railroad, telephone and telegraph company gross receipts taxes; insurance premium taxes; potato, sardine, milk, blueberry, fertilizer, and quahog taxes.)

A number of statutory changes affecting the activities of this Division were made by the 1965 legislative session.

Most important was an increase in the cigarette tax rate, from 6 cents per pack of 20 cigarettes, to 8 cents (chapter 343, P. L. 1965). The increased rate became effective on July 1, 1965. Excellent co-operation was received from cigarette distributors and dealers, and the change was accomplished with a minimum of difficulty.

Cigarette tax procedures have been somewhat simplified by two administrative changes put into effect in the spring of 1966. The first eliminated the requirement that cigarette distributors file monthly reports with the Bureau. In recent years audit activities in the cigarette tax field have been strengthened to the point that the monthly reports no longer served any useful purpose. Periodic audits, plus visual inspection afforded by use of tax stamps, should constitute adequate protection for the State. The second change eliminated the need for inspection by a representative of the Bureau of stamped merchandise being returned to the manufacturer as unsalable; substituting for this a certificate signed both by the distributor returning the cigarettes and the manufacturer receiving them.

Several statutory changes were made in the motor fuel tax field. Inconsistencies between the Gasoline Road Tax (levying a use tax on gasoline purchased elsewhere by certain carriers but used in Maine) and the Use Fuel Tax (applying to all motor fuels other than gasoline) were eliminated by placing both taxes

on the same quarterly reporting basis, and eliminating the \$1 license fee and bonding requirement in the case of the Use Fuel Tax. These changes should simplify the administration of these taxes both for the taxpayer and the State, without jeopardizing revenue (Chapter 198, P. L. 1965).

The allocation of a portion of the gasoline tax to the Boating Facilities Fund (and to the Department of Sea and Shore Fisheries) was again changed. In 1963 the law had provided for a 3¢ refund to pleasure boat operators, with an additional 3½¢ being transferred to the Boating Facilities Fund. Because of disappointing results, the 1965 Legislature eliminated the refund to pleasure boat operators, and provided instead that, effective October 1, 1965, 1.25% of gasoline tax revenue should be set aside, commercial boat refunds deducted from this, and 80% of the balance paid over to the Boating Facilities Fund, 20% to the Department of Sea and Shore Fisheries (Chapter 395, P. L. 1965).

Finally, the Special Session of the Legislature, in January 1966, provided for an allowance of ½ of 1% of tax paid by retail dealers, to cover losses by shrinkage or evaporation. This law became effective July 1, 1966, with the first refunds to be paid after December 31, 1966 (Chapter 504, P. L. 1965).

The 1965 legislative session also repealed two taxes, the gross receipts taxes levied against express companies, and parlor car companies. In each case the tax had become outmoded because of technological change (Chapter 185, P. L. 1965).

One Law Court decision affecting the activities of this Division was handed down during the biennium. In *State of Maine v. Stinson Canning Company* (161 Maine 329; decided July 12, 1965) the Law Court upheld the constitutionality of the sardine tax.

INHERITANCE TAX DIVISION

(Functions: Administration of inheritance and estate taxes).

While no significant legislative changes were made affecting inheritance or estate taxes, several Law Court decisions relating to the inheritance tax were handed down during the biennium.

The case of *First Manufacturers National Bank of Lewiston and Auburn v. Johnson* (161 Maine, 360; decided August 30, 1965) involved the estate of a decedent who died in 1948, and was an action to compel the State to enter into a compromise settlement of the inheritance tax. The inheritance tax was not determinable because of uncertainty as to the ultimate distribution of the property. The assets had presumably increased in value between the date of death and initiation of steps for a

compromise settlement under the statute. If not compromised, tax would ultimately be due on the basis of value at the time of final distribution, rather than as of the date of death. Because of this, the State took the position that a compromise offer could not be considered unless information as to current value of assets was provided; and this position was upheld by the Court.

In *Elizabeth L. Eastman v. Johnson* (161 Maine 387; decided October 1, 1965) the Court held that a Massachusetts joint bank account established by a Maine decedent with plaintiff, a Massachusetts resident, as co-owner, was subject to the Maine inheritance tax on the ground that the right of succession to intangible property is taxable in the State where the owner was domiciled at the date of death.

In *Depositors Trust Company of Augusta and Jean F. Durgin v. Johnson* (220 A. 2d 49; decided August 2, 1966) the Court held that a stepchild does not lose his status as such upon the death of his natural parent or subsequent remarriage of his stepparent; and that consequently such a stepchild is taxable at the Class A rates under the inheritance tax law, rather than at the higher Class C rates.

In *Raymond V. N. Bliss et al. v. Johnson* (decided October 12, 1966) the Court held that the inheritance tax applies when property subject to an unconditional general power of appointment passes from the estate of the donee of the power, whether such passing results from the donee's exercise of, or (in this case) failure to exercise, the power.

One other case of limited interest was also decided, *Stuart E. Hayes v. Johnson* (161 Maine 239; decided June 9, 1965). The Court held that under the terms of the decedent's will the executor did not have authority to sell certain real estate; and that consequently the executor's commission based on the real estate sold, and certain other expenses incident to the real estate, were not proper deductions in computing inheritance tax.

PROPERTY TAX DIVISION

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

Municipal Property Tax.

The total levy of property taxes by municipalities for local purposes continues to increase from year to year, as will be seen from the table below. The comparative figures are \$100,430,000 for 1964 and \$111,640,000 for 1966. During the same period the

total levy of *all* property taxes increased from approximately \$106,000,000 (1964) to \$118,000,000 (1966). (The difference represents state tax in unorganized areas; school, road and public service taxes in unorganized areas; Forestry District tax; and county taxes.)

In the past four biennial reports of the Bureau, considerable attention has been paid to the problems involved in property tax administration and to possible remedial action.

Little effective action has yet been taken toward meeting these problems. However, one step was taken by the 1965 legislative session, by the adoption of a joint legislative order, directing the Bureau of Public Administration of the University of Maine (the Bureau itself being established by Chapter 185, P. & S. L., 1965) to "make a review of the administration of the property tax in this State, including administration at both state and local levels, and the relationship between the State Bureau of Taxation and local assessing officers; and to report to the Legislature the results of such review, together with recommendations for improvement in the administration of such taxes and for amendments and additions to existing statutes intended to facilitate such improvement in administration. . . ."

Since the Bureau of Public Administration was not yet in existence at the time this order was passed, and since the order itself made no funds available to the Bureau to conduct this study, progress has necessarily been slow. Lack of funds was cured when the special legislative session earlier this year provided \$15,000 for the conduct of the study (Chapter 271, P. & S. L. 1965). Whether this will be adequate to complete a task of this scope remains to be seen. Ultimately, there is reason to believe that sizable amounts will have to be made available for the purpose of modernizing property tax administration, if only to relieve undue pressure on other state tax revenues. Nevertheless, with organization and staffing of the Bureau of Public Administration, it is hoped that this study, which has been sought for a number of years, can now be carried out and will point to a satisfactory solution to the problems in this field.

One legislative step which presently can be taken to assist local assessing is the adoption of a state deed transfer tax, to replace the federal tax which presumably will expire on January 1, 1968. The importance of such a tax lies not so much in the revenue to be derived, which at the prevailing federal rates of approximately 50¢ per \$500 of consideration (or 1/10 of 1%) would be nominal, as in the information regarding sales prices which would result, and which is vital to adequate property assessment. A bill for this purpose will be available for consideration by the forthcoming legislative session.

During the biennium, personnel of the Property Tax Division, and particularly the Property Assessment Supervisor, participated in the formation of a new professional organization, the Society of Professional Assessors, the purpose of which is to strengthen the standards of assessment administration. The first annual meeting of the group, representing state, provincial and local assessing officials, was held in Boston in the fall of 1965. A cooperative activity of this nature we hope will prove of direct benefit to the jurisdictions represented.

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

	1965	1966
State Property Tax—		
Municipalities	\$ 23,519,870†	\$ 32,072,550
State Property Tax—		
Unorganized Townships	864,114††	1,204,023††
County Property Tax—		
Unorganized Townships	215,656	216,183
County Property Tax—		
Municipalities	3,707,446	3,748,270
*Forestry District Tax—		
Unorganized Townships	503,212	503,212
Fire Protection and		
Building Fire Tax—		
Unorganized Townships	4,507	4,746
Forestry District Tax—		
Some municipalities	94,457	93,861
School Tax—		
Unorganized Townships	285,049	293,270
School Capital Tax—		
Unorganized Townships	25,365	31,499
Road Repair—		
Unorganized Townships	190,990	206,329
Public Service Tax—		
Unorganized Townships	1,002	1,002
County Personal		
Property Tax—		
Unorganized Townships	14,233	12,559
State Personal		
Property Tax—		
Unorganized Townships	54,380	84,287
Property Tax—		
Municipalities	<u>81,899,658†††</u>	<u>79,566,090†††</u>
**Total	<u>\$111,379,939</u>	<u>\$118,037,881</u>

* Includes Forest Fire Tax.

** Comparable totals for 1963 and 1964 respectively were \$101,349,641 and \$106,027,832.

† Assessed and expended for municipal purposes in accordance with T. 36, ss. 451-453, M.R.S.A.

‡ Gross state tax levied on unorganized townships in 1965 \$1,054,349 and in 1966 \$1,437,749. Amount shown is net after allowance of credit towards road and school taxes in accordance with T. 36, ss. 451-454, M.R.S.A.

††† This amount, plus the amount of state tax on municipalities, or a total of \$105,419,528 for 1965 and \$111,638,640 for 1966 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 1966 was \$39.13, as compared with the previous year's figure of \$38.70, reflecting a consistent trend over the past 12 years of increasing local valuation ratios.

The increase in state property tax in 1966 was due to an increase in the tax rate from 11 to 15 mills (Chapter 345, P. L. 1965). The only additional revenue derived by the State from this increase was from property in unorganized areas.

With the development of recreational facilities in the unorganized territory, and consequent increase in number of cottages and camps, the anomalous situation whereby buildings on leased land in the unorganized territory are taxed as personal property, and thus at lower rates than other real estate, should be corrected. A bill for this purpose will be submitted for the consideration of the Legislature.

Reimbursement to municipalities for taxes lost on account of veterans' exemptions has remained fairly stable over the past four years, as the following table indicates:

Year	Number of Towns Claiming Reimbursement	Total Reimbursement Claimed
1963	147	\$141,954
1964	144	150,741
1965*	140	151,000
1966*	135	152,000

* The 1965 and 1966 figures are tentative only.

During the biennium litigation having to do with the relationship between the Bureau of Taxation, local assessors, and the taxpayer was decided, in the case of *Kendall A. Young v. Johnson* (161 Maine 64; decided February 26, 1965). The case originated in a petition to compel the State Tax Assessor to cause to be placed on the assessment rolls of the town of Bar Harbor certain property owned by organizations claiming tax

exempt status. In its decision the Court discussed the statutory authority of the State Tax Assessor (under what are now sections 201 and 384, Title 36, M.R.S.A.) to require local assessors to include in the assessment rolls property considered by the local assessors to be tax exempt. The court found that no such authority existed under what is now section 201; and that if such authority were found under section 384, action under that section was entirely within the discretion of the State Tax Assessor. For these reasons, the Court denied the petition of the taxpayer.

State Valuation.

The 1966 State Valuation has been established on essentially the same basis as in 1962 and in 1964, intended to reflect approximately 50% of present day worth. It shows an over-all increase of 7.74%, with an increase of 1.56% in unorganized areas, and an increase of 8.69% in organized municipalities. The larger portion of the municipal increase is attributable to industrial and commercial development, with a somewhat smaller proportion being attributable to recreational properties, and to normal growth.

Comparison of Totals, 1964 and 1966 State Valuations **Acres Unorganized Territory**

	1964	1966
(Taxable)	8,455,636	8,453,973
Value	\$ 93,274,050	\$ 94,821,135
Acres Public Lots (Taxable)	319,808	318,808
Value	\$ 2,575,890	\$ 2,518,460
Organized Municipalities—		
Value	\$2,138,170,000	\$2,324,060,000
Total State Valuation	\$2,234,019,940	\$2,421,399,595

SALES AND USE TAX DIVISION

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

The sales tax was extended to charges for telephone and telegraph service, effective July 1, 1965 (Chapter 362, P. L. 1965). The sales tax law was also amended to make clear that "use" of tangible personal property in this State, necessary to give rise to tax liability, includes the derivation of income by a lessor from the rental of such property located in this State (Chapter 361, P. L. 1965). The purpose of this amendment was to clear up an area of uncertainty which had previously led to a number of court cases, beginning with the Trimount Coin Machine Com-

pany case in 1963, as noted in the last biennial report of the Bureau. Several other statutory changes in the law were made, all of a technical nature.

For the year ending June 30, 1966, the Sales Tax Division completed 1,112 audits and 572 reviews of classified permits, resulting in net assessments of \$557,063, and in credits reflecting overpayments by registrants of \$82,496. This compares with 1,276 audits and 254 reviews, with net assessments of \$643,747 and credits of \$37,781, for the previous year.

Use tax, based upon casual or out-of-state purchases of motor vehicles, collected by the sales tax representative at the Portland Motor Vehicle Registry office totalled \$268,056 for the year ending June 30, 1966, and \$223,635 for the previous year.

The number of permanent classified permits, issued under section 1951 of the sales and use tax law, was 2,613 on June 30, 1966; and 2,717 on June 30, 1965. Temporary classified permits outstanding on the same dates were 250 (1966) and 241 (1965).

Accounts receivable (tax reported on returns, or based on final assessments, and unpaid) in relation to net revenue as of June 30, were as follows:

	1965	1966
Revenue	\$46,498,833	\$52,314,761
Accounts Receivable	173,678	126,171
Ratio	0.37%	0.24%

The drop in ratio over the preceding biennium, is largely attributable to the able assistance of the Assistant Attorneys General assigned to the Bureau and to the strengthening of the delinquent account section of the Sales Tax Division, for which funds were requested of and provided by the last session of the Legislature.

Some difficulty has always been experienced in connection with fabrication charges where title to the property being fabricated is in the customer, or is passed to the customer prior to fabrication. In such cases, as pointed out in the case of *Hinckley v. Johnson* (1958, 153 Maine 517), tax does not apply to fabrication charges. Recently there has been evidence of growing utilization of this device to minimize tax liability, particularly in the case of purchase of specialized machinery and equipment. A bill intended to overcome this problem, and to render fabrication charges in such cases a part of the sales tax base, will be submitted so that the Legislature can determine whether such charges should in any event be included in the tax base.

During the biennium three Law Court decisions on sales tax problems were received. In the case of *Farrar Brown Co. v. Johnson* (161 Maine 75; decided March 2, 1965) the Court held

that the application of a "margin of error" derived from a detailed audit of the sales records of the taxpayer for a 4-month test period, to sales of the taxpayer to determine deficiency in tax payments for a 23-month period (including the "test period"), was not permissible, where the taxpayer had adequate records for the entire 23-month period, and where the taxpayer had not expressly consented to the use of such a "test period" for this purpose.

In *James Katz v. Johnson* (220 A 2d 495; decided June 13, 1966) the taxpayer whose place of business was located outside Maine, and whose business consisted in part of the sales of carpeting to Maine customers, with installation of such carpeting being made by the taxpayer in Maine, contested assessment of use tax with respect to his purchase of such carpeting. The assessment was based upon the contention that the carpeting was sold on an installed basis, and that upon installation it became a part of the customer's realty; and that the taxpayer was thus using the carpeting rather than purchasing it for resale as tangible personal property. The decision of the Court, upholding the taxpayer's position, was based upon a finding that the sale outside Maine, and the installation within Maine, were in fact two distinct transactions and that therefore, so far as the taxpayer was concerned, there was no liability under the Maine law.

In *Community Telecasting Service v. Johnson* (220 A 2d 500; decided June 15, 1966) two questions were involved: whether charges for art work and slides prepared by the taxpayer for the purpose of advertising the customer's business, title to which was to be retained by the taxpayer for a stated period, but the use of which was controlled by the customer, constituted charges for the sale of tangible personal property, or charges for nontaxable services; and whether payments by the taxpayer for certain television market reports represented payments for tangible personal property, or for nontaxable services. The Court found the charges for the art work and slides to be taxable, the payments for the market reports to be nontaxable, in a decision discussing in some detail the distinction between sales of tangible personal property and service transactions.

During the past two years representatives of the Sales Tax Division, and particularly the Assistant Director, have taken an active and leading part in establishing the Eastern Regional Association of Sales Tax Administrators. In addition to the normal benefits which would be derived from an association of this nature, the establishment of this Association represents an important step toward encouraging interstate and international co-operation in, and uniformity in the administration of, sales tax laws. An organizational meeting of the group, representing seven states, (including the District of Columbia) and three Canadian provinces, was held in Portland in the fall of 1965.

The first formal annual conference, held in Hartford, Connecticut in September 1966 was attended by representatives of ten states (including the District of Columbia) and four Canadian provinces.

CONCLUSION

While the day-to-day operations of the Bureau have proceeded satisfactorily during the biennium, it has not been possible, for want of personnel or funds or both, to devote adequate attention to certain long-range problems.

In the past 10 years the number of persons employed by the Bureau, including Assistant Attorneys General, has increased from 110 to 128 (or approximately 15%), whereas total taxes certified have increased from \$50,000,000 to \$105,000,000 (or approximately 110%). While admittedly there is no direct relation between number of employees and volume of taxes, nevertheless the disparity in these figures is significant.

What has been happening by degrees is that less and less time is available for such matters as planning, research, and preparation of legislation, as matters of more urgent priority absorb more fully the time of available personnel.

No attempt has been made in current budget requests to seek additional funds or personnel on this account; but it seems quite clear that this will be necessary in another two years regardless of whether any additional functions are assigned to the Bureau in the meantime.

Some of the specific areas to which more attention should be given in the next few years are these:

The development of more adequate statistical analysis of tax data, and of other economic data bearing on existing tax revenues as well as on possible substitute or new sources of taxation;

Reorganization of the Property Tax Division of the Bureau, and procedures in that Division, to provide more effective assistance to local assessors as well as to maintain the quality of primary assessments in the unorganized territory and of the State Valuation;

Revision of the administrative provisions of several types of taxes administered by the Bureau, and in particular the motor fuel taxes; and more adequate analysis of proposed and pending tax legislation; and

Utilization of more sophisticated and efficient means of handling and accounting for tax payments as increasingly rapid developments in the equipment field may make this possible.

While these are matters of future concern, I trust the operations of the Bureau to date will be found satisfactory in every respect. If so, the credit should go to the employees of the Bureau and the Assistant Attorneys General for whose efforts I am most grateful.

Respectfully submitted,

Ernest H. Johnson

ERNEST H. JOHNSON
State Tax Assessor

LOCAL VALUATION

Comparison of Counties in 1965 and 1966, exclusive of unorganized townships.

Counties	1965	1966	Increase
Androscoggin.....	\$ 277,472,197	\$ 285,105,889	\$ 7,633,692
Aroostook.....	220,153,573	224,813,227	4,659,654
Cumberland.....	805,544,522	832,945,647	27,401,125
Franklin.....	36,688,363	47,253,543	10,565,180
Hancock.....	96,815,112	105,849,171	9,034,059
Kennebec.....	260,966,144	268,262,371	7,296,227
Knox.....	88,147,551	89,167,239	1,019,688
Lincoln.....	37,426,576	59,330,923	21,904,347
Oxford.....	131,800,232	137,294,223	5,493,991
Penobscot.....	336,868,742	344,670,537	7,801,795
Piscataquis.....	24,770,010	25,022,768	252,758
Sagadahoc.....	47,908,239	48,554,648	646,409
Somerset.....	90,040,620	91,640,217	1,599,597
Waldo.....	48,378,094	49,263,438	885,344
Washington.....	49,496,808	51,071,745	1,574,937
York.....	270,016,740	290,408,547	20,391,807
	<hr/> <u>\$2,822,493,523</u>	<hr/> <u>\$2,950,654,133</u>	
Net Increase.....			<u>\$128,160,610</u>

VALUATION OF TWENTY-ONE CITIES

Cities	1965	1966	Increase
Auburn.....	\$ 36,586,180	\$ 38,519,560	\$ 1,933,380
Augusta.....	70,252,620	72,287,830	2,035,210
Bangor.....	141,359,000	142,124,900	765,900
Bath.....	21,460,475	21,399,820	60,655*
Belfast.....	19,493,500	19,941,200	447,700
Biddeford.....	77,479,235	73,766,336	3,712,899*
Brewer.....	18,553,560	19,155,710	602,150
Calais.....	13,612,654	13,778,800	166,146
Eastport.....	5,733,543	5,903,680	170,137
Ellsworth.....	26,475,910	27,185,810	709,900
Gardiner.....	8,725,150	9,050,380	325,230
Hallowell.....	9,350,173	9,415,663	65,490
Lewiston.....	193,994,200	196,131,700	2,137,500
Old Town.....	35,202,500	38,553,800	3,351,300
Portland.....	312,091,025	315,391,450	3,300,425
Presque Isle.....	44,248,850	45,448,200	1,199,350
Rockland.....	34,675,110	35,029,670	354,560
Saco.....	17,881,890	37,410,280	19,528,390
South Portland.....	110,297,960	112,624,170	2,326,210
Waterville.....	81,124,360	83,363,570	2,239,210
Westbrook.....	92,475,150	94,482,310	2,007,160
	<hr/> <u>\$1,371,073,045</u>	<hr/> <u>\$1,410,964,839</u>	
Net Increase.....			<u>\$39,891,794</u>

* Decrease

DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS

Value of Land—1966	\$ 537,562,108
Value of Land—1965	514,386,057
Increase	\$ 23,176,051
Value of Buildings—1966	\$1,901,984,367
Value of Buildings—1965	1,809,320,929
Increase	\$ 92,663,438
Number of Polls taxed—1966	205,600
Number of Polls not taxed—1966	41,360
Number of Polls taxed—1965	207,310
Number of Polls not taxed—1965	37,485
Increase	\$ 2,215

MUNICIPAL TAX RATES

1966

Counties	Average Rate of Taxation	Average of the Rates
Androscoggin .....	.03260 .....	.07063
Aroostook .....	.04165 .....	.08387
Cumberland .....	.03441 .....	.06216
Franklin .....	.04978 .....	.06566
Hancock .....	.04247 .....	.07144
Kennebec .....	.03764 .....	.06270
Knox .....	.03765 .....	.06546
Lincoln .....	.04044 .....	.07171
Oxford .....	.03715 .....	.06886
Penobscot .....	.04457 .....	.10535
Piscataquis .....	.06308 .....	.08720
Sagadahoc .....	.05395 .....	.08555
Somerset .....	.04219 .....	.07272
Waldo .....	.04722 .....	.08952
Washington .....	.05242 .....	.07074
York .....	.04101 .....	.07914

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .03913.

Total of the averages of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .07579.

Amount of taxes assessed on polls in the municipalities in 1966, \$616,800. Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1966, \$115,480,771. Average rate of taxation on each \$1,000 is \$39.13.

CORPORATION TAXES

Classification	Year Ending	
	June 30, 1965	June 30, 1966
Railroad	\$ 838,270.51	\$ 435,322.16
Telephone Companies	3,477,904.53	3,665,367.24
Telegraph Companies	28,504.62	28,416.84
Express Companies	3,257.31	*
Parlor Car Companies	*	*
Corporate Franchise Tax	464,435.00	474,614.00
Insurance Companies	2,953,437.01	3,127,332.25
Fire Investigation and Prevention	90,357.20	94,889.49
National Bank Stock	197,411.57	214,769.30
Trust and Banking Stock	217,783.39	212,989.63

POTATO TAX

Year Ending	Tax	Expenditures
June 30, 1965	\$ 388,860.84	\$ 8,053.82
June 30, 1966	313,702.64	7,618.87

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

	Year Ending	
	June 30, 1965	June 30, 1966
Blueberry Tax	\$ 31,297.87	\$ 16,918.56
Fertilizer Tax	5,991.47	6,303.57
Milk Tax	122,296.96	119,590.06
Quahog Tax	14.20	128.24
Sardine Tax	224,357.38	346,191.03
Sweet Corn Tax	*	*

* No tax levied for the year

CIGARETTE TAX

Period July 1, 1965 to June 30, 1966

Revenue

Cigarette Stamp Sales (face value)	\$ 395,389.07
Cigarette Meter Sales (gross value)	\$10,348,411.20
<hr/>	
Total Gross Sales	\$10,743,800.27
Discount to Distributors	268,502.94
Refunds	23,663.81
<hr/>	
Net Sales (Stamp and Meters)	10,451,633.52
Licenses Sold	2,437.25
Miscellaneous Sales	9,356.23
Sales of Confiscated Cigarettes	2,003.79
<hr/>	
Total Revenue	\$10,465,430.79

Expenditures

Cost of Stamps	\$ 3,878.30
Administrative Expenses	22,567.15
<hr/>	
	\$ 26,445.45

GASOLINE, USE FUEL AND MOTOR CARRIER TAXES
 Period July 1, 1965 to June 30, 1966

HIGHWAY FUND

Revenue

Gasoline Tax Certified	
Highway Fund	\$27,161,025.37
Add: Penalties	225.00
	<hr/>
	\$27,161,250.87
	\$27,161,250.87

USE FUEL TAX

Dealers' Tax	\$ 527,881.78
Users' Tax	551,122.13
	<hr/>
Less: Abatement	1,079,003.86
	1,558.48
	<hr/>
Less: Reserve for Receivables	1,077,445.38
	448.58
	<hr/>
Add: Penalties and	1,077,001.80
Interest	\$ 1,470.93
Less: Abatements	13.46
	<hr/>
	1,457.47
	<hr/>
	1,078,459.27

MOTOR CARRIER TAX

Motor Carrier Tax	\$ 48,157.31
Less: Reserve for Receivables	148.08
	<hr/>
Less: Abatements	48,009.23
	639.82
	<hr/>
	47,369.41
	<hr/>
	\$28,287,079.05

Expenditures

Refunds:	
Gasoline Tax	641,134.82
Motor Carrier Tax	30,052.03
Use Fuel Tax	22,039.10
Reimbursement:	
U. S. Government	0
Maine Turnpike Authority	10,182.45
Transfer:	
Sea and Shore Fisheries	23,953.33
Boat Facilities Fund	93,845.44
	<hr/>
Sub-Total (Net Revenue figure as shown by Controller) ...	\$27,465,871.88
Add: License Fees	81.00
	<hr/>
Less: Administration Costs	\$27,465,952.88
	89,420.74
	<hr/>
Cost of Administration .003	\$27,376,532.14

Aeronautical Fund

Gasoline Tax Certified for Aeronautical Fund	\$ 138,354.72
Less: Refunds from Aeronautical Fund	32,632.61
	<hr/>
	\$ 105,722.11

INHERITANCE TAX DIVISION

Period July 1, 1964 to June 30, 1965

Estate Taxes.....	\$ 522,978.13
Inheritance Taxes.....	4,304,671.08
Interest.....	12,279.42

\$4,839,928.63

Period July 1, 1965 to June 30, 1966

Estate Taxes.....	\$ 210,075.63
Inheritance Taxes.....	4,708,592.67
Interest.....	13,687.41

\$4,932,355.71

SALES AND USE TAX DIVISION

Comparative Statement of Revenue and Expenditures

Revenue

July 1, 1964 to June 30, 1965

Gross Revenue	
Sales Tax	\$39,087,336.34
Use Tax	7,418,524.71
Interest	44,231.14
Penalties	44,422.63

July 1, 1965 to June 30, 1966

\$44,255,804.80
8,134,215.64
38,409.89
46,773.49

Total Gross Revenue

\$46,594,514.82

\$52,475,203.82

Deduct—

Abatements

Sales Tax	\$ 44,140.48
Use Tax	19,949.64
Interest	1,312.03
Penalties	1,340.18
Refunds	28,939.60

\$ 47,010.99
76,474.67
2,010.68
1,022.32
33,924.09

Total Deductions

\$ 95,681.93

\$ 160,442.75

NET REVENUE

\$46,498,832.89

\$52,314,761.07

Expenditures

1964-1965

Salaries and Wages	\$ 392,911.99
Travel Expense	58,510.75
Office Supplies	11,275.92
Equipment	4,267.84
Legal and Professional Services	4,031.01
Printing and Postage	21,113.06
Utility Services	5,808.61
Other Office Expense	5,210.84

1965-1966

\$ 427,796.34
70,792.81
11,091.99
5,214.25
3,028.02
22,934.53
6,359.98
5,874.36

\$ 503,130.02

\$ 553,092.28

Cost of Administration—1.08%

1.06%

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS
July 1, 1965 - June 30, 1966

Counties	M. Feet Board Measure							
	Spruce and Fir	Cedar	White* Pine	Hemlock	Yellow Birch	Maple	Beech	Misc.
Aroostook.....	61,415	4,190	3,352	175	4,493	13,580	770	16,362
Franklin.....	16,207	127	1,855	89	1,931	1,878	123	2,579
Hancock.....	190	—	1,937	189	43	60	17	165
Oxford.....	9,781	19	402	100	3,850	—	13	2,814
Penobscot.....	2,581	9	7,953	280	1,758	3,584	124	4,335
Piscataquis.....	53,363	333	10,145	31	4,612	7,161	211	5,603
Somerset.....	46,325	364	4,488	805	8,631	7,542	309	19,501
Washington.....	1,184	197	6,036	540	144	185	197	1,601
TOTALS.....	191,056	5,244	36,168	2,180	25,462	33,990	1,764	52,960

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Counties	Cords							Pieces Cedar		
	Pulpwood (Peeled Basis)				Hardwood					
	Spruce and Fir	Hemlock	Misc. Soft Wood	Poplar	Hardwood	Fuel	White Birch	Bolts	Ties	Poles
Aroostook.....	224,509	8,415	926	3,057	6,741	520	2,030	951	—	5,432
Franklin.....	8,067	480	45	109	8,610	28	6,643	1,168	—	—
Hancock.....	9,493	5,400	—	—	3,216	91	745	12	—	69
Oxford.....	13,752	433	41	4	11,403	16	678	1,263	—	—
Penobscot.....	61,773	20,810	27	995	16,951	108	1,869	415	—	—
Piscataquis.....	155,551	2,801	196	1,031	4,130	111	2,407	22,419	—	3,165
Somerset.....	175,672	314	479	8	2,485	123	3,410	711	—	1,417
Washington.....	34,885	22,185	—	—	650	187	601	—	—	420
TOTALS.....	685,702	60,838	1,714	5,204	54,186	1,184	18,383	26,939	—	10,503

*Includes 3.4% Red Pine.

Pealed 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
1966.....	205,600	2,950,654,133

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	1883-84 .....	.004
1822-23 .....	.0015	1885-86 .....	.00375
1824-25 .....	.0017	1887-89 .....	.00275
1826-30 .....	.0019	1890 .....	.00225
1831-35 .....	.00175	1891-93 .....	.00275
1836-39	None	1894-95 .....	.0025
1840-43 .....	.0029	1896 .....	.00225
1844 .....	.00218	1897-1904 .....	.00275
1845 .....	.003	1905-06 .....	.0025
1846 .....	.0015	1907-09 .....	.003
1847-49 .....	.003	1910 .....	.005
1850-59 .....	.002	1911 .....	.006
1860 .....	.00125	1912 .....	.004
1861 .....	.001563	1913 .....	.005
1862 .....	.0025	1914 .....	.0045
1863 .....	.003	1915-16 .....	.005
1864 .....	.008	1917-18 .....	.006
1865 .....	.015	1919 .....	.0075
1866 .....	.0075	1920 .....	.00725
1867 .....	.006	1921 .....	.0055
1868 .....	.005	1922 .....	.006
1869 .....	.007	1923 .....	.00725
1870 .....	.006	1924 .....	.00675
1871 .....	.005	1925-26 .....	.007
1872 .....	.00575	1927-28 .....	.0065
1873-74 .....	.005	1929-30 .....	.0075
1875 .....	.004	1931 .....	.007
1876 .....	.00375	1932 .....	.0075
1877 .....	.003	1933-61 .....	.00725
1878-79 .....	.004	1962-65 .....	.011
1880 .....	.005	1966 .....	.015
1881-82 .....	.0045		

**DETAIL OF STATE VALUATION AS MADE BY TOWNS
BY BOARD OF EQUALIZATION FOR 1966**

ANDROSCOGGIN COUNTY

Towns	Estates	Towns	Estates
Auburn	\$ 58,000,000	Mechanic Falls	\$ 3,100,000
Durham	1,300,000	Minot	920,000
Greene	2,900,000	Poland	5,000,000
Leeds	1,450,000	Turner	3,300,000
Lewiston	97,500,000	Wales	740,000
Lisbon	10,500,000	Webster	1,850,000
Livermore	2,500,000	Total	<u>\$196,160,000</u>
Livermore Falls	7,100,000		

AROOSTOOK COUNTY

Towns	Estates	Towns	Estates
Amity	\$ 220,000	Perham	\$ 770,000
Ashland	2,200,000	Portage Lake	800,000
Bancroft	140,000	Presque Isle	27,700,000
Benedicta	330,000	St. Agatha	1,100,000
Blaine	1,050,000	Sherman	900,000
Bridgewater	1,150,000	Smyrna	400,000
Caribou	25,500,000	Stockholm	330,000
Castle Hill	600,000	Van Buren	4,400,000
Chapman	310,000	Wade	310,000
Crystal	400,000	Washburn	3,750,000
Dyer Brook	260,000	Westfield	950,000
Eagle Lake	900,000	Weston	400,000
Easton	6,850,000	Woodland	1,400,000
Fort Fairfield	10,400,000	Allagash Plt.	610,000
Fort Kent	6,000,000	Cary Plt.	140,000
Frenchville	1,600,000	Caswell Plt.	400,000
Grand Isle	750,000	Cyr Plt.	470,000
Haynesville	170,000	E. Plt.	70,000
Hersey	180,000	Garfield Plt.	130,000
Hodgdon	1,100,000	Glenwood Plt.	180,000
Houlton	17,000,000	Hamlin Plt.	400,000
Island Falls	1,450,000	Hammond Plt.	170,000
Limestone	5,400,000	Macawahoc Plt.	160,000
Linneus	700,000	Moro Plt.	210,000
Littleton	1,350,000	Nashville Plt.	750,000
Ludlow	220,000	New Canada Plt.	300,000
Madawaska	23,100,000	Oxbow Plt.	210,000
Mapleton	2,350,000	Reed Plt.	250,000
Mars Hill	3,850,000	St. Francis Plt.	550,000
Massardis	700,000	St. John Plt.	230,000
Merrill	340,000	Wallagrass Plt.	500,000
Monticello	1,550,000	Westmanland Plt.	200,000
New Limerick	840,000	Winterville Plt.	220,000
New Sweden	950,000	Total	<u>\$170,490,000</u>
Oakfield	830,000		
Orient	390,000		

CUMBERLAND COUNTY

Towns	Estates	Towns	Estates
Baldwin	\$ 1,950,000	North Yarmouth	\$ 1,850,000
Bridgton	7,400,000	Otisfield	1,650,000
Brunswick	30,500,000	Portland	191,000,000
Cape Elizabeth	20,600,000	Pownal	850,000
Casco	3,850,000	Raymond	6,000,000
Cumberland	10,500,000	Scarboro	19,000,000
Falmouth	19,400,000	Sebago	3,500,000
Freeport	9,500,000	South Portland	62,000,000
Gorham	12,500,000	Standish	9,500,000
Gray	6,700,000	Westbrook	48,000,000
Harpswell	6,700,000	Windham	13,500,000
Harrison	2,900,000	Yarmouth	25,500,000
Naples	3,700,000	Total	\$520,100,000
New Gloucester	2,050,000		

FRANKLIN COUNTY

Towns	Estates	Towns	Estates
Avon	\$ 400,000	Rangeley	\$ 4,800,000
Carthage	340,000	Strong	1,250,000
Chesterville	700,000	Temple	400,000
Eustis	900,000	Weld	1,100,000
Farmington	11,000,000	Wilton	6,700,000
Industry	550,000	Coplin Plt.	160,000
Jay	30,500,000	Dallas Plt.	400,000
Kingfield	1,050,000	Rangeley Plt.	850,000
Madrid	260,000	Sandy River Plt.	400,000
New Sharon	900,000	Total	\$ 64,070,000
New Vineyard	530,000		
Phillips	880,000		

HANCOCK COUNTY

Towns	Estates	Towns	Estates
Amherst	\$ 230,000	Otis	\$ 400,000
Aurora	190,000	Penobscot	980,000
Bar Harbor	12,000,000	Sedgwick	1,050,000
Blue Hill	4,000,000	Sorrento	750,000
Brooklin	1,900,000	Southwest Harbor	5,500,000
Brooksville	1,850,000	Stonington	2,450,000
Bucksport	29,000,000	Sullivan	1,100,000
Castine	1,950,000	Surry	1,650,000
Cranberry Isles	950,000	Swans Island	450,000
Dedham	1,800,000	Tremont	2,100,000
Deer Isle	2,150,000	Trenton	1,050,000
Eastbrook	400,000	Verona	480,000
Ellsworth	14,000,000	Waltham	210,000
Franklin	1,000,000	Winter Harbor	1,050,000
Gouldsboro	1,900,000	Long Island Plt.	120,000
Hancock	2,250,000	Osborn Plt.	190,000
Lamoine	900,000	No. 38 Plt.	130,000
Mariaville	250,000	Total	\$108,980,000
Mount Desert	10,600,000		
Orland	2,000,000		

KENNEBEC COUNTY

Towns	Estates	Towns	Estates
Albion	\$ 1,700,000	Pittston	\$ 1,500,000
Augusta	50,500,000	Randolph	2,000,000
Belgrade	3,500,000	Readfield	2,300,000
Benton	2,700,000	Rome	1,650,000
Chelsea	1,100,000	Sidney	2,200,000
China	4,000,000	Vassalboro	3,750,000
Clinton	3,000,000	Vienna	350,000
Farmingdale	3,750,000	Waterville	46,200,000
Fayette	900,000	Wayne	1,500,000
Gardiner	12,000,000	West Gardiner	1,750,000
Hallowell	4,700,000	Windsor	1,400,000
Litchfield	2,350,000	Winslow	25,000,000
Manchester	2,800,000	Winthrop	8,500,000
Monmouth	4,600,000		
Mount Vernon	1,500,000		
Oakland	7,550,000	Total	\$204,750,000

KNOX COUNTY

Towns	Estates	Towns	Estates
Appleton	\$ 780,000	St. George	\$ 3,900,000
Camden	13,000,000	South Thomaston ..	1,200,000
Cushing	1,000,000	Thomaston	6,100,000
Friendship	1,900,000	Union	2,100,000
Hope	850,000	Vinalhaven	2,800,000
Isle au Haut	300,000	Warren	2,700,000
North Haven	2,050,000	Washington	950,000
Owls Head	2,450,000	Matinicus Isle Plt. .	180,000
Rockland	19,800,000		
Rockport	6,300,000	Total	\$ 68,360,000

LINCOLN COUNTY

Towns	Estates	Towns	Estates
Alna	\$ 650,000	South Bristol	\$ 2,400,000
Boothbay	5,600,000	Southport	4,500,000
Boothbay Harbor ..	10,300,000	Waldoboro	6,100,000
Bremen	1,300,000	Westport	600,000
Bristol	6,500,000	Whitefield	1,400,000
Damariscotta	3,800,000	Wiscasset	19,000,000
Dresden	870,000	Monhegan Plt.	510,000
Edgecomb	1,300,000	Somerville Plt.	220,000
Jefferson	2,400,000		
Newcastle	2,600,000		
Nobleboro	1,200,000	Total	\$ 71,250,000

OXFORD COUNTY

Towns	Estates	Towns	Estates
Andover	\$ 1,900,000	Oxford	\$ 2,650,000
Bethel	4,400,000	Paris	8,300,000
Brownfield	590,000	Peru	2,550,000
Buckfield	910,000	Porter	1,250,000
Byron	290,000	Roxbury	820,000
Canton	900,000	Rumford	47,500,000
Denmark	1,600,000	Stoneham	400,000
Dixfield	3,500,000	Stow	230,000
Fryeburg	4,900,000	Sumner	510,000
Gilead	620,000	Sweden	400,000
Greenwood	1,550,000	Upton	380,000
Hanover	400,000	Waterford	2,700,000
Hartford	600,000	West Paris	1,500,000
Hebron	520,000	Woodstock	1,650,000
Hiram	1,850,000	Lincoln Plt.	1,350,000
Lovell	3,700,000	Magalloway Plt.	260,000
Mexico	4,400,000		
Newry	500,000		
Norway	8,200,000	Total	\$113,280,000

PENOBCSCOT COUNTY

Towns	Estates	Towns	Estates
Alton	\$ 290,000	Levant	\$ 600,000
Bangor	79,000,000	Lincoln	18,000,000
Bradford	550,000	Lowell	200,000
Bradley	1,000,000	Mattawamkeag	3,100,000
Brewer	30,000,000	Maxfield	80,000
Burlington	300,000	Medway	1,350,000
Carmel	900,000	Milford	2,600,000
Charleston	750,000	Millinocket	41,000,000
Chester	190,000	Newburg	400,000
Clifton	400,000	Newport	4,400,000
Corinna	4,000,000	Old Town	20,500,000
Corinth	1,850,000	Orono	11,500,000
Dexter	6,200,000	Orrington	4,100,000
Dixmont	510,000	Passadumkeag	230,000
East Millinocket	25,000,000	Patten	1,400,000
Eddington	1,550,000	Plymouth	400,000
Edinburg	150,000	Springfield	240,000
Enfield	1,900,000	Stacyville	1,250,000
Etna	330,000	Stetson	310,000
Exeter	550,000	Veazie	8,500,000
Garland	840,000	Winn	470,000
Glenburn	1,000,000	Woodville	910,000
Greenbush	270,000	Carroll Plt.	180,000
Greenfield	210,000	Drew Plt.	170,000
Hampden	8,750,000	Grand Falls Plt.	140,000
Hermon	3,700,000	Lakeville Plt.	400,000
Holden	1,850,000	Mount Chase Plt.	380,000
Howland	1,700,000	Prentiss Plt.	160,000
Hudson	400,000	Seboeis Plt.	200,000
Kenduskeag	610,000	Webster Plt.	160,000
Lagrange	490,000		
Lee	580,000	Total	\$298,100,000

PISCATAQUIS COUNTY

Towns	Estates	Towns	Estates
Abbot	\$ 400,000	Sebec	\$ 550,000
Atkinson	290,000	Shirley	250,000
Bowerbank	450,000	Wellington	170,000
Brownville	1,500,000	Willimantic	400,000
Dover-Foxcroft	5,900,000	Barnard Plt.	110,000
Greenville	3,700,000	Blanchard Plt.	200,000
Guilford	3,100,000	Elliottsville Plt.	330,000
Milo	3,850,000	Kingsbury Plt.	180,000
Monson	840,000	Lake View Plt.	400,000
Parkman	400,000	Total	\$ 23,920,000
Sangerville	900,000		

SAGADAHOC COUNTY

Towns	Estates	Towns	Estates
Arrowsic	\$ 260,000	Richmond	\$ 2,800,000
Bath	27,400,000	Topsham	8,500,000
Bowdoin	610,000	West Bath	1,950,000
Bowdoinham	1,950,000	Woolwich	2,500,000
Georgetown	1,450,000	Total	\$ 50,470,000
Phippsburg	3,050,000		

SOMERSET COUNTY

Towns	Estates	Towns	Estates
Anson	\$ 3,200,000	Palmyra	\$ 1,050,000
Athens	670,000	Pittsfield	7,300,000
Bingham	3,500,000	Ripley	290,000
Cambridge	250,000	St. Albans	1,050,000
Canaan	800,000	Skowhegan	16,800,000
Cornville	600,000	Smithfield	950,000
Detroit	900,000	Solon	1,450,000
Embden	3,000,000	Starks	370,000
Fairfield	10,500,000	Brighton Plt.	200,000
Harmony	700,000	Caratunk Plt.	390,000
Hartland	270,000	Dennistown Plt.	190,000
Jackman	1,600,000	Highland Plt.	170,000
Madison	8,600,000	Pleasant Ridge Plt.	6,600,000
Mercer	370,000	The Forks Plt.	400,000
Moose River	500,000	West Forks Plt.	330,000
Moscow	5,000,000	Total	\$ 83,540,000
New Portland	760,000		
Norridgewock	2,350,000		

WALDO COUNTY

Towns	Estates	Towns	Estates
Belfast	\$ 11,100,000	Northport	\$ 1,600,000
Belmont	320,000	Palermo	950,000
Brooks	840,000	Prospect	400,000
Burnham	950,000	Searsmont	850,000
Frankfort	630,000	Searsport	6,000,000
Freedom	450,000	Stockton Springs	1,800,000
Islesboro	2,650,000	Swanville	650,000
Jackson	280,000	Thorndike	520,000
Knox	600,000	Troy	470,000
Liberty	930,000	Unity	1,700,000
Lincolnville	2,050,000	Waldo	370,000
Monroe	630,000	Winterport	2,900,000
Montville	400,000		
Morrill	400,000	Total	\$ 40,440,000

WASHINGTON COUNTY

Towns	Estates	Towns	Estates
Addison	\$ 710,000	Marshfield	\$ 260,000
Alexander	340,000	Meddybemps	280,000
Baileyville	19,500,000	Milbridge	1,450,000
Beals	400,000	Northfield	360,000
Beddington	220,000	Pembroke	800,000
Calais	6,900,000	Perry	700,000
Centerville	170,000	Princeton	1,100,000
Charlotte	300,000	Robbinston	520,000
Cherryfield	1,050,000	Roque Bluffs	200,000
Columbia	380,000	Steuben	900,000
Columbia Falls	540,000	Talmadge	200,000
Cooper	290,000	Topsfield	290,000
Crawford	170,000	Vanceboro	500,000
Cutler	400,000	Waite	230,000
Danforth	730,000	Wesley	240,000
Deblois	170,000	Whiting	550,000
Dennysville	290,000	Whitneyville	600,000
East Machias	1,450,000	Baring Plt.	230,000
Eastport	8,500,000	Codyville Plt.	180,000
Harrington	650,000	Grand Lake Stream	
Jonesboro	570,000	Plt.	550,000
Jonesport	1,750,000	No. 14 Plt.	260,000
Lubec	3,600,000	No. 21 Plt.	220,000
Machias	4,000,000		
Machiasport	800,000	Total	\$ 59,450,000

YORK COUNTY

Towns	Estates	Towns	Estates
Acton	\$ 3,600,000	Limington	\$ 1,550,000
Alfred	1,900,000	Lyman	1,500,000
Arundel	1,500,000	Newfield	1,300,000
Berwick	4,400,000	North Berwick	4,650,000
Biddeford	41,000,000	Old Orchard Beach ..	15,500,000
Buxton	6,300,000	Parsonsfield	2,050,000
Cornish	1,350,000	Saco	24,900,000
Dayton	2,300,000	Sanford	30,000,000
Eliot	6,000,000	Shapleigh	2,600,000
Hollis	3,600,000	South Berwick	4,450,000
Kennebunk	15,500,000	Waterboro	3,000,000
Kennebunkport	9,000,000	Wells	21,000,000
Kittery	15,000,000	York	22,600,000
Lebanon	2,350,000		
Limerick	1,800,000	Total	<u>\$250,700,000</u>

SUMMARY OF STATE VALUATION FOR 1966

Counties	Organized Municipalities	Unorganized Territory	Timber and Grass on Public Lands	Total
Androscoggin.....	\$ 196,160,000	—	—	\$ 196,160,000
Aroostook.....	170,490,000	\$21,979,630	\$ 831,900	193,301,530
Cumberland.....	520,100,000	—	—	520,100,000
Franklin.....	64,070,000	4,088,520	102,000	68,260,520
Hancock.....	108,980,000	2,845,930	73,120	111,899,050
Kennebec.....	204,750,000	56,345	—	204,806,345
Knox.....	68,360,000	70,965	—	68,430,965
Lincoln.....	71,250,000	42,895	—	71,292,895
Oxford.....	113,280,000	3,795,230	62,160	117,137,390
Penobscot.....	298,100,000	9,200,615	208,960	307,509,575
Piscataquis.....	23,920,000	23,535,305	642,060	48,097,365
Sagadahoc.....	50,470,000	—	—	50,470,000
Somerset.....	83,540,000	24,268,040	476,960	108,285,000
Waldo.....	40,440,000	—	—	40,440,000
Washington.....	59,450,000	4,937,660	121,300	64,508,960
York.....	250,700,000	—	—	250,700,000
TOTALS.....	\$2,324,060,000	\$94,821,135	\$2,518,460	\$2,421,399,595

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1965 to June 30, 1966

Counties	Valuation	State Tax
Aroostook	\$1,551,936	\$23,279.04
Franklin	602,650	9,039.75
Hancock	166,950	2,504.25
Kennebec	14,500	217.50
Knox	9,000	135.00
Lincoln	1,950	29.25
Oxford	202,425	3,036.38
Penobscot	628,550	9,353.25
Piscataquis	1,148,363	17,150.44
Somerset	963,170	14,447.55
Washington	389,650	5,094.75
Totals	<u>\$5,619,144</u>	<u>\$84,287.16</u>



STATISTICS

from

Valuation Returns as made by

Assessors of each

City, Town and Plantation

1966

ANDROSCOGGIN COUNTY — 1966

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.....	5,184	1,028	.078	\$ 33,444,200	\$ 5,075,360	\$ 38,519,560	\$ 7,001,010	\$ 26,443,190	\$3,004,525	\$15,552
Durham.....	224	32	.136	614,036	38,822	652,858	347,306	266,730	88,789	672
Greene.....	307	49	.115	956,325	83,310	1,039,635	432,475	523,850	119,558	921
Leeds.....	201	27	.144	428,550	98,590	527,140	222,580	205,970	75,908	603
Lewiston.....	8,950	2,033	.0217	158,623,450	37,508,250	196,131,700	35,765,950	122,857,500	4,256,057	26,850
Lisbon.....	1,183	292	.029	16,790,217	3,137,743	19,027,960	2,582,511	14,207,706	577,911	3,549
Livermore.....	325	10	.044	2,123,500	304,130	2,427,630	650,710	1,472,790	106,816	975
Livermore Falls.....	805	109	.103	2,675,690	563,224	3,240,914	618,440	2,057,250	333,818	2,415
Mechanic Falls.....	450	104	.0316	4,158,420	1,944,670	6,103,090	331,510	3,826,910	192,858	1,350
Minot.....	202	36	.020	2,323,480	280,220	2,603,700	676,650	1,646,830	52,074	606
Poland.....	376	92	.0195	8,564,390	896,980	9,461,370	2,231,140	6,333,250	184,497	1,128
Turner.....	410	71	.130	1,225,000	91,355	1,316,355	585,570	639,430	171,126	1,230
Wales.....	118	16	.017	2,059,025	144,567	2,203,582	667,645	1,391,380	37,461	354
Webster.....	290	55	.100	833,460	116,925	950,385	214,110	619,350	95,088	870
TOTALS.....	19,025	3,954		\$234,819,743	\$50,286,146	\$285,105,889	\$52,327,607	\$182,492,136	\$9,296,436	\$57,075

AROOSTOOK COUNTY — 1966

Amity.....	34	13	.187	\$ 78,645	\$ 7,760	\$ 86,405	\$ 60,515	\$ 18,130	\$ 16,158	\$ 102
Ashland.....	340	130	.090	1,411,650	405,610	1,817,260	522,590	889,060	163,553	1,020
Bancroft.....	20	6	.110	92,855	2,500	95,355	81,235	11,620	10,489	60
Benedicta.....	40	6	.087	191,160	39,688	230,848	92,940	98,220	20,084	120
Blaine.....	184	34	.095	616,618	48,340	664,958	269,530	347,088	63,171	552
Bridgewater.....	213	3	.0825	757,141	55,101	812,242	362,406	394,735	67,010	639
Caribou.....	1,000	190	.033	34,674,420	10,685,155	45,359,575	7,043,110	27,631,310	1,496,866	3,000
Castle Hill.....	98	11	.068	473,890	84,930	558,870	252,740	221,150	38,003	294
Chapman.....	74		.064	171,085	18,715	189,800	103,105	67,980	12,147	222
Crystal.....	69	9	.093	274,530	11,355	285,885	174,760	99,770	26,587	207
Dyer Brook.....	37	4	.074	116,025	13,990	130,015	77,340	38,685	9,621	111
Eagle Lake.....	171	38	.044	1,166,600	134,790	1,301,390	506,010	680,590	57,261	513
Easton.....	315	34	.114	1,471,325	36,800	1,508,625	522,175	949,650	171,983	945
Fort Fairfield.....	707	100	.034	18,309,930	2,155,710	20,465,640	5,826,130	12,483,800	695,832	2,121
Fort Kent.....	735	77	.026	12,293,595	2,203,460	14,497,055	2,909,235	9,384,360	376,923	2,205
Frenchville.....	256	10	.078	973,545	128,325	1,101,870	460,200	513,345	85,946	768
Grand Isle.....	165	18	.113	450,020	66,210	516,230	243,960	206,060	58,334	495

AROOSTOOK COUNTY — 1966 — Continued

Haynesville	43	10	.085	114,918	7,980	122,898	85,563	29,355	10,446	129
Hershey	15	2	.086	101,020	1,625	102,645	84,560	16,460	8,827	45
Hodgdon	174	43	.065	818,605	107,410	926,015	383,160	435,445	60,191	522
Houlton	1,640	168	.071	10,948,695	3,028,940	13,977,635	2,534,595	8,414,100	992,412	4,920
Island Falls	224	46	.072	759,710	269,330	1,029,040	245,620	514,090	74,091	672
Limestone	400	40	.024	9,269,305	774,590	10,043,895	2,338,025	6,931,280	241,053	1,200
Linneus	119	31	.092	432,635	46,190	478,825	280,440	152,195	44,052	357
Littleton	199	23	.068	1,038,950	68,985	1,107,935	616,780	422,170	75,339	597
Ludlow	53	6	.133	106,745	11,750	118,495	72,300	34,445	15,760	159
Madawaska	1,154	86	.046	7,737,890	11,132,960	18,920,850	949,685	6,838,205	870,359	3,462
Mapleton	330	34	.020	5,033,975	670,370	5,704,345	1,524,900	3,509,075	114,087	990
Mars Hill	405	33	.034	6,761,850	873,570	7,635,420	1,864,790	4,897,060	259,604	1,215
Masardis	89	23	.089	357,320	64,820	432,140	184,950	182,370	38,460	267
Merrill	54	11	.098	170,755	6,800	177,555	115,290	55,465	17,400	162
Monticello	222	39	.054	1,330,800	86,610	1,417,410	530,500	800,300	76,540	666
New Limerick	108		.100	359,735	14,635	374,370	92,715	267,020	37,437	324
New Sweden	165	39	.056	879,575	78,660	958,235	401,275	478,300	53,661	495
Oakfield	176	38	.130	315,085	31,605	346,690	102,915	212,170	45,070	523
Orient	24	3	.153	142,675	5,610	148,285	72,830	69,845	22,688	72
Perham	96	14	.072	621,550	33,100	654,650	350,290	271,260	47,135	288
Portage Lake	93	7	.057	860,790	44,980	905,770	287,230	573,560	51,629	279
Presque Isle	1,500	335	.034	34,901,880	10,546,320	45,448,200	6,887,940	28,013,940	1,545,239	4,500
St. Agatha	166	27	.040	1,636,420	210,850	1,897,270	783,890	902,530	75,891	498
Sherman	195	23	.072	650,280	118,315	768,595	242,605	407,675	55,339	585
Smyrna	75	9	.116	198,677	21,610	220,287	113,207	85,470	25,553	225
Stockholm	101	13	.078	302,085	33,615	335,700	167,720	134,365	26,185	303
Van Buren	817	110	.0305	10,181,801	1,613,546	11,632,347	2,530,035	7,488,766	334,787	2,451
Wade	49	8	.054	349,695	22,100	371,795	242,045	107,550	20,077	147
Wasaburn	320	47	.068	2,710,160	390,180	3,100,349	973,050	1,737,110	210,823	960
Westfield	126	24	.048	1,128,300	76,450	1,204,754	534,200	594,190	57,823	378
Weston	51	9	.116	133,280	19,700	152,980	67,140	66,140	17,746	153
Woodland	274	19	.106	774,530	67,185	841,715	481,065	293,465	89,222	822
Allagash Pt.	92	14	.158	427,795	24,615	452,410	415,870	11,925	71,537	276
Cary Pt.	40	12	.127	72,869	7,725	80,594	51,221	21,648	10,235	120
Cassell Pt.	85	6	.195	209,389	2,375	212,255	162,385	46,995	41,390	255
Cyr Pt.	26	7	.140	164,730	15,755	180,485	120,080	44,650	25,268	78
E Pt.	4	2	.064	47,926	200	48,126	43,696	4,230	3,080	12
Garfield Pt.	24	3	.049	39,170	3,810	42,980	33,540	5,630	2,106	72
Glenwood Pt.	8		.105	57,437	57,437	54,447	2,990	6,031	24	
Hamlin Pt.	51		.086	182,855	8,880	191,735	138,480	44,375	16,489	153
Hammond Pt.	12	3	.088	113,675	575	114,250	104,555	9,120	10,054	36
Macwahoe Pt.	39		.165	89,993	13,380	103,373	57,723	32,270	17,057	117
Moro Pt.	10	6	.066	130,290	5,130	135,420	103,045	27,245	8,938	30
Nashville Pt.	7		.016	187,549	9,700	197,240	181,190	7,350	3,156	21
New Canada Pt.	48	6	.033	616,615	10,160	626,775	468,915	147,700	20,684	144
Oxbow Pt.	23	4	.050	135,430	6,055	131,485	91,170	34,260	6,574	69

AROOSTOOK COUNTY — 1966 — Concluded

Municipality	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxa- tion	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.....	67	16	.216	120,905	4,090	124,995	103,880	17,025	26,999	201
St. Francis Plt.....	187	31	.133	155,696	34,315	190,011	86,961	68,735	25,271	561
St. John Plt.....	54	17	.120	131,057	6,150	137,207	99,677	31,380	16,465	162
Wallagrass Plt.....	128	23	.098	334,669	18,800	353,469	185,298	149,371	34,640	384
Westmanland Plt.....	10	2	.038	140,625	4,675	145,300	116,785	23,840	5,521	30
Winterville Plt.....	32	5	.080	107,695	880	108,575	38,555	69,110	8,686	96
TOTALS.....	14,862	2,160		\$178,056,577	\$46,756,650	\$224,813,227	\$48,305,794	\$129,750,783	\$9,365,050	\$44,586

CUMBERLAND COUNTY — 1966

Baldwin.....	172	52	.170	\$ 681,780	\$ 21,155	\$ 702,935	\$ 313,150	\$ 368,630	\$ 119,499	\$ 516
Bridgton.....	680	175	.067	5,909,881	555,521	6,465,402	1,695,572	4,214,309	433,182	2,040
Brunswick.....	2,568	357	.0367	38,059,410	5,914,770	43,974,180	7,417,940	30,641,470	1,613,852	7,704
Cape Elizabeth.....	1,700	247	.030	36,721,160	258,090	36,979,250	6,990,900	29,730,260	1,109,377	5,100
Casco.....	228	32	.01425	8,517,663	356,929	8,874,592	2,478,666	6,038,997	126,463	684
Cumberland.....	835	109	.0505	10,136,898	235,776	10,372,674	2,140,438	7,996,460	523,820	2,505
Falmouth.....	1,627	229	.026	36,865,930	1,753,540	38,619,470	8,443,200	28,422,730	1,004,106	4,881
Freeport.....	1,038	146	.040	9,950,880	2,093,990	12,044,370	1,924,750	8,026,130	481,795	3,114
Gorham.....	1,442	84	.0305	20,512,409	1,279,830	21,792,239	3,063,257	17,449,152	664,663	4,326
Gray.....	576	64	.042	7,111,450	417,820	7,529,270	1,134,950	5,976,500	316,229	1,728
Harpsswell.....	589	87	.120	2,104,210	70,600	2,174,810	670,330	1,433,880	260,977	1,767
Harrison.....	257	59	.025	5,144,825	270,790	5,415,615	2,475,150	2,669,675	135,390	771
Naples.....	229	60	.036	3,083,181	107,175	3,190,356	1,140,806	1,942,375	114,853	687
New Gloucester.....	383	53	.162	788,930	34,042	822,972	287,930	501,000	133,322	1,149
North Yarmouth.....	281	39	.023	4,236,168	106,260	4,342,437	368,411	3,887,757	99,876	843
Otisfield.....	162	24	.092	718,445	22,115	740,560	427,405	291,040	68,132	486
Portland.....	15,286	3,634	.0372	250,793,050	64,598,400	315,391,450	59,394,050	191,399,000	11,732,562	45,858
Pownal.....	164	36	.145	414,995	12,610	427,605	83,252	331,743	62,003	492
Raymond.....	271	52	.056	2,462,420	319,718	2,782,138	1,113,670	1,348,750	155,799	813
Scarborough.....	1,747	386	.03225	31,822,890	2,334,030	34,156,920	6,885,960	24,936,930	1,135,722	5,241
Sebago.....	168	41	.106	1,118,577	97,280	1,215,357	341,592	776,985	123,881	504
South Portland.....	5,330	1,023	.03125	95,365,690	17,258,480	112,624,170	16,197,870	79,167,820	3,519,515	15,990
Standish.....	567	90	.162	2,455,195	46,415	2,501,610	1,519,690	935,505	405,266	1,701
Westbrook.....	3,497	556	.0275	60,606,050	33,876,260	94,482,310	9,508,340	51,097,710	2,598,264	10,491
Windham.....	1,249	167	.027	25,906,400	1,662,995	27,559,395	5,777,480	20,128,920	744,103	3,747
Yarmouth.....	1,062	133	.026	19,846,500	17,916,060	37,762,560	2,618,370	17,228,130	981,827	3,186
TOTALS.....	42,108	7,935		\$681,334,987	\$151,610,660	\$832,945,647	\$144,413,129	\$536,921,858	\$28,669,478	\$126,324

FRANKLIN COUNTY — 1966

Avon.....	94	12	.074	\$ 316,355	\$ 48,235	\$ 364,590	\$ 162,970	\$ 153,385	\$ 26,980	282
Carthage.....	84	10	.062	314,321	29,435	343,756	202,211	112,110	21,313	252
Chesterville.....	144	19	.100	391,211	25,898	417,109	186,691	204,520	41,710	432
Eustis.....	146	30	.083	537,570	108,330	645,900	194,980	342,610	53,609	438
Farmington.....	1,101	206	.086	4,544,215	1,080,345	5,624,560	1,019,495	3,524,720	483,712	3,303
Industry.....	80	8	.094	278,350	24,400	302,750	123,965	154,385	28,458	240
Jay.....	786	48	.045	13,461,720	1,483,080	14,944,800	2,482,060	10,979,660	672,516	2,358
Kingsfield.....	199	55	.036	1,925,790	250,680	2,176,470	418,640	1,507,150	78,353	597
Madrid.....	28	9	.076	172,835	5,900	178,735	121,155	51,680	13,584	84
New Sharon.....	177	23	.094	474,315	63,795	533,110	212,955	261,360	50,582	531
New Vineyard.....	92	23	.060	424,360	45,635	469,995	191,360	233,000	28,199	276
Phillips.....	196	42	.110	610,060	123,195	733,255	207,325	432,735	80,658	588
Rangeley.....	275	46	.021	9,454,650	604,930	10,059,580	3,227,475	6,227,175	211,251	825
Strong.....	228	59	.082	886,250	178,950	1,063,200	171,730	714,520	87,346	684
Temple.....	77	17	.062	309,795	19,075	328,370	165,485	144,310	20,390	231
Weld.....	82	26	.064	781,950	35,235	817,185	310,555	471,395	52,300	246
Wilton.....	803	128	.0489	4,854,250	1,859,025	6,713,275	685,128	4,169,122	328,278	2,409
Coplin Plt.....	12	3	.040	162,075	19,650	181,725	134,025	28,050	7,289	36
Dallas Plt.....	22		.050	356,795	18,950	375,745	205,580	151,215	18,787	66
Rangeley Plt.....	13	2	.056	623,778	6,465	630,243	438,428	185,350	35,294	39
Sandy River Plt.....	17		.035	322,415	19,275	341,690	230,695	91,720	11,959	51
TOTALS.....	4,656	766		\$41,203,060	\$6,050,483	\$47,253,543	\$11,092,888	\$30,110,172	\$2,352,548	\$13,968

HANCOCK COUNTY — 1966

Amherst.....	42	10	.082	\$ 130,440	\$ 14,160	\$ 144,800	\$ 78,600	\$ 51,840	\$ 11,857	\$ 126
Aurora.....	24	13	.084	111,210	2,910	114,120	82,720	28,390	9,536	72
Bar Harbor.....	957	218	.030	21,631,710	2,343,160	23,974,870	4,600,380	17,031,330	719,246	2,871
Blue Hill.....	311	79	.146	1,215,205	95,915	1,311,120	345,885	869,320	191,424	933
Brooklin.....	148	55	.019	3,827,950	126,110	3,954,060	1,335,400	2,492,550	75,127	444
Brooksville.....	183	37	.020	3,343,400	204,590	3,547,990	1,140,350	2,203,050	70,960	549
Bucksport.....	826	346	.094	5,934,280	1,263,310	7,197,570	399,445	5,534,815	676,572	2,478
Castine.....	170	28	.0226	3,622,600	138,860	3,961,480	633,050	3,189,550	93,490	510
Cranberry Isles.....	59	11	.065	406,190	120,505	526,095	84,090	322,100	34,235	177
Dedham.....	126	10	.090	570,549	17,292	587,841	214,953	355,596	52,905	378
Deer Isle.....	312	20	.078	1,463,580	106,610	1,570,190	371,250	1,092,330	122,475	936
Eastbrook.....	47	10	.074	247,540	2,950	250,490	104,340	143,200	18,536	141
Ellsworth.....	1,020	174	.025	22,724,700	4,461,110	27,185,810	6,914,070	15,810,630	679,645	3,060
Franklin.....	163	33	.056	611,170	60,410	671,580	210,520	400,650	37,608	439

HANCOCK COUNTY — Concluded

Municipality	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Tax- ation	REAL ESTATE	PERSONAL PROPERTY	Total Value of all Property	TOTAL VALUE		Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
							Land	Buildings		
Gouldsboro.....	306	84	.100	769,010	123,600	892,610	183,980	585,030	89,261	918
Hancock.....	216	16	.088	840,510	129,510	970,020	227,870	612,640	85,362	648
Lamoine.....	123	27	.144	288,985	7,856	296,841	93,035	195,950	42,745	369
Mariaville.....	25	4	.083	119,935	5,050	125,885	78,345	41,590	10,448	75
Mount Desert.....	489	86	.109	4,162,260	163,240	4,327,500	1,557,290	2,804,970	471,697	1,467
Orland.....	261	46	.035	2,812,530	199,345	3,011,875	767,755	2,044,775	105,416	783
Otis.....	33	3	.098	208,900	2,050	210,950	63,785	145,115	20,673	99
Penobscot.....	168	22	.083	606,630	26,550	633,180	170,350	436,280	52,554	504
Sedgewick.....	151	24	.018	2,951,370	129,950	3,081,320	1,074,970	1,876,400	53,124	453
Sorrento.....	60	4	.122	380,820	20,680	401,500	91,215	289,605	48,983	180
Southwest Harbor.....	380	77	.043	3,656,550	682,090	4,338,940	820,410	2,836,440	186,574	1,140
Stonington.....	373	63	.089	1,749,740	419,890	2,169,630	344,910	1,404,830	128,008	1,119
Sullivan.....	138	50	.047	1,323,290	55,020	1,378,310	242,445	1,080,845	64,781	414
Surry.....	132	40	.072	873,830	24,055	897,885	321,785	552,045	64,647	396
Swans Island.....	92	20	.110	312,900	33,930	346,830	121,140	191,760	38,151	276
Tremont.....	232	33	.0185	5,197,100	260,130	5,457,230	2,126,600	3,070,500	100,959	696
Trenton.....	104	18	.075	379,640	20,050	400,590	139,410	240,230	30,044	312
Verona.....	109	13	.027	841,650	29,640	871,290	125,260	716,390	23,525	327
Waltham.....	38	12	.050	131,336	15,250	146,586	35,821	45,515	7,329	114
Winter Harbor.....	110	35	.085	656,783	38,145	694,928	176,203	480,580	59,069	330
Long Island Pit.....	25		.124	45,715	18,945	64,660	20,730	24,985	8,018	75
Osborn Pit.....	8		.074	79,905	600	80,505	73,650	6,255	5,957	24
No. 33 Pit.....	12	3	.092	51,560	150	51,710	44,080	7,480	4,757	36
TOTALS.....	7,973	1,724		\$94,481,753	\$11,367,418	\$105,849,171	\$25,466,092	\$69,015,661	\$4,495,748	\$23,919

KENNEBEC COUNTY — 1966

Albion.....	212	10	.104	\$ 521,900	\$ 152,185	\$ 674,085	\$ 127,365	\$ 394,535	\$ 70,105	\$ 636
Augusta.....	4,498	1,500	.036	60,726,570	11,561,260	72,287,830	7,759,780	52,966,810	2,602,362	13,494
Belgrade.....	290	58	.0562	2,249,260	106,752	2,356,012	870,450	1,378,810	132,407	870
Benton.....	378	53	.100	654,460	179,209	833,669	318,675	335,785	83,367	1,134
Chesterfield.....	276	7	.050	1,013,713	341,243	1,354,956	292,850	720,863	67,747	828
China.....	363	23	.023	7,329,666	231,195	7,580,861	2,480,505	4,849,161	173,899	1,089
Clinton.....	391	75	.134	757,365	281,065	1,038,430	209,665	547,700	139,150	1,173
Farmingdale.....	537	51	.055	3,388,155	109,794	3,458,949	477,735	2,910,420	191,892	1,611

KENNEBEC COUNTY — 1966 — Concluded

Fayette.....	112	22	.090	599,294	23,443	622,737	288,794	310,500	56,046	336
Gardiner.....	1,482	288	.095	6,939,840	2,110,540	9,050,380	1,111,630	5,928,210	859,786	4,446
Hallowell.....	678	92	.0325	8,401,987	1,013,676	9,415,663	1,040,706	7,361,281	306,009	2,034
Litchfield.....	262	54	.026	2,818,160	178,270	2,996,430	842,350	1,974,810	107,871	786
Manchester.....	280	30	.022	5,274,343	219,125	5,493,473	1,548,840	3,725,508	120,855	840
Monmouth.....	426	86	.029	7,619,910	909,190	8,529,100	1,605,130	6,014,780	247,344	1,278
Mount Vernon.....	151	14	.031	2,615,970	90,925	2,706,895	629,265	1,986,705	83,976	453
Oakland.....	808	172	.053	4,487,699	1,044,195	5,531,894	1,564,496	2,923,293	293,190	2,424
Pittston.....	291	61	.128	492,150	42,592	534,742	170,575	321,575	68,447	873
Randolph.....	344	24	.068	1,451,420	83,785	1,535,205	266,770	1,184,650	104,393	1,032
Readfield.....	240	28	.028	4,123,890	291,590	4,415,480	955,480	3,168,410	123,633	720
Rome.....	80	8	.072	688,230	21,590	689,820	281,280	386,950	49,667	240
Sidney.....	272	25	.034	2,304,470	273,570	2,578,040	445,570	1,858,900	87,653	816
Vassalboro.....	534	69	.0314	5,371,910	465,770	5,837,680	1,160,520	4,211,390	183,303	1,602
Vienna.....	54	15	.100	172,335	4,720	177,055	35,250	87,085	17,706	162
Waterville.....	2,375	825	.0292	68,303,570	15,060,000	83,363,570	13,931,780	54,371,790	2,434,216	7,125
Wayne.....	151	36	.120	684,380	24,120	708,500	235,675	448,705	85,020	453
West Gardiner.....	284	46	.100	648,030	117,750	765,780	205,655	442,375	76,578	852
Windsor.....	198	43	.084	562,460	58,345	620,805	198,170	364,290	52,148	594
Winslow.....	1,449	236	.039	12,782,190	8,610,890	21,393,080	3,057,170	9,725,020	834,330	4,347
Winthrop.....	962	156	.038	10,189,120	1,512,130	11,701,250	1,972,265	8,216,855	444,647	2,886
TOTALS.....	18,378	4,157		\$223,152,452	\$45,109,919	\$268,262,371	\$44,135,376	\$179,017,076	\$10,097,747	\$55,134

KNOX COUNTY — 1966

Appleton.....	152	24	.045	\$ 896,850	\$ 159,390	\$ 1,056,240	\$ 245,710	\$ 651,140	\$ 47,531	\$ 456
Camden.....	931	237	.060	7,465,940	1,319,060	8,785,000	1,724,650	5,741,290	527,100	2,793
Cushing.....	133	28	.050	968,788	55,469	1,024,257	332,028	636,760	51,215	399
Friendship.....	198	36	.128	632,490	54,220	686,710	149,835	482,655	87,899	594
Hope.....	107	24	.094	373,175	33,395	406,570	172,525	200,650	38,218	321
Isle au Haut.....	31	4	.111	134,955	9,925	144,880	33,350	101,605	16,082	93
North Haven.....	102	35	.075	1,107,145	65,802	1,172,947	318,530	788,615	87,971	306
Owl's Head.....	289	43	.088	949,365	65,181	1,014,546	293,385	655,980	89,280	867
Rockland.....	1,855	549	.032	28,559,980	6,469,690	35,029,670	4,753,750	23,800,230	1,120,949	5,565
Rockport.....	466	99	.0263	8,882,439	496,825	9,379,264	2,881,829	6,000,610	246,675	1,398
St. George.....	397	39	.019	8,983,755	354,810	9,338,565	2,659,600	6,324,155	177,433	1,191

KNOX COUNTY — 1966 — 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.....	195	25	.066	673,650	63,640	737,290	215,690	457,980	48,661	585
Thomaston.....	523	42	.031	8,273,126	2,917,384	11,190,510	1,252,344	7,020,782	346,910	1,569
Union.....	260	54	.078	1,053,365	269,390	1,322,755	235,405	817,980	103,174	780
Vinalhaven.....	331	72	.074	1,856,000	261,475	2,117,475	472,275	1,383,725	156,693	993
Warren.....	397	81	.029	4,557,520	515,490	5,073,010	846,900	3,710,620	147,117	1,191
Washington.....	131	18	.098	455,285	123,290	578,575	112,690	342,595	56,710	393
Matinicus Isle Plt.....	35	5	.074	86,520	22,455	108,975	19,370	67,150	8,064	105
TOTALS.....	6,533	1,415		\$75,910,348	\$13,256,891	\$89,167,239	\$16,725,866	\$59,184,482	\$3,357,682	\$19,599

LINCOLN COUNTY — 1966

Alna.....	84	13	.073	\$ 433,120	\$ 23,285	\$ 456,405	\$ 220,270	\$ 212,850	\$ 33,318	\$ 252
Boothbay.....	490	53	.0191	12,645,506	735,390	13,380,896	3,966,806	8,678,700	255,575	1,470
Boothbay Harbor.....	624	114	.107	3,066,075	345,400	3,411,475	706,300	2,359,775	365,305	1,872
Bremen.....	110	16	.013	3,827,950	15,470	3,843,420	1,475,960	2,351,990	49,964	330
Bristol.....	438	65	.019	9,076,310	468,597	9,544,907	2,295,140	6,781,170	181,353	1,314
Damariscotta.....	276	67	.0204	6,376,213	833,140	7,209,333	1,490,050	4,886,183	147,071	828
Dresden.....	181	33	.100	472,820	43,660	516,480	157,000	315,820	51,648	543
Edgecomb.....	146	28	.096	490,600	27,245	517,845	124,540	366,060	49,713	438
Jefferson.....	258	56	.100	682,940	38,450	721,390	257,540	425,400	72,139	774
Newcastle.....	237	41	.017	5,149,027	453,861	5,602,888	968,096	4,180,931	95,250	711
Nobleboro.....	195	130		364,675	59,275	423,950	145,280	219,395	55,113	585
South Bristol.....	189	30	.086	913,710	53,800	967,510	337,660	576,050	83,206	567
Southport.....	122	38	.030	3,969,825	84,175	4,054,000	1,219,275	2,750,550	121,620	366
Waldoboro.....	743	17	.156	1,535,815	349,678	1,885,493	395,475	1,140,340	294,137	2,229
Westport.....	63	7	.094	252,235	12,400	264,635	84,485	167,750	24,876	189
Whitefield.....	211	15	.075	963,846	82,395	1,046,241	285,600	678,246	78,468	633
Wiscasset.....	451	56	.081	4,991,815	164,040	5,155,855	262,240	4,729,575	417,824	1,353
Monhegan Plt.....	30	4	.046	178,630	1,100	179,730	44,845	133,785	8,504	90
Somerville Plt.....	44	12	.100	141,825	6,625	148,450	77,040	64,785	14,845	132
TOTALS.....	4,892	665		\$55,532,937	\$3,797,986	\$59,330,923	\$14,513,602	\$41,019,335	\$2,399,729	\$14,676

OXFORD COUNTY — 1966

Andover.....	196	54	.067	\$ 1,406,841	\$ 74,515	\$ 1,481,356	\$ 303,856	\$ 1,102,985	\$ 99,251	\$ 588
Bethel.....	553	98	.038	5,872,085	1,218,432	7,090,517	1,206,275	4,665,810	269,440	1,659
Brownfield.....	125	22	.130	318,001	37,888	355,869	107,236	210,765	46,263	375
Buckfield.....	194	54	.042	1,647,450	238,030	1,885,480	394,680	1,252,770	79,190	582
Byron.....	24	9	.078	295,755	305	296,060	239,505	56,250	23,093	72
Canton.....	170	41	.083	621,460	73,240	694,700	233,320	388,140	57,660	510
Denmark.....	111	9	.100	618,575	63,920	682,495	297,530	320,745	68,249	333
Dixfield.....	555	72	.034	4,736,104	862,700	5,598,804	836,670	3,899,434	190,359	1,665
Fryeburg.....	485	98	.068	2,357,855	659,095	3,016,950	762,570	1,595,285	205,152	1,455
Gilead.....	33	4	.064	395,805	6,020	401,825	335,720	60,085	25,717	99
Greenwood.....	143	29	.074	944,285	238,870	1,183,155	291,835	652,450	85,862	444
Hanover.....	66	9	.062	362,050	13,000	375,050	76,450	285,600	23,253	198
Hartford.....	93	10	.094	381,100	26,758	407,358	226,040	155,060	33,339	279
Hebron.....	126	29	.080	299,180	45,580	344,760	104,780	194,400	27,581	378
Hiram.....	201	43	.050	1,012,156	100,493	1,112,649	281,648	730,508	55,632	603
Lovell.....	166	34	.073	1,384,100	219,052	1,603,152	505,794	878,306	117,031	498
Mexico.....	1,027	186	.045	6,852,050	626,100	7,478,150	1,201,150	5,650,900	336,517	3,081
Newry.....	39	7	.094	317,630	12,990	330,620	240,220	77,410	31,078	117
Norway.....	833	184	.0356	9,253,660	2,057,110	11,310,770	2,195,950	7,057,710	402,663	2,499
Oxford.....	371	67	.044	2,447,900	425,675	2,873,575	692,800	1,755,100	126,437	1,113
Paris.....	793	161	.055	5,556,855	1,362,585	6,919,440	1,107,315	4,449,540	380,569	2,379
Peru.....	298	48	.072	1,251,007	785,416	2,036,423	290,672	980,335	146,622	894
Porter.....	237	41	.130	410,020	53,810	463,830	144,030	265,990	60,298	711
Roxbury.....	79	9	.106	518,905	15,480	534,385	260,980	257,925	56,645	237
Rumford.....	2,134	363	.02365	36,759,340	34,359,390	71,118,730	8,261,260	28,498,080	1,681,958	6,402
Stoneham.....	64	6	.076	283,890	19,250	303,140	104,975	178,915	23,198	192
Stow.....	31	1	.108	125,645	8,685	134,330	77,745	47,900	14,508	93
Summer.....	111	19	.074	468,665	50,725	519,390	202,880	265,785	38,435	333
Sweden.....	35	5	.075	320,938	37,865	358,803	218,583	102,355	26,910	105
Upton.....	9	2	.032	377,270	1,500	378,770	300,930	76,340	12,120	27
Waterford.....	195	35	.086	937,940	433,800	1,371,740	319,800	618,140	117,969	555
West Paris.....	267	47	.046	1,323,375	392,252	1,730,627	313,050	1,025,325	79,609	801
Woodstock.....	209	69	.074	1,125,115	196,985	1,322,100	423,925	699,190	97,835	627
Lincoln Pt.....	21	3	.026	1,237,148	15,617	1,252,765	393,148	844,000	32,572	63
Magalloway Pt.....	16	1	.071	323,145	2,810	325,955	293,209	29,936	23,143	48
TOTALS.....	10,015	1,874		\$92,558,300	\$44,735,923	\$137,294,223	\$23,248,831	\$69,309,469	\$5,101,158	\$30,045

PENOBCOT COUNTY — 1966

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	6	.196	\$ 80,315	\$ 4,830	\$ 85,145	\$ 43,915	\$ 36,400	\$ 16,688	\$ 189
Bangor.....	6,177	1,103	.0344	117,143,300	24,981,600	142,124,900	23,038,500	94,104,800	4,889,097	18,531
Bradford.....	134	29	.068	582,880	114,280	697,160	191,175	391,705	47,407	402
Bradley.....	217	25	.116	- 574,881	5,335	580,216	224,509	350,372	67,305	651
Brewer.....	2,149	476	.084	14,281,600	4,874,110	19,155,710	2,627,550	11,654,050	1,609,080	6,447
Burlington.....	66	23	.138	191,805	5,200	197,005	123,110	68,695	27,187	198
Carmel*.....	263	19	.134	603,410	67,170	670,580	188,330	417,080	89,358	789
Charleston.....	136	26	.126	361,245	146,135	507,380	145,275	215,970	63,930	408
Chester.....	66	12	.220	107,655	2,240	109,895	79,965	27,690	24,177	198
Clifton.....	60	11	.097	161,998	23,090	185,088	76,608	85,390	17,954	180
Corinna.....	371	57	.180	921,680	166,140	1,087,820	212,065	709,615	195,807	1,113
Corinth.....	257	49	.131	528,575	118,747	647,322	201,275	327,300	84,800	771
Dexter.....	898	151	.067	4,478,430	1,527,500	6,005,930	787,130	3,691,300	402,397	2,694
Dixmont.....	120	20	.088	302,200	66,359	368,559	76,494	225,706	32,433	360
East Millinocket.....	559	36	.0451	14,405,303	1,666,370	16,071,673	1,723,600	12,681,703	724,832	1,677
Eddington.....	279	24	.050	1,685,212	87,820	1,773,032	550,112	1,135,100	88,651	837
Edinburg.....	9	1	.054	63,028	4,428	67,456	53,028	10,000	3,643	27
Enfield.....	186	41	.136	717,245	68,486	785,731	423,670	293,575	106,859	558
Etna.....	109	23	.065	300,945	38,840	339,785	92,535	208,410	22,086	327
Exeter.....	150	24	.196	232,325	69,400	301,725	116,135	116,190	59,138	450
Garland.....	124	24	.144	184,750	38,585	223,335	88,125	96,625	32,160	372
Glenburn.....	243	40	.137	564,506	10,015	574,521	183,111	381,395	78,709	729
Greenbush.....	125	27	.240	117,640	21,120	138,760	63,540	54,100	33,302	375
Greenfield.....	31	4	.109	99,379	9,865	109,244	60,529	38,850	11,908	93
Hampden.....	890	138	.070	5,831,880	569,880	6,401,760	1,020,680	4,811,200	448,123	2,670
Hermon.....	471	31	.086	2,230,220	212,170	2,442,390	574,160	1,656,060	210,045	1,413
Holden.....	263	44	.025	3,245,500	129,890	3,375,390	481,550	2,764,150	84,385	789
Howland.....	294	39	.062	1,757,380	277,050	2,034,410	296,780	1,460,580	126,133	882
Hudson.....	102	24	.110	245,380	31,985	277,465	77,555	167,925	30,521	306
Kenduskeag.....	118	10	.084	486,820	60,790	547,610	101,520	385,300	45,999	354
Lagrange.....	97	12	.119	214,610	38,480	253,090	99,050	115,560	30,118	291
Lee.....	141	15	.121	278,750	41,560	320,310	108,620	170,130	38,758	423
Levant.....	153	19	.040	1,127,200	150,930	1,278,130	323,375	803,825	51,125	459
Lincoln.....	1,068	131	.060	7,677,905	4,437,480	12,115,385	1,145,225	6,532,680	726,923	3,204
Lowell.....	36	6	.146	92,565	2,800	95,365	74,130	18,435	13,923	108
Mattawamkeag.....	227	23	.128	966,411	101,399	1,067,810	740,146	226,265	136,680	681
Maxfield.....	10	0	.070	- 77,335	2,025	79,360	66,975	10,360	5,555	30
Medway.....	271	21	.360	508,937	10,035	518,972	203,801	305,136	186,830	813
Milford.....	378	35	.088	1,645,300	47,630	1,692,930	311,600	1,333,700	148,978	1,134
Millinocket.....	1,681	313	.0528	24,174,009	6,763,571	30,937,580	2,068,740	22,105,269	1,633,504	5,048

PENOOSCAT COUNTY — 1966 — Concluded

Newburg.....	142	38	.062	260,365	47,990	308,355	72,370	187,995	19,118	426
Newport.....	537	91	.123	1,469,505	401,630	1,871,135	285,785	1,183,720	230,149	1,611
Old Town.....	2,055	351	.0262	27,790,100	10,763,700	38,553,800	4,268,400	23,521,700	1,010,109	6,165
Orono.....	1,188	209	.030	20,132,860	1,676,550	21,809,410	3,019,870	17,112,990	654,282	3,564
Orrington.....	555	38	.049	4,430,280	163,210	4,592,490	690,513	3,739,767	225,081	1,665
Passadumkeag.....	66	21	.132	106,457	9,350	115,807	55,071	51,386	15,287	198
Patten.....	276	63	.030	2,040,350	586,730	2,627,080	688,800	1,351,550	78,812	828
Plymouth.....	108	15	.134	151,827	40,127	191,954	69,587	82,240	25,722	324
Springfield.....	70	12	.128	128,390	10,744	139,134	68,710	59,680	17,809	210
Stacyville.....	134	25	.058	743,395	272,990	1,016,385	295,245	448,150	57,189	402
Stetson.....	84	11	.135	169,470	19,817	189,287	93,445	76,025	25,554	252
Veazie.....	326	43	.014	14,937,640	410,031	15,347,671	963,800	13,973,840	214,867	978
Winn.....	112	14	.220	144,004	22,985	166,989	89,821	54,183	36,738	336
Woodsville.....	12		.040	491,060	1,800	492,360	150,310	340,750	19,714	36
Carroll Plt.....	36	7	.167	85,220	3,130	91,350	68,200	20,020	15,255	108
Drew Plt.....	11	4	.090	84,887	1,825	86,712	62,572	22,315	7,804	33
Grand Falls Plt.....	2	1	.060	60,125	335	60,460	54,385	5,740	3,628	6
Lakeville Plt.....	12	3	.034	160,480	950	161,430	103,830	56,650	5,489	36
Mount Chase Plt.....	45	12	.044	309,425	37,620	347,045	176,075	133,350	15,272	135
Prentiss Plt.....	43	7	.189	73,004	4,655	77,559	60,265	12,739	14,678	129
Schoeis Plt.....	16	2	.136	97,670	4,565	102,235	83,675	13,995	13,904	48
Webster Plt.....	11	3	.153	74,010	350	74,360	65,490	8,520	11,377	33
TOTALS.....	24,833	4,082		\$283,194,113	\$61,476,424	\$344,670,537	\$50,548,212	\$232,645,901	\$15,364,846	\$74,499

*Taken from 1965 Municipal Valuation Return.

PISCATAQUIS COUNTY — 1966

Abbot.....	105	25	.100	\$ 186,775	\$ 56,078	\$ 242,853	\$ 88,450	\$ 98,325	\$ 24,285	\$ 315
Atkinson.....	48	13	.094	179,900	23,170	203,070	125,530	54,370	19,089	144
Bowerbank.....	7	2	.038	254,255	1,200	255,455	142,113	112,142	9,707	21
Brownville.....	378	104	.128	899,535	95,400	994,935	216,455	683,050	127,352	1,134
Dover-Foxcroft.....	795	202	.039	8,921,220	1,707,520	10,628,740	1,942,210	6,979,010	414,521	2,385
Greenville.....	414	66	.036	5,670,340	732,515	6,402,855	1,624,350	4,045,990	230,503	1,242
Guilford.....	429	63	.132	1,156,450	215,870	1,372,320	190,695	965,755	181,146	1,287
Milo.....	588	181	.150	1,538,649	321,439	1,860,088	282,655	1,276,014	279,013	1,764
Monson.....	169	27	.117	549,260	73,140	622,400	259,960	289,390	72,820	507
Parkman.....	123	8	.116	268,435	28,120	296,555	107,425	161,010	34,400	369
Sangerville.....	266	40	.119	492,290	73,619	565,909	170,440	321,850	67,343	798
Sebec.....	95	14	.102	281,680	36,640	318,320	175,680	106,000	32,468	285
Shirley.....	39	10	.098	156,783	4,890	161,673	128,898	27,885	15,844	117

PISCATAQUIS COUNTY — 1966 — 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		
Wellington.....	55	6	.090	102,330	10,905	113,235	73,425	28,905	10,191	165
Willimantic.....	31	14	.070	230,030	6,220	236,250	145,450	84,580	16,537	93
Barnard Plt.....	13	4	.038	91,585	8,203	99,788	75,956	15,629	3,792	39
Blanchard Plt.....	21	5	.122	110,499	2,065	112,564	82,684	27,815	13,733	63
Elliottsville Plt.....	14	5	.061	179,630	3,650	183,280	126,900	52,730	11,180	42
Kingsbury Plt.....	4	1	.062	111,830	40	111,870	95,340	16,490	6,936	12
Lake View Plt.....	5	1	.032	233,388	7,220	240,608	94,538	138,850	7,699	15
TOTALS.....	3,599	791		\$21,614,864	\$3,407,904	\$25,022,768	\$6,129,164	\$15,485,700	\$1,578,559	\$10,797

SAGADAHOC COUNTY — 1966

Municipality	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	REAL ESTATE	PERSONAL PROPERTY	Total Value of all Property	Land	Buildings	Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
Arrowsic.....	47	4	.048	\$ 313,440	\$ 10,150	\$ 323,590	\$ 150,490	\$ 162,950	\$ 15,532	\$ 141
Bath.....	2,418	500	.069	17,214,585	4,185,235	21,399,820	3,622,935	13,591,650	1,476,588	7,254
Bowdoin.....	152	37	.196	247,710	26,269	273,979	141,885	105,825	53,700	456
Bowdoinham.....	255	75	.116	917,002	79,262	996,264	314,270	602,732	115,567	765
Georgetown.....	114	29	.112	568,665	19,416	588,081	187,220	331,445	65,865	342
Phippsburg.....	275	48	.081	1,828,470	71,430	1,899,920	599,070	1,229,400	153,894	825
Richmond.....	485	18	.124	1,191,500	156,638	1,348,138	230,545	960,955	167,169	1,455
Topsham.....	816	192	.0215	13,000,000	3,386,205	16,386,205	2,072,780	10,927,220	352,303	2,448
West Bath.....	177	27	.028	3,029,570	124,770	3,154,340	690,120	2,339,450	88,322	531
Woolwich.....	363	57	.060	2,127,580	56,731	2,184,311	453,310	1,674,270	131,059	1,089
TOTALS.....	5,102	987		\$40,438,522	\$8,116,126	\$48,554,648	\$8,462,625	\$31,975,897	\$2,619,999	\$15,306

SOMERSET COUNTY — 1966

Municipality	No. of Polls Taxed	No. of Polls Not Taxed	Rate of Taxation	REAL ESTATE	PERSONAL PROPERTY	Total Value of all Property	Land	Buildings	Amount of Taxes Assessed on Property	Amount of Taxes Assessed on Polls
Anson.....	479	129	.037	\$ 4,585,300	\$ 509,310	\$ 5,094,610	\$ 958,040	\$ 3,627,260	\$ 188,500	\$ 1,437
Athens.....	137	33	.065	703,130	76,080	779,210	441,160	261,970	50,649	411
Bingham.....	331	66	.0155	4,833,075	2,746,848	7,579,923	907,750	3,925,325	117,489	993
Cambridge.....	72	15	.075	142,770	40,790	183,560	66,325	76,445	13,767	216
Canaan.....	172	21	.130	370,610	56,240	426,850	156,475	214,135	55,490	516
Cornville.....	147	16	.100	362,335	50,865	413,200	238,300	123,835	41,320	441

SOMERSET COUNTY — 1966 — Concluded

Detroit.....	140	16	.078	375,315	97,073	472,388	54,035	321,280	36,846	420
Emden.....	105	11	.078	1,109,165	9,150	1,118,315	858,465	250,700	87,228	315
Fairfield.....	1,194	168	.0264	16,677,660	3,150,227	19,827,887	2,802,560	13,875,100	523,456	3,582
Harmony.....	170	27	.096	397,955	111,950	509,905	150,330	247,625	48,951	510
Hartland.....	281	93	.050	2,030,180	812,790	2,842,970	451,500	1,578,680	142,148	843
Jackman.....	200	45	.054	1,164,740	298,570	1,461,310	295,620	869,120	78,911	600
Madison.....	983	153	.100	3,146,710	1,074,190	4,220,900	1,051,630	2,095,080	422,090	2,949
Mercer.....	80	14	.103	215,160	25,990	241,150	89,080	126,080	24,838	240
Moose River.....	51	10	.049	324,760	46,715	371,475	185,010	139,750	18,202	153
Moscow.....	123	20	.068	2,380,264	511,000	2,891,264	2,172,414	207,850	196,605	369
New Portland.....	136	33	.086	575,865	91,860	667,725	255,645	320,220	57,424	408
Norridgewock.....	461	83	.148	878,105	111,761	987,866	252,990	623,115	146,204	1,383
Palmyra.....	230	26	.112	428,470	87,750	516,220	187,170	241,300	57,817	690
Pittsfield.....	920	169	.077	4,550,675	848,605	5,399,280	979,115	3,571,560	415,745	2,760
Ripley.....	85	16	.092	183,310	20,890	204,200	109,320	73,990	18,786	255
St. Albans.....	199	26	.066	759,900	110,460	870,360	247,690	512,210	57,444	597
Skowhegan.....	1,804	316	.033	24,193,505	4,402,660	28,596,160	5,114,040	19,079,460	943,673	5,412
Smithfield.....	115	18	.108	470,410	26,465	496,875	153,290	317,120	53,662	345
Solon.....	154	43	.084	802,995	56,950	859,945	514,260	288,735	72,235	462
Starks.....	89	13	.090	277,984	54,602	332,586	169,019	108,965	29,933	267
Brighton Pit.....	18	8	.080	87,310	6,895	94,115	76,640	10,670	7,529	54
Caratunk Pit.....	32	6	.060	221,640	4,775	226,415	152,485	69,155	13,585	96
Dennistown Pit.....	7	2	.025	170,315	1,240	171,555	155,368	14,947	4,289	21
Highland Pit.....	12	1	.073	70,245	2,670	72,915	65,715	4,530	5,415	36
Pleasant Ridge Pit.....	22	3	.046	1,662,020	1,570,160	3,232,180	73,780	1,588,240	148,680	66
The Forks Pit.....	13	3	.059	244,018	3,375	247,393	170,148	73,870	14,598	39
West Forks Pit.....	18	2	.036	186,535	42,975	229,510	133,185	53,350	8,262	54
TOTALS.....	8,980	1,605		\$74,580,426	\$17,059,791	\$91,640,217	\$19,688,754	\$54,891,672	\$3,866,791	\$26,940

WALDO COUNTY — 1966

Belfast.....	1,348	337	.0336	\$16,379,950	\$3,561,250	\$19,941,200	\$2,097,900	\$14,232,050	\$ 670,024	\$ 4,014
Belmont.....	71	7	.060	250,270	29,030	279,300	67,630	182,670	16,753	213
Brooks.....	138	42	.130	364,075	120,556	484,931	119,325	244,750	63,041	414
Burnham.....	133	40	.162	337,150	40,265	377,415	133,205	203,945	61,141	399
Frankfort.....	116	8	.126	319,645	101,280	420,925	79,600	240,045	53,036	348
Freedom.....	96	20	.126	203,145	46,175	249,320	76,330	126,815	31,414	288
Islesboro.....	129	33	.094	1,087,900	94,850	1,132,750	393,830	694,070	111,178	387
Jackson.....	50	8	.113	140,780	31,595	172,375	81,360	59,420	19,478	150
Knox.....	89	10	.072	477,660	177,043	654,703	136,470	341,190	47,130	267
Liberty.....	131	21	.096	576,690	53,260	629,950	222,235	354,455	60,475	393

WALDO COUNTY — 1966 — 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		
Lincolnville.....	225	59	.084	853,100	61,120	914,220	244,505	608,595	76,794	675
Monroe.....	104	28	.054	710,696	106,911	817,607	259,776	450,920	44,150	312
Montville.....	97	23	.140	199,360	37,290	236,650	98,545	100,815	33,131	291
Morrill.....	86	13	.048	353,930	135,265	489,195	93,415	260,515	23,481	258
Northport.....	137	24	.108	637,525	26,990	664,515	206,970	430,555	71,767	411
Palermo.....	149	29	.105	390,790	74,700	463,490	162,650	228,140	48,876	447
Prospect.....	89	9	.110	183,404	58,222	241,626	55,919	127,485	26,579	267
Searsmont.....	150	30	.108	351,910	93,438	445,345	106,120	245,790	48,097	450
Searsport.....	393	59	.026	10,558,770	1,672,460	12,231,230	1,746,430	8,812,340	318,011	1,179
Stockton Springs.....	238	74	.040	2,204,500	255,170	2,459,670	506,200	1,698,300	98,387	714
Swanville.....	84	4	.060	487,070	30,120	517,190	180,875	306,195	31,031	252
Thorndike.....	109	16	.116	229,740	75,965	305,705	115,685	114,055	35,462	327
Troy.....	118	26	.080	286,640	69,650	356,290	147,040	135,600	28,503	354
Unity.....	258	26	.057	1,489,505	435,270	1,924,775	366,680	1,122,845	109,712	774
Waldo.....	86	11	.112	182,670	66,588	249,258	81,895	100,775	27,917	258
Winterport.....	427	50	.067	2,098,442	453,361	2,551,803	468,777	1,629,665	170,971	1,281
TOTALS.....	5,051	1,007		\$41,355,317	\$7,908,121	\$49,263,438	\$8,249,317	\$33,106,000	\$2,326,553	\$15,153

WASHINGTON COUNTY — 1966

Addison.....	176	40	.070	\$ 462,895	\$ 64,565	\$ 527,460	\$ 179,900	\$ 282,995	\$ 36,922	\$ 528
Alexander.....	52	14	.070	286,995	14,160	301,155	171,015	115,980	21,081	156
Baileyville.....	418	66	.092	4,730,990	476,560	5,207,550	190,580	4,540,430	479,095	1,254
Beals.....	177	12	.125	145,327	71,830	217,157	44,592	100,735	26,981	531
Beddington.....	7	3	.073	74,777	3,900	78,677	10,254	64,523	5,743	21
Cala.....	1,009	160	.034	11,432,995	2,345,895	13,778,800	1,514,375	9,918,620	468,479	3,027
Centerville.....	11	6	.034	124,855	260	125,115	116,990	7,865	4,276	33
Charlotte.....	54	10	.088	225,960	16,775	242,735	112,510	113,450	21,361	162
Cherryfield.....	188	32	.041	1,096,360	258,199	1,354,559	290,975	805,385	55,537	564
Columbia.....	56	13	.078	232,020	3,490	235,510	170,520	61,500	18,370	168
Columbia Falls.....	122	15	.072	349,911	60,962	410,873	151,651	198,280	29,583	366
Cooper.....	26	2	.0432	261,270	12,960	274,230	158,210	103,060	11,847	78
Crawford.....	24	4	.095	65,373	1,610	66,983	56,995	8,378	6,363	72
Cutler.....	71	20	.042	352,959	24,710	377,669	171,074	181,885	15,862	213
Danforth.....	185	41	.061	723,992	141,073	865,065	373,662	350,330	52,769	555

WASHINGTON COUNTY — 1966 — Concluded

Deblois.....	12	4	.065	62,384	2,030	64,414	56,854	5,530	4,207	36
Dennysville.....	67	22	.039	336,522	77,487	414,009	113,457	223,065	16,146	201
East Machias.....	252	65	.114	567,280	68,549	635,829	150,400	416,880	72,484	756
Eastport.....	431	61	.040	4,199,900	1,703,780	5,903,680	599,250	3,600,650	236,147	1,293
Harrington.....	149	53	.084	391,940	23,540	415,480	87,789	304,151	34,900	447
Jonesboro.....	103	42	.0544	484,984	61,021	540,005	260,679	224,305	29,703	309
Jonesport.....	328	80	.046	1,413,139	238,620	1,651,759	339,044	1,074,095	75,981	984
Lubec.....	501	51	.026	5,168,500	1,362,030	6,530,530	851,540	4,316,960	169,794	1,503
Machias.....	459	65	.153	1,007,828	358,009	1,365,837	175,865	831,963	208,973	1,377
Machiasport.....	191	36	.102	450,346	40,765	491,111	110,275	340,071	50,093	573
Marshfield.....	53	10	.080	157,095	14,820	171,915	78,165	78,930	13,733	159
Meddybemps.....	17	3	.064	132,042	23,920	155,982	59,472	72,570	9,092	51
Milbridge.....	249	55	.068	880,650	173,450	1,054,100	177,625	703,025	71,679	747
Northfield.....	19	7	.042	173,610	1,195	174,805	104,910	68,700	7,342	57
Pembroke.....	145	63	.116	309,345	53,875	363,220	64,460	244,885	49,133	435
Perry.....	117	15	.050	601,570	106,655	708,225	182,465	419,105	35,411	351
Princeton.....	205	18	.080	554,100	292,460	846,500	194,475	359,625	67,725	615
Robbinston.....	111	14	.110	238,665	23,240	261,905	85,195	153,470	28,810	333
Roque Bluffs.....	28	4	.143	60,548	2,580	63,128	30,403	30,145	9,027	84
Steuben.....	148	54	.030	1,851,430	89,710	1,941,140	444,620	1,406,810	53,234	444
Talmađge.....	10	3	.037	140,455	795	141,250	132,095	8,360	5,226	30
Topsfield.....	41	14	.033	563,550	12,650	576,200	321,640	241,910	19,015	123
Vanceboro.....	77	15	.100	254,610	29,150	283,760	83,075	171,535	28,376	231
Waite.....	20	4	.067	112,850	11,450	124,300	99,250	13,600	8,328	60
Wesley.....	22	6	.124	121,494	4,978	126,462	110,525	10,959	15,881	66
Whiting.....	65	17	.032	810,152	34,215	844,367	431,869	378,283	27,019	195
Whitneyville.....	36	15	.150	77,700	138,900	216,600	38,385	39,315	32,490	108
Baring Plt.....	60	12	.042	171,250	52,830	224,080	44,130	127,120	9,414	180
Codyville Plt.....	8	2	.041	120,589	2,810	123,399	111,672	8,917	5,060	24
Grand Lake Stream Plt.....	58	10	.044	364,105	26,540	390,645	166,140	197,965	17,188	174
No. 14 Plt.....	16	1	.062	111,855	2,035	113,890	75,880	35,975	7,061	48
No. 21 Plt.....	19	2	.068	81,070	2,570	83,640	60,740	20,330	5,688	57
TOTALS.....	6,593	1,261		\$42,538,227	\$8,533,518	\$51,071,745	\$0,555,627	\$32,982,600	\$2,677,339	\$19,779

YORK COUNTY — 1966

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		
Acton.....	143	34	.090	\$ 993,780	\$ 20,650	\$ 1,014,430	\$ 314,695	\$ 679,085	\$ 91,299	\$429
Alfred.....	267	47	.027	3,100,030	359,780	3,459,810	664,170	2,435,860	93,415	801
Arundel.....	242	39	.077	960,350	124,505	1,084,855	259,890	700,460	83,534	736
Berwick.....	604	72	.067	3,337,110	374,130	3,711,240	581,420	2,755,660	248,653	1,812
Biddeford.....	4,129	1,038	.025	62,748,086	11,018,250	73,766,336	11,035,971	51,712,115	1,844,158	12,387
Buxton.....	609	88	.083	3,739,057	229,195	3,983,252	593,436	3,143,621	329,365	1,827
Cornish.....	179	35	.136	452,465	73,675	526,140	133,350	319,115	71,555	537
Dayton.....	121	22	.064	873,241	71,816	945,057	509,713	363,528	60,484	363
Elliot.....	762	93	.040	6,833,096	188,711	7,021,807	783,628	6,049,468	230,872	2,236
Hollis.....	310	83	.0776	2,172,340	37,890	2,210,230	459,095	1,713,245	171,514	930
Kennebunk.....	1,234	266	.068	9,465,130	1,208,440	10,673,570	2,019,980	7,445,150	725,803	3,702
Kennebunkport.....	509	228	.040	9,093,505	67,000	9,160,505	2,320,205	6,773,300	366,420	1,527
Kittery*.....	1,594	106	.0715	9,320,635	400,648	9,721,283	1,327,465	7,993,170	695,068	4,782
Lebanon.....	407	5	.148	990,633	39,788	1,030,418	362,855	627,778	152,502	1,221
Limerick.....	216	37	.126	751,290	73,755	825,045	185,140	566,150	103,956	648
Limington.....	223	32	.190	448,890	39,495	488,385	252,365	196,525	92,793	669
Lyman.....	166	19	.100	637,493	44,970	682,483	233,393	404,100	68,246	498
Newfield.....	99	24	.104	460,580	49,707	510,287	137,515	323,065	55,070	297
North Berwick.....	442	67	.070	2,366,987	477,266	2,844,253	579,186	1,787,891	199,098	1,326
Old Orchard Beach.....	1,086	318	.070	11,678,425	731,175	12,409,600	2,846,075	8,832,350	868,672	3,258
Parsonsfield.....	215	42	.108	631,090	182,895	813,985	216,972	414,118	87,910	645
Saco.....	2,320	414	.039	33,896,590	3,513,690	37,410,280	8,433,800	25,462,790	1,459,000	6,960
Sanford.....	3,620	633	.0282	46,568,030	10,969,230	57,537,260	6,748,150	39,819,880	1,622,551	10,860
Shapleigh.....	142	21	.142	626,339	13,765	640,104	243,739	382,610	90,895	426
South Berwick.....	771	32	.0935	2,555,430	193,440	2,748,870	402,630	2,150,750	257,019	2,313
Waterboro.....	288	46	.040	3,043,975	131,910	3,173,885	954,960	2,089,015	127,035	864
Wells.....	1,065		.062	13,037,320	520,350	13,557,670	3,383,925	9,653,395	840,576	3,195
York.....	1,237	136	.029	27,992,952	477,575	28,470,527	8,713,461	19,279,491	825,645	3,711
TOTALS:	23,000	3,977		\$258,774,849	\$31,633,698	\$290,408,547	\$54,699,224	\$204,075,625	\$11,911,108	\$69,000

*Taken from 1965 Municipal Valuation Return.

STATE SUMMARY — 1966

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.....	19,025	3,954	\$ 234,819,743	\$ 50,288,146	\$ 285,105,889	\$ 52,327,607	\$ 182,492,136	\$ 9,296,436	\$ 57,075
Aroostook.....	14,862	2,160	178,056,577	46,756,650	224,813,227	48,305,794	129,750,783	9,365,050	44,586
Cumberland.....	42,108	7,935	681,334,987	151,610,660	832,945,647	144,413,129	536,921,358	28,669,478	126,324
Franklin.....	4,656	766	41,203,060	6,050,483	47,253,543	11,092,883	30,110,172	2,352,548	13,968
Hancock.....	7,973	1,724	94,481,753	11,367,418	105,849,171	25,466,092	69,015,661	4,495,748	23,919
Kennebec.....	18,378	4,157	223,152,452	45,109,919	268,262,371	44,135,376	179,017,076	10,097,747	55,134
Knox.....	6,533	1,415	75,910,348	13,256,891	89,167,239	16,725,866	59,184,482	3,357,682	19,599
Lincoln.....	4,892	665	55,532,937	3,797,986	59,330,923	14,513,602	41,019,335	2,399,729	14,676
Oxford.....	10,015	1,874	92,558,300	44,735,923	137,294,223	28,248,831	69,309,469	5,101,158	30,045
Penobscot.....	24,833	4,082	283,194,113	61,476,424	344,670,537	50,548,212	232,645,901	15,364,846	74,499
Piscataquis.....	3,599	791	21,614,864	3,407,904	25,022,768	6,129,164	15,485,700	1,578,559	10,797
Sagadahoc.....	5,102	987	40,438,522	8,116,126	48,554,648	8,462,625	31,975,897	2,619,999	15,306
Somerset.....	8,980	1,605	74,580,426	17,059,791	91,640,217	19,688,754	54,891,672	3,866,791	26,940
Waldo.....	5,051	1,007	41,355,317	7,908,121	49,263,438	8,249,317	33,106,000	2,326,553	15,153
Washington.....	6,593	1,261	42,538,227	8,533,518	51,071,745	9,555,627	32,982,600	2,677,339	19,779
York.....	23,000	3,977	253,774,849	31,633,698	290,408,547	54,699,224	204,075,025	11,911,108	69,000
TOTALS.....	205,600	41,360	\$2,439,546,475	\$511,107,658	\$2,950,654,133	\$537,562,108	\$1,901,984,367	\$115,480,771	\$616,800



Detail

of

Corporation

Taxes



CORPORATION TAXES

Taxes assessed upon Corporations doing business in State of Maine

RAILROADS

	Year Ending June 30, 1965	Year Ending June 30, 1966
Aroostook Valley Railroad Co.	\$ 3,290.88	\$ 2,121.54
Bangor and Aroostook Railroad Co.	252,102.38	133,330.59
Belfast and Moosehead Lake Railroad Co.	4,098.29	2,074.38
Boston and Maine Corporation	35,873.47	18,285.70
Canadian National Railway Co.	52,087.11	27,471.50
Canadian Pacific Railway Co.	136,325.86	69,513.58
Maine Central Railroad Co.	352,766.58	181,671.88
Portland Terminal Company	1,725.94	852.99
	<hr/> \$838,270.51	<hr/> \$435,322.16

TELEGRAPH COMPANY

Western Union Telegraph Company	\$ 28,504.62	\$ 28,416.84
---------------------------------------	--------------	--------------

EXPRESS COMPANIES

Canadian Pacific Express Company	\$ 22.04	\$ *
Railway Express Agency	3,235.27	*
	<hr/> \$ 3,257.31	

* No tax levied for year 1966.

TELEPHONE COMPANIES

	Year Ending June 30, 1965	Year Ending June 30, 1966
American Telephone and Telegraph Company . . .	\$ 61,042.87	\$ 74,910.71
Andover Telephone Company	238.60	308.03
Bryant Pond Telephone Lines	244.03	261.83
Center Lincolnville Telephone Company	572.92	628.04
China Telephone Company	2,397.42	2,511.74
Cobbosseecontee Telephone and Telegraph Company	183.49	222.87
Consolidated Telephone Company	4,128.75	3,422.45
Eastern Telephone Company	7,274.95	8,811.91
Etna Telephone Company	35.67	43.40
Fort Kent Telephone Company	3,542.43	3,432.38
Hampden Telephone Company	1,631.61	1,130.33
Hartland & St. Albans Telephone Company	3,000.39	3,176.22
Hebron's Home Telephone Company	757.48	710.62
Jonesboro Telephone Company	148.32	189.10
Katahdin Farmers Telephone Company	4,368.24	4,500.40
Lewiston, Greene & Monmouth Telephone Company	12,125.61	13,747.64
Lovell United Telephone Company	3,350.55	4,004.25
Mount Vernon Telephone Company	276.51	301.89
Nash Telephone Company	10,471.46	11,663.69
New England Telephone and Telegraph Co. . . .	3,808,271.79	3,470,885.54
Oxford County Telephone & Telegraph Co. . .	4,057.14	4,351.37
Pine Tree Telephone & Telegraph Co.	3,517.83	4,177.24
Poland Telephone Company	7,901.67	8,957.16
Saco River Telephone & Telegraph Co. . . .	3,991.94	4,275.51
Sidney Telephone Company	323.25	318.43
Somerset Telephone Company	18,858.39	21,284.48
Standish Telephone Company	5,376.60	6,273.33
Stockton Springs Telephone Company	620.53	611.65
Union River Telephone Company	421.10	1,048.53
Union Telephone Company	1,018.24	458.15
Unity Telephone Company	3,075.30	3,326.24
Van Telephone and Telegraph Company	1,990.05	2,320.29
Warren Telephone Company	974.47	1,057.32
Washington Telephone Company	244.96	248.75
Weld Telephone Association	124.06	180.97
West Penobscot Telephone & Telegraph Co. . .	1,345.91	1,614.78
	<hr/> \$3,477,904.53	<hr/> \$3,665,367.24

Seventy-Fifth Annual Report

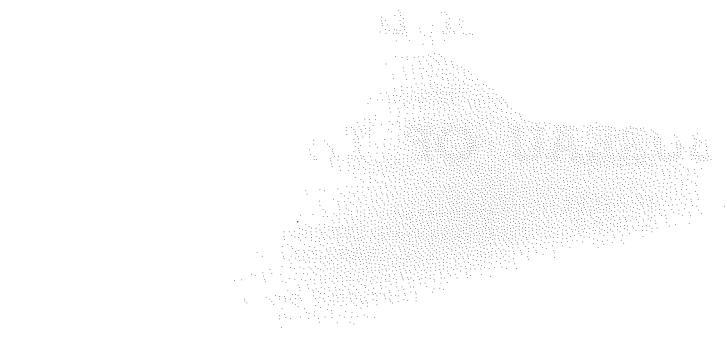
of the

BUREAU OF TAXATION



STATE OF MAINE

1 9 6 5



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, 1965

To His Excellency John H. Reed, Governor and
The Honorable Executive Council

Gentlemen:

In accordance with Title 36, M.R.S.A., Section 54 of the Revised Statutes, there is herewith submitted for your consideration the 75th 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 76th 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

Counties	1964	1965	Increase
Androscoggin.....	\$ 151,127,725	\$ 277,472,197	\$126,344,472
Aroostook.....	214,460,421	220,153,573	5,693,152
Cumberland.....	708,391,390	805,544,522	97,153,132
Franklin.....	35,136,633	36,688,363	1,551,730
Hancock.....	78,489,094	96,815,112	18,326,018
Kennebec.....	246,093,034	260,966,144	14,873,110
Knox.....	79,231,405	88,147,551	8,916,146
Lincoln.....	32,041,721	37,426,576	5,384,855
Oxford.....	123,236,395	131,800,232	8,563,837
Penobscot.....	331,744,468	336,868,742	5,124,274
Piscataquis.....	24,379,021	24,770,010	390,989
Sagadahoc.....	47,067,709	47,908,239	840,530
Somerset.....	84,499,469	90,040,620	5,541,151
Waldo.....	47,728,422	48,378,094	649,672
Washington.....	48,180,248	49,496,808	1,316,560
York.....	259,923,052	270,016,740	10,093,688
	\$2,511,730,207	\$2,822,493,523	
Net Increase.....			\$310,763,316

VALUATION OF TWENTY-ONE CITIES

Cities	1964	1965	Increase
Auburn.....	\$ 35,906,640	\$ 36,586,180	\$ 679,540
Augusta.....	68,269,960	70,252,620	1,982,660
Bangor.....	139,653,100	141,359,000	1,705,900
Bath.....	21,348,685	21,460,475	111,790
Belfast.....	18,853,900	19,493,500	638,600
Biddeford.....	71,757,850	77,479,235	5,721,385
Brewer.....	18,143,140	18,553,560	410,420
Calais.....	13,629,961	13,612,654	17,307*
Eastport.....	6,049,255	5,733,543	315,712*
Ellsworth.....	9,067,520	26,475,910	17,408,390
Gardiner.....	8,640,750	8,725,150	84,400
Hallowell.....	2,483,124	9,350,173	6,867,049
Lewiston.....	68,583,335	193,994,200	125,410,865
Old Town.....	34,877,600	35,202,500	324,900
Portland.....	307,852,150	312,091,025	4,238,875
Presque Isle.....	42,676,150	44,248,850	1,572,700
Rockland.....	33,961,430	34,675,110	713,680
Saco.....	17,443,680	17,881,890	438,210
South Portland.....	108,613,870	110,297,960	1,684,090
Waterville.....	79,668,990	81,124,360	1,455,370
Westbrook.....	33,365,155	92,475,150	59,109,995
	\$1,140,846,245	\$1,371,073,045	
Net Increase.....			\$230,226,800

*Decrease

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

Value of Land—1965	\$ 514,386,057
Value of Land—1964	<u>460,061,623</u>
Increase	\$ 54,324,434
Value of Buildings—1965	\$ 1,809,320,929
Value of Buildings—1964	<u>1,622,733,509</u>
Increase	\$ 186,587,420
Number of Polls taxed—1964	210,421
Number of Polls not taxed—1964	<u>38,903</u> 249,324
Number of Polls taxed—1965	207,310
Number of Polls not taxed—1965	<u>37,435</u> 244,745
Decrease	<u>4,579</u>

MUNICIPAL TAX RATES

1965

Counties	Average Rate of Taxation	Average of the Rates
Androscoggin .....	.03180 .....	.07645
Aroostook .....	.04040 .....	.08816
Cumberland .....	.03341 .....	.06690
Franklin .....	.05808 .....	.06869
Hancock .....	.04404 .....	.07770
Kennebec .....	.03600 .....	.06225
Knox .....	.08755 .....	.06476
Lincoln .....	.05990 .....	.08357
Oxford .....	.03700 .....	.07255
Penobscot .....	.04298 .....	.10792
Piscataquis .....	.06173 .....	.08610
Sagadahoc .....	.05101 .....	.08200
Somerset .....	.04487 .....	.07660
Waldo .....	.04780 .....	.09246
Washington .....	.05213 .....	.07894
York .....	.04074 .....	.07992

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .03870.

Total of the averages of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .07906.

Amount of taxes assessed on polls in the municipalities in 1965, \$621,980. Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1965, \$109,221,431. Average rate of taxation on each \$1,000 is \$38.70.

CORPORATION TAXES

Classification	Year Ending	
	June 30, 1964	June 30, 1965
Railroad.....	\$ 832,816.31	\$ 838,270.51
Telephone Companies.....	3,274,852.01	3,477,904.53
Telegraph Companies.....	27,885.78	28,504.62
Express Companies.....	3,223.62	3,257.31
Parlor Car Companies.....	*	*
Corporate Franchise Tax.....	461,432.00	464,435.00
Insurance Companies.....	2,763,144.75	2,953,437.01
Fire Investigation and Prevention.....	84,634.85	90,357.20
National Bank Stock.....	200,825.15	197,411.57
Trust and Banking Stock.....	211,048.05	217,783.39

POTATO TAX

Year Ending	Tax	Expenditures
June 30, 1964.....	\$ 344,208.35	\$ 7,505.60
June 30, 1965.....	388,860.84	8,053.82

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

Year Ending	Year Ending	
	June 30, 1964	June 30, 1965
Blueberry Tax.....	\$ 32,102.70	\$ 31,297.87
Fertilizer Tax.....	5,778.95	5,991.47
Milk Tax.....	123,874.13	122,296.96
Quahog Tax.....	30.80	14.20
Sardine Tax.....	396,893.59	224,357.38
Sweet Corn Tax.....	*	*

*No tax levied for the years 1964-1965

CIGARETTE TAX

Period July 1, 1964 to June 30, 1965

Revenue

Cigarette Stamp Sales (face value)	\$ 274,847.94
Cigarette Meter Sales (gross value)	7,980,818.20
Total Gross Sales	8,255,666.14
Discount to Distributors	\$245,768.17
Refunds	10,153.78
Net Sales (stamp and meters)	\$7,999,744.19
Licenses sold	2,133.25
Miscellaneous Sales	11,386.74
	\$8,013,264.18

Expenditures

Cost of Stamps	\$ 3,383.00
Administrative Expenses	22,710.40
	\$ 26,093.40

GASOLINE, USE FUEL AND MOTOR CARRIER TAXES

Period July 1, 1964 to June 30, 1965

HIGHWAY FUND**Revenue**

Gasoline Tax Certified			
Highway Fund.....	\$26,046,814.08		
Add: Penalties.....	90.00		
			\$26,046,904.08
Use Fuel Dealers' Tax.....	\$ 507,226.80		
Use Fuel Users' Tax.....	556,177.46		
Less: Abatements	1,063,404.26		
	1,403.25		
Less: Reserve for Receivables.....	1,062,001.01		
	2,878.27		
Add: Penalties and Interest.....	1,059,122.74		
	2,258.10		1,061,380.84
Motor Carrier Tax.....	60,494.60		
Less: Abatements.....	298.79		
			60,195.81
			27,168,480.73

Expenditures

Refunds: Gasoline Tax.....	655,236.78		
Motor Carrier Tax.....	33,530.67		
Use Fuel Tax.....	17,294.02		
Reimbursements:			
U. S. Government.....	0		
Maine Turnpike Authority....	13,364.10		
Transfers:			
Sea and Shore Fisheries.....	22,371.78		
Boating Facilities Fund.....	8,901.88		
			750,699.23
Add: License Fees (UFT).....	504.00		
Less: Abatement.....	3.00		
			501.00
Less: Administration Costs.....			\$26,417,781.50
			\$26,418,282.50
			82,724.98
Cost of Administration—.003			\$26,335,557.52

AERONAUTICAL FUND

Gasoline Tax Certified for Aeronautical Fund...	\$ 136,421.35	
Less: Refunds from Aeronautical Fund.....	36,137.27	
		\$ 100,284.08

INHERITANCE TAX DIVISION

Period—July 1, 1963 to June 30, 1964

Estate Taxes.....	\$ 148,180.73
Inheritance Taxes.....	4,410,609.85
Interest.....	10,419.86
<hr/>	
	<u>\$ 4,569,210.44</u>

Period—July 1, 1964 to June 30, 1965

Estate Taxes.....	\$ 522,978.13
Inheritance Taxes.....	4,304,671.08
Interest.....	12,279.42
<hr/>	
	<u>\$ 4,839,928.63</u>

SALES AND USE TAX DIVISION

Comparative Statement of Revenue and Expenditures

Revenue

	July 1, 1963 to June 30, 1964	July 1, 1964 to June 30, 1965
Gross Revenue		
Sales Tax	\$35,204,475.15	\$39,087,336.34
Use Tax	5,628,307.28	7,418,524.71
Interest	45,091.58	44,231.14
Penalties	39,363.09	44,422.63
Total Gross Revenue	<hr/> \$40,917,237.10	<hr/> \$46,594,514.82
Deduct—		
Abatements		
Sales Tax	\$ 50,145.34	\$ 44,140.48
Use Tax	62,207.07	19,949.64
Interest	1,081.38	1,312.03
Penalties	1,847.61	1,340.18
Refunds	22,046.30	28,939.60
Total Deductions	<hr/> \$ 137,327.70	<hr/> \$ 95,681.93
NET REVENUE	<hr/> \$40,779,909.40	<hr/> \$46,498,832.89

Expenditures

	1963-1964	1964-1965
Salaries and		
Wages	\$ 365,982.46	\$ 392,911.99
Travel Expense	57,403.19	58,510.75
Office Supplies	20,722.99	11,275.92
Equipment	7,143.03	4,267.84
Legal and Profes-		
sional Services	3,679.42	4,031.01
Printing		
and Postage	15,492.46	21,113.06
Telephone and		
Telegrams	5,132.92	5,808.61
Other Office		
Expense	7,085.19	5,210.84
TOTAL EXPENDITURES	<hr/> \$ 482,641.66	<hr/> \$ 503,130.02

Cost of Administration—1.18% 1.08%

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS

July 1, 1964 — June 30, 1965

Counties	M. Feet Board Measure							
	Spruce and Fir	Cedar	White* Pine	Hemlock	Yellow Birch	Maple	Beech	Misc.
Aroostook.....	85,247	4,307	5,112	787	7,075	20,716	1,289	4,413
Franklin.....	18,249	95	308	65	4,747	2,126	12	2,433
Hancock.....	468	2	2,363	279	101	221	28	488
Kennebec.....	—	—	—	—	—	—	—	—
Oxford.....	12,366	3	1,220	317	4,505	551	42	1,277
Penobscot.....	2,052	297	4,482	212	2,386	4,581	166	3,463
Piscataquis.....	63,699	860	12,275	95	5,183	4,900	69	3,212
Somerset.....	29,069	419	4,513	1,147	10,050	7,395	119	13,276
Washington.....	528	—	7,456	110	454	201	470	1,955
TOTALS.....	211,678	5,983	37,729	3,012	34,501	40,691	2,195	30,517

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Counties	Cords					Hardwood			Pieces Cedar	
	Pulpwood (Peeled Basis)					Fuel	White Birch	Bolts	Ties	Poles
	Spruce and Fir	Hemlock	Misc. Soft Wood	Poplar	Hardwood					
Aroostook.....	225,325	6,429	1,043	84,652	54,125	1,508	2,480	201	32	3,042
Franklin.....	11,141	135	52	—	8,870	—	4,529	1,841	—	—
Hancock.....	9,867	6,528	23	—	1,536	66	566	10	—	—
Kennebec.....	124	53	—	—	110	—	—	—	—	—
Oxford.....	12,879	97	311	—	8,215	80	770	1,285	—	—
Penobscot.....	76,228	19,619	4,113	—	17,035	225	2,992	288	—	—
Piscataquis.....	200,000	3,417	3,145	—	3,442	319	2,818	1,169	—	4,821
Somerset.....	196,902	407	1,083	—	1,754	164	7,620	837	—	1,547
Washington.....	63,505	27,250	—	—	949	435	1,251	—	—	—
TOTALS.....	795,971	63,935	9,770	84,652	96,036	2,797	23,036	5,631	32	9,410

*Includes 2.9% Red Pine

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1964 to June 30, 1965

Counties	Valuation	State Tax
Aroostook.....	\$1,304,572	\$14,350.29
Franklin.....	165,375	1,819.13
Hancock.....	145,503	1,600.53
Kennebec.....	10,500	115.50
Knox.....	9,400	103.40
Lincoln.....	2,925	32.17
Oxford.....	144,225	1,586.47
Penobscot.....	560,500	6,165.50
Piscataquis.....	960,762	10,568.39
Somerset.....	753,058	8,283.64
Washington.....	318,200	3,500.20
Totals.....	<u><u>\$4,375,020</u></u>	<u><u>\$48,125.22</u></u>

RECAPITULATION BY COUNTIES OF LOCAL VALUATION OF MUNICIPALITIES FOR 1965

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.....	19,224	\$ 57,672	\$ 8,824,636	\$ 51,470,753	\$ 177,931,276
Aroostook.....	14,728	44,184	8,894,872	48,061,174	126,492,559
Cumberland.....	41,270	123,810	26,916,421	139,939,377	516,227,955
Franklin.....	4,591	13,773	2,130,932	8,966,549	22,134,508
Hancock.....	8,020	24,060	4,264,086	22,395,923	63,732,348
Kennebec.....	20,384	61,152	9,396,828	42,963,727	173,944,284
Knox.....	6,539	19,617	3,309,979	16,692,151	58,391,142
Lincoln.....	4,876	14,628	2,241,922	8,906,435	26,295,056
Oxford.....	9,978	29,934	4,877,652	22,503,249	66,552,206
Penobscot.....	24,591	73,773	14,479,612	50,452,558	227,450,500
Piscataquis.....	3,601	10,803	1,529,220	6,039,773	15,361,322
Sagadahoc.....	5,154	15,462	2,444,023	8,140,502	31,607,139
Somerset.....	8,979	26,937	4,040,531	19,566,658	53,610,689
Waldo.....	5,085	15,255	2,288,498	8,232,793	29,165,475
Washington.....	7,121	21,363	2,581,579	9,729,377	31,503,031
York.....	23,169	69,507	11,000,640	50,325,058	188,921,439
TOTALS.....	207,310	\$621,930	\$109,221,431	\$514,386,057	\$1,809,320,929

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Counties	Real Estate Resident	Real Estate Non-Resident	Personal Estate Resident	Personal Estate Non-Resident	Total Value
Androscoggin.....	\$ 186,270,131	\$ 43,131,898	\$ 33,499,922	\$ 14,570,246	\$ 277,472,197
Aroostook.....	144,476,712	30,077,021	32,635,231	12,984,609	220,153,573
Cumberland.....	499,328,267	156,839,065	65,352,396	84,024,794	805,544,522
Franklin.....	18,465,039	12,638,018	3,447,046	2,140,260	36,688,363
Hancock.....	51,642,980	34,485,291	6,666,020	4,020,821	96,815,112
Kennebec.....	172,113,602	44,794,409	26,869,454	17,188,679	260,966,144
Knox.....	57,037,718	18,045,575	10,350,840	2,713,413	88,147,551
Lincoln.....	16,099,481	19,102,010	1,602,929	622,156	37,426,576
Oxford.....	59,163,979	29,889,476	10,280,128	32,464,649	131,800,232
Penobscot.....	209,251,259	68,651,799	42,458,125	16,507,559	336,868,742
Piscataquis.....	14,914,679	6,486,416	2,108,780	1,260,135	24,770,010
Sagadahoc.....	30,685,656	9,061,935	7,096,034	1,154,564	47,908,239
Somerset.....	47,369,030	25,308,317	9,291,788	7,571,485	90,040,620
Waldo.....	25,593,923	11,804,345	7,413,766	3,566,060	48,378,094
Washington.....	30,421,007	10,811,401	5,206,123	3,058,277	49,496,808
York.....	173,350,421	65,896,076	15,086,122	15,684,121	270,016,740
Totals.....	\$1,736,685,884	\$537,021,102	\$279,274,704	\$219,511,633	\$2,822,493,523

1965 Municipal Valuations and Tax Rates

ANDROSCOGGIN COUNTY

Towns	Total Valuation 1965	Rate of Taxation 1965
Auburn.....	\$ 36,586,180	.075
Durham.....	640,915	.140
Greene.....	985,670	.116
Leeds.....	519,536	.160
Lewiston.....	193,994,200	.0212
Lisbon.....	18,710,935	.029
Livermore.....	2,366,003	.043
Livermore Falls.....	3,160,413	.103
Mechanic Falls.....	6,106,360	.0316
Minot.....	2,536,950	.020
Poland.....	9,226,520	.0185
Turner.....	1,310,000	.136
Wales.....	399,385	.087
Webster.....	929,130	.090
	\$277,472,197	

AROOSTOOK COUNTY

Amity.....	86,655	.162
Ashland.....	1,711,240	.091
Bancroft.....	94,800	.092
Benedicta.....	225,023	.077
Blaine.....	572,342	.115
Bridgewater.....	797,849	.095
Caribou.....	44,530,110	.029
Castle Hill.....	540,130	.070
Chapman.....	185,905	.072
Crystal.....	285,935	.080
Dyer Brook.....	131,637	.112
Eagle Lake.....	1,285,020	.044
Easton.....	1,474,650	.104
Fort Fairfield.....	20,268,740	.0305
Fort Kent.....	14,090,525	.0251
Frenchville.....	1,102,740	.078
Grand Isle.....	465,060	.113
Haynesville.....	120,710	.090
Hersey.....	102,405	.061
Hodgdon.....	906,425	.066
Houlton.....	13,982,495	.068
Island Falls.....	985,220	.080
Limestone.....	9,869,195	.024
Linneus.....	467,965	.086
Littleton.....	1,086,307	.077
Ludlow.....	114,570	.138
Madawaska.....	18,281,085	.0455
Mapleton.....	5,502,370	.020
Mars Hill.....	7,636,615	.031
Masardis.....	421,760	.099
Merrill.....	181,777	.112
Monticello.....	1,330,200	.061
New Limerick.....	369,415	.094
New Sweden.....	958,300	.054
Oakfield.....	341,675	.190

1965 Municipal Valuations and Tax Rates

AROOSTOOK COUNTY — Concluded

Towns	Total Valuation 1965	Rate of Taxation 1965
Orient.....	139,024	.120
Perham.....	641,340	.066
Portage Lake.....	883,190	.056
Presque Isle.....	44,248,850	.034
St. Agatha.....	1,865,600	.040
Sherman.....	772,695	.074
Smyrna.....	215,210	.138
Stockholm.....	335,455	.088
Van Buren.....	11,435,617	.0285
Wade.....	353,690	.048
Washburn.....	2,958,880	.068
Westfield.....	1,188,500	.048
Weston.....	149,470	.127
Woodland.....	825,765	.092
Plantations		
Allagash.....	440,310	.184
Cary.....	81,343	.158
Caswell.....	213,175	.180
Cyr.....	172,960	.120
E.....	46,929	.060
Garfield.....	43,350	.050
Glenwood.....	57,137	.114
Hamlin.....	183,490	.102
Hammond.....	114,950	.090
Macwahoc.....	102,688	.165
Moro.....	133,845	.059
Nashville.....	184,410	.022
New Canada.....	673,535	.033
Oxbow.....	133,025	.076
Reed.....	122,430	.198
St. Francis.....	191,609	.235
St. John.....	134,577	.200
Wallagrass.....	353,414	.094
Westmanland.....	142,890	.040
Wintererville.....	107,370	.090
		<u>\$220,153,573</u>

CUMBERLAND COUNTY

Baldwin.....	696,830	.172
Bridgton.....	6,268,575	.061
Brunswick.....	41,121,590	.0367
Cape Elizabeth.....	35,192,400	.0295
Casco.....	8,467,965	.0135
Cumberland.....	9,697,715	.049
Falmouth.....	37,640,560	.025
Freeport.....	11,633,820	.041
Gorham.....	21,311,957	.031
Gray.....	7,200,400	.043
Harpswell.....	2,107,440	.121
Harrison.....	2,490,836	.0475
Naples.....	3,002,051	.038

1965 Municipal Valuations and Tax Rates

CUMBERLAND COUNTY — Concluded

Towns	Total Valuation 1965	Rate of Taxation 1965
New Gloucester.....	812,550	.161
North Yarmouth.....	926,047	.110
Otisfield.....	612,550	.112
Portland.....	312,091,025	.036
Pownal.....	425,305	.150
Raymond.....	2,666,950	.060
Scarboro.....	32,590,741	.0319
Sebago.....	1,104,642	.100
South Portland.....	110,297,960	.0305
Standish.....	2,456,098	.166
Westbrook.....	92,475,150	.023
Windham.....	26,140,225	.025
Yarmouth.....	36,113,140	.026
	\$805,544,522	

FRANKLIN COUNTY

Avon.....	362,025	.074
Carthage.....	307,115	.066
Chesterville.....	415,220	.102
Eustis.....	622,950	.080
Farmington.....	5,268,465	.090
Industry.....	298,190	.094
Jay.....	10,870,440	.04584772
Kingfield.....	2,071,310	.038
Madrid.....	169,065	.080
New Sharon.....	537,590	.096
New Vineyard.....	461,755	.068
Phillips.....	708,615	.108
Rangeley.....	4,756,520	.040
Strong.....	1,051,415	.080
Temple.....	322,805	.078
Weld.....	804,390	.067
Wilton.....	6,179,980	.0508

Plantations

Coplin.....	168,686	.042
Dallas.....	367,710	.048
Rangeley.....	609,792	.056
Sandy River.....	334,325	.039

\$ 36,688,363

HANCOCK COUNTY

Amherst.....	\$ 139,010	.078
Aurora.....	114,770	.108
Bar Harbor.....	23,725,320	.028
Blue Hill.....	1,282,270	.140
Brooklin.....	3,846,750	.019
Brooksville.....	3,449,750	.020
Bucksport.....	6,968,030	.092

1965 Municipal Valuations and Tax Rates

HANCOCK COUNTY — Concluded

Towns	Total Valuation 1965	Rate of Taxation 1965
Castine.....	3,792,420	.022
Cranberry Isles.....	472,280	.060
Dedham.....	578,116	.100
Deer Isle.....	1,545,550	.073
Eastbrook.....	248,670	.084
Ellsworth.....	26,475,910	.025
Franklin.....	660,430	.068
Gouldsboro.....	852,640	.106
Hancock.....	911,900	.082
Lamoine.....	288,682	.148
Mariaville.....	123,415	.120
Mount Desert.....	4,277,420	.104
Orland.....	2,951,015	.0371
Otis.....	199,318	.106
Penobscot.....	630,491	.077
Sedgwick.....	1,301,000	.045
Sorrento.....	398,260	.118
Southwest Harbor.....	4,098,770	.043
Stonington.....	2,067,830	.061
Sullivan.....	1,352,240	.041
Surry.....	867,915	.072
Swans Island.....	327,700	.100
Tremont.....	692,105	.132
Trenton.....	371,150	.080
Verona.....	808,680	.032
Waltham.....	140,804	.066
Winter Harbor.....	662,578	.085
Plantations		
Long Island.....	60,885	.134
Osborn.....	80,158	.065
No. 33.....	51,780	.104
\$ 96,815,112		

KENNEBEC COUNTY

Albion.....	\$ 678,660	.108
Augusta.....	70,252,620	.036
Belgrade.....	2,278,318	.0562
Benton.....	800,690	.112
Chelsea.....	1,303,711	.050
China.....	7,352,036	.025
Clinton.....	1,039,270	.117
Farmingdale.....	3,302,665	.054
Fayette.....	592,270	.099
Gardiner.....	8,725,150	.0955
Hallowell.....	9,350,173	.030
Litchfield.....	2,910,090	.036
Manchester.....	5,343,472	.0241
Monmouth.....	8,366,430	.02775
Mount Vernon.....	2,664,310	.031
Oakland.....	5,489,448	.051
Pittston.....	532,381	.123
Randolph.....	1,515,025	.068

1965 Municipal Valuations and Tax Rates

KENNEBEC COUNTY — Concluded

Towns	Total Valuation 1965	Rate of Taxation 1965
Readfield.....	4,006,890	.026
Rome.....	622,980	.085
Sidney.....	2,438,060	.037
Vassalboro.....	5,669,990	.0328
Vienna.....	165,760	.120
Waterville.....	81,124,360	.026
Wayne.....	700,010	.095
West Gardiner.....	777,713	.090
Windsor.....	607,825	.082
Winslow.....	21,038,927	.035
Winthrop.....	11,316,910	.033
	\$260,966,144	

KNOX COUNTY

Appleton.....	\$ 1,022,650	.045
Camden.....	8,587,880	.060
Cushing.....	995,221	.049
Friendship.....	672,355	.132
Hope.....	391,705	.097
Isle au Haut.....	142,065	.089
North Haven.....	1,135,440	.068
Owls Head.....	987,374	.084
Rockland.....	34,675,110	.031
Rockport.....	9,141,440	.0256
St. George.....	9,559,206	.0205
South Thomaston.....	717,050	.064
Thomaston.....	11,104,125	.032
Union.....	1,320,318	.086
Vinalhaven.....	2,074,525	.067
Warren.....	4,931,155	.0346
Washington.....	574,265	.108

Plantation

Matinicus Isle.....	115,667	.073
	\$ 88,147,551	

LINCOLN COUNTY

Alna.....	\$ 459,080	.074
Boothbay.....	2,784,020	.084
Boothbay Harbor.....	3,251,650	.094
Bremen.....	3,741,470	.013
Bristol.....	9,251,422	.019
Damariscotta.....	1,312,394	.105
Dresden.....	364,840	.114
Edgecomb.....	507,090	.090
Jefferson.....	704,650	.108
Newcastle.....	1,037,066	.092
Nobleboro.....	412,675	.130
South Bristol.....	922,385	.088

1965 Municipal Valuations and Tax Rates

LINCOLN COUNTY — Concluded

Towns	Total Valuation 1965	Rate of Taxation 1965
Southport.....	4,048,250	.028
Waldoboro.....	1,878,849	.150
Westport.....	248,185	.102
Whitefield.....	1,031,005	.076
Wiscasset.....	5,144,280	.076
Plantations		
Monhegan.....	179,630	.045
Somerville.....	147,635	.100
	\$ 37,426,576	

OXFORD COUNTY

Andover.....	\$ 1,473,955	.056
Bethel.....	6,737,200	.039
Brownfield.....	319,389	.140
Buckfield.....	918,530	.086
Byron.....	294,115	.078
Canton.....	686,730	.083
Denmark.....	645,385	.100
Dixfield.....	5,500,620	.033
Fryeburg.....	3,145,005	.0668
Gilead.....	280,788	.072
Greenwood.....	688,975	.104
Hanover.....	367,800	.062
Hartford.....	394,949	.102
Hebron.....	347,920	.092
Hiram.....	1,107,022	.058
Lovell.....	1,559,273	.076
Mexico.....	7,368,150	.0474
Newry.....	327,300	.100
Norway.....	10,867,655	.0346
Oxford.....	2,704,770	.048
Paris.....	6,817,365	.050
Peru.....	2,075,952	.070
Porter.....	449,890	.124
Roxbury.....	525,175	.106
Rumford.....	68,709,900	.0225
Stoneham.....	292,505	.067
Stow.....	134,265	.114
Sumner.....	505,885	.074
Sweden.....	358,233	.082
Upton.....	384,438	.036
Waterford.....	1,254,650	.092
West Paris.....	1,701,703	.052
Woodstock.....	1,289,430	.073
Plantations		
Lincoln.....	1,242,034	.028
Magalloway.....	323,276	.071
	\$131,800,232	

1965 Municipal Valuations and Tax Rates

PENOBCOT COUNTY

Towns	Total Valuation 1965	Rate of Taxation 1965
Alton.....	\$ 87,100	.206
Bangor.....	141,359,000	.032
Bradford.....	666,915	.074
Bradley.....	572,862	.126
Brewer.....	18,553,560	.078
Burlington.....	195,485	.140
Carmel.....	670,580	.134
Charleston.....	498,450	.100
Chester.....	110,610	.222
Clifton.....	156,205	.130
Corinna.....	1,059,070	.164
Corinth.....	639,721	.135
Dexter.....	5,905,680	.067
Dixmont.....	333,511	.112
East Millinocket.....	15,613,040	.0456
Eddington.....	1,705,245	.052
Edinburg.....	67,656	.058
Enfield.....	776,266	.136
Etna.....	320,600	.104
Exeter.....	300,950	.230
Garland.....	223,570	.200
Glenburn.....	583,955	.131
Greenbush.....	134,510	.275
Greenfield.....	102,355	.112
Hampden.....	6,276,510	.067
Hermon.....	2,199,670	.080
Holden.....	3,301,830	.028
Howland.....	1,961,110	.062
Hudson.....	268,795	.126
Kenduskeag.....	548,026	.075
LaGrange.....	252,687	.120
Lee.....	317,440	.111
Levant.....	1,259,425	.042
Lincoln.....	11,490,180	.054
Lowell.....	96,570	.146
Mattawamkeag.....	1,063,095	.128
Maxfield.....	80,435	.066
Medway.....	513,572	.305
Milford.....	1,675,764	.080
Millinocket.....	30,783,345	.0502
Newburg.....	282,250	.078
Newport.....	1,845,240	.124
Old Town.....	35,202,500	.028
Orono.....	21,358,140	.030
Orrington.....	4,508,770	.050
Passadumkeag.....	113,717	.141
Patten.....	2,549,790	.031
Plymouth.....	196,495	.168
Springfield.....	135,086	.138
Stacyville.....	995,805	.058
Stetson.....	189,250	.135
Veazie.....	15,100,733	.0126
Winn.....	168,216	.220
Woodville.....	490,730	.037

1965 Municipal Valuations and Tax Rates

PENOBCOT COUNTY — Concluded

Towns	Total Valuation 1965	Rate of Taxation 1965
Plantations		
Carroll.....	91,900	.147
Drew.....	86,387	.100
Grand Falls.....	60,350	.057
Lakeville.....	158,630	.033
Mount Chase.....	318,619	.052
Prentiss.....	77,539	.196
Seboeis.....	138,690	.098
Webster.....	74,555	.154
	\$336,868,742	

PISCATAQUIS COUNTY

Abbot.....	\$ 226,325	.100
Atkinson.....	205,360	.088
Bowerbank.....	248,234	.043
Brownville.....	987,130	.118
Dover-Foxcroft.....	10,532,030	.041
Greenville.....	6,353,520	.032
Guilford.....	1,357,390	.132
Milo.....	1,851,714	.140
Monson.....	621,430	.110
Parkman.....	283,515	.118
Sangerville.....	564,570	.121
Sebec.....	314,007	.106
Shirley.....	161,490	.100
Wellington.....	117,630	.106
Willimantic.....	228,400	.072
Plantations		
Barnard.....	98,071	.040
Blanchard.....	110,712	.107
Elliottsville.....	181,994	.055
Kingsbury.....	111,240	.062
Lake View.....	215,248	.031
	\$ 24,770.010	

SAGADAHOC COUNTY

Arrowsic.....	\$ 237,465	.062
Bath.....	21,460,475	.063
Bowdoin.....	273,469	.194
Bowdoinham.....	979,301	.096
Georgetown.....	574,705	.099
Phippsburg.....	1,868,525	.084
Richmond.....	1,335,574	.116
Topsham.....	15,872,305	.022
West Bath.....	3,061,470	.029
Woolwich.....	2,244,950	.055
	\$ 47,908,239	

1965 Municipal Valuations and Tax Rates

SOMERSET COUNTY

Towns	Total Valuation 1965	Rate of Taxation 1965
Anson.....	\$ 5,102,970	.038
Athens.....	761,750	.055
Bingham.....	6,791,033	.019
Cambridge.....	177,995	.087
Canaan.....	421,412	.142
Cornville.....	410,175	.110
Detroit.....	465,249	.076
Embden.....	1,112,610	.073
Fairfield.....	19,725,079	.0254
Harmony.....	481,065	.092
Hartland.....	2,828,660	.056
Jackman.....	1,344,840	.052
Madison.....	4,181,574	.097
Mercer.....	232,015	.115
Moose River.....	387,725	.045
Moscow.....	2,876,890	.070
New Portland.....	654,850	.088
Norridgewock.....	971,835	.150
Palmyra.....	504,490	.160
Pittsfield.....	5,340,625	.082
Ripley.....	203,480	.112
St. Albans.....	839,340	.098
Skowhegan.....	28,286,960	.0304
Smithfield.....	485,125	.096
Solon.....	845,505	.078
Starks.....	330,290	.090
Plantations		
Brighton.....	94,235	.092
Caratunk.....	227,165	.061
Dennistown.....	169,715	.023
Highland.....	73,840	.076
Pleasant Ridge.....	3,236,310	.040
The Forks.....	248,248	.056
West Forks.....	227,585	.043
	<u>\$ 90,040,620</u>	

WALDO COUNTY

Belfast.....	\$ 19,493,500	.0346
Belmont.....	256,760	.092
Brooks.....	479,610	.121
Burnham.....	383,554	.176
Frankfort.....	418,571	.132
Freedom.....	251,705	.124
Islesboro.....	1,089,990	.084
Jackson.....	165,180	.120
Knox.....	624,175	.076
Liberty.....	622,330	.098
Lincolnville.....	906,700	.080
Monroe.....	777,226	.057
Montville.....	236,150	.134
Morrill.....	432,265	.068

1965 Municipal Valuations and Tax Rates

WALDO COUNTY — Concluded

Towns	Total Valuation 1965	Rate of Taxation 1965
Northport.....	646,720	.108
Palermo.....	447,190	.108
Prospect.....	208,549	.138
Searsmont.....	415,690	.116
Searsport.....	12,173,270	.0265
Stockton Springs.....	2,531,700	.034
Swanville.....	508,471	.062
Thorndike.....	307,940	.108
Troy.....	342,040	.080
Unity.....	1,895,705	.055
Waldo.....	237,880	.111
Winterport.....	2,525,223	.061
	<u>\$ 48,378,094</u>	

WASHINGTON COUNTY

Addison.....	\$ 507,455	.076
Alexander.....	296,745	.082
Baileyville.....	4,023,050	.096
Beals.....	205,235	.171
Beddington.....	78,967	.082
Calais.....	13,612,654	.0335
Centerville.....	123,675	.046
Charlotte.....	231,110	.088
Cherryfield.....	1,325,870	.035
Columbia.....	231,350	.077
Columbia Falls.....	439,115	.080
Cooper.....	272,360	.044
Crawford.....	66,411	.117
Cutler.....	374,082	.065
Danforth.....	899,290	.061
Deblois.....	64,404	.091
Dennysville.....	385,164	.043
East Machias.....	623,128	.131
Eastport.....	5,733,543	.041
Harrington.....	416,360	.089
Jonesboro.....	532,768	.056
Jonesport.....	1,655,222	.045
Lubec.....	6,608,890	.026
Machias.....	1,316,682	.125
Machiasport.....	487,814	.107
Marshfield.....	174,325	.116
Meddybemps.....	74,996	.176
Milbridge.....	1,028,950	.068
Northfield.....	173,662	.042
Pembroke.....	363,755	.116
Perry.....	694,815	.050
Princeton.....	819,480	.068
Robbinston.....	260,220	.115
Roque Bluff's.....	62,476	.156
Steuben.....	1,893,856	.032
Talmadge.....	141,230	.0325

1965 Municipal Valuations and Tax Rates

WASHINGTON COUNTY — Concluded

Towns	Total Valuation 1965	Rate of Taxation 1965
Topsfield.....	572,205	.033
Vanceboro.....	282,620	.092
Waite.....	123,440	.083
Wesley.....	127,707	.135
Whiting.....	1,060,535	.0283
Whitneyville.....	211,720	.170
Plantations		
Baring.....	208,355	.042
Codyville.....	122,779	.041
Grand Lake Stream.....	393,130	.070
No. 14.....	113,368	.064
No. 21.....	81,840	.073
	\$ 49,496,808	

YORK COUNTY

Acton.....	\$ 984,995	.098
Alfred.....	3,389,935	.032
Arundel.....	1,024,386	.076
Berwick.....	3,588,830	.064
Biddeford.....	77,479,235	.020
Buxton.....	3,920,624	.082
Cornish.....	520,720	.142
Dayton.....	940,361	.062
Eliot.....	6,876,777	.032
Hollis.....	2,182,650	.079
Kennebunk.....	9,899,080	.064
Kennebunkport.....	8,784,650	.040
Kittery.....	9,721,283	.0715
Lebanon.....	1,012,882	.142
Limerick.....	795,920	.108
Limington.....	476,275	.186
Lyman.....	650,901	.098
Newfield.....	481,202	.106
North Berwick.....	2,772,311	.066
Old Orchard Beach.....	12,231,925	.074
Parsonsfield.....	778,615	.142
Saco.....	17,881,890	.072
Sanford.....	56,214,520	.0259
Shapleigh.....	617,321	.146
South Berwick.....	2,689,450	.077
Waterboro.....	3,036,500	.042
Wells.....	13,192,350	.062
York.....	27,871,152	.0285
	\$270,016,740	