

MAINE STATE LEGISLATURE

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REPORT

of the

Bureau of Taxation



STATE OF MAINE

1967 and 1968

AUG 13 1971

Seventy-Eighth Annual Report
of the
BUREAU OF TAXATION



STATE OF MAINE

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ERNEST H. JOHNSON	<i>State Tax Assessor</i>
NEAL W. BODWELL	<i>Director, Excise Tax Division</i>
NORMAN P. LEDEW	<i>Director, Property Tax Division</i>
JOHN T. SINGER	<i>Director, Sales Tax Division</i>
ISABELLA D. STEWART	<i>Chief, Inheritance Tax Division</i>

MEMBERS OF BOARD OF STATE ASSESSORS
1891 to 1931

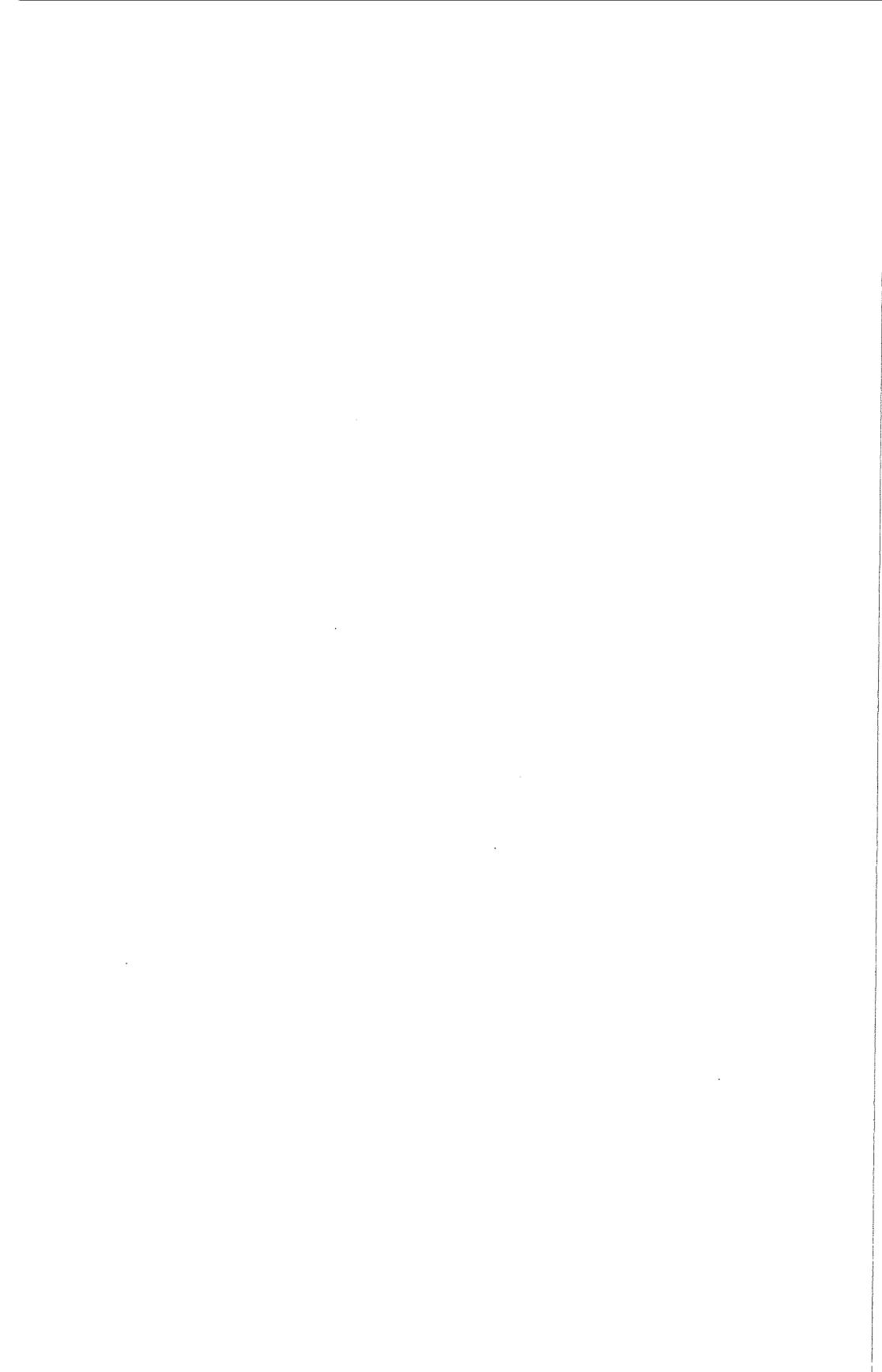
Benjamin F. Chadbourne ...	Biddeford	1891-1893
Frank Gilman	Bangor	1891-1892
Otis Hayford	Canton	1891-1909
Hall C. Burleigh	Vassalboro	1892-1895
George Pottle	Lewiston	1893-1911
William C. Marshall	Belfast	1895-1901
F. Marion Simpson	Bangor	1901-1907
W. J. Thompson	South China	1907-1913
E. M. Johnston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



STATE OF MAINE
BUREAU OF TAXATION
AUGUSTA, MAINE 04330

December 2, 1968

To His Excellency Kenneth M. Curtis, 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 78th 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, 1968.

GENERAL ADMINISTRATION

As of June 30, 1968, 136 employees were assigned to the Bureau. A comparison of the total number of employees on June 30, 1966 and June 30, 1968 is as follows:

	As of June 30	
	1966	1968
General Administration (including the State Tax Assessor, Administrative Assistant, Business Manager, and Assistant Attorneys General)	16	17
Excise Tax Division		
Office	8	8
Field (including one State Police Officer assigned to the Division)	7	7
Total	15	15
Inheritance Tax Division	8	9
Property Tax Division		
Office	6	7
Field	9	11
Total	15	18

	As of June 30	
	1966	1968
Sales Tax Division		
Office	35	34
Field	39	43
Total	74	77
GRAND TOTAL	128	136

The figures given represent positions actually filled as of the respective dates. The number of authorized positions was 139, as of June 30, 1966 and 142, as of June 30, 1968.

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

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

Taxes accounted for by the Bureau represent 64% of total General Fund revenues, and 83% of the General Fund *tax* revenues (including liquor receipts as tax revenues). They represent 44% of total Highway Fund revenues, and 68% of Highway Fund *tax* revenues.

For the fiscal year ending June 30, 1968 the cost of operating the Bureau was \$1,147,995. Total taxes certified during the fiscal year amount to \$120,363,385. 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 0.95%.

Loss of Division Directors. During the past two years the Bureau suffered the loss of two division directors through death.

On June 15, 1967, Edward Birkenwald, director of the Property Tax Division, died after a very brief illness. Mr. Birkenwald had been director of the division for 15 years; and prior to that had been engaged in property tax work for the Bureau since 1943. Mr. Birkenwald was an engineer by training and brought to his work with the Bureau both keen intelligence and

a sense of practicality. His death was not only a severe loss to the Bureau itself, but to his many friends in the property tax field both within and without Maine.

Gomer S. Dillon, director of the Excise Tax Division, died on August 6, 1968 after an illness extending over many months. Mr. Dillon had originally come to the Bureau in 1951 as field supervisor in the Sales Tax Division when that Division was organized. In 1953 he was appointed director of the Excise Tax Division, when the former Gasoline and Cigarette Tax Divisions were consolidated, together with certain other miscellaneous functions, to form the Excise Tax Division. As in the case of Mr. Birkenwald, Mr. Dillon's death was a great loss both to the Bureau and to his many industry friends outside the Bureau.

State Taxation of Interstate Business. The 1966 Report of the Bureau called attention to the activities of the Special Subcommittee on State Taxation of Interstate Commerce of the House Judiciary Committee, and to the so-called Willis Bill (H.R. 16491) which resulted from the work of that Subcommittee. While that bill failed of final passage, indications are that similar legislation will again be introduced into Congress. As was pointed out in the 1966 Report of the Bureau, such legislation contains features which would be most detrimental to Maine, and in particular, to the administration of the Maine sales and use tax.

In the meantime, the state tax compact proposed by the Council of State Governments, having been adopted by the requisite number of states, went into effect on August 4, 1967. There are presently 14 regular member states, and 13 associate members. The compact Multistate Tax Commission has voted to establish temporary headquarters in Kansas City, Missouri, has designated an acting executive director, and has held several formal sessions. As yet, federal enabling legislation has not been enacted, although whether such legislation is necessary is a moot question.

The Bureau, through the State Tax Assessor, participated in a number of the preliminary discussions regarding the compact, and attended the first meeting of the compact commission in Washington, D. C. on October 16-17, 1967 in the capacity of an observer. The question remains whether this type of approach will provide a satisfactory solution to the tax problems presented by interstate businesses.

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.)

Neal W. Bodwell became director of the Excise Tax Division on August 12, 1968, filling the vacancy caused by the death of Gomer S. Dillon. For the previous six months he had served as acting director, during the illness of Mr. Dillon. Mr. Bodwell had previously been employed as a field examiner in the Sales Tax Division, from 1951 to 1956; and as field supervisor in the Excise Tax Division since 1956.

During 1967 two increases were made in the cigarette tax rate: on July 1, 1967 the rate per pack of 20 cigarettes was increased from 8¢ to 9¢, and on November 1, 1967, from 9¢ to 10¢. (Chapter 154, section G; and Chapter 191, section E, Private and Special Laws of 1967).

Several minor changes were made in the gasoline tax act; one to bring up-to-date the provisions relating to licensing of distributors (Chapter 94, Public Laws of 1967), and the other, to extend the time within which a gasoline tax audit may be made (Chapter 28, Public Laws of 1967).

Finally, one change was made in the so-called "special Industry taxes," when the milk tax, the proceeds of which are used for the promotion of the dairy industry in this State, was increased from 2¢ to 3¢ per hundredweight, effective November 1, 1967 (Chapter 269, Public Laws of 1967).

INHERITANCE TAX DIVISION

(Functions: Administration of Inheritance and Estate Taxes)

No statutory changes were made in the biennium so far as inheritance taxes are concerned; nor were any Law Court decisions involving inheritance taxes handed down during the period.

PROPERTY TAX DIVISION

(Functions: Administration of Real and Personal Property Taxes and Poll Taxes in unorganized areas; administration of real estate transfer tax and bank stock tax; supervision of local assessing officials; through the Board of Equalization, determination of State Valuation.)

Norman P. Ledew became director of the Property Tax Division on June 26, 1967, filling the vacancy caused by the death of Edward Birkenwald. Mr. Ledew was first employed by the Sales Tax Division in 1951, served between 1956 and 1963 as chief examiner, and since 1963 as assistant director of the Sales Tax Division. He brings to the Property Tax Division experience as a former member and chairman of the Board of Asses-

sors of the City of Hallowell for several years, as well as extensive administrative experience.

Real Estate Transfer Tax. The federal tax on real estate transfers expired on January 1, 1968. This was a matter of concern to the states because the federal stamps on deeds provided a convenient and necessary aid to property tax administration, in providing a rough measure of the sale price of real estate. Recognizing this, Congress delayed the effective date of repeal of the federal tax in order to enable the states to substitute state statutes for this purpose. The need for such legislation in Maine was noted in the 1966 Report of the Bureau.

Legislation for this purpose, drafted generally along the lines recommended by the Federal Advisory Commission on Intergovernmental Relations, was introduced in the 1967 legislative session. The measure would have required the filing of a "declaration of value" at the time of recording a deed; the declaration rather than the deed itself would have been stamped, to avoid the objection which had been raised to having an indication of value a matter of registry record; and the declaration of value would have been forwarded by the registry to the Bureau of Taxation, and by the Bureau to the municipality in which the real estate was located. The bill as introduced was very extensively amended, and was finally enacted at the close of the session in skeleton form, levying tax at the rate of 55¢ per \$500 of consideration, eliminating the declaration of value, and requiring the stamping of the deed as a prerequisite to recording. Administration of the tax was vested in the Registers of Deeds. This law became effective January 1, 1968 (Chapter 151, section H, Private and Special Laws of 1967).

Dissatisfaction with this statute led to further action at the special session of the Legislature in January, 1968. At that time the existing transfer tax was repealed and replaced by a new version, effective March 1, 1968. The new version differed from the original principally in two respects: responsibility for administration was vested in the Bureau of Taxation; and stamping of the deed was permitted either before or after recording, rather than as a prerequisite to recording. Sale of stamps under the present statute is by means of meters placed in the various registries. Experience to date is not adequate to permit an appraisal of the effectiveness of the statute; but its terms are such that it would seem likely that eventual revision and strengthening will be necessary if the law is to serve any useful purpose in the administration of property taxes.

Municipal Property Tax. The total levy of property taxes by municipalities for local purposes has continued to increase, as has been true for a number of years. The comparative figures are \$111,640,000 for 1966 and \$134,910,000 for 1968 (see table,

below). During the same period the total levy of *all* property taxes increased from approximately \$118,000,000 (1966) to \$141,000,000 (1968). (The difference represents state tax in unorganized areas; school, road and public service taxes in unorganized areas; Forestry District tax; and county taxes.)

Mention has been made in a number of previous reports of the pressing need for strengthening the administration of the property tax in Maine at both state and local levels. At the state level administration is hampered by inadequate financing and staff; and at the local level by an excessive number of assessing units and resulting lack of qualified full-time assessing officers. At both state and local levels administration is hampered by the lack of a realistic and workable statutory foundation.

The report and recommendations of the Bureau of Public Administration of the University of Maine, in accordance with the 1965 joint legislative order noted in the 1966 Report of the Bureau of Taxation, have not been released as of this date. They should, however, provide some legislative guidance in reaching an acceptable solution to the problems in this area. Whatever those recommendations may be, it is reasonable to believe that modernization of our property tax system can be accomplished only over a period of years. For that reason, if for no other, the initial steps should not be longer delayed.

In the meantime the Bureau of Taxation has requested authorization for additional employees, both field and office, in the Property Tax Division. These are absolutely essential if we are to carry out the functions assigned to the Bureau in a reasonably satisfactory manner. The past two years have seen the Property Tax Division operating on what has become virtually a crisis basis, and one which cannot be continued indefinitely.

The following summary of property taxes levied by municipal, county, and state governments indicates the continuing significance of the property tax, and a somewhat greater increase than in recent years:

	1967	1968
State Property Tax—		
Municipalities	\$ 34,860,900†	\$ 34,863,842†
State Property Tax—		
Unorganized Townships	1,214,602††	1,218,449††
County Property Tax—		
Unorganized Townships	232,165	230,611

† 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 1967 \$1,460,094 and in 1968 \$1,457,151. 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.

	1967	1968
County Property Tax—		
Municipalities	4,045,917	4,048,151
*Forestry District Tax—		
Unorganized Townships	924,257	777,147
Fire Protection and		
Building Fire Tax—		
Unorganized Townships	3,197	2,997
Forestry District Tax—		
Some municipalities	157,383	138,186
School Tax—		
Unorganized Townships	308,400	295,645
School Capital Tax—		
Unorganized Townships	28,295	27,619
Road Repair—		
Unorganized Townships	198,934	199,275
Public Service Tax—		
Unorganized Townships	495	495
County Personal		
Property Tax—		
Unorganized Townships	14,031	13,386
State Personal		
Property Tax—		
Unorganized Townships	91,173	87,766
Property Tax—		
Municipalities	86,567,533†††	100,048,868†††
**Total	<u>\$128,647,282</u>	<u>\$141,952,437</u>

* Includes Forest Fire Tax.

††† This amount, plus the amount of state tax on municipalities, or a total of \$121,428,433 for 1967 and \$134,912,710 for 1968 is available for local expenditures.

** Comparable totals for 1965 and 1966 respectively were \$111,379,939 and \$118,037,881.

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 1968 was \$37.39, as compared with the previous year's figure of \$37.72, reflecting a consistent trend over the past 14 years of increasing local valuation ratios.

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

Year	Number of Towns Claiming Reimbursement	Total Reimbursement Claimed
1965	148	\$150,826
1966	134	138,365
1967	125	108,555
1968	108	97,647

Reimbursement is made when such exemptions exceed 3% of total municipal valuation. The reduction in claims in recent years is apparently attributable to revaluations and resulting higher assessment ratios, as noted above, rather than to a decrease in the amount of exempt property, since local valuation returns by municipal assessors indicate the total exempt valuation of veterans in all municipalities increased from \$38,546,020 in 1965 to \$41,637,474 in 1968.

On February 27, 1968, the Maine Law Court held, in the case of *Stephenson et al. v. Curtis* (238 A 2d 613) that the motor vehicle excise tax in Maine was, in effect, a personal property tax and thus a nonresident serviceman was not subject to payment of the excise tax as a prerequisite to registration of a noncommercial motor vehicle in this State, because of the provisions of the federal Soldiers' and Sailors' Civil Relief Act.

State Valuation. While the 1968 State Valuation is based on 50% of the present day worth, as in recent years, many changes, both in organized municipalities and in certain unorganized areas, were found necessary. In large part this has been due to the sustained demand, and constantly increasing prices, for desirable property and particularly for recreational property. In 1968, for the first time, buildings on leased land in the unorganized territory are included in the State Valuation (Chapter 271, Public Laws of 1967).

Comparison of Totals, 1966 and 1968 State Valuations

	1966	1968
Acres Unorganized Territory (Taxable)		
Value	\$ 8,453,973	\$ 8,425,724
Acres Public Lots (Taxable)	318,808	318,822
Value	\$ 2,518,460	\$ 2,615,440
Buildings on Leased Land, Unorganized Territory (Value)	*	\$ 4,986,029
Organized Municipalities (Value)	\$2,324,060,000	\$2,713,725,000
<u>Total State Valuation</u>	<u>\$2,421,399,595</u>	<u>\$2,820,928,984</u>

* Included in State Valuation for first time in 1968 (Chapter 271, Public Laws of 1967).

The principal reason for the reduction in taxable acreage in the unorganized territory between 1966 and 1968 is that Medford township became an organized municipality in this period (Chapter 181, Private and Special Laws of 1967).

SALES AND USE TAX DIVISION

(Functions: Administration of the 4½% sales and use tax, including tax on "transient rentals" and on telephone and telegraph service charges.)

While the 1967 session of the Legislature made several minor and technical amendments to the sales and use tax law, the most important change was an increase in rate from 4% to 4½%, effective November 1, 1967.

For the year ending June 30, 1968, the Sales Tax Division completed 1620 audits and 311 reviews of classified permits, resulting in net assessments of \$960,425, and in credits reflecting overpayments by registrants of \$55,883. This compares with 1435 audits and 451 reviews, with net assessments of \$896,572 and credits of \$40,130, 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 \$334,374 for the year ending June 30, 1968, and \$282,830 for the previous year.

The number of permanent classified permits, issued under section 1951 of the sales and use tax law, was 2381 on June 30, 1968; and 2499 on June 30, 1967. Temporary classified permits outstanding on the same dates were 185 (1968) and 219 (1967).

During the biennium three Law Court decisions affecting the sales and use tax have been received. In the case of *Bangor Hydro-Electric Co. v. Johnson* (226 A 2d 371, decided February 8, 1967), the Court held that the sale by an electric utility to a telephone company of a one-half interest in utility poles located within highway limits, so that the utility was a licensee only, constituted a sale of tangible personal property subject to tax. The case also raised the question whether the State must first look to the vendor for sales tax liability, or whether it might at its option look to the vendee for use tax liability, the Court holding to the latter view.

In the case of *Schiavi's Mobile Homes, Inc. v. Johnson* (244 A 2d 72, decided July 9, 1968), the Court upheld a sales tax assessment against a Maine corporation with places of business in both Maine and New Hampshire, with respect to the sale of house trailers from the New Hampshire location where the contract of sale required the vendor to deliver to the customer's site in Maine. The Court held that, under the terms of the Uniform Sales Act, the transactions were properly treated as Maine sales.

The case of *Portland Gas Light Co. v. Johnson* (244 A 2d 817, decided August 8, 1968), involved the question whether coke consumed in the manufacture of carburetted water gas was taxable as fuel, or exempt as tangible personal property (other than fuel) consumed or destroyed in the manufacture of tangible personal property for sale. Based on the fact that the manufacturing process involved two cycles, in one of which the coke was burned under forced draft to produce heat, while in the other steam was passed through the heated coke to produce a chemical reaction, the Court found that so much of the coke as was con-

sumed in the first cycle was used as fuel, while that portion consumed in the second cycle was not used as fuel, and that consequently the former was taxable, the latter not.

A federal court decision, presently pending appeal to the United States Supreme Court, is of major concern to the State of Maine, along with all other sales tax states. This is the case of *United States and Schuman v. Sullivan*. A federal district court found that the Soldiers' and Sailors' Civil Relief Act precluded collection of either sales or use taxes from nonresident servicemen. This decision was upheld by the Second Circuit Court of Appeals on July 10, 1968. Appeal has been taken to the United States Supreme Court. Maine, along with a number of other states, is participating in the appeal as *amicus curiae*, in view of the importance of the issue. The decision of the lower court, if finally upheld, will present a virtually uncontrollable situation, burdensome on merchant and state alike.

CONCLUSION

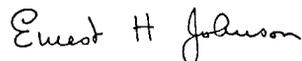
Two years ago the Report of the Bureau noted the need for strengthening the Bureau so that it could carry out its functions more effectively, and particularly those functions of long range planning and research which, although not a part of the day to day assessment and collection of taxes, are of equal importance in the long run.

As noted in the comments in this Report under the Property Tax Division, the current budget request of the Bureau does contain provision for substantial expansion of that Division, since this represents the most critical need at this time.

Steps have also been taken this year to procure a limited administrative review of the Bureau to determine whether it would not be advisable to reorganize the Bureau on a functional basis rather than to continue the existing categorical organization. It is believed that such a change would provide more flexibility for the future, and relieve some of the pressures which have developed in recent years. The review has been carried out by outside consultants, Charles Evans Associates. The final report of the consultants has not yet been received; but it should provide guidelines by means of which some of the most pressing organizational adjustments may be carried out in an orderly fashion.

As in the past, I again express my appreciation to the employees of the Bureau, to whom credit is due for the accomplishments of the Bureau during the past two years.

Respectfully submitted,



ERNEST H. JOHNSON
State Tax Assessor

EHJ:J

LOCAL VALUATION

Comparison of Counties in 1967 and 1968, exclusive of unorganized townships.

Counties	1967	1968	Increase
Androscoggin	\$ 369,328,996	\$ 386,009,681	\$ 16,680,685
Aroostook	237,966,310	246,534,669	8,568,359
Cumberland	909,082,794	977,007,428	67,924,634
Franklin	71,486,691	135,390,965	63,904,274
Hancock	111,177,269	156,693,803	45,516,534
Kennebec	291,769,636	340,181,299	48,411,663
Knox	94,968,053	107,279,291	12,311,238
Lincoln	70,949,892	93,123,320	22,173,428
Oxford	142,413,458	193,626,970	51,213,512
Penobscot	357,223,245	366,008,897	8,785,652
Piscataquis	30,939,757	32,272,066	1,332,309
Sagadahoc	82,893,797	91,108,082	8,214,285
Somerset	96,541,426	101,774,000	5,232,574
Waldo	49,259,223	50,211,625	952,402
Washington	56,156,068	61,508,573	5,352,505
York	358,278,656	381,628,997	23,350,341
	<u>\$3,330,435,271</u>	<u>\$3,720,359,666</u>	
Net Increase			<u>\$389,924,395</u>

VALUATION OF TWENTY-TWO CITIES

Cities	1967	1968	Increase
Auburn	\$ 115,422,640	\$ 116,880,540	\$ 1,457,900
Augusta	74,584,070	114,562,820	39,978,750
Bangor	143,586,000	147,032,600	3,446,600
Bath	54,592,240	55,815,700	1,223,460
Belfast	20,476,900	20,856,950	380,050
Biddeford	80,028,460	80,801,620	773,160
Brewer	19,480,300	18,280,020	1,200,280*
Calais	13,738,630	14,409,620	670,990
*Caribou	46,957,490	47,710,000	752,510
Eastport	6,037,540	6,358,830	321,290
Ellsworth	23,011,130	28,991,370	980,240
Gardiner	24,415,210	24,999,890	584,680
Hallowell	9,412,649	9,525,789	113,140
Lewiston	201,745,450	204,349,300	2,603,850
Old Town	41,860,400	42,968,700	1,108,300
Portland	321,236,525	327,819,075	6,582,550
Presque Isle	46,029,650	47,755,680	1,726,030
Rockland	35,981,960	36,407,070	425,110
Saco	59,199,440	59,539,870	340,430
South Portland	119,786,460	125,572,020	5,785,560
Waterville	85,198,110	88,668,180	3,470,070
Westbrook	96,307,410	97,017,780	710,370
	<u>\$1,644,088,664</u>	<u>\$1,716,323,424</u>	
Net Increase			<u>\$72,234,760</u>

* Decrease

** Caribou was incorporated as a city, effective January 1, 1968. Nevertheless, the 1967 and 1968 figures for Caribou are included in the above table for comparative purposes.

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

Value of Land—1968		\$ 667,411,536
Value of Land—1967		594,765,047
Increase		\$ 72,646,489
Value of Buildings—1968		\$2,362,644,152
Value of Buildings—1967		2,148,707,253
Increase		\$ 213,936,899
Number of Polls taxed—1967	207,644	
Number of Polls not taxed—1967	37,895	245,539
Number of Polls taxed—1968	208,829	
Number of Polls not taxed—1968	36,602	245,431
Decrease		108

MUNICIPAL TAX RATES

1968

Counties	Average Rate of Taxation	Average of the Rates
Androscoggin .....	.02965	.07669
Aroostook .....	.04342	.08806
Cumberland .....	.03567	.05042
Franklin .....	.02267	.06086
Hancock .....	.03543	.06759
Kennebec .....	.03561	.06452
Knox .....	.03623	.06294
Lincoln .....	.03344	.07639
Oxford .....	.03475	.07139
Penobscot .....	.04741	.09977
Piscataquis .....	.05572	.08800
Sagadahoc .....	.03698	.07380
Somerset .....	.04972	.07668
Waldo .....	.05329	.09375
Washington .....	.04972	.06873
York .....	.03753	.07530

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .03739.

Total of the averages of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .07468.

Amount of taxes assessed on polls in the municipalities in 1968, \$626,487. Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1968, \$139,099,047. Average rate of taxation on each \$1,000 is \$37.39.

CORPORATION TAXES

Classification	Year June 30, 1967	Ending June 30, 1968
Railroad	\$ 440,762.11	\$ 454,656.14
Telephone Companies	3,980,700.94	4,230,979.41
Telegraph Companies	28,689.36	26,735.94
Corporate Franchise Tax	492,580.33	481,065.00
Insurance Companies	3,455,333.66	3,617,792.43
Fire Investigation and Prevention	100,898.01	103,747.07
National Bank Stock	228,646.12	256,903.67
Trust and Banking Stock	232,387.64	254,049.60

POTATO TAX

Year Ending	Tax	Expenditures
June 30, 1967	\$ 323,567.77	\$ 8,350.95
June 30, 1968	307,358.02	7,864.77

BLUEBERRY, FERTILIZER, MILK, QUAHOG, SARDINE TAXES

	Year June 30, 1967	Ending June 30, 1968
Blueberry Tax	\$ 29,777.50	\$ 43,286.14
Fertilizer Tax	6,798.81	6,552.02
Milk Tax	114,674.38	146,228.35
Quahog Tax	163.85	.65
Sardine Tax	307,502.27	350,294.40

CIGARETTE TAX

Period July 1, 1967 to June 30, 1968

Revenue

Cigarette Stamp Sales (face value)	\$ 275,480.90
Cigarette Meter Sales (gross value)	12,480,949.60
Misc. Cigarette Sales	18,055.97
	\$12,774,486.47
Less Journal Adjustment to Revenue by Controller	93.80
	\$12,774,392.67
Less:	
Discount to Distributors	\$296,382.74
Refunds	53,912.65
	350,295.39
Net Revenue	\$12,424,097.28
	(Net Revenue figure as shown by Controller)
Add:	
Licenses Sold	2,172.50
Sales of Confiscated Cigarettes	5,083.20
	\$12,431,352.98

Expenditures

Cost of Stamps	\$ 4,683.20
Other Administrative Expenses	20,296.29
	\$ 24,979.49
Total Administrative Expense	

GASOLINE, USE FUEL AND MOTOR CARRIER TAXES

Period July 1, 1967 to June 30, 1968

HIGHWAY FUND

Revenue

Gasoline Tax Certified			
Highway Fund	\$29,094,615.47		
Add: Penalties	240.00	\$29,094,855.47	
			\$29,094,855.47

USE FUEL TAX

Dealer's Tax	\$ 665,988.45		
Users' Tax	782,030.31		
		1,448,018.76	
Less: Abatements		1,357.86	
		1,446,661.40	
Less: Reserve for Receivables		269.44	
		1,446,391.96	
Add: Penalties and Interest		3,068.97	1,449,460.93

MOTOR CARRIER TAX

Motor Carrier Tax	\$ 34,621.64		
Less: Reserve for Receivables	154.09		
		34,467.55	
Less: Abatement		355.84	34,111.71
			\$30,578,428.11

Expenditures

Refunds:			
Gasoline Tax	\$ 585,185.24		
Shrinkage Allowance	95,267.51		
Motor Carrier Tax	23,675.79		
Use Fuel Tax	33,794.23		
Reimbursement:			
Maine Turnpike Authority	8,811.52		
Transfer:			
Sea and Shore Fisheries	42,377.50		
Boat Facilities Fund	169,510.02		958,621.81
Sub-Total (Net Revenue Figure as shown by Controller) .			\$29,619,806.30
Less: Administration Costs			105,164.74
			\$29,514,641.56
Cost of Administration .0035			

Aeronautical Fund

Gasoline Tax Certified for Aeronautical Fund	\$ 160,897.73		
Less: Refunds from Aeronautical Fund	42,831.50		
			\$ 118,066.23

INHERITANCE TAX DIVISION

Period July 1, 1966 to June 30, 1967

Estate Taxes	\$ 176,584.39	
Inheritance Taxes	4,677,542.18	
Interest	17,094.83	
	<hr/>	\$4,871,221.40

Period July 1, 1967 to June 30, 1968

Estate Taxes	\$ 123,853.80	
Inheritance Taxes	4,521,313.98	
Interest	21,692.44	
	<hr/>	\$4,666,860.22

SALES AND USE TAX DIVISION

Comparative Statement of Revenue and Expenditures

Revenue

	July 1, 1966 to June 30, 1967	July 1, 1967 to June 30, 1968
Gross Revenue		
Sales Tax	\$46,645,013.66	\$53,740,102.78
Use Tax	8,041,683.89	8,657,131.39
Interest	50,037.98	44,337.39
Penalties	44,561.89	44,717.34
	<hr/>	<hr/>
	\$54,781,297.42	\$62,486,288.90
Deduct—		
Abatements		
Sales Tax	\$ 34,293.10	\$ 51,921.96
Use Tax	34,743.73	27,808.91
Interest	184.97	537.20
Penalties	260.35	1,092.53
Refunds	42,748.26	54,915.03
	<hr/>	<hr/>
	\$ 112,230.41	\$ 136,275.63
NET REVENUE	<u>\$54,669,067.01</u>	<u>\$62,350,013.27</u>

Expenditures

	1966-1967	1967-1968
Salaries and		
Wages	\$ 466,632.84	\$ 505,480.45
Travel Expense	76,601.64	67,116.55
Office Supplies	10,379.13	15,159.84
Equipment	3,767.65	10,743.75
Legal and Profes-		
sional Services	3,584.60	3,101.33
Printing and		
Postage	21,830.99	23,347.77
Utility Services	6,750.26	7,325.57
Other Office		
Expense	6,991.94	8,444.78
	<hr/>	<hr/>
	\$ 596,539.05	\$ 640,720.04
Cost of Administration—	1.09%	1.03%

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS

July 1, 1967 - June 30, 1968

Counties	M. Feet Board Measure							
	Spruce and Fir	Cedar	White* Pine	Hemlock	Yellow Birch	Maple	Beech	Misc.
Aroostook.....	64,901	5,316	5,126	81	6,074	29,816	1,774	1,496
Franklin.....	6,407	—	798	153	5,132	2,940	49	888
Hancock.....	152	—	2,792	267	8	64	3	43
Kennebec.....	—	—	147	8	—	—	—	—
Oxford.....	10,928	—	224	43	2,637	989	136	120
Penobscot.....	1,384	6	5,029	197	1,167	3,042	572	2,497
Piscataquis.....	86,376	592	15,253	304	6,616	14,712	285	1,650
Somerset.....	35,970	1,544	6,721	743	9,774	9,909	101	2,224
Washington.....	714	—	4,878	356	355	52	111	460
TOTALS.....	206,832	7,458	40,968	2,152	31,763	61,524	3,031	9,378

*Includes 2.7% Red Pine.

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Counties	Cords								Pieces, Cedar	
	Pulpwood (Peeled Basis)					Hardwood			Ties	Poles
	Spruce and Fir	Hemlock	Misc. Softwood	Poplar	Hardwood	Fuel	White Birch	Bolts		
Aroostook.....	260,773	17,173	2,861	8,489	9,058	672	2,359	1,957	—	2,260
Franklin.....	24,635	1,501	186	59	15,032	—	5,119	2,047	—	—
Hancock.....	8,017	2,028	—	—	978	34	621	20	—	20
Kennebec.....	246	126	—	—	51	—	30	—	—	—
Oxford.....	14,442	515	104	9	6,426	17	766	546	—	—
Penobscot.....	81,880	20,394	602	1,356	9,603	122	1,160	425	—	—
Piscataquis.....	204,703	7,672	25	96	3,766	199	1,830	110	—	1,205
Somerset.....	250,789	3,284	96	27	5,153	7	6,959	1,244	—	367
Washington.....	30,236	22,386	122	924	3,040	4	1,963	5	19	—
TOTALS.....	875,721	75,079	3,996	10,960	53,107	1,055	20,807	6,354	19	3,852

STATE VALUATION

Valuation of the State of Maine as affixed by valuation commissions since its organization in 1820 (by 10-year intervals to 1950).

Year	Valuation
1820	\$ 20,962,778
1830	28,807,687
1840	69,246,288
1850	100,157,573
1860	164,714,168
1870	224,812,900
1880	235,978,716
1890	309,096,041
1900	336,699,649
1910	451,780,119
1920	637,403,433
1930	757,289,579
1940	684,764,276
1950	818,595,758
1952	893,176,644
1954	1,876,406,308
1956	1,991,357,540
1958	2,107,015,259
1960	2,138,878,205
1962	2,187,841,315
1964	2,234,019,940
1966	2,421,399,595
1968	2,820,928,984

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 1968**

ANDROSCOGGIN COUNTY

Towns	Estates	Towns	Estates
Auburn	\$ 60,350,000	Mechanic Falls	\$ 3,480,000
Durham	1,920,000	Minot	1,840,000
Greene	3,100,000	Poland	6,480,000
Leeds	2,250,000	Turner	4,200,000
Lewiston	108,000,000	Wales	860,000
Lisbon	12,930,000	Webster	2,110,000
Livermore	3,200,000		
Livermore Falls ...	8,500,000	Total	<u>\$218,720,000</u>

AROOSTOOK COUNTY

Towns	Estates	Towns	Estates
Amity	\$ 240,000	Perham	\$ 870,000
Ashland	2,400,000	Portage Lake	1,320,000
Bancroft	200,000	Presque Isle	29,720,000
Benedicta	330,000	St. Agatha	1,200,000
Blaine	1,370,000	St. Francis	600,000
Bridgewater	1,350,000	Sherman	920,000
Caribou	27,270,000	Smyrna	470,000
Castle Hill	630,000	Stockholm	450,000
Chapman	490,000	Van Buren	4,700,000
Crystal	450,000	Wade	480,000
Dyer Brook	370,000	Washburn	4,440,000
Eagle Lake	990,000	Westfield	830,000
Easton	8,690,000	Weston	500,000
Fort Fairfield	10,760,000	Woodland	1,800,000
Fort Kent	7,630,000	Allagash Plt.	700,000
Frenchville	1,760,000	Cary Plt.	200,000
Grand Isle	830,000	Caswell Plt.	500,000
Hersey	230,000	Cyr Plt.	470,000
Haynesville	240,000	E. Plt.	80,000
Hodgdon	1,180,000	Garfield Plt.	130,000
Houlton	17,850,000	Glenwood Plt.	220,000
Island Falls	1,830,000	Hamlin Plt.	500,000
Limestone	5,200,000	Hammond Plt.	210,000
Linneus	930,000	Macwahoc Plt.	220,000
Littleton	1,780,000	Moro Plt.	200,000
Ludlow	230,000	Nashville Plt.	800,000
Madawaska	27,320,000	New Canada Plt. ..	380,000
Mapleton	3,060,000	Oxbow Plt.	210,000
Mars Hill	4,560,000	Reed Plt.	310,000
Masardis	750,000	St. John Plt.	350,000
Merrill	310,000	Wallagrass Plt. ...	600,000
Monticello	1,900,000	Westmanland Plt. ..	270,000
New Limerick	1,060,000	Winterville Plt. ...	240,000
New Sweden	1,000,000		
Oakfield	880,000	Total	<u>\$191,960,000</u>
Orient	500,000		

CUMBERLAND COUNTY

Towns	Estates	Towns	Estates
Baldwin	\$ 3,580,000	North Yarmouth ..	\$ 2,230,000
Bridgton	10,400,000	Otisfield	1,800,000
Brunswick	37,000,000	Portland	197,870,000
Cape Elizabeth	23,900,000	Pownal	1,080,000
Casco	6,220,000	Raymond	10,590,000
Cumberland	13,150,000	Scarborough	22,700,000
Falmouth	23,500,000	Sebago	4,450,000
Freeport	11,100,000	South Portland ...	70,460,000
Gorham	15,170,000	Standish	14,850,000
Gray	8,740,000	Westbrook	53,000,000
Harpswell	10,780,000	Windham	17,250,000
Harrison	3,800,000	Yarmouth	25,600,000
Naples	5,740,000		
New Gloucester	2,950,000		
		Total	<u>\$597,860,000</u>

FRANKLIN COUNTY

Towns	Estates	Towns	Estates
Avon	\$ 500,000	Rangeley	\$ 5,600,000
Carthage	400,000	Strong	1,350,000
Chesterville	960,000	Temple	530,000
Eustis	1,150,000	Weld	1,250,000
Farmington	12,850,000	Wilton	8,350,000
Industry	700,000	Coplin Plt.	220,000
Jay	45,000,000	Dallas Plt.	580,000
Kingfield	1,350,000	Rangeley Plt.	1,050,000
Madrid	290,000	Sandy River Plt. ..	1,020,000
New Sharon	1,150,000		
New Vineyard	720,000	Total	<u>\$ 86,120,000</u>
Phillips	1,100,000		

HANCOCK COUNTY

Towns	Estates	Towns	Estates
Amherst	\$ 290,000	Otis	\$ 950,000
Aurora	260,000	Penobscot	1,100,000
Bar Harbor	13,400,000	Sedgwick	1,550,000
Blue Hill	5,400,000	Sorrento	1,350,000
Brooklin	2,100,000	Southwest Harbor .	6,150,000
Brooksville	3,460,000	Stonington	3,750,000
Bucksport	31,000,000	Sullivan	1,700,000
Castine	3,160,000	Surry	2,400,000
Cranberry Isle ...	1,300,000	Swans Island	930,000
Dedham	2,300,000	Tremont	2,800,000
Deer Isle	3,500,000	Trenton	2,250,000
Eastbrook	750,000	Verona	640,000
Ellsworth	16,600,000	Waltham	360,000
Franklin	1,550,000	Winter Harbor ...	1,600,000
Gouldsboro	3,650,000	Long Island Plt. ...	410,000
Hancock	3,650,000	Osborn Plt.	200,000
Lamoine	1,350,000	No. 33 Plt.	200,000
Mariaville	390,000		
Mount Desert	11,500,000	Total	<u>\$136,600,000</u>
Orland	2,650,000		

KENNEBEC COUNTY

Towns	Estates	Towns	Estates
Albion	\$ 2,250,000	Pittston	\$ 2,230,000
Augusta	57,280,000	Randolph	2,230,000
Belgrade	4,220,000	Readfield	3,150,000
Benton	3,500,000	Rome	2,000,000
Chelsea	1,580,000	Sidney	3,000,000
China	4,580,000	Vassalboro	4,500,000
Clinton	3,780,000	Vienna	460,000
Farmingdale	4,850,000	Waterville	48,400,000
Fayette	1,100,000	Wayne	2,250,000
Gardiner	12,550,000	West Gardiner	2,070,000
Hallowell	4,900,000	Windsor	2,100,000
Litchfield	2,990,000	Winslow	26,580,000
Manchester	3,800,000	Winthrop	10,080,000
Monmouth	5,500,000		
Mount Vernon	1,750,000	Total	<u>\$232,480,000</u>
Oakland	8,800,000		

KNOX COUNTY

Towns	Estates	Towns	Estates
Appleton	\$ 930,000	St. George	\$ 5,620,000
Camden	15,480,000	South Thomaston ..	2,200,000
Cushing	1,880,000	Thomaston	7,660,000
Friendship	3,080,000	Union	2,600,000
Hope	900,000	Vinalhaven	4,530,000
Isle au Haut	600,000	Warren	3,730,000
North Haven	2,800,000	Washington	1,540,000
Owls Head	3,410,000	Matinicus Isle Pt. .	410,000
Rockland	21,300,000		
Rockport	7,760,000	Total	<u>\$ 86,430,000</u>

LINCOLN COUNTY

Towns	Estates	Towns	Estates
Alna	\$ 1,050,000	South Bristol	\$ 2,680,000
Boothbay	8,770,000	Southport	6,750,000
Boothbay Harbor ..	11,800,000	Waldoboro	7,890,000
Bremen	1,980,000	Westport	1,270,000
Bristol	8,100,000	Whitefield	1,690,000
Damariscotta	4,350,000	Wiscasset	19,000,000
Dresden	1,360,000	Monhegan Pt.	510,000
Edgecomb	2,250,000	Somerville Pt.	300,000
Jefferson	3,100,000		
Newcastle	3,330,000	Total	<u>\$ 88,120,000</u>
Nobleboro	1,940,000		

OXFORD COUNTY

Towns	Estates	Towns	Estates
Andover	\$ 4,250,000	Oxford	\$ 3,650,000
Bethel	4,800,000	Paris	10,000,000
Brownfield	740,000	Peru	3,400,000
Buckfield	960,000	Porter	1,400,000
Byron	470,000	Roxbury	940,000
Canton	960,000	Rumford	52,520,000
Denmark	2,850,000	Stoneham	580,000
Dixfield	3,700,000	Stow	360,000
Fryeburg	5,700,000	Sumner	600,000
Gilead	620,000	Sweden	690,000
Greenwood	1,800,000	Upton	390,000
Hanover	430,000	Waterford	2,850,000
Hartford	740,000	West Paris	1,600,000
Hebron	550,000	Woodstock	1,710,000
Hiram	1,650,000	Lincoln Plt.	1,850,000
Lovell	4,900,000	Magalloway Plt. ...	300,000
Mexico	5,000,000		
Newry	570,000		
Norway	9,950,000		
		Total	<u>\$132,980,000</u>

PENOBSCOT COUNTY

Towns	Estates	Towns	Estates
Alton	\$ 370,000	Levant	\$ 770,000
Bangor	81,000,000	Lincoln	16,350,000
Bradford	760,000	Lowell	240,000
Bradley	1,550,000	Mattawamkeag	3,560,000
Brewer	30,000,000	Maxfield	100,000
Burlington	400,000	Medway	1,640,000
Carmel	1,400,000	Milford	3,250,000
Charleston	930,000	Millinocket	43,920,000
Chester	280,000	Newburgh	750,000
Clifton	690,000	Newport	5,650,000
Corinna	4,800,000	Old Town	24,000,000
Corinth	2,000,000	Orono	12,750,000
Dexter	7,350,000	Orrington	4,050,000
Dixmont	720,000	Passadumkeag	320,000
East Millinocket ...	26,130,000	Patten	1,720,000
Eddington	2,000,000	Plymouth	470,000
Edinburg	240,000	Springfield	330,000
Enfield	2,430,000	Stacyville	1,400,000
Etna	500,000	Stetson	480,000
Exeter	690,000	Veazie	8,870,000
Garland	500,000	Winn	560,000
Glenburn	1,520,000	Woodville	920,000
Greenbush	410,000	Carroll Plt.	230,000
Greenfield	260,000	Drew Plt.	230,000
Hampden	9,730,000	Grand Falls Plt. ...	190,000
Hermon	3,820,000	Lakeville Plt.	500,000
Holden	2,700,000	Mount Chase Plt. ..	500,000
Howland	1,840,000	Prentiss Plt.	200,000
Hudson	700,000	Seboeis Plt.	220,000
Kenduskeag	700,000	Webster Plt.	190,000
Lagrange	490,000		
Lee	610,000		
		Total	<u>\$321,880,000</u>

PISCATAQUIS COUNTY

Towns	Estates	Towns	Estates
Abbot	\$ 570,000	Sebec	\$ 740,000
Atkinson	340,000	Shirley	340,000
Bowerbank	730,000	Wellington	200,000
Brownville	1,530,000	Willimantic	620,000
Dover-Foxcroft	7,430,000	Barnard Pt.	140,000
Greenville	4,360,000	Blanchard Pt.	280,000
Guilford	3,250,000	Elliottsville Pt. ...	390,000
Medford	220,000	Kingsbury Pt.	250,000
Milo	4,290,000	Lakeview Pt.	620,000
Monson	940,000		
Parkman	560,000	Total	<u>\$ 28,810,000</u>
Sangerville	990,000		

SAGADAHOC COUNTY

Towns	Estates	Towns	Estates
Arrowsic	\$ 380,000	Richmond	\$ 3,460,000
Bath	28,430,000	Topsham	10,660,000
Bowdoin	1,170,000	West Bath	2,200,000
Bowdoinham	2,380,000	Woolwich	3,100,000
Georgetown	2,240,000		
Phippsburg	5,710,000	Total	<u>\$ 59,730,000</u>

SOMERSET COUNTY

Towns	Estates	Towns	Estates
Anson	\$ 3,200,000	Palmyra	\$ 1,280,000
Athens	880,000	Pittsfield	8,300,000
Bingham	4,200,000	Ripley	430,000
Cambridge	260,000	St. Albans	1,600,000
Canaan	1,100,000	Skowhegan	19,150,000
Cornville	620,000	Smithfield	1,600,000
Detroit	1,650,000	Solon	1,900,000
Embden	3,300,000	Starks	500,000
Fairfield	11,350,000	Brighton Pt.	250,000
Harmony	900,000	Caratunk Pt.	450,000
Hartland	3,150,000	Dennistown Pt. ...	200,000
Jackman	1,850,000	Highland Pt.	220,000
Madison	10,000,000	Pleasant Ridge Pt.	6,600,000
Mercer	500,000	The Forks Pt.	400,000
Moose River	780,000	West Forks Pt. ...	420,000
Moscow	5,850,000		
New Portland	940,000	Total	<u>\$ 96,730,000</u>
Norridgewock	2,900,000		

WALDO COUNTY

Towns	Estates	Towns	Estates
Belfast	\$ 12,450,000	Northport	\$ 1,850,000
Belmont	390,000	Palermo	1,400,000
Brooks	1,050,000	Prospect	610,000
Burnham	1,350,000	Searsmont	1,200,000
Frankfort	630,000	Searsport	6,750,000
Freedom	500,000	Stockton Springs ..	2,300,000
Islesboro	3,580,000	Swanville	750,000
Jackson	390,000	Thorndike	670,000
Knox	940,000	Troy	730,000
Liberty	1,240,000	Unity	2,500,000
Lincolntown	3,500,000	Waldo	490,000
Monroe	850,000	Winterport	2,900,000
Montville	740,000		
Morrill	550,000		
		Total	<u>\$ 50,310,000</u>

WASHINGTON COUNTY

Towns	Estates	Towns	Estates
Addison	\$ 1,150,000	Marshfield	\$ 300,000
Alexander	490,000	Meddybemps	250,000
Baileysville	24,000,000	Milbridge	1,700,000
Beals	710,000	Northfield	430,000
Beddington	330,000	Pembroke	1,200,000
Calais	8,500,000	Perry	950,000
Centerville	290,000	Princeton	1,600,000
Charlotte	430,000	Robbinston	670,000
Cherryfield	1,500,000	Roque Bluffs	430,000
Columbia	380,000	Steuben	1,250,000
Columbia Falls	520,000	Talmadge	220,000
Cooper	350,000	Topsfield	320,000
Crawford	190,000	Vanceboro	630,000
Cutler	640,000	Waite	310,000
Danforth	870,000	Wesley	280,000
Deblois	220,000	Whiting	650,000
Dennysville	290,000	Whitneyville	600,000
East Machias	1,450,000	Baring Plt.	310,000
Eastport	4,500,000	Codyville Plt.	230,000
Harrington	920,000	Grand Lake Stream Plt.	850,000
Jonesboro	800,000	No. 14 Plt.	300,000
Jonesport	1,950,000	No. 21 Plt.	320,000
Lubec	3,850,000		
Machias	5,300,000	Total	<u>\$ 74,730,000</u>
Machiasport	1,300,000		

YORK COUNTY

Towns	Estates	Towns	Estates
Acton	\$ 4,750,000	Limington	\$ 2,350,000
Alfred	2,450,000	Lyman	2,200,000
Arundel	2,130,000	Newfield	1,600,000
Berwick	5,650,000	North Berwick	7,000,000
Biddeford	46,000,000	Old Orchard Beach	17,500,000
Buxton	7,800,000	Parsonsfield	3,150,000
Cornish	1,450,000	Saco	31,150,000
Dayton	3,460,000	Sanford	35,400,000
Elliot	7,175,000	Shapleigh	4,200,000
Hollis	4,100,000	South Berwick	5,300,000
Kennebunk	19,850,000	Waterboro	3,500,000
Kennebunkport ...	12,400,000	Wells	27,750,000
Kittery	18,000,000	York	28,750,000
Lebanon	3,000,000		
Limerick	2,200,000		
		Total	<u>\$310,265,000</u>

SUMMARY OF STATE VALUATION FOR 1968

Counties	Organized Municipalities	Unorganized Territory	Buildings on Leased Land	Timber and Grass on Public Lands	Total Valuation
Androscoggin.....	\$ 218,720,000	—	—	—	\$ 218,720,000
Aroostook.....	191,960,000	\$25,102,915	\$1,299,435	\$ 961,170	219,323,520
Cumberland.....	597,860,000	—	—	—	597,860,000
Franklin.....	86,120,000	5,252,735	657,305	111,640	92,141,680
Hancock.....	136,600,000	2,840,950	167,465	70,690	139,679,105
Kennebec.....	232,480,000	62,465	—	—	232,542,465
Knox.....	86,430,000	70,040	2,250	—	86,502,290
Lincoln.....	88,120,000	40,150	925	—	88,161,075
Oxford.....	132,980,000	3,746,225	165,970	59,750	136,951,945
Penobscot.....	321,880,000	8,972,765	632,230	201,750	331,686,745
Piscataquis.....	28,810,000	23,306,045	1,166,070	620,485	53,902,600
Sagadahoc.....	59,730,000	—	—	—	59,730,000
Somerset.....	96,730,000	24,442,100	633,514	471,905	122,277,519
Waldo.....	50,310,000	—	—	—	50,310,000
Washington.....	74,730,000	5,766,125	260,865	118,050	80,875,040
York.....	310,265,000	—	—	—	310,265,000
TOTALS.....	\$2,713,725,000	\$99,602,515	\$4,986,029	\$2,615,440	\$2,820,925,984

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1967 to June 30, 1968

Counties	Valuation	State Tax
Aroostook	\$1,729,756	\$25,946.35
Franklin	816,881	12,253.21
Hancock	205,753	3,086.30
Kennebec	21,700	325.50
Knox	10,200	153.00
Lincoln	1,800	27.00
Oxford	208,443	3,126.64
Penobscot	712,510	10,687.65
Piscataquis	1,244,741	18,671.12
Somerset	1,171,079	17,566.18
Washington	391,360	5,870.39
Totals	<u>\$6,514,223</u>	<u>\$97,713.34</u>

STATISTICS

from

Valuation Returns as made by

Assessors of each

City, Town and Plantation

1968

ANDROSCOGGIN COUNTY — 1968

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		
Auburn.....	5,352	1,264	.030	\$ 99,577,600	\$17,302,940	\$116,880,540	\$19,962,630	\$ 79,614,970	\$ 3,506,416	\$16,056
Durham.....	221	30	.142	646,152	25,564	671,716	342,432	303,720	95,384	663
Greene.....	343	49	.167	1,002,175	202,104	1,294,279	360,550	731,625	216,145	1,029
Leeds.....	225	30	.212	495,930	113,340	609,270	251,520	244,410	129,165	675
Lewiston.....	9,032	2,032	.0256	165,390,350	38,958,950	204,349,300	35,968,850	129,421,500	5,231,342	27,096
Lisbon.....	1,242	265	.0315	18,145,953	3,058,094	21,204,047	2,739,526	15,406,427	667,932	3,726
Livermore.....	353	50	.052	2,379,410	248,630	2,628,040	710,910	1,668,500	136,658	1,059
Livermore Falls.....	827	120	.0365	12,121,790	2,011,480	14,133,270	2,528,380	9,593,410	515,866	2,481
Mechanic Falls.....	432	111	.0373	4,334,430	1,860,060	6,194,490	339,020	3,995,410	231,055	1,296
Minot.....	213	39	.020	2,417,965	281,630	2,699,595	675,920	1,742,045	53,991	639
Poland.....	417	80	.02475	10,100,490	824,860	10,925,350	2,503,010	7,597,480	270,402	1,251
Turner.....	426	51	.162	1,357,120	140,441	1,497,561	598,055	759,065	242,605	1,278
Wales.....	121	15	.018	1,715,135	218,655	1,933,790	488,505	1,226,630	34,808	363
Webster.....	314	70	.115	874,836	113,597	988,433	215,530	659,306	113,670	942
TOTALS.....	19,518	4,206		\$320,649,336	\$65,360,345	\$386,009,681	\$67,684,838	\$252,964,498	\$11,445,439	\$58,554

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AROOSTOOK COUNTY — 1968

Amity.....	34	9	.108	\$ 78,245	\$ 7,535	\$ 85,780	\$ 60,715	\$ 17,530	\$ 9,264	\$ 102
Ashland.....	396	47	.105	1,527,300	449,390	1,976,690	538,090	989,210	207,552	1,188
Bancroft.....	21	6	.075	95,980	2,590	98,570	82,185	13,795	7,393	63
Benedicta.....	35	10	.091	191,549	40,387	231,936	96,149	95,400	21,106	105
Blaine.....	197	31	.091	704,715	61,220	765,935	313,690	391,025	69,700	591
Bridgewater.....	217	23	.082	806,327	47,711	854,038	327,606	478,721	70,031	651
Caribou.....	1,100	209	.035	36,388,510	11,321,490	47,710,000	7,107,140	29,281,370	1,669,850	3,300
Castle Hill.....	110	10	.073	495,550	95,630	591,180	252,040	243,510	43,156	330
Chapman.....	77	9	.064	178,700	15,645	194,345	103,895	74,805	12,438	231

AROOSTOOK COUNTY — 1968 — Continued

Crystal.....	57	6	.072	306,945	18,560	325,505	179,040	127,905	23,436	171
Dyer Brook.....	37	4	.084	128,535	19,345	147,880	77,870	50,665	12,422	111
Eagle Lake.....	160	42	.045	1,202,105	138,890	1,340,995	509,365	692,740	60,345	480
Easton.....	327	22	.033	6,962,200	1,157,000	8,119,200	2,004,750	4,957,450	267,934	981
Fort Fairfield.....	610	175	.0345	18,963,650	2,562,530	21,526,180	5,789,570	13,174,080	742,653	1,830
Fort Kent.....	752	82	.0258	12,970,820	2,629,945	15,600,765	2,950,805	10,020,015	402,499	2,256
Frenchville.....	271	10	.092	984,305	129,360	1,113,665	459,535	524,770	102,457	813
Grand Isle.....	161	28	.088	459,120	70,050	529,170	247,230	211,890	46,567	483
Haynesville.....	33	10	.111	124,170	8,290	132,460	89,960	34,210	14,703	99
Hersey.....	17	5	.137	101,830	2,445	104,275	84,590	17,240	14,286	51
Hodgdon.....	185	53	.070	827,500	138,339	965,839	384,030	443,470	67,609	555
Houlton.....	1,485	200	.080	11,054,285	3,134,212	14,188,497	2,604,095	8,450,190	1,135,079	4,455
Island Falls.....	216	43	.0245	3,308,600	979,200	4,287,800	803,450	2,505,150	105,051	648
Limestone.....	400	31	.031	9,212,440	839,930	10,052,370	2,319,610	6,892,830	311,623	1,200
Linneus.....	108		.106	499,915	50,454	550,369	277,025	222,890	58,362	324
Littleton.....	203	21	.065	1,130,145	158,084	1,288,229	618,390	511,755	83,735	609
Ludlow.....	52	4	.136	111,825	13,315	125,140	78,840	32,985	17,019	156
Madawaska.....	1,176	97	.058	8,432,060	12,156,710	20,588,770	1,026,720	7,405,340	1,194,149	3,528
Mapleton.....	348	33	.020	5,571,230	727,810	6,299,040	1,540,610	4,030,620	125,981	1,044
Mars Hill.....	395	47	.035	7,125,310	951,630	8,076,940	1,867,480	5,257,830	282,693	1,185
Masardis.....	84	19	.104	372,820	68,230	441,050	186,270	186,550	45,869	252
Merrill.....	54	9	.158	156,845	12,105	168,950	100,955	55,890	26,694	162
Monticello.....	203	45	.053	1,496,780	129,250	1,626,030	550,310	946,470	86,180	609
New Limerick.....	101		.098	389,050	67,557	456,607	123,610	265,440	44,747	303
New Sweden.....	156	34	.054	899,075	99,950	999,025	401,925	497,150	53,947	468
Oakfield.....	181	40	.186	317,855	33,600	351,455	103,990	213,865	65,371	543
Orient.....	24	6	.140	151,882	2,525	154,407	74,427	77,455	21,617	72
Perham.....	99	15	.092	629,470	31,500	660,970	343,780	285,690	60,809	297
Portage Lake.....	92	11	.054	1,089,250	47,040	1,136,290	290,220	799,030	61,359	276
Presque Isle.....	1,500	345	.034	36,092,600	11,663,080	47,755,680	6,930,290	29,162,310	1,623,693	4,500
St. Agatha.....	173	18	.047	1,700,980	186,740	1,887,720	787,010	913,970	88,723	519
St. Francis.....	174	35	.152	154,435	39,690	194,125	86,975	67,460	29,507	522
Sherman.....	200	28	.088	631,935	154,545	786,480	238,235	393,700	69,210	600
Smyrna.....	79	10	.136	196,795	30,650	227,445	113,470	83,325	30,933	237
Stockholm.....	94	15	.082	301,330	33,395	334,725	168,130	133,200	27,447	282

AROOSTOOK COUNTY — 1968 — 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		
Van Buren.....	838	116	.032	10,092,350	1,823,955	11,916,305	2,531,975	7,560,375	381,322	2,514
Wade.....	49	7	.070	365,440	17,235	382,675	248,190	117,250	26,787	147
Washburn.....	356	50	.080	2,760,270	331,340	2,091,610	972,600	1,787,670	247,328	1,068
Westfield.....	133	22	.046	1,235,150	88,150	1,323,300	546,550	688,600	6,872	399
Weston.....	47	8	.137	140,230	17,970	158,200	70,630	69,600	21,673	141
Woodland.....	277	26	.090	823,500	117,680	941,180	471,765	351,735	84,706	831
Allagash Plt.....	103	15	.164	434,575	25,520	460,095	417,260	17,315	75,456	309
Cary Plt.....	46	9	.214	73,702	8,870	82,572	51,584	22,118	17,670	138
Caswell Plt.....	86	1	.185	210,100	2,250	212,350	160,385	49,715	39,285	258
Cyr Plt.....	26	4	.160	164,805	21,497	186,302	120,250	44,555	29,808	78
E Plt.....	3	1	.080	47,926	200	48,126	43,696	4,230	3,850	9
Garfield Plt.....	25	3	.048	37,550	12,330	49,880	32,740	4,810	2,394	75
Glenwood Plt.....	8		.120	57,687		57,687	54,447	3,240	6,922	24
Hamlin Plt.....	60		.090	190,570	15,190	205,760	138,370	52,200	18,518	180
Hammond Plt.....	14	3	.095	112,240	3,600	115,840	104,105	8,135	11,005	42
Macwahoc Plt.....	31	4	.145	99,331	8,775	108,106	66,146	33,185	15,675	93
Moro Plt.....	6	2	.050	129,700	4,725	134,425	102,230	27,470	6,721	18
Nashville Plt.....	8		.026	228,270	16,420	244,690	66,160	162,110	6,362	24
New Canada Plt.....	45	5	.035	662,900	35,110	698,010	503,800	159,100	24,430	135
Oxbow Plt.....	22	5	.084	137,820	4,480	142,300	103,135	34,685	11,953	66
Reed Plt.....	65	13	.256	120,095	4,220	124,315	103,500	16,595	31,825	195
St. John Plt.....	58	16	.115	135,957	7,250	143,207	101,437	34,520	16,469	174
Wallagrass Plt.....	130	28	.086	353,998	35,990	389,988	189,897	164,101	33,539	390
Westmanland Plt.....	8	2	.038	156,723	5,010	161,733	128,743	27,980	6,146	24
Winterville Plt.....	31	6	.080	102,831	660	103,491	37,521	65,310	8,279	93
TOTALS.....	14,869	2,243		\$193,398,688	\$53,135,981	\$246,534,669	\$50,661,188	\$142,737,500	\$10,704,194	\$44,607

CUMBERLAND COUNTY — 1968

Baldwin.....	171	49	.180	\$ 698,690	\$ 29,040	\$ 727,730	\$ 316,885	\$ 381,805	\$ 130,991	\$ 513
Bridgton.....	730	169	.02225	18,593,728	2,000,340	20,594,068	6,111,460	12,482,268	458,218	2,190
Brunswick.....	2,556	348	.027	59,694,100	12,372,700	72,066,800	13,583,600	46,110,500	1,945,804	7,668
Cape Elizabeth.....	1,870	294	.029	49,999,170	460,230	50,459,400	11,025,700	38,973,470	1,463,323	5,610
Casco.....	270	32	.01575	9,131,630	407,739	9,539,369	3,348,902	5,782,728	150,245	810
Cumberland.....	993	109	.060	11,401,806	268,941	11,670,747	2,328,538	9,073,268	700,245	2,979
Falmouth.....	1,677	253	.0306	38,680,760	2,023,810	40,704,570	8,705,770	29,974,990	1,245,560	5,031
Freeport.....	1,013	139	.024	19,316,750	4,981,550	24,298,300	5,480,790	13,835,960	583,159	3,039
Gorham.....	1,452	57	.0367	21,551,145	1,374,987	22,926,132	3,172,170	18,378,975	841,389	4,356
Gray.....	623	69	.051	7,598,340	465,300	8,063,640	1,200,430	6,397,910	411,246	1,869
Harpwell.....	618	88	.031	11,113,975	188,635	11,302,610	3,510,250	7,603,725	350,381	1,854
Harrison.....	268	64	.0335	5,549,095	523,375	6,072,470	2,307,970	3,241,125	203,428	804
Naples.....	243	52	.0113	15,426,700	490,560	15,917,260	7,276,600	8,150,100	179,865	729
New Gloucester.....	427	58	.032	5,303,615	335,109	5,638,724	1,333,603	3,970,012	180,439	1,281
North Yarmouth.....	284	18	.0265	4,566,110	141,260	4,707,370	623,990	3,942,120	124,745	852
Otisfield.....	145	29	.128	791,655	22,705	814,360	463,130	328,525	104,238	435
Portland.....	13,382	3,791	.0423	257,519,750	70,299,325	327,819,075	60,053,725	197,466,025	13,867,480	40,146
Pownal.....	163	29	.148	431,335	9,125	440,460	148,235	283,100	65,188	489
Raymond.....	332	45	.040	5,095,295	477,568	5,572,863	2,417,930	2,677,365	222,915	996
Scarborough.....	1,800	217	.03955	33,805,800	2,480,890	36,286,690	7,103,810	26,701,990	1,435,140	5,400
Sebago.....	152	47	.120	1,166,847	97,640	1,264,487	344,027	822,280	151,738	456
South Portland.....	5,360	1,088	.035	101,251,350	24,320,670	125,572,020	16,834,430	84,416,920	4,395,021	16,080
Standish.....	595	63	.056	9,277,010	157,145	9,434,155	5,682,660	3,594,350	528,312	1,785
Westbrook.....	3,525	532	.0315	64,053,940	32,963,840	97,017,780	9,708,650	54,345,290	3,056,060	10,575
Windham.....	1,392	173	.029	27,258,135	1,876,760	29,134,895	5,656,030	21,602,105	844,912	4,176
Yarmouth.....	1,168	31	.031	21,063,613	17,897,840	38,961,453	2,770,323	18,293,290	1,207,805	3,504
TOTALS.....	41,209	7,844		\$800,340,344	\$176,667,084	\$977,007,428	\$181,509,608	\$618,830,736	\$34,847,847	\$123,627

FRANKLIN COUNTY — 1968

Avon.....	114	13	.060	\$ 337,500	\$ 48,117	\$ 385,617	\$ 163,865	\$ 173,635	\$ 23,137	\$ 342
Carthage.....	78		.059	314,316	16,600	330,916	192,841	121,475	19,524	234
Chesterville.....	146	16	.126	404,450	25,945	430,395	193,200	211,250	54,230	438

FRANKLIN COUNTY — 1968 — 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		
Eustis.....	131	30	.080	593,570	116,460	710,030	234,680	358,890	56,802	393
Farmington.....	1,167	193	.0275	20,706,090	4,808,945	25,515,035	4,438,710	16,267,380	701,664	3,501
Industry.....	73	12	.104	318,625	27,980	346,605	142,850	175,775	36,047	219
Jay.....	875	90	.0125	34,508,500	45,726,297	80,234,797	6,402,040	28,106,460	1,002,935	2,625
Kingfield.....	198	50	.032	2,107,510	251,280	2,358,790	474,110	1,633,400	75,481	594
Madrid.....	32	12	.078	180,465	9,470	189,935	124,275	56,190	14,815	96
New Sharon.....	179	27	.059	975,765	88,340	1,064,105	430,200	545,565	62,782	537
New Vineyard.....	100	15	.072	496,775	34,460	531,235	219,000	277,775	38,249	300
Phillips.....	217	37	.090	684,670	138,775	823,445	226,230	458,440	74,110	651
Rangeley.....	274	50	.023	9,894,220	697,900	10,592,120	3,430,470	6,463,750	243,619	822
Strong.....	255	53	.066	945,245	242,230	1,187,475	178,240	767,005	78,373	765
Temple.....	78	17	.071	327,465	19,972	347,437	166,130	161,335	24,668	234
Weld.....	76	22	.075	819,570	33,065	852,635	324,110	495,460	63,947	228
Wilton.....	838	137	.053	5,340,940	2,422,805	7,763,745	725,715	4,615,225	411,478	2,514
Coplin Plt.....	13	2	.040	182,494	21,140	203,634	144,769	37,725	8,145	39
Dallas Plt.....	30	2	.052	396,065	20,350	416,415	226,735	169,330	21,654	90
Rangeley Plt.....	21	2	.062	670,349	5,080	675,429	467,099	203,250	41,877	63
Sandy River Plt.....	17		.036	386,245	44,925	431,170	253,875	132,370	15,522	51
TOTALS.....	4,912	780		\$80,590,829	\$54,800,136	\$135,390,965	\$19,159,144	\$61,431,685	\$3,069,059	\$14,736

HANCOCK COUNTY — 1968

Amherst.....	43	5	.070	\$ 132,730	\$ 16,090	\$ 148,820	\$ 80,010	\$ 52,720	\$ 10,417	\$ 129
Aurora.....	26	11	.078	130,940	4,120	135,060	96,840	34,100	10,535	78
Bar Harbor.....	993	24	.035	22,214,620	2,329,740	24,544,360	4,611,020	17,603,600	859,053	2,979
Blue Hill.....	309	96	.160	1,231,820	74,000	1,305,820	357,900	873,920	208,931	927
Brooklin.....	143	56	.022	3,912,040	195,060	4,107,100	1,360,510	2,551,530	90,356	429
Brooksville.....	178	43	.019	3,686,650	880,180	4,566,830	1,159,250	2,527,400	86,770	534

HANCOCK COUNTY — 1968 — Concluded

Bucksport.....	885	88	.045	16,395,630	2,713,970	19,109,600	911,670	15,483,960	859,932	2,655
Castine.....	180	41	.025	4,101,700	168,040	4,269,740	657,450	3,444,250	106,744	540
Cranberry Isles.....	57	7	.086	436,020	132,530	568,550	103,030	332,990	48,895	171
Dedham.....	121	19	.137	589,174	21,157	610,331	219,576	369,598	83,615	363
Deer Isle.....	296	64	.084	1,612,950	109,470	1,722,420	449,040	1,163,910	144,683	888
Eastbrook.....	48	11	.074	253,730	3,170	256,900	105,590	148,140	19,010	144
Ellsworth.....	1,114	226	.029	24,318,740	4,672,630	28,991,370	7,080,980	17,237,760	840,750	3,342
Franklin.....	159	52	.051	782,110	57,570	839,680	266,500	515,610	42,824	477
Gouldsboro.....	328	80	.100	867,810	140,260	1,008,070	242,470	625,340	100,807	984
Hancock.....	252	12	.080	895,940	206,500	1,102,530	250,270	645,670	88,202	756
Lamoine.....	126	30	.158	299,396	9,366	308,762	101,266	198,130	48,783	378
Mariaville.....	22	5	.070	128,075	6,450	134,525	82,335	45,740	9,417	66
Mount Desert.....	487	71	.017	35,466,790	750,420	36,217,210	13,362,650	22,104,140	615,693	1,461
Orland.....	267	42	.035	2,872,525	204,020	3,076,545	787,495	2,085,030	107,682	801
Otis.....	34	2	.078	271,550	808	272,358	99,015	172,535	21,244	102
Penobscot.....	171	18	.090	622,550	36,610	659,160	183,050	439,500	59,340	513
Sedgwick.....	146	32	.019	3,041,500	135,770	3,177,270	1,104,750	1,936,750	60,368	438
Sorrento.....	63	7	.108	396,365	30,205	426,570	95,525	300,840	46,069	189
Southwest Harbor.....	382	20	.077	3,782,660	690,370	4,473,030	846,250	2,936,410	344,423	1,146
Stonington.....	370	14	.068	1,834,530	425,670	2,260,200	366,640	1,467,890	153,694	1,110
Sullivan.....	157	33	.048	1,391,723	105,152	1,496,875	272,263	1,119,460	71,850	471
Surry.....	153	50	.062	1,026,220	38,830	1,065,050	374,820	651,400	66,033	459
Swans Island.....	86	20	.086	408,510	35,990	444,500	198,160	210,350	38,227	258
Tremont.....	265	31	.0228	5,322,550	348,460	5,671,010	2,151,550	3,171,000	129,299	795
Trenton.....	104	13	.030	1,424,836	55,550	1,480,386	512,910	911,926	44,412	312
Verona.....	113		.027	901,930	35,990	937,920	128,220	773,710	25,324	339
Waltham.....	39	14	.058	138,125	30,070	168,195	87,735	50,390	9,755	117
Winter Harbor.....	108	41	.092	804,280	38,940	843,220	227,040	577,240	77,576	324
Long Island Pt.....	21		.052	126,206	35,750	161,956	78,116	48,090	8,422	63
Osborn Pt.....	11	2	.051	80,105	635	80,740	73,660	6,445	4,118	33
No. 33 Pt.....	12	3	.157	50,990	150	51,140	43,920	7,070	8,029	36
TOTALS.....	8,269	1,283		\$141,954,020	\$14,739,783	\$156,693,803	\$39,129,476	\$102,824,544	\$5,551,282	\$24,807

KENNEBEC COUNTY — 1968

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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		
Albion	215	12	.118	\$ 582,290	\$ 157,110	\$ 739,400	\$ 134,230	\$ 448,060	\$ 87,249	\$ 645
Augusta	4,611	1,502	.029	93,188,000	21,374,820	114,562,820	14,929,780	78,258,220	3,322,322	13,833
Belgrade	302	8	.0562	2,617,270	147,052	2,764,322	997,650	1,619,620	155,355	906
Benton	382	15	.135	715,895	171,664	887,559	320,300	395,595	119,820	1,146
Chelsea	285	15	.056	1,109,280	328,430	1,437,710	314,580	794,700	80,512	855
China	417		.0265	7,651,210	332,675	7,983,885	2,468,995	5,182,215	211,573	1,251
Clinton	378	81	.157	780,055	288,750	1,068,805	213,165	566,890	167,802	1,134
Farmingdale	560	49	.051	3,735,735	133,294	3,869,029	496,165	3,239,570	197,320	1,680
Fayette	118	20	.097	710,330	21,004	731,334	324,861	385,469	70,939	354
Gardiner	1,460	58	.0335	19,085,620	5,914,270	24,999,890	3,095,860	15,989,760	837,502	4,380
Hallowell	654	88	.03675	8,455,558	1,070,231	9,525,789	1,045,811	7,409,747	350,073	1,962
Litchfield	277	52	.036	3,160,690	226,020	3,386,710	1,041,930	2,118,760	121,922	831
Manchester	284	40	.024	6,118,510	220,284	6,338,794	1,678,839	4,439,671	152,131	852
Monmouth	453	107	.033	8,200,100	895,720	9,095,820	1,643,820	6,556,280	300,162	1,359
Mount Vernon	142	5	.031	2,802,290	155,550	2,957,840	813,960	1,988,330	91,693	426
Oakland	847	169	.059	4,740,209	1,111,771	5,851,980	1,657,819	3,082,390	345,267	2,541
Pittston	310	55	.074	949,390	87,060	1,036,450	211,780	737,610	76,697	930
Randolph	385	22	.067	1,530,383	94,542	1,624,925	276,630	1,253,753	108,870	1,155
Readfield	274		.028	4,867,140	309,160	5,176,300	1,321,280	3,545,860	144,936	822
Rome	82	20	.089	711,420	27,190	738,610	291,470	419,950	65,736	246
Sidney	282	30	.038	2,431,300	275,070	2,706,370	609,790	1,821,510	102,842	846
Vassalboro	525	90	.044	5,504,280	539,390	6,043,670	1,156,420	4,347,860	265,921	1,575
Vienna	50	6	.116	182,040	4,695	186,735	88,820	93,220	21,661	150
Waterville	3,340	354	.031	71,036,930	17,631,250	88,668,180	14,272,160	56,764,770	2,748,714	10,020
Wayne	157	43	.096	860,970	31,330	892,300	287,940	573,030	85,661	471
West Gardiner	308	43	.110	707,795	109,265	817,060	206,715	501,080	89,876	924
Windsor	210	22	.102	583,295	61,620	644,915	198,430	384,865	65,781	630
Winslow	1,619	281	.049	13,792,811	8,952,321	22,745,132	3,168,340	10,624,471	1,114,511	4,857
Winthrop	1,024	131	.048	10,993,500	1,705,465	12,698,965	2,171,610	8,821,890	609,550	3,072
TOTALS	19,951	3,318		\$277,804,296	\$62,377,003	\$340,181,299	\$55,439,150	\$222,365,146	\$12,112,398	\$59,853

KNOX COUNTY — 1968

Appleton.....	156	21	.040	1,007,925	170,620	1,178,545	284,060	723,865	47,142	468
Camden.....	935	246	.037	15,664,040	2,222,370	17,886,410	2,880,570	12,783,470	661,797	2,805
Cushing.....	131	31	.054	1,054,117	63,489	1,117,606	317,437	736,680	60,351	393
Friendship.....	199	17	.026	3,775,520	437,500	4,213,020	956,060	2,819,460	109,538	597
Hope.....	103	30	.108	402,860	34,505	437,365	179,510	223,350	47,235	309
Isle au Haut.....	25	8	.113	134,830	13,920	148,750	33,280	101,550	16,808	75
North Haven.....	110	30	.090	1,277,450	72,150	1,349,600	369,050	908,400	121,464	330
Owl's Head.....	301	29	.091	1,053,295	64,681	1,117,976	325,215	728,080	101,736	903
Rockland.....	1,780	538	.033	29,641,220	6,765,850	36,407,070	4,758,170	24,883,050	1,201,433	5,340
Rockport.....	467	104	.0335	9,180,810	509,555	9,690,365	2,913,070	6,267,740	324,629	1,401
St. George.....	408	106	.0208	9,853,160	310,729	10,163,889	3,028,950	6,824,210	211,408	1,224
South Thomaston.....	207	26	.076	700,790	52,570	753,360	225,100	475,690	57,255	621
Thomaston.....	505	55	.035	8,407,540	2,946,133	11,353,673	1,250,262	7,157,278	397,379	1,515
Union.....	254	51	.040	2,385,255	641,899	3,027,154	586,460	1,798,795	121,086	762
Vinalhaven.....	329	57	.078	2,012,250	252,000	2,264,250	548,375	1,463,875	176,611	987
Warren.....	393	80	.030	4,957,420	519,800	5,477,220	863,940	4,093,480	164,317	1,179
Washington.....	127	16	.100	461,170	119,735	580,905	111,430	349,740	58,090	381
Matineicus Isle Plt.....	37	4	.080	89,228	22,905	112,133	19,478	69,750	8,971	111
TOTALS.....	6,467	1,449		\$92,058,880	\$15,220,411	\$107,279,291	\$19,650,417	\$72,408,463	\$3,887,250	\$19,401

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LINCOLN COUNTY — 1968

Alna.....	77	20	.060	\$ 459,920	\$ 19,740	\$ 479,660	\$ 153,200	\$ 306,720	\$ 28,780	\$ 231
Boothbay.....	485	25	.0245	13,033,955	736,698	13,770,653	4,149,095	8,884,860	337,381	1,455
Boothbay Harbor.....	614	124	.0195	21,007,565	2,778,140	23,785,705	6,108,805	14,898,760	463,821	1,842
Bremen.....	112	19	.0154	3,961,790	15,540	3,977,330	1,493,350	2,468,440	61,253	336
Bristol.....	434	79	.0221	9,745,920	433,992	10,179,912	2,537,330	7,208,590	224,977	1,302
Damariscotta.....	251	79	.022	6,846,658	983,457	7,830,115	1,578,635	5,268,023	172,262	753
Dresden.....	182	25	.125	474,440	40,520	514,960	143,295	331,145	64,370	546
Edgecomb.....	137	36	.132	532,154	22,210	554,364	149,025	383,129	73,176	411
Jefferson.....	262	64	.128	714,665	38,630	753,295	264,215	450,450	96,422	786
Newcastle.....	265	53	.020	5,397,115	522,300	5,919,415	1,044,692	4,352,423	118,388	795
Nobleboro.....	196		.152	426,325	40,745	467,070	190,830	235,495	70,995	588

LINCOLN COUNTY — 1968 — 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		
South Bristol.....	185	39	.092	1,004,675	62,635	1,067,310	375,550	629,125	98,193	555
Southport.....	133	26	.038	4,085,275	112,325	4,197,600	1,286,900	2,798,375	159,509	399
Waldoboro.....	749	75	.192	1,610,375	311,295	1,921,670	409,055	1,201,320	368,961	2,247
Westport.....	69	5	.120	290,685	9,945	300,630	111,935	178,750	36,076	207
Whitefield.....	219	12	.082	988,206	80,195	1,068,401	295,695	692,511	87,609	657
Wiscasset.....	473	55	.039	15,325,900	660,440	15,986,340	1,028,950	14,296,950	623,467	1,419
Monhegan Plt.....	29	5	.070	193,450	1,850	195,300	47,770	145,680	13,671	87
Somerville Plt.....	48	3	.098	146,375	7,215	153,590	78,800	67,575	15,052	144
TOTALS.....	4,920	744		\$86,245,448	\$6,877,872	\$93,123,320	\$21,447,127	\$64,798,321	\$3,114,363	\$14,760

OXFORD COUNTY — 1968

Andover.....	202	53	.052	1,376,533	1,450,605	2,827,138	266,196	1,110,337	147,011	606
Bethel.....	547	21	.037	7,323,925	1,284,095	8,608,020	1,222,990	6,100,935	318,498	1,641
Brownfield.....	132	19	.140	347,790	26,725	374,515	117,445	230,345	52,432	396
Buckfield.....	201	42	.061	1,669,935	225,515	1,895,450	401,915	1,268,020	115,622	603
Byron.....	24	7	.093	304,080	255	304,335	242,730	61,350	28,303	72
Canton.....	167	34	.076	650,520	108,170	758,690	238,660	411,860	57,660	501
Denmark.....	112	22	.104	731,640	56,925	788,565	341,710	389,930	82,010	336
Dixfield.....	559	77	.036	4,903,274	806,405	5,709,679	849,030	4,054,244	205,548	1,677
Fryeburg.....	480	94	.070	2,590,310	589,670	3,179,980	889,545	1,700,765	222,598	1,440
Gilead.....	34	3	.065	406,520	8,075	414,595	114,515	292,005	26,949	102
Greenwood.....	136	6	.084	1,023,275	229,190	1,252,465	299,690	723,585	105,207	408
Hanover.....	62	12	.060	373,250	13,350	386,600	76,750	296,500	23,196	186
Hartford.....	92	14	.130	427,745	26,185	453,930	239,550	188,195	59,011	276
Hebron.....	127	24	.065	473,090	69,500	542,590	161,300	311,790	35,268	381
Hiram.....	198		.090	1,039,350	69,710	1,109,060	507,550	531,800	99,815	594
Lovell.....	170	9	.075	1,462,840	204,160	1,667,000	514,565	948,275	125,025	510

OXFORD COUNTY — 1968 — Concluded

Mexico.....	1,001	135	.057	7,220,800	647,500	7,868,300	1,233,850	5,986,950	448,493	3,003
Newry.....	42	7	.088	333,220	15,050	348,270	246,710	86,510	30,648	126
Norway.....	811	173	.049	9,452,720	2,073,465	11,526,185	2,195,460	7,257,260	564,783	2,433
Oxford.....	414	60	.053	2,744,500	472,275	3,216,775	745,350	1,999,150	170,489	1,242
Paris.....	825	142	.026	15,557,115	4,193,370	19,750,485	3,015,035	12,542,080	513,513	2,475
Peru.....	278	26	.089	1,280,257	1,006,812	2,287,069	297,812	982,445	203,550	834
Porter.....	237	42	.068	1,087,450	121,700	1,209,150	375,270	712,180	82,222	711
Roxbury.....	79	8	.067	1,049,340	34,835	1,084,175	527,340	522,000	72,640	237
Rumford.....	2,072	350	.0216	55,333,080	52,144,640	107,477,720	12,399,930	42,933,150	2,321,519	6,216
Stoneham.....	56	7	.096	319,490	18,175	337,665	120,710	198,780	32,415	168
Stow.....	31		.096	134,210	7,865	142,075	82,560	51,650	13,639	93
Sumner.....	117	20	.097	581,075	35,355	616,430	235,220	345,855	59,794	351
Sweden.....	38	2	.074	496,860	40,405	537,265	362,045	134,815	39,758	114
Upton.....	13	3	.044	398,408	3,865	402,273	316,293	82,115	17,700	39
Waterford.....	194	34	.105	1,123,370	468,350	1,591,720	331,435	791,935	167,131	582
West Paris.....	280	29	.062	1,415,010	390,178	1,805,188	334,985	1,080,025	111,922	840
Woodstock.....	213	59	.076	1,337,870	212,540	1,550,410	480,630	857,240	117,831	639
Lincoln Plt.....	17	4	.028	1,246,622	27,101	1,273,723	392,622	854,000	35,664	51
Magalloway Plt.....	14	1	.064	324,805	4,675	329,480	294,869	29,936	21,087	42
TOTALS.....	9,975	1,539		\$126,540,279	\$67,086,691	\$193,626,970	\$30,472,267	\$96,068,012	\$6,728,951	\$29,925

PENOBSCOT COUNTY — 1968

Alton.....	66	4	.140	\$ 125,215	\$ 10,055	\$ 135,270	\$ 66,595	\$ 58,620	\$ 18,938	\$ 198
Bangor.....	6,811	1,120	.0367	119,004,400	28,028,200	147,032,600	22,088,200	96,916,200	5,396,096	20,433
Bradford.....	138	7	.046	605,795	173,550	779,345	189,405	416,390	35,550	414
Bradley.....	216	31	.134	604,121	4,060	608,181	224,754	379,367	81,496	648
Brewer.....	2,070	437	.099	14,489,690	3,790,330	18,280,020	2,813,940	11,675,750	1,809,722	6,210
Burlington.....	58	20	.130	197,665	6,765	204,430	125,570	72,095	26,576	75
Carmel.....	245	22	.032	2,530,343	271,059	2,801,402	631,609	1,898,734	89,645	174
Charleston.....	129	22	.094	413,070	131,030	544,100	176,735	236,335	51,145	387
Chester.....	58	8	.196	129,015	2,465	131,480	63,550	65,465	25,770	174
Clifton.....	59	9	.083	215,049	25,680	240,729	99,264	115,785	19,980	177

PENOBSCOT COUNTY — 1968 — Continued

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		
Corinna.....	393	64	.212	842,905	323,250	1,166,155	214,090	628,815	247,225	1,179
Corinth.....	275	53	.114	531,185	144,895	676,080	195,625	335,560	77,073	825
Dexter.....	947	165	.079	4,671,870	1,868,010	6,539,880	797,270	3,874,600	516,651	2,841
Dixmont.....	117	19	.100	303,128	121,463	424,591	84,137	218,991	42,459	351
East Millinocket.....	544	30	.0488	14,461,057	1,897,976	16,359,033	1,726,100	12,734,957	798,321	1,632
Eddington.....	322	18	.044	1,754,820	91,775	1,846,595	539,810	1,215,010	81,250	966
Edinburg.....	13	1	.093	108,360	114,420	222,780	74,460	33,900	10,641	39
Enfield.....	199	44	.135	892,468	79,224	971,692	554,063	338,405	131,178	597
Etna.....	112	20	.072	314,157	39,731	353,888	117,997	196,160	25,480	336
Exeter.....	149	27	.160	255,555	65,750	321,305	119,175	136,380	51,409	447
Garland.....	126	20	.160	204,000	32,920	236,920	90,250	113,750	37,907	378
Glenburn.....	252	37	.030	2,891,228	68,874	2,960,102	808,643	2,087,585	88,803	756
Greenbush.....	120	19	.120	299,010	3,730	302,740	176,250	122,760	36,329	360
Greenfield.....	31	5	.071	151,505	1,840	153,345	90,480	61,025	10,887	93
Hampden.....	889	127	.088	6,163,070	704,430	6,867,500	1,030,390	5,132,680	604,340	2,667
Hermion.....	496	18	.095	2,368,900	194,900	2,563,800	571,790	1,797,110	243,561	1,488
Holden.....	279	39	.023	3,490,558	169,250	3,659,808	535,840	2,954,718	84,176	837
Howland.....	289	42	.068	1,825,820	251,700	2,077,520	295,740	1,530,080	141,271	867
Hudson.....	138	24	.108	292,605	29,290	321,895	104,595	188,010	34,765	414
Kenduskeag.....	133	18	.059	532,150	53,379	585,529	102,960	429,190	34,546	399
Lagrange.....	88	15	.108	230,930	33,940	264,870	111,220	119,710	28,606	264
Lee.....	141	14	.029	1,532,490	178,210	1,710,700	531,990	1,000,500	49,610	423
Levant.....	153	19	.048	1,161,705	161,115	1,322,820	331,630	830,075	63,495	459
Lincoln.....	1,109	80	.072	7,149,310	3,315,010	10,464,320	1,201,670	5,947,640	753,431	3,327
Lowell.....	36	5	.146	97,120	4,255	101,375	76,090	21,030	14,801	108
Mattawankeag.....	223	24	.162	969,640	95,580	1,065,220	740,185	229,455	172,566	669
Maxfield.....	10	1	.076	76,880	1,760	78,640	66,990	9,890	5,977	30
Medway.....	279	21	.400	515,784	11,490	527,274	99,247	416,537	210,909	837
Milford.....	384	30	.046	3,420,100	80,300	3,500,400	680,750	2,739,350	161,018	1,152
Millinocket.....	1,683	279	.0592	24,491,654	7,130,913	31,622,567	1,681,135	22,810,519	1,872,056	5,049

PENOBSCOT COUNTY — 1968 — Concluded

Newburg.....	166	26	.064	285,705	54,405	340,110	82,655	203,050	21,767	498
Newport.....	496	90	.150	1,542,990	540,520	2,083,510	290,720	1,252,270	312,526	1,488
Old Town.....	2,043	338	.0272	30,884,300	12,084,400	42,968,700	4,320,800	26,563,500	1,168,749	6,129
Orono.....	1,275	200	.034	21,038,610	1,976,920	23,015,530	3,166,730	17,871,880	782,528	3,825
Orrington.....	600	32	.042	5,563,680	55,830	5,619,510	852,060	4,711,620	236,019	1,800
Passadunkkeag.....	73	18	.136	126,700	7,910	134,610	73,160	53,540	18,307	219
Patten.....	278	61	.031	2,127,050	654,410	2,781,460	659,700	1,467,350	86,225	834
Plymouth.....	103	21	.150	157,326	37,848	195,174	71,201	86,125	29,276	309
Springfield.....	75	18	.138	144,150	15,480	159,630	81,985	62,165	22,029	225
Stacyville.....	144	11	.064	767,250	422,430	1,189,680	336,745	430,505	76,140	432
Stetson.....	83	17	.115	166,693	23,625	190,318	91,118	75,575	21,887	249
Veazie.....	362	12	.0146	13,750,397	1,901,035	15,651,432	776,597	12,973,800	228,511	1,086
Winn.....	121	15	.250	142,487	27,791	170,278	89,201	53,286	42,569	363
Woodville.....	12		.046	495,260	3,925	499,185	151,910	343,350	22,963	36
Carroll Plt.....	38	1	.134	100,290	5,300	105,590	80,530	19,760	14,149	114
Drew Plt.....	10	3	.095	83,517	1,227	84,744	62,602	20,915	8,051	30
Grand Falls Plt.....	2	1	.053	60,125	360	60,485	54,260	5,865	3,205	6
Lakeville Plt.....	9	3	.047	162,765	1,000	163,765	102,715	60,050	7,697	27
Mount Chase Plt.....	43	12	.046	378,010	44,810	422,820	210,675	167,335	19,450	129
Prentiss Plt.....	42		.215	74,375	4,260	78,635	61,455	12,920	16,917	126
Sebouis Plt.....	13	2	.140	97,660	1,945	99,605	85,385	12,275	13,945	39
Webster Plt.....	12	5	.177	73,910	1,675	75,585	65,520	8,390	13,379	36
TOTALS.....	25,780	3,844		\$298,537,577	\$67,471,320	\$366,008,897	\$51,992,918	\$246,544,659	\$17,352,248	\$77,340

PISCATAQUIS COUNTY — 1968

Abbot.....	107	21	.105	220,175	47,389	267,564	103,770	116,405	28,094	321
Atkinson.....	46	11	.098	180,250	20,990	201,240	125,840	54,410	19,722	138
Bowerbank.....	8	1	.042	268,419	850	269,269	151,555	116,864	11,309	24
Brownville.....	370	107	.122	896,945	86,180	983,125	217,540	679,405	119,941	1,110
Dover-Foxcroft.....	821	215	.043	9,057,390	1,791,610	10,849,000	1,944,750	7,112,640	466,507	2,463
Greenville.....	423	39	.043	5,777,860	809,330	6,587,190	1,640,420	4,137,440	283,249	1,269
Guilford.....	420	61	.132	1,278,635	356,930	1,635,565	193,245	1,085,390	215,894	1,260

PISCATAQUIS COUNTY — 1968 — 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		
Medford.....	25	4	.088	212,170	3,530	215,700	162,490	49,680	18,981	75
Milo.....	587	107	.035	6,654,155	1,329,935	7,984,090	1,122,585	5,531,570	279,443	1,761
Monson.....	173	25	.144	559,320	83,260	642,580	262,930	296,390	92,531	519
Parkman.....	118	2	.110	277,730	24,810	302,540	162,835	114,895	33,279	354
Sangerville.....	261	48	.131	503,050	75,761	578,811	171,920	331,130	75,825	783
Sebec.....	93	7	.118	406,397	46,910	453,307	185,622	220,775	53,490	279
Shirley.....	36	3	.103	162,135	5,830	167,965	131,510	30,625	17,300	108
Wellington.....	59	4	.116	110,790	12,030	122,820	82,345	28,445	14,247	177
Willimantic.....	34	11	.084	243,600	7,070	250,670	143,140	100,460	21,066	102
Barnard Plt.....	11	1	.040	90,750	875	91,625	75,696	15,054	3,665	33
Blanchard Plt.....	20	8	.111	114,908	612	115,520	85,163	29,745	12,823	60
Elliottsville Plt.....	13	3	.086	185,082	4,505	189,587	131,378	53,704	16,304	39
Kingsbury Plt.....	3	1	.070	111,490		111,490	95,435	16,055	7,804	9
Lake View Plt.....	5	2	.027	249,238	3,170	252,408	97,488	151,750	6,815	15
TOTALS.....	3,633	681		\$27,560,489	\$4,711,577	\$32,272,066	\$7,287,657	\$20,272,832	\$1,798,279	\$10,899

SAGADAHOC COUNTY — 1968

Arrowsic.....	46	7	.025	\$ 701,985	\$ 16,475	\$ 718,460	\$ 303,426	\$ 398,559	\$ 17,962	\$ 138
Bath.....	2,388	555	.034	43,559,570	12,256,130	55,815,700	5,792,410	37,767,160	1,897,734	7,164
Bowdoin.....	171	11	.197	256,290	282,495	538,785	141,940	114,350	55,651	513
Bowdoinham.....	300	23	.026	5,322,750	526,500	5,849,250	1,524,950	3,797,800	162,080	900
Georgetown.....	140	28	.115	609,663	22,514	632,177	202,255	407,408	72,703	420
Phippsburg.....	291	20	.094	1,942,875	72,840	2,015,715	668,675	1,274,200	189,477	873
Richmond.....	453	107	.121	1,438,465	183,220	1,621,685	237,915	1,200,550	196,224	1,359
Topsham.....	962	145	.029	14,341,062	3,586,653	17,927,715	2,216,920	12,124,142	519,905	2,586
West Bath.....	198	21	.028	3,838,470	152,430	3,990,900	1,383,160	2,455,310	111,745	594
Woolwich.....	360	14	.069	2,196,720	57,265	2,253,985	475,320	1,721,400	155,525	1,080
TOTALS.....	5,209	931		\$74,207,850	\$16,900,232	\$91,108,082	\$12,946,971	\$61,260,879	\$3,369,006	\$15,627

SOMERSET COUNTY — 1968

Anson.....	484	123	.040	\$ 4,682,020	\$ 493,060	\$ 5,175,080	\$ 931,900	\$ 3,750,120	\$ 207,003	\$ 1,452
Athens.....	144	27	.057	725,160	99,310	824,470	445,600	279,560	46,995	432
Bingham.....	312	69	.019	5,083,425	3,419,904	8,503,329	962,300	4,121,125	161,563	936
Cambridge.....	68	12	.068	151,010	48,480	199,490	66,125	84,885	13,565	204
Canaan.....	194	27	.140	390,750	57,530	448,280	159,025	231,725	62,759	582
Cornville.....	164	16	.046	760,790	162,020	922,810	291,850	468,940	42,449	492
Detroit.....	145	25	.095	330,935	217,930	548,865	60,920	270,015	52,142	435
Embden.....	101	12	.081	1,173,860	13,670	1,187,530	861,210	312,650	96,190	303
Fairfield.....	1,190	168	.0315	17,649,100	3,884,490	21,533,590	2,981,900	14,667,200	678,308	3,570
Harmony.....	162	27	.074	417,585	93,730	511,315	155,085	262,500	37,837	486
Hartland.....	301	32	.064	2,134,370	836,860	2,971,230	498,360	1,636,010	190,158	903
Jackman.....	206	39	.0285	2,719,345	714,171	3,433,516	753,480	1,965,865	97,856	618
Madison.....	984	144	.112	3,234,470	1,052,045	4,286,515	1,060,785	2,173,685	480,089	2,952
Mercer.....	75	10	.103	227,840	30,680	258,520	88,390	139,450	26,628	225
Moose River.....	52	12	.053	372,675	65,095	437,770	203,675	169,000	23,202	156
Moscow.....	134	22	.084	2,388,479	520,120	2,908,599	2,172,344	216,135	244,322	402
New Portland.....	125	24	.102	618,030	68,840	686,870	269,100	348,930	70,061	375
Norridgewock.....	450	86	.162	907,700	111,530	1,019,230	253,740	653,960	165,115	1,350
Palmyra.....	241	6	.122	438,050	96,400	534,450	188,885	249,165	65,203	723
Pittsfield.....	1,062	137	.068	6,097,437	1,623,671	7,721,108	1,212,651	4,884,786	525,037	3,186
Ripley.....	88	4	.094	190,100	19,470	209,570	112,260	77,840	19,699	264
St. Albans.....	200	36	.084	799,150	132,710	931,860	251,850	547,300	78,276	600
Skowhegan.....	1,725	280	.0415	25,460,880	4,906,920	30,367,800	5,261,350	20,199,530	1,260,280	5,175
Smithfield.....	123	25	.108	491,180	33,285	524,465	157,895	333,285	56,642	369
Solon.....	171	48	.092	831,995	67,155	899,150	514,735	317,260	82,722	513
Starks.....	86	14	.092	281,045	62,385	343,630	168,340	112,905	31,614	258
Brighton Plt.....	17	6	.118	87,620	6,830	94,450	76,850	10,770	11,145	51
Caratunk Plt.....	29	5	.067	251,560	2,380	253,940	178,865	72,695	17,014	87
Dennistown Plt.....	6	1	.029	174,245	1,050	175,295	158,098	16,147	5,084	18
Highland Plt.....	10		.093	73,577	3,065	76,642	68,747	4,830	7,130	30
Pleasant Ridge Plt.....	25	4	.054	1,666,231	1,563,635	3,229,866	74,001	1,592,230	174,413	75
The Forks Plt.....	15	2	.065	267,298	2,150	269,448	174,848	92,450	17,514	45
West Forks Plt.....	17		.043	230,477	54,840	285,317	171,077	59,400	12,269	51
TOTALS.....	9,106	1,443		\$81,308,589	\$20,465,411	\$101,774,000	\$20,986,241	\$60,322,348	\$5,060,284	\$27,318

WALDO COUNTY — 1968

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		
Belfast.....	1,358	350	.0386	\$17,081,300	\$ 3,775,650	\$20,856,950	\$2,118,050	\$14,963,250	\$ 805,078	\$ 4,074
Belmont.....	73	7	.063	294,800	30,420	325,220	82,070	212,730	20,489	219
Brooks.....	139	30	.132	379,255	113,095	492,350	129,880	249,375	64,992	417
Burnham.....	146	41	.182	346,050	47,142	393,192	155,550	190,500	71,561	438
Frankfort.....	113	16	.138	309,862	72,113	381,975	85,882	223,980	52,713	339
Freedom.....	89	16	.136	208,830	55,940	264,770	78,165	130,665	36,008	267
Islesboro.....	126	37	.100	1,136,680	93,330	1,230,010	420,860	715,820	123,001	378
Jackson.....	48	10	.102	148,400	32,965	181,365	85,850	62,550	18,499	144
Knox.....	91	9	.061	542,745	229,100	771,845	139,940	402,805	47,083	273
Liberty.....	133	25	.092	601,500	55,410	656,910	228,720	372,780	60,436	399
Lincolnville.....	243	62	.082	961,370	69,815	1,031,185	321,930	639,440	84,557	729
Monroe.....	99	29	.062	739,242	105,329	844,571	260,467	478,775	52,363	297
Montville.....	97	22	.154	208,765	34,418	243,183	104,030	104,735	37,450	291
Morrill.....	97	10	.050	363,615	88,565	452,180	94,370	269,245	22,609	291
Northport.....	141	14	.130	689,790	14,220	704,010	242,215	447,575	91,521	423
Palermo.....	143	27	.103	407,990	73,190	481,180	165,730	242,260	49,562	429
Prospect.....	91	15	.100	188,966	62,047	251,013	58,631	130,335	25,101	273
Searsmont.....	164	17	.130	359,545	111,715	471,260	126,140	233,405	61,263	492
Searsport.....	396	17	.033	7,631,710	3,988,480	11,620,190	1,757,350	5,874,360	383,466	1,188
Stockton Springs.....	244	32	.045	2,075,375	340,924	2,416,299	503,600	1,571,775	108,733	732
Swanville.....	96	4	.072	513,840	28,380	542,220	184,935	328,905	39,040	288
Thorndike.....	110	8	.102	238,855	103,250	342,105	116,400	122,455	34,895	330
Troy.....	123	24	.088	309,040	69,450	378,490	158,450	150,590	33,307	369
Unity.....	259	26	.056	1,587,320	473,825	2,061,145	379,090	1,208,230	115,424	777
Waldo.....	80	13	.104	185,665	69,003	254,668	81,365	104,300	26,485	240
Winterport.....	497	51	.082	2,152,075	411,264	2,563,339	490,620	1,661,455	210,193	1,491
TOTALS.....	5,196	912		\$39,662,585	\$10,549,040	\$50,211,625	\$8,570,290	\$31,092,295	\$2,675,829	\$15,588

WASHINGTON COUNTY — 1968

Addison.....	170	40	.066	\$ 543,600	\$ 68,240	\$ 611,840	\$ 221,130	\$ 322,470	\$ 40,381	\$ 510
Alexander.....	49	7	.068	291,615	12,590	304,205	171,785	119,830	20,685	147
Baileyville.....	429	67	.050	10,056,720	788,840	10,845,560	394,930	9,661,790	542,278	1,287
Beals.....	178	16	.152	152,510	78,770	231,280	46,860	105,650	35,155	534
Beddington.....	9	2	.081	73,906	5,300	79,206	49,561	24,345	6,416	27
Calais.....	965	24	.037	11,825,305	2,584,315	14,409,620	1,549,510	10,275,795	533,156	2,895
Centerville.....	6	7	.038	126,410	6,900	133,310	115,945	10,465	5,054	18
Charlotte.....	56	10	.078	252,425	18,710	271,135	119,050	133,375	21,149	168
Cherryfield.....	181	69	.050	1,266,585	195,110	1,461,695	395,890	870,695	73,085	543
Columbia.....	51	20	.084	278,330	8,670	287,000	201,990	76,340	24,108	153
Columbia Falls.....	120	11	.088	357,249	56,820	414,069	151,723	205,526	36,438	360
Cooper.....	23	3	.045	273,790	11,190	284,980	163,950	109,840	112,824	69
Crawford.....	20	4	.110	65,683	1,545	67,228	56,935	8,748	7,395	60
Cutler.....	75	20	.059	371,098	22,855	393,953	184,662	186,436	23,243	225
Danforth.....	175	31	.065	779,873	148,110	927,983	414,773	365,100	60,319	525
Deblois.....	13	4	.072	63,124	2,165	65,289	56,854	6,270	4,701	39
Dennysville.....	66	22	.040	340,552	79,678	420,230	112,867	227,685	16,809	198
East Machias.....	249	45	.035	2,341,010	135,123	2,476,133	573,630	1,767,380	86,665	747
Eastport.....	522	70	.043	4,404,530	1,954,300	6,358,830	621,370	3,783,160	273,429	1,566
Harrington.....	161	32	.115	410,560	25,280	435,840	101,739	308,821	50,122	483
Jonesboro.....	100	33	.0572	507,158	77,314	584,472	263,978	243,180	33,431	300
Jonesport.....	356	84	.054	1,472,519	223,000	1,695,519	343,300	1,129,219	91,558	1,068
Lubec.....	495	42	.034	5,128,380	1,347,280	6,475,660	877,750	4,250,630	220,172	1,485
Machias.....	445	49	.167	1,029,251	351,491	1,380,742	180,985	848,266	230,584	1,335
Machiasport.....	178	37	.092	454,455	39,305	493,760	112,207	342,248	45,426	534
Marshfield.....	55	9	.078	167,800	20,650	188,450	76,700	91,100	14,699	165
Meddybemps.....	18	3	.044	129,472	24,880	154,352	58,002	71,470	6,791	54
Milbridge.....	268	9	.090	991,600	186,350	1,177,950	225,950	765,650	106,024	804
Northfield.....	15	9	.052	179,500	1,220	180,720	104,675	74,825	9,397	45
Pembroke.....	151	71	.090	320,230	49,195	369,425	67,155	253,075	33,248	453
Perry.....	122	18	.027	1,285,941	188,199	1,474,140	192,446	1,093,495	39,801	366
Princeton.....	215	18	.078	572,395	339,940	912,335	203,745	368,650	71,167	645
Robbinston.....	102	8	.110	245,620	21,590	267,210	85,295	160,325	29,393	306
Roque Bluffs.....	27	3	.072	83,335	2,325	85,660	41,445	41,890	6,167	81
Steuben.....	157	54	.031	2,109,954	95,800	2,205,754	809,129	1,300,825	68,378	471

WASHINGTON COUNTY — 1968 — 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		
Talmadge.....	8	5	.036	140,575	1,060	141,635	131,765	8,810	5,099	24
Topsfield.....	41	13	.032	564,940	17,730	582,670	328,170	236,770	18,645	123
Vanceboro.....	70	10	.114	281,474	30,155	311,629	88,444	193,030	35,526	210
Waite.....	19	4	.046	143,960	19,490	163,450	124,760	19,200	7,519	57
Wesley.....	24	4	.150	128,115	5,648	133,763	116,320	11,795	20,064	72
Whiting.....	55	19	.028	837,908	37,110	875,018	432,557	405,351	24,500	165
Whitneyville.....	43	5	.090	77,400	140,770	218,170	36,305	41,095	19,635	129
Baring Pt.....	49	10	.034	188,725	37,785	226,510	49,300	139,425	7,701	147
Codyville Pt.....	12	2	.066	123,133	2,870	126,003	111,672	11,461	8,316	36
Grand Lake Stream Pt.....	58	11	.044	367,520	27,980	395,500	166,485	201,035	17,402	174
No. 14 Pt.....	18		.060	116,695	1,455	118,150	79,285	37,410	7,089	54
No. 21 Pt.....	18	4	.078	88,330	2,210	90,540	62,540	25,790	7,062	54
TOTALS.....	6,637	1,038		\$52,011,260	\$9,497,313	\$61,508,573	\$11,075,519	\$40,935,741	\$3,058,206	\$19,911

YORK COUNTY — 1968

Acton.....	144	41	.108	\$ 1,036,640	\$ 22,235	\$ 1,058,875	\$ 327,355	\$ 709,285	\$ 114,358	\$ 432
Alfred.....	261	42	.034	3,381,170	511,135	3,892,305	726,390	2,654,780	132,338	783
Arundel.....	238	29	.036	2,121,490	174,423	2,295,913	644,390	1,477,100	82,653	714
Berwick.....	586	88	.065	3,478,090	489,540	3,967,630	584,160	2,893,930	257,895	1,758
Biddeford.....	3,742	931	.028	67,469,270	13,332,350	80,801,620	11,632,381	55,836,889	2,262,445	11,226
Buxton.....	596	40	.0265	14,750,650	692,930	15,443,580	1,737,160	13,013,490	409,255	1,788
Cornish.....	212	33	.150	474,540	59,875	534,415	140,255	334,285	80,162	636
Dayton.....	124	21	.084	895,142	87,325	982,467	513,544	381,598	82,527	372
Elliot.....	789	118	.0405	7,089,076	186,078	7,275,154	854,792	6,234,284	294,644	2,367
Hollis.....	315	72	.0262	8,004,900	207,000	8,211,900	1,208,700	6,796,200	215,152	945
Kennebunk.....	1,335	292	.031	25,604,890	3,175,120	28,780,010	5,204,690	20,400,200	892,180	4,005
Kennebunkport.....	530	245	.0465	9,552,635	69,500	9,622,135	2,419,995	7,132,640	447,429	1,590

YORK COUNTY — 1968 — Concluded

Kittery.....	1,826	396	.0475	18,105,353	661,310	18,766,663	2,600,850	15,504,503	891,416	5,478
Lebanon.....	417	29	.132	1,061,184	62,207	1,123,391	389,536	671,648	148,288	1,251
Limerick.....	215	40	.140	824,510	87,005	911,515	200,935	623,575	127,612	645
Limington.....	243	37	.204	519,930	35,095	555,025	286,160	233,770	113,225	729
Lyman.....	168	19	.104	681,973	39,551	721,524	241,798	440,175	75,039	504
Newfield.....	101	23	.115	496,982	29,927	526,909	159,192	337,790	60,595	303
North Berwick.....	471	87	.062	2,688,363	685,398	3,373,761	937,465	1,750,898	209,173	1,413
Old Orchard Beach.....	1,098	409	.088	12,105,050	743,300	12,848,350	3,022,650	9,082,400	1,130,655	3,294
Parsonsfield.....	192	38	.140	669,360	170,505	839,865	231,430	437,930	117,581	576
Saco.....	2,434	450	.027	50,114,270	9,425,600	59,539,870	12,904,640	37,209,630	1,607,576	7,302
Sanford.....	3,555	648	.0343	48,916,820	12,011,350	60,928,170	6,765,500	42,151,320	2,089,838	10,665
Shapleigh.....	164	24	.166	677,155	13,560	690,715	254,065	423,090	114,659	492
South Berwick.....	725		.026	10,344,930	277,990	10,622,920	1,338,170	9,006,760	276,196	2,175
Waterboro.....	286	55	.045	3,284,240	151,890	3,436,130	861,700	2,422,540	154,626	858
Wells.....	1,126		.070	13,494,240	526,650	14,020,890	3,422,985	10,071,255	981,462	3,378
York.....	1,285	140	.032	29,342,365	514,930	29,857,295	9,787,837	19,554,528	955,433	3,855
TOTALS.....	23,178	4,347		\$337,185,218	\$44,443,779	\$381,628,997	\$69,398,725	\$267,786,493	\$14,324,412	\$69,534

STATE SUMMARY — 1968

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	19,518	4,206	\$ 320,649,336	\$ 65,360,345	\$ 386,009,681	\$ 67,684,838	\$ 252,964,498	\$ 11,445,439	\$ 58,554
Aroostook	14,869	2,243	193,398,688	53,135,981	246,534,669	50,661,188	142,737,500	10,704,194	44,607
Cumberland	41,209	7,844	800,340,344	176,667,084	977,007,428	181,509,608	618,830,736	34,847,847	123,627
Franklin	4,912	780	80,590,829	54,800,136	135,390,965	19,159,144	61,431,685	3,069,059	14,736
Hancock	8,269	1,283	141,954,020	14,739,783	156,693,803	39,129,476	102,824,544	5,551,282	24,807
Kennebec	19,951	3,318	277,804,296	62,377,003	340,181,299	55,439,150	222,365,146	12,112,398	59,853
Knox	6,467	1,449	92,058,880	15,220,411	107,279,291	19,650,417	72,408,463	3,887,250	19,401
Lincoln	4,920	744	86,245,448	6,877,872	93,123,320	21,447,127	64,798,321	3,114,363	14,760
Oxford	9,975	1,539	126,540,279	67,086,691	193,626,970	30,472,267	96,068,012	6,728,951	29,925
Penobscot	25,780	3,844	298,537,577	67,471,320	366,008,897	51,992,918	246,544,659	17,352,248	77,340
Piscataquis	3,633	681	27,560,489	4,711,577	32,272,066	7,287,657	20,272,832	1,798,279	10,899
Sagadahoc	5,209	931	74,207,850	16,900,232	91,108,082	12,946,971	61,260,879	3,369,006	15,627
Somerset	9,106	1,443	81,308,589	20,465,411	101,774,000	20,986,241	60,322,348	5,060,284	27,318
Waldo	5,196	912	39,662,585	10,549,040	50,211,625	8,570,290	31,092,295	2,675,829	15,588
Washington	6,637	1,038	52,011,260	9,497,313	61,508,573	11,075,519	40,935,741	3,058,206	19,911
York	23,178	4,347	337,185,218	44,443,779	381,628,997	69,398,725	267,786,493	14,324,412	69,534
TOTALS.....	208,829	36,602	\$3,030,055,688	\$690,303,978	\$3,720,359,666	\$667,411,536	\$2,362,644,152	\$139,099,047	\$626,487

Detail
of
Corporation
Taxes

CORPORATION TAXES

Taxes assessed upon Corporations doing business in State of Maine

RAILROADS

	Year Ending	
	June 30, 1967	June 30, 1968
Aroostook Valley Railroad Co.	\$ 1,685.62	\$ 1,859.72
Bangor and Aroostook Railroad Co.	126,303.09	131,636.88
Belfast and Moosehead Lake Railroad Co. ..	1,867.13	2,317.07
Boston and Maine Corporation	18,220.86	18,333.20
Canadian National Railway Co.	26,976.71	26,298.07
Canadian Pacific Railway Co.	75,053.21	75,684.32
Maine Central Railroad Co.	189,620.19	197,586.57
Portland Terminal Company	1,035.30	940.31
	\$440,762.11	\$454,656.14

TELEGRAPH COMPANY

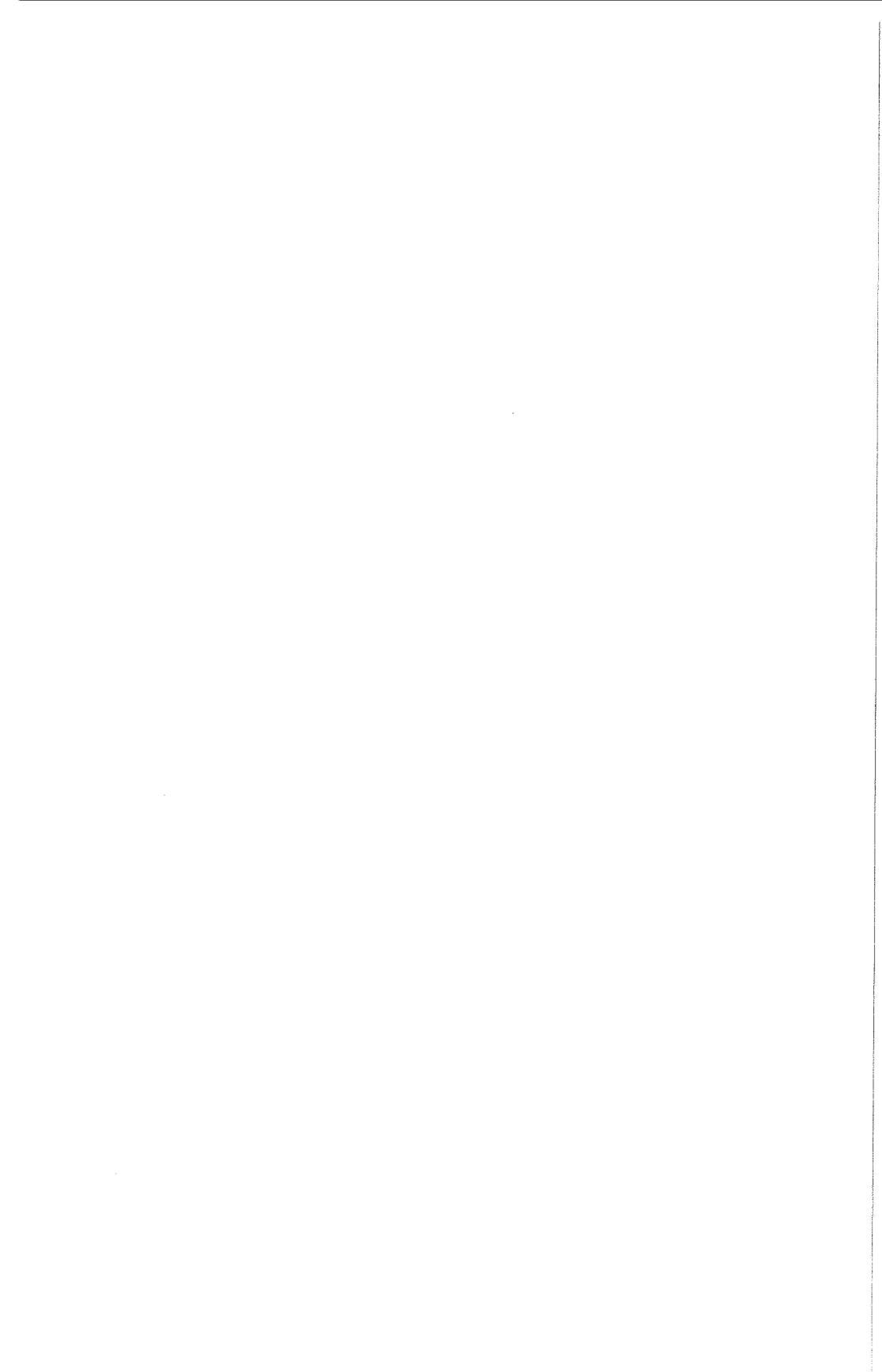
Western Union Telegraph Company	\$ 28,689.36	\$ 26,735.94
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TELEPHONE COMPANIES

	Year Ending	
	June 30, 1967	June 30, 1968
American Telephone and Telegraph Co. . .	\$ 76,601.49	\$ 83,980.05
Andover Telephone Company	411.60	518.75
Bryant Pond Telephone Lines	284.92	315.11
Center Lincolnville Telephone Company . .	717.29	752.32
China Telephone Company	3,054.78	3,291.06
Cobbosseecontee Telephone and Telegraph Company	245.60	293.86
* Consolidated Telephone Company	943.53	—
Eastern Telephone Company	10,365.45	10,436.55
Etna Telephone Company	33.31	40.83
** Fort Kent Telephone Company	1,156.99	—
Hampden Telephone Company	2,208.13	1,952.76
Hartland & St. Albans Telephone Co. . . .	3,189.62	3,913.01
Hebron's Home Telephone Company	796.86	746.53
Jonesboro Telephone Company	228.04	240.81
** Katahdin Farmers Telephone Company . .	3,860.09	—
Lewiston, Greene & Monmouth Telephone Company	17,455.66	21,367.98
** Lovell United Telephone Company	5,196.98	—
Maine State Telephone Company	17,795.73	41,304.51
Maine Telephone Company	6,045.20	6,290.95
Mount Vernon Telephone Company	324.69	457.96
Nash Telephone Company	13,552.53	15,189.09
New England Telephone and Telegraph Co.	3,740,055.55	3,952,331.67
Oxford County Telephone & Telegraph Co.	5,234.96	5,516.94
Pine Tree Telephone and Telegraph Co. . .	5,114.10	5,557.30
Poland Telephone Company	13,150.12	16,890.46
Saco River Telephone and Telegraph Co. . .	5,302.62	6,089.32
* Sidney Telephone Company	17.56	—
Somerset Telephone Company	27,132.99	30,231.16
Standish Telephone Company	7,659.75	8,972.22
** Stockton Springs Telephone Company . . .	70.59	—
Union River Telephone Company	509.06	512.23
Union Telephone Company	1,203.52	1,527.33
Unity Telephone Company	4,499.86	5,285.92
Van Telephone and Telegraph Company . .	2,634.21	3,022.23
Warren Telephone Company	1,227.59	1,514.83
Washington Telephone Company	248.64	281.09
Weld Telephone Association	165.36	223.21
West Penobscot Telephone & Telegraph Co.	2,005.97	1,931.37
	\$3,980,700.94	\$4,230,979.41

* Merged into Maine Telephone Company.

** Merged into Maine State Telephone Company.

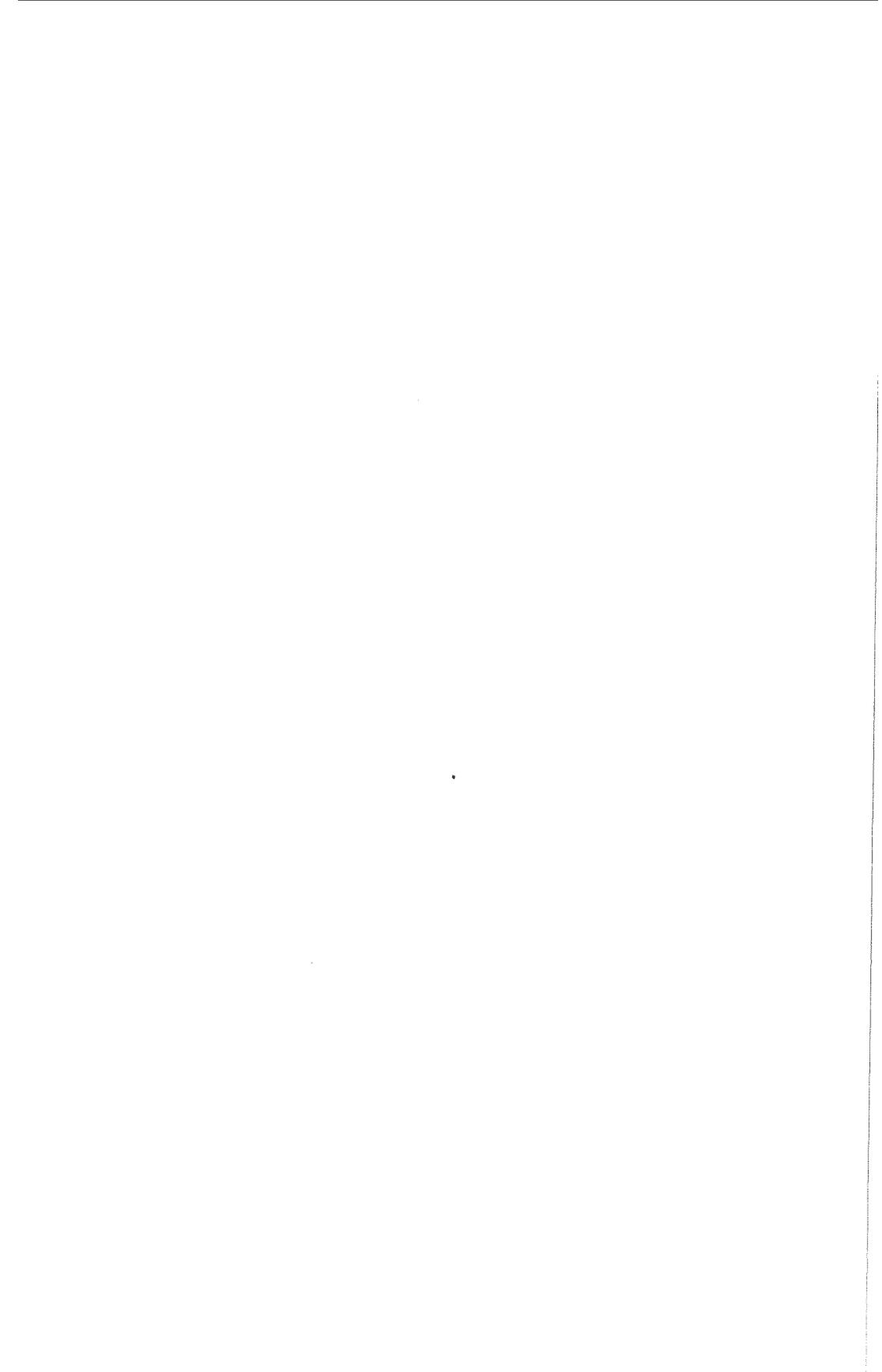


Seventy-Seventh Annual Report
of the
BUREAU OF TAXATION



STATE OF MAINE

1967



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

ERNEST H. JOHNSON
State Tax Assessor



State of Maine
Bureau of Taxation
Augusta

December 20, 1967

To His Excellency Kenneth M. Curtis, 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 77th 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 78th annual report, which will be a part of the next printed biennial report of this Bureau.

Respectfully submitted,

Ernest H. Johnson

ERNEST H. JOHNSON
State Tax Assessor

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LOCAL VALUATION

Comparison of Counties in 1966 and 1967, exclusive of unorganized townships.

Counties	1966	1967	Increase
Androscoggin	\$ 285,105,889	\$ 369,327,756	\$ 84,221,867
Aroostook	224,813,227	237,966,310	13,153,083
Cumberland	832,945,647	909,082,794	76,137,147
Franklin	47,253,543	71,486,691	24,233,148
Hancock	105,849,171	111,177,269	5,328,098
Kennebec	268,262,371	291,769,636	23,507,265
Knox	89,167,239	94,968,053	5,800,814
Lincoln	59,330,923	70,949,892	11,618,969
Oxford	137,294,223	142,413,458	5,119,235
Penobscot	344,670,537	357,223,245	12,552,708
Piscataquis	25,022,768	30,939,757	5,916,989
Sagadahoc	48,554,648	82,893,797	34,339,149
Somerset	91,640,217	96,541,426	4,901,209
Waldo	49,263,438	49,259,223	4,215*
Washington	51,071,745	56,156,068	5,084,323
York	290,408,547	358,278,656	67,870,109
	<u>\$2,950,654,133</u>	<u>\$3,330,434,031</u>	
Net Increase			<u>\$379,779,898</u>

* Decrease

VALUATION OF TWENTY-ONE CITIES

Cities	1966	1967	Increase
Auburn	\$ 38,519,560	\$ 115,422,640	\$ 76,903,080
Augusta	72,287,830	74,584,070	2,296,240
Bangor	142,124,900	143,586,000	1,461,100
Bath	21,399,820	54,592,240	33,192,420
Belfast	19,941,200	20,476,900	535,700
Biddeford	73,766,336	80,028,460	6,262,124
Brewer	19,155,710	19,480,300	324,590
Calais	13,778,800	13,738,630	40,170*
Eastport	5,903,680	6,037,540	133,860
Ellsworth	27,185,810	28,011,130	825,320
Gardiner	9,050,380	24,415,210	15,364,830
Hallowell	9,415,663	9,412,649	3,014*
Lewiston	196,131,700	201,745,450	5,613,750
Old Town	38,553,800	41,860,400	3,306,600
Portland	315,391,450	321,236,525	5,845,075
Presque Isle	45,448,200	46,029,650	581,450
Rockland	35,029,670	35,981,960	952,290
Saco	37,410,280	59,199,440	21,789,160
South Portland	112,624,170	119,786,460	7,162,290
Waterville	83,363,570	85,198,110	1,834,540
Westbrook	94,482,310	96,307,410	1,825,100
	<u>\$1,410,964,839</u>	<u>\$1,597,131,174</u>	
Net Increase			<u>\$186,166,335</u>

* Decrease

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

Value of Land—1967		\$ 594,765,047
Value of Land—1966		537,562,108
Increase		\$ 57,202,939
Value of Buildings—1967		\$2,148,707,353
Value of Buildings—1966		1,901,984,367
Increase		\$ 246,722,986
Number of Polls taxed—1966	205,600	
Number of Polls not taxed—1966	41,360	246,960
Number of Polls taxed—1967	207,640	
Number of Polls not taxed—1967	37,895	245,535
Decrease		1,425

MUNICIPAL TAX RATES

1967

Counties	Average Rate of Taxation	Average of the Rates
Androscoggin .....	.02799	.07479
Aroostook .....	.04262	.08337
Cumberland .....	.03454	.05464
Franklin .....	.03400	.06045
Hancock .....	.04354	.07089
Kennebec .....	.03701	.06041
Knox .....	.03732	.06092
Lincoln .....	.03694	.07269
Oxford .....	.04307	.07325
Penobscot .....	.04511	.10042
Piscataquis .....	.05263	.08441
Sagadahoc .....	.03504	.08322
Somerset .....	.04448	.07124
Waldo .....	.05033	.09192
Washington .....	.05029	.06667
York .....	.03664	.07733

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .03772.

Total of the averages of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .07416.

Amount of taxes assessed on polls in the municipalities in 1967, \$622,920. Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1967, \$125,631,557. Average rate of taxation on each \$1,000 is \$37.72.

CORPORATION TAXES

Classification	Year Ending	
	June 30, 1966	June 30, 1967
Railroad	\$ 435,322.16	\$ 426,666.35
Telephone Companies	3,665,367.24	3,980,245.58
Telegraph Companies	28,416.84	28,689.36
Express Companies	(Repealed, Chapter 135, P. L. 1965)	
Parlor Car Companies	(Repealed, Chapter 135, P. L. 1965)	
Corporate Franchise Tax	474,614.00	492,580.33
Insurance Companies	3,127,332.25	3,455,333.66
Fire Investigation & Prevention	94,889.49	100,898.01
National Bank Stock	214,769.30	228,646.12
Trust and Banking Stock	212,989.63	232,387.64

POTATO TAX

Year Ending	Tax	Expenditures
June 30, 1966	\$ 313,702.64	\$ 7,618.87
June 30, 1967	323,567.77	8,350.95

BLUEBERRY, FERTILIZER, MILK, SARDINE AND QUAHOG TAXES

	Year Ending	
	June 30, 1966	June 30, 1967
Blueberry Tax	\$ 16,918.56	\$ 29,777.50
Fertilizer Tax	6,303.57	6,798.81
Milk Tax	119,590.06	114,674.38
Sardine Tax	346,191.03	307,502.27
Quahog Tax	128.24	163.85
Sweet Corn Tax	(Repealed, Chapter 2, P. L. 1965)	

CIGARETTE TAX

Period July 1, 1966 to June 30, 1967

Revenue

Cigarette Stamp Sales (face value)	\$ 425,310.20
Cigarette Meter Sales (gross value)	10,280,341.60
Misc. Cigarette Sales	12,048.62
	\$10,717,700.42

Less:

Discount to Distributors	\$267,087.82	
Refunds	21,801.16	288,888.98

Net Revenue

(Net Revenue figure as shown by Controller)

\$10,428,811.44

Add:

Licenses Sold	2,101.00
Sales of Confiscated Cigarettes	—

Total Revenue

\$10,430,912.44

Expenditures

Cost of Stamps	3,540.00
Other Administrative Expenses	18,315.27
Total Administrative Expense	\$ 21,855.27

GASOLINE, USE FUEL AND MOTOR CARRIER TAXES

Period July 1, 1966 to June 30, 1967

HIGHWAY FUND

		Revenue	
Gasoline Tax Certified			
Highway Fund	\$27,982,833.81		
Add: Penalties	105.00	\$27,982,938.81	
			<u>\$27,982,938.81</u>

USE FUEL TAX

Dealers' Tax	\$ 596,718.02	
Users' Tax	728,746.52	
		<u>1,325,464.54</u>
Less: Abatements	5,998.64	
		<u>1,319,465.90</u>
Less: Reserve for Receivables	2,247.20	
		<u>1,317,218.70</u>
Add: Penalties and Interest	3,378.04	1,320,596.74

MOTOR CARRIER TAX

Motor Carrier Tax	\$ 39,132.50	
Less: Reserve for Receivables	24.04	
		<u>39,108.46</u>
Less: Abatement	197.61	38,910.85
		<u>\$29,342,446.40</u>

Expenditures

Refunds:			
Gasoline Tax	\$ 639,778.93		
Shrinkage Allowance	51,111.96		
Motor Carrier Tax	25,786.41		
Use Fuel Tax	28,367.08		
Reimbursement:			
Maine Turnpike Authority	20,276.62		
Transfer:			
Sea and Shore Fisheries	36,891.21		
Boat Facilities Fund	147,564.88	949,777.09	
Sub-Total (Net Revenue figure as shown by Controller) ..		<u>\$28,392,669.31</u>	
Less: Administration Costs		99,357.07	
		<u>\$28,293,312.24</u>	
Cost of Administration .003			

AERONAUTICAL FUND

Gasoline Tax Certified for Aeronautical Fund	\$ 154,075.67	
Less: Refunds from Aeronautical Fund	61,503.22	
		<u>\$ 92,572.45</u>

INHERITANCE TAX DIVISION

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

Period July 1, 1966 to June 30, 1967

Estate Taxes	\$ 176,584.89
Inheritance Taxes	4,677,542.18
Interest	17,094.83

\$ 4,871,221.40

SALES AND USE TAX DIVISION

Comparative Statement of Revenue and Expenditures

Revenue

	July 1, 1965 to June 30, 1966	July 1, 1966 to June 30, 1967
Gross Revenue		
Sales Tax	\$44,255,804.80	\$46,645,013.66
Use Tax	8,134,215.64	8,041,683.89
Interest	38,409.89	50,037.98
Penalties	46,773.49	44,561.89
Total Gross Revenue	<u>\$52,475,203.82</u>	<u>\$54,781,297.42</u>
Deduct—		
Abatements		
Sales Tax	\$ 47,010.99	\$ 34,293.10
Use Tax	76,474.67	34,743.73
Interest	2,010.68	184.97
Penalties	1,022.32	260.35
Refunds	33,924.09	42,748.26
Total Deductions	<u>\$ 160,442.75</u>	<u>\$ 112,230.41</u>
NET REVENUE	<u>\$52,314,761.07</u>	<u>\$54,669,067.01</u>

Expenditures

	1965-1966	1966-1967
Salaries and		
Wages	\$ 427,796.34	\$ 466,632.84
Travel Expense	70,792.81	76,601.64
Office Supplies	11,091.99	10,379.13
Equipment	5,214.25	3,767.65
Legal and Profes-		
sional Services	3,028.02	3,584.60
Printing and		
Postage	22,934.53	21,830.99
Utility Services	6,359.98	6,750.26
Other Office		
Expense	5,874.36	6,991.94
	<u>\$ 553,092.28</u>	<u>\$ 596,539.05</u>
Cost of Administration—	1.06%	1.09%

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS
July 1, 1966 - June 30, 1967

Counties	M. Feet Board Measure							
	Spruce and Fir	Cedar	White* Pine	Hemlock	Yellow Birch	Maple	Beech	Misc.
Aroostook.....	64,580	5,974	4,688	337	6,484	19,050	1,641	1,760
Franklin.....	11,788	3	705	96	5,612	5,227	130	1,872
Hancock.....	26	—	1,395	22	—	—	—	55
Kennebec.....	—	—	—	—	—	—	—	—
Oxford.....	7,374	—	159	62	2,061	1,738	53	139
Penobscot.....	2,899	—	7,919	399	1,346	3,616	283	2,942
Piscataquis.....	76,361	455	12,258	124	7,723	14,342	458	2,315
Somerset.....	40,833	676	6,144	674	8,633	10,470	182	2,895
Washington.....	503	62	7,028	127	17	178	119	3,306
TOTALS.....	204,364	7,170	40,296	1,841	31,876	54,621	2,866	15,284

*Includes 4.0% Red Pine.

Counties	Cords								Pieces, Cedar	
	Pulpwood (Peeled Basis)					Hardwood			Ties	Poles
	Spruce and Fir	Hemlock	Misc. Softwood	Poplar	Hardwood	Fuel	White Birch	Bolts		
Aroostook.....	311,643	4,712	1,885	3,241	9,579	547	3,001	1,806	—	3,336
Franklin.....	26,821	960	39	20	20,500	—	5,368	561	25	—
Hancock.....	9,940	5,265	—	—	1,148	60	151	—	—	—
Kennebec.....	—	—	—	—	990	—	7	122	—	—
Oxford.....	22,879	653	41	15	14,209	31	706	772	1,300	160
Penobscot.....	98,006	22,710	69	1,156	20,122	140	1,733	213	—	—
Piscataquis.....	175,757	2,452	32	172	6,388	200	1,738	847	—	1,217
Somerset.....	264,572	205	79	—	13,545	72	5,374	370	—	1,901
Washington.....	35,307	17,762	137	72	6,750	152	2,356	576	10	71
TOTALS.....	944,925	54,719	2,282	4,676	93,231	1,202	20,434	5,267	1,335	6,685

TAX ON PERSONAL PROPERTY IN THE UNORGANIZED TOWNSHIPS

July 1, 1966 to June 30, 1967

Counties	Valuation	State Tax
Aroostook	\$1,729,756	\$25,946.34
Franklin	816,881	12,253.21
Hancock	205,753	3,086.30
Kennebec	21,700	325.50
Knox	10,200	153.00
Lincoln	1,800	27.00
Oxford	208,443	3,126.64
Penobscot	712,510	10,687.65
Piscataquis	1,244,741	18,671.12
Somerset	1,171,079	17,566.19
Washington	391,360	5,870.40
Totals	<u>\$6,514,223</u>	<u>\$97,713.35</u>

**RECAPITULATION BY COUNTIES OF LOCAL VALUATION OF
MUNICIPALITIES FOR 1967**

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.....	19,258	\$ 57,774	\$ 10,339,221	\$ 65,240,114	\$ 238,591,364
Aroostook.....	14,917	44,751	10,142,437	50,082,154	137,600,447
Cumberland.....	42,105	126,315	31,406,942	159,485,977	582,408,034
Franklin.....	4,869	14,607	2,430,945	14,532,658	46,605,522
Hancock.....	8,129	24,387	4,841,539	26,132,463	73,242,006
Kennebec.....	20,231	60,693	10,797,998	47,681,440	194,377,692
Knox.....	6,417	19,251	3,544,307	17,926,639	63,434,474
Lincoln.....	4,907	14,721	2,621,006	15,442,115	51,459,053
Oxford.....	9,871	29,613	6,133,928	23,769,720	72,607,934
Penobscot.....	25,039	75,117	16,114,558	50,438,184	240,395,412
Piscataquis.....	3,595	10,785	1,628,482	7,076,127	19,795,394
Sagadahoc.....	5,039	15,117	2,905,127	11,482,488	55,707,485
Somerset.....	8,810	26,430	4,294,304	20,700,863	57,307,247
Waldo.....	5,170	15,510	2,479,349	8,334,916	30,474,860
Washington.....	6,507	19,521	2,824,283	10,536,797	36,862,781
York.....	22,776	68,328	13,127,131	65,902,392	247,837,648
TOTALS.....	207,640	\$622,920	\$125,631,557	\$594,765,047	\$2,148,707,353

**RECAPITULATION BY COUNTIES OF LOCAL VALUATION OF
MUNICIPALITIES FOR 1967 — Concluded**

Counties	Real Estate Resident	Real Estate Non-Resident	Personal Estate Resident	Personal Estate Non-Resident	Total Value
Androscoggin.....	\$ 245,675,109	\$ 58,156,369	\$ 45,752,984	\$ 19,743,294	\$ 369,327,756
Aroostook.....	154,457,952	33,224,649	35,785,997	14,497,712	237,966,310
Cumberland.....	555,796,389	186,097,622	70,172,456	97,016,327	909,082,794
Franklin.....	34,707,173	26,431,007	6,447,248	3,901,263	71,486,691
Hancock.....	57,678,627	41,695,842	6,759,195	5,043,605	111,177,269
Kennebec.....	189,686,430	52,372,702	30,118,348	19,592,156	291,769,636
Knox.....	61,059,029	20,302,084	10,704,780	2,902,160	94,968,053
Lincoln.....	31,552,703	35,348,465	2,736,535	1,312,189	70,949,892
Oxford.....	63,747,656	32,629,998	10,150,314	35,885,490	142,413,458
Penobscot.....	219,707,033	71,126,563	46,759,657	19,629,992	367,223,245
Piscataquis.....	16,727,198	10,144,323	2,660,296	1,407,940	30,939,757
Sagadahoc.....	56,417,959	10,772,014	13,091,890	2,611,934	82,893,797
Somerset.....	50,722,266	27,285,844	10,548,658	7,984,658	96,541,426
Waldo.....	26,361,637	12,448,139	3,839,972	6,609,475	49,259,223
Washington.....	35,433,414	11,966,164	5,510,485	3,246,005	56,156,068
York.....	233,420,672	80,319,368	23,431,918	21,106,698	358,278,656
TOTALS.....	\$2,033,151,247	\$710,321,153	\$324,470,733	\$262,490,898	\$3,330,434,031

1967 Municipal Valuations and Tax Rates

ANDROSCOGGIN COUNTY

Towns	Total Valuation 1967	Rate of Taxation 1967
Auburn	\$115,422,640	.0285
Durham	654,623	.143
Greene	1,196,720	.139
Leeds	588,425	.172
Lewiston	201,745,450	.0234
Lisbon	20,395,008	.0305
Livermore	2,525,590	.047
Livermore Falls	3,373,218	.114
Mechanic Falls	6,191,240	.0341
Minot	2,640,227	.021
Poland	10,378,870	.0235
Turner	1,343,950	.142
Wales	1,900,900	.017
Webster	970,895	.112
	<u>\$369,327,756</u>	

AROOSTOOK COUNTY

Amity	\$ 85,625	.106
Ashland	1,934,350	.092
Bancroft	96,810	.100
Benedicta	230,274	.092
Blaine	738,471	.089
Bridgewater	844,509	.102
Caribou	46,957,490	.035
Castle Hill	581,280	.070
Chapman	193,060	.064
Crystal	291,645	.082
Dyer Brook	140,935	.066
Eagle Lake	1,322,045	.045
Easton	4,703,310	.043
Fort Fairfield	21,341,950	.035
Fort Kent	15,006,630	.0262
Frenchville	1,121,080	.092
Grand Isle	522,730	.113
Haynesville	131,010	.086
Hersey	102,880	.090
Hodgdon	937,185	.080
Houlton	14,204,075	.071
Island Falls	4,031,750	.020
Limestone	10,145,245	.0275
Linneus	538,900	.092
Littleton	1,140,295	.0725
Ludlow	124,355	.130
Madawaska	20,236,165	.053
Mapleton	6,048,220	.020
Mars Hill	7,940,760	.035
Masardis	440,160	.094
Merrill	177,296	.105
Monticello	1,493,040	.053
New Limerick	424,835	.090
New Sweden	985,585	.056
Oakfield	345,680	.176

1967 Municipal Valuations and Tax Rates

AROOSTOOK COUNTY—Concluded

Towns	1967 Total Valuation	1967 Rate of Taxation
Orient	147,579	.135
Perham	656,045	.090
Portage Lake	918,200	.060
Presque Isle	46,029,650	.034
St. Agatha	1,900,470	.047
St. Francis	185,143	.134
Sherman	767,660	.078
Smyrna	221,845	.124
Stockholm	340,278	.076
Van Buren	11,850,100	.0325
Wade	373,910	.072
Washburn	3,233,560	.079
Westfield	1,212,700	.048
Weston	159,100	.116
Woodland	857,210	.100
Plantations		
Allagash	465,670	.165
Cary	80,196	.082
Caswell	211,465	.190
Cyr	179,725	.165
E	48,126	.080
Garfield	43,470	.053
Glenwood	57,347	.140
Hamlin	190,880	.104
Hammond	114,960	.097
Macwahoc	110,303	.145
Moro	134,675	.054
Nashville	209,920	.031
New Canada	678,565	.030
Oxbow	130,915	.054
Reed	125,445	.216
St. John	139,197	.110
Wallagrass	370,438	.090
Westmanland	159,278	.038
Winterville	102,655	.080
	<u>\$237,966,310</u>	

CUMBERLAND COUNTY

Baldwin	\$ 715,915	.166
Bridgton	19,866,366	.020
Brunswick	69,556,200	.0259
Cape Elizabeth	39,184,710	.0325
Casco	9,215,661	.01475
Cumberland	11,028,158	.052
Falmouth	39,376,190	.028
Freeport	12,442,830	.041
Gorham	22,449,579	.0325
Gray	7,691,800	.046
Harpswell	11,138,577	.027
Harrison	5,710,750	.035
Naples	3,329,741	.047

1967 Municipal Valuations and Tax Rates

CUMBERLAND COUNTY—Concluded

Towns	1967 Total Valuation	1967 Rate of Taxation
New Gloucester	5,428,628	.0315
North Yarmouth	4,503,260	.0245
Otisfield	789,502	.123
Portland	321,236,525	.0391
Pownal	431,520	.136
Raymond	2,922,168	.059
Scarborough	35,432,630	.0352
Sebago	1,245,607	.120
South Portland	119,786,460	.035
Standish	2,602,175	.168
Westbrook	96,307,410	.029
Windham	28,264,222	.0257
Yarmouth	38,426,210	.027
	<u>\$909,082,794</u>	

FRANKLIN COUNTY

Avon	\$ 375,232	.060
Carthage	333,716	.057
Chesterville	424,114	.108
Eustis	656,340	.077
Farmington	24,440,820	.021
Industry	310,235	.098
Jay	19,061,653	.0385
Kingfield	2,283,110	.029
Madrid	186,355	.075
New Sharon	540,930	.092
New Vineyard	515,610	.062
Phillips	805,723	.100
Rangeley	10,285,030	.022
Strong	1,082,375	.068
Temple	330,785	.067
Weld	837,405	.061
Wilton	7,394,059	.043
Plantations		
Coplin	192,301	.046
Dallas	416,308	.047
Rangeley	655,370	.062
Sandy River	359,220	.036
	<u>\$ 71,486,691</u>	

HANCOCK COUNTY

Amherst	\$ 145,900	.070
Aurora	110,610	.093
Bar Harbor	24,162,650	.030
Blue Hill	1,301,960	.146
Brooklin	3,979,580	.021
Brooksville	3,809,110	.018
Bucksport	9,339,330	.082

1967 Municipal Valuations and Tax Rates

HANCOCK COUNTY—Concluded

Towns	1967 Total Valuation	1967 Rate of Taxation
Castine	4,104,115	.0244
Cranberry Isles	527,925	.061
Dedham	593,765	.103
Deer Isle	1,645,345	.082
Eastbrook	256,110	.074
Ellsworth	28,011,130	.027
Franklin	741,505	.051
Gouldsboro	948,560	.100
Hancock	995,630	.082
Lamoine	297,885	.142
Mariaville	126,735	.068
Mount Desert	4,361,600	.120
Orland	3,057,920	.035
Otis	213,094	.098
Penobscot	651,830	.082
Sedgwick	3,133,570	.018
Sorrento	407,625	.120
Southwest Harbor	4,434,110	.050
Stonington	2,213,900	.063
Sullivan	1,379,468	.051
Surry	933,455	.070
Swans Island	374,310	.103
Tremont	5,543,860	.0185
Trenton	1,332,800	.029
Verona	890,860	.026
Waltham	157,200	.052
Winter Harbor	795,737	.102
Plantations		
Long Island	65,820	.104
Osborn	80,685	.085
No. 33	51,580	.122
	<u>\$111,177,269</u>	

KENNEBEC COUNTY

Albion	\$ 695,850	.100
Augusta	74,584,070	.039
Belgrade	2,427,943	.058
Benton	852,062	.110
Chelsea	1,388,950	.055
China	7,790,892	.0245
Clinton	1,057,300	.130
Farmingdale	3,688,729	.054
Fayette	662,963	.091
Gardiner	24,415,210	.035
Hallowell	9,412,649	.0335
Litchfield	3,287,740	.084
Manchester	5,857,325	.0225
Monmouth	8,823,960	.0285
Mount Vernon	2,868,820	.032
Oakland	5,803,835	.054
Pittston	1,007,680	.075
Randolph	1,582,100	.068

1967 Municipal Valuations and Tax Rates

KENNEBEC COUNTY—Concluded

Towns	1967 Total Valuation	1967 Rate of Taxation
Readfield	4,618,110	.030
Rome	718,329	.074
Sidney	2,641,300	.033
Vassalboro	5,940,040	.0348
Vienna	184,915	.110
Waterville	85,198,110	.029
Wayne	722,320	.103
West Gardiner	785,345	.116
Windsor	633,066	.092
Winslow	21,800,423	.043
Winthrop	12,319,600	.043
	<u>\$291,769,636</u>	

KNOX COUNTY

Appleton	\$ 1,081,770	.043
Camden	8,930,320	.064
Cushing	1,051,004	.048
Friendship	4,192,210	.025
Hope	429,040	.100
Isle au Haut	145,680	.117
North Haven	1,227,632	.078
Owl's Head	1,070,556	.094
Rockland	35,981,960	.033
Rockport	9,595,930	.029
St. George	9,562,974	.0195
South Thomaston	752,100	.077
Thomaston	11,239,194	.028
Union	1,385,039	.080
Vinalhaven	2,178,175	.078
Warren	5,445,880	.027
Washington	588,635	.094
Plantation		
Matinicus Isle	109,954	.062
	<u>\$ 94,968,053</u>	

LINCOLN COUNTY

Alna	\$ 462,435	.068
Boothbay	13,527,210	.0204
Boothbay Harbor	3,461,250	.122
Bremen	3,870,660	.013
Bristol	9,884,690	.0221
Damariscotta	7,478,452	.021
Dresden	516,040	.125
Edgecomb	542,035	.096
Jefferson	746,860	.106
Newcastle	5,712,225	.0177
Nobleboro	464,890	.130
South Bristol	1,011,085	.086

1967 Municipal Valuations and Tax Rates

LINCOLN COUNTY—Concluded

Towns	1967 Total Valuation	1967 Rate of Taxation
Southport	4,071,500	.037
Waldoboro	1,876,020	.156
Westport	280,960	.108
Whitefield	1,048,415	.082
Wiscasset	15,656,555	.028
Plantations		
Monhegan	186,265	.045
Somerville	152,345	.098
	<u>\$ 70,949,892</u>	

OXFORD COUNTY

Andover	\$ 2,348,380	.050
Bethel	8,355,603	.033
Brownfield	355,260	.140
Buckfield	1,882,940	.046
Byron	298,760	.083
Canton	732,020	.078
Denmark	797,540	.088
Dixfield	5,669,717	.0338
Fryeburg	2,994,465	.072
Gilead	410,920	.069
Greenwood	1,240,805	.078
Hanover	384,500	.060
Hartford	445,095	.100
Hebron	351,120	.092
Hiram	1,102,052	.085
Lovell	1,640,534	.077
Mexico	7,759,800	.048
Newry	332,670	.086
Norway	11,464,875	.047
Oxford	3,086,475	.050
Paris	7,025,860	.072
Peru	2,140,238	.072
Porter	470,832	.156
Roxbury	541,170	.110
Rumford	72,484,340	.0298
Stoneham	315,255	.075
Stow	135,380	.108
Sumner	535,780	.081
Sweden	400,463	.062
Upton	399,961	.044
Waterford	1,590,540	.102
West Paris	1,764,128	.057
Woodstock	1,368,760	.078
Plantations		
Lincoln	1,258,602	.028
Magalloway	328,618	.073
	<u>\$142,413,458</u>	

1967 Municipal Valuations and Tax Rates

PENOBSCOT COUNTY

Towns	1967 Total Valuation	1967 Rate of Taxation
Alton	\$ 88,460	.230
Bangor	143,586,000	.035
Bradford	721,975	.050
Bradley	584,036	.124
Brewer	19,480,300	.087
Burlington	202,320	.136
Carmel	2,681,668	.030
Charleston	520,410	.104
Chester	112,170	.204
Clifton	193,025	.096
Corinna	1,115,660	.172
Corinth	639,655	.094
Dexter	6,151,850	.070
Dixmont	417,445	.092
East Millinocket	16,195,087	.0475
Eddington	1,786,669	.040
Edinburg	89,787	.074
Enfield	969,668	.135
Etna	354,758	.062
Exeter	305,320	.160
Garland	227,930	.150
Glenburn	2,841,126	.025
Greenbush	140,460	.225
Greenfield	139,630	.078
Hampden	6,642,610	.077
Hermon	2,491,980	.096
Holden	3,512,590	.023
Howland	2,080,000	.068
Hudson	283,970	.114
Kenduskeag	561,460	.073
LaGrange	253,160	.097
Lee	330,900	.113
Levant	1,288,705	.042
Lincoln	12,479,240	.062
Lowell	98,295	.150
Mattawamkeag	1,068,560	.148
Maxfield	78,735	.076
Medway	517,774	.370
Milford	1,725,150	.082
Millinocket	31,389,920	.0562
Newburg	316,326	.062
Newport	1,924,645	.130
Old Town	41,860,400	.0267
Orono	22,443,060	.0325
Orrington	4,722,100	.044
Passadumkeag	118,228	.141
Patten	2,644,810	.032
Plymouth	191,719	.136
Springfield	145,364	.128
Stacyville	1,061,365	.062
Stetson	192,198	.125
Veazie	15,558,515	.0144
Winn	168,325	.220
Woodville	496,435	.040

1967 Municipal Valuations and Tax Rates

PENOBSCOT COUNTY—Concluded

Towns	1967 Total Valuation	1967 Rate of Taxation
Plantations		
Carroll	90,240	.154
Drew	87,047	.110
Grand Falls	60,350	.058
Lakeville	163,195	.049
Mount Chase	378,680	.049
Prentiss	77,120	.180
Seboeis	100,860	.130
Webster	74,305	.135
	<u>\$357,223,245</u>	

PISCATAQUIS COUNTY

Abbot	\$ 240,474	.100
Atkinson	203,260	.096
Bowerbank	262,325	.042
Brownville	1,005,845	.124
Dover-Foxcroft	10,550,760	.039
Greenville	6,451,749	.040
Guilford	1,422,285	.130
Milo	7,635,970	.0375
Monson	630,010	.124
Parkman	300,790	.085
Sangerville	571,655	.119
Sebec	378,447	.096
Shirley	163,153	.106
Wellington	122,375	.100
Willimantic	246,070	.084
Plantations		
Barnard	91,835	.042
Blanchard	112,755	.148
Elliottsville	188,701	.077
Kingsbury	111,820	.070
Lake View	249,478	.029
	<u>\$ 30,939,757</u>	

SAGADAHOC COUNTY

Arrowsic	\$ 345,895	.050
Bath	54,592,240	.0305
Bowdoin	283,308	.198
Bowdoinham	999,960	.127
Georgetown	613,538	.110
Phippsburg	1,941,640	.082
Richmond	1,488,853	.121
Topsham	17,131,608	.0235
West Bath	3,265,330	.0282
Woolwich	2,231,425	.062
	<u>\$ 82,893,797</u>	

1967 Municipal Valuations and Tax Rates

SOMERSET COUNTY

Towns	1967 Total Valuation	1967 Rate of Taxation
Anson	\$ 5,126,810	.036
Athens	782,910	.053
Bingham	8,143,463	.017
Cambridge	185,710	.076
Canaan	436,510	.132
Cornville	837,520	.056
Detroit	528,410	.088
Embden	1,171,490	.056
Fairfield	20,845,040	.0275
Harmony	508,250	.082
Hartland	2,948,940	.052
Jackman	3,297,985	.0285
Madison	4,211,640	.100
Mercer	245,640	.105
Moose River	421,926	.047
Moscow	2,894,074	.073
New Portland	676,280	.092
Norridgewock	979,860	.147
Palmyra	537,470	.108
Pittsfield	5,551,265	.079
Ripley	205,970	.090
St. Albans	887,645	.077
Skowhegan	29,060,190	.034
Smithfield	514,185	.094
Solon	877,910	.086
Starks	333,945	.092
Plantations		
Brighton	94,510	.092
Caratunk	226,871	.070
Dennistown	172,695	.029
Highland	76,292	.083
Pleasant Ridge	3,233,075	.051
The Forks	252,115	.058
West Forks	274,830	.040
	<u>\$ 96,541,426</u>	

WALDO COUNTY

Belfast	\$ 20,476,900	.0376
Belmont	300,090	.065
Brooks	487,049	.127
Burnham	394,740	.166
Frankfort	415,330	.113
Freedom	258,065	.132
Islesboro	1,216,900	.102
Jackson	174,515	.114
Knox	683,850	.074
Liberty	646,120	.092
Lincolnton	929,805	.094
Monroe	851,668	.054
Montville	238,965	.158
Morrill	411,210	.052

1967 Municipal Valuations and Tax Rates

WALDO COUNTY—Concluded

Towns	1967 Total Valuation	1967 Rate of Taxation
Northport	681,085	.128
Palermo	476,110	.100
Prospect	245,691	.105
Searsmont	454,265	.122
Searsport	11,534,870	.0273
Stockton Springs	2,417,800	.040
Swanville	528,525	.070
Thorndike	329,110	.100
Troy	377,530	.091
Unity	1,978,668	.054
Waldo	254,971	.104
Winterport	2,495,391	.068
	<u>\$ 49,259,223</u>	

WASHINGTON COUNTY

Addison	\$ 559,510	.068
Alexander	304,840	.066
Baileyville	7,854,020	.066
Beals	225,675	.130
Beddington	78,510	.085
Calais	13,738,630	.036
Centerville	129,410	.044
Charlotte	260,748	.078
Cherryfield	1,398,769	.043
Columbia	241,420	.077
Columbia Falls	417,747	.078
Cooper	278,220	.045
Crawford	67,183	.119
Cutler	384,232	.041
Danforth	873,899	.062
Deblois	64,634	.063
Dennysville	411,318	.037
East Machias	2,433,450	.035
Eastport	6,037,540	.040
Harrington	421,160	.084
Jonesboro	560,926	.0538
Jonesport	1,683,957	.050
Lubec	6,524,220	.028
Machias	1,373,252	.157
Machiasport	494,350	.105
Marshfield	176,505	.084
Meddybemps	153,702	.050
Milbridge	1,128,900	.074
Northfield	178,515	.049
Pembroke	362,440	.116
Perry	710,960	.052
Princeton	899,815	.076
Robbinston	264,665	.105
Roque Bluffs	69,105	.0216
Steuben	2,118,220	.029
Talmadge	141,445	.038
Topsfield	582,035	.032

1967 Municipal Valuations and Tax Rates

WASHINGTON COUNTY—Concluded

Towns	1967 Total Valuation	1967 Rate of Taxation
Vanceboro	322,365	.108
Waite	129,160	.062
Wesley	129,921	.130
Whiting	838,017	.030
Whitneyville	199,150	.120
Plantations		
Baring	207,640	.028
Codyville	124,913	.057
Grand Lake Stream	394,415	.044
No. 14	117,220	.065
No. 21	89,340	.072
	\$ 56,156,068	

YORK COUNTY

Acton	\$ 1,039,835	.102
Alfred	3,631,710	.030
Arundel	2,215,630	.037
Berwick	3,839,410	.066
Biddeford	80,028,460	.025
Buxton	4,043,851	.084
Cornish	533,775	.143
Dayton	970,086	.064
Eliot	7,175,832	.038
Hollis	2,257,340	.082
Kennebunk	27,830,970	.030
Kennebunkport	9,377,820	.044
Kittery	18,231,554	.0375
Lebanon	1,076,208	.158
Limerick	870,985	.140
Limington	514,630	.194
Lyman	706,056	.100
Newfield	518,699	.117
North Berwick	3,154,956	.074
Old Orchard Beach	12,661,850	.076
Parsonsfield	825,605	.140
Saco	59,199,440	.026
Sanford	60,096,840	.0314
Shapleigh	669,428	.166
South Berwick	10,521,845	.02425
Waterboro	3,268,986	.042
Wells	13,876,860	.064
York	29,139,995	.030
	\$358,278,656	