

MAINE STATE LEGISLATURE

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BIENNIAL REPORT

of the
Bureau of Taxation

1969 and 1970



STATE OF MAINE

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Aug 13 1971

Eightieth Annual Report

of the

BUREAU OF TAXATION



STATE OF MAINE

1970

Published under
Appropriation 1048.1

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ERNEST H. JOHNSON	<i>State Tax Assessor</i>
JOHN T. SINGER	<i>Assistant State Tax Assessor</i>
NEAL W. BODWELL.	<i>Director, Excise Tax Division</i>
RAYMOND L. HALPERIN	<i>Director, Income Tax Division</i>
ALBERT N. TARDIF*	<i>Director, Inheritance Tax Division</i>
NORMAN P. LEDEW	<i>Director, Property Tax Division</i>
THOMAS S. SQUIERS	<i>Director, Sales Tax Division</i>

* Appointed January 4, 1971

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-



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ERNEST H. JOHNSON
STATE TAX ASSESSOR



STATE OF MAINE

Bureau of Taxation

AUGUSTA, MAINE 04330

December 2, 1970

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 80th 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, 1970.

At the outset, mention should be made of two changes in the law which have materially affected operations of the Bureau. One was the enactment of the individual and corporate income tax; the other was a radical change in the manner of determining the State Valuation, particularly of municipalities. Enactment of the income tax required partial reorganization of the Bureau, expansion of the quarters occupied by the Bureau, and reliance on computer techniques. The changes in State Valuation procedures did away with the State Board of Equalization, created a new Municipal Valuation Appeals Board, and extended the date for filing the State Valuation from December 1 of even-numbered years to February 1 of odd-numbered years. Because of the latter provisions, the new State Valuation figures are not available as of the date of this narrative; but they will be included in the printed biennial report. Further reference to these, and other, statutory changes will be found in the balance of this narrative.

One step in the reorganization of the Bureau was the creation of the position of Assistant State Tax Assessor, with primary responsibility for the administrative and processing functions of the Bureau. John T. Singer, who had been Director of the Sales and Use Tax Division for 19 years, was named Assistant State Tax Assessor on September 22, 1969.

GENERAL ADMINISTRATION

The adoption of the state income tax in 1969 made it necessary to consolidate the administrative and processing functions of the Bureau in a new Administrative Division. This resulted in reallocating certain personnel from existing tax divisions to the new Administrative Division. The following table reflects this change:

	As of June 30	
	1968	1970
Administrative Services (including the State Tax Assessor, Assistant State Tax Assessor, and 3 Assistant Attorneys General)	17	59
Excise Tax Division		
Office	8	9
Field (Including one State Police Officer assigned to the Division)	7	7
Total	15	16
Income Tax Division		
Office	—	9
Field	—	6
Total	—	15
Inheritance Tax Division	9	9
Property Tax Division		
Office	7	9
Field	11	11
Total	18	20
Sales Tax Division		
Office	34	12
Field	43	41
Total	77	53
GRAND TOTAL	136	172

The figures given represent positions actually filled as of the respective dates. The number of authorized positions (including the State Police officer and three attorneys assigned to the Bureau) was 142 as of June 30, 1968 and 183 as of June 30, 1970.

General Functions of the Bureau. The functions of the Bureau, as has been the case for many years, fall into three general categories: administration of state taxes, analysis of local assessment practices and assembly of other information necessary for State Valuation purposes, and general supervision over local tax officials.

The Bureau is responsible for assessing and collecting virtually all state taxes except motor vehicle registration and operator fees (collected by the Secretary of State), liquor revenues (collected by the State Liquor Commission), employment taxes (collected by the Maine Employment Security Commission), and pari-mutuel taxes (collected by the Racing Commissions).

Taxes accounted for by the Bureau in the fiscal year ending June 30, 1970 represented 73% of total General Fund revenues, and 47% of total Highway Fund revenues. In the same year, they represented 87% of General Fund *tax* revenues (including liquor receipts as tax revenues); and 71% of Highway Fund *tax* revenues.

For the fiscal year ending June 30, 1970 the cost of operating the Bureau was \$1,878,550. Total taxes certified during that year amounted to nearly \$180,000,000. The cost of operating the Bureau (including nontax functions such as much of the State Valuation work, assistance to local assessors, and processing of gasoline tax refunds) in relation to taxes certified was approximately 1.07%.

State Taxation of Interstate Business. In 1966 and again in 1968 the reports of the Bureau mentioned proposed Federal legislation which would impose limitations on state taxation of interstate business. This matter is still before the Congress for consideration, and is still a matter of real concern to all states, Maine included, largely because of its detrimental effect on state sales tax administration. There is now also pending before the Congress additional legislation which would limit the application of state income taxes insofar as employees of interstate carriers are concerned.

The 1968 report of the Bureau also noted the creation of the Multistate Tax Commission, which is now permanently located in Denver, Colorado. The Commission is the body established to implement the Multistate Tax Compact, which in turn had been initiated to demonstrate the ability of the states themselves to solve, without federal intervention, problems involved in state taxation of interstate business. Currently 20 states are regular compact members, and 14 are associate members.

While reasonable federal delineation of state jurisdictional standards applicable to interstate activities is undoubtedly desirable, we believe it is possible to attain this objective without unduly restrictive federal legislation. We have attempted to keep the Maine Congressional delegation informed as to the probable effect of such legislation as is currently under consideration. By the same token, while cooperation between states to eliminate unnecessary problems faced by interstate taxpayers is also clearly desirable, we believe it is possible to attain this objective without the complications which the compact approach involves, and hence we do not recommend that Maine become a compact member at this time.

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, quahog and marine worm taxes.)

The cigarette tax rate was increased from 10¢ to 12¢ per pack of 20 cigarettes, effective June 1, 1969 (Chapter 295, Public Laws of 1969).

During the biennium one Law Court decision involved the cigarette tax. In the case of *Lewiston-Auburn United Grocers, Inc. v. Johnson* (253 A. 2d 338, decided May 12, 1969) the Law Court upheld the imposition of tax with respect to unstamped cigarettes which were stolen, and the refusal to refund tax, with respect to stamped cigarettes which were stolen.

The gasoline tax (and tax on other motor fuels) was increased from 7¢ to 8¢ per gallon, effective July 1, 1969 (Chapter 426, Public Laws of 1969).

The basis for taxing aviation jet fuel, which had formerly been subject to a net fuel tax of 2¢ per gallon (i.e., subject to the full motor fuel tax rate, with subsequent refund of all but 2¢ of the tax) and exempt from the sales tax, was changed so that such fuel is now taxed at the rate of 1¢ per gallon and is also subject to the general sales tax (Chapter 223, Public Laws of 1969). The proceeds of this tax, as well as the proceeds of the tax on aviation gasoline, are now credited to the General Fund, rather than to a special aeronautical account as in the past (Chapter 498, Section 18, Public Laws of 1969).

The program of assisting farmers and others in the preparation of gasoline tax refund claims was expanded during the biennium, further reducing the need for field investigation of such claims. In addition, use was made of the telephone in following up questionable claims. These steps have made it possible to reduce the number of field investigations, while maintaining adequate control over such claims.

Other statutory changes affecting taxes administered by the Excise Tax Division were an increase in the milk tax from 3¢ to 5¢ per hundredweight (Chapter 213, Public Laws of 1969); and the enactment of a marine worm tax, at the rate of 5¢ per 100 marine worms sold (Chapter 461, Public Laws of 1969).

INCOME TAX DIVISION

(Functions: Administration of the individual and corporate income taxes.)

Legislation levying an individual and corporate income tax was enacted in the latter part of June, 1969, becoming effective as to individual income as of July 1, 1969, and as to corporate income as of January 1, 1969 (Chapter 154, Section F, Private & Special Laws of 1969). The individual income tax, levied at graduated rates of from 1 to 6 per cent of net taxable income, is based upon federal adjusted gross income (with minor modifications); while the corporate tax, levied at the rate of 4%, is based upon federal taxable income as allocated or apportioned to Maine. The Maine statute follows closely the model individual income tax statute suggested by the Federal Advisory Commission on Intergovernmental Relations. The statute, both as to individual and corporate income taxes, conforms closely to the federal law in determination of income subject to tax, although retaining independence insofar as rates and amounts allowed for exemptions are concerned. This approach is generally conceded to be most satisfactory so far as both taxpayers and the State are concerned, since it avoids complicating the problems

inherent in determination of income and deductions; the same determination being applicable to both state and federal taxes. If the state law should be amended in these respects, to depart from federal practice, the necessary result will be additional complexities and greater compliance problems so far as taxpayers are concerned.

Because the income tax law went into effect immediately upon enactment, the Bureau was faced with the necessity of taking a number of major steps in a very brief span of time. A new operating division had to be established and staffed; additional space was required; informational material had to be prepared and distributed; and steps had to be taken to handle the various phases of the tax through utilization of computers. Had it not been for the willingness of Bureau personnel to postpone or forego vacation time, and for the cooperation extended by other Bureaus of the Department of Finance and Administration, and other State Departments, it would have been impossible to meet the time schedules indicated in the new statute.

On establishment of the Income Tax Division, Raymond L. Halperin, who had for some years filled the position of Tax Consultant with particular emphasis on the inheritance tax, and who had assisted in the drafting of various income tax measures, was named Director of the Division.

In July 1969 representatives of the Bureau visited Nebraska and Kentucky to review income tax administration in those states. At the same time a general information leaflet describing the operation of the new Maine law was prepared; and withholding tables together with instructions for employers were prepared.

In August 1969 consultants were employed to develop computer systems and programs in cooperation with the Bureau of Accounts and Control, for handling the various aspects of the income tax. The services of the consultants were required throughout the initial stages of the tax in the first fiscal year, and to a lesser extent in the first half of the second year.

In the period July through December 1969 plans for reallocation of functions of the Bureau (resulting in establishment of the new Administrative Division), and for reallocation of space were made. Additional space was prepared and occupied by mid-February of 1970.

In December 1969 corporate tax returns were mailed; and the individual return forms with instructions were received from the printer. Initial use of the computer was made both in accounting for withheld tax paid by employers, and in preparing the mailing labels (through use of federal computer tapes) for individual returns.

In January 1970 the bulk of individual returns were mailed; and this mailing, approximating 375,000 returns, was completed the first week in February. At the same time a number of speaking engagement, and radio and television programs, were undertaken by representatives of the Bureau to explain the new tax. A taxpayer assistance program, at certain fixed locations throughout the State, was also set up in cooperation with the Maine Employment Security Commission.

In February 1970 computer operations were begun on a direct input basis (rather than by use of punch-cards) with the cooperation of the Motor Vehicle Division of the Secretary of State's Office. It was necessary to use equipment controlled by that office, on a temporary basis, pending receipt of ordered equipment. The taxpayer assistance program was continued during this period.

In March 1970 the temporary computer input program was continued until the equipment ordered by the Bureau was received on March 23. The first refund checks were issued during the week of March 9.

In April 1970 the taxpayer assistance program was terminated for the year. In processing returns, priority was given to returns involving refunds.

By July 15, 1970 the refund program, involving approximately 182,000 refunds totaling \$2,315,000, was largely completed; and processing of non-refund returns was begun. By October the processing of all individual returns for the year was virtually complete. One full cycle of the tax had been finished, with operations maintained on schedule.

No court decisions based on the new tax have been handed down, and only one court action challenging the tax has been initiated. Shortly after enactment of the tax a group of New Hampshire residents employed at the Navy Yard in Kittery questioned the legality of the tax as applied to them. Litigation has now been initiated by this group to obtain a court determination of the question. Such litigation is presently in the initial stages, but should be disposed of within the relatively near future.

INHERITANCE TAX DIVISION

(Functions: Administration of inheritance and estate taxes.)

Mrs. Isabella D. Stewart, chief of the Inheritance Tax Division, retired on June 30, 1970. Mrs. Stewart came to the Inheritance Tax Division when it was a part of the Attorney General's Office; and continued to serve the division in increasingly responsible positions after its incorporation in the Bureau of Taxation in 1947. Her abilities were greatly valued by all who knew her, and the high standards maintained by the Division over the years were directly attributable to her. Pending the appointment of a new Division director, Mrs. Betty Glidden has ably supervised the work of the Division on an acting basis.

No statutory changes were made in the biennium so far as inheritance taxes are concerned; nor were any Law Court decisions directly 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; determination of State Valuation.)

Municipal Property Tax. The increase from year to year in total levy of property taxes by municipalities for local expenditure continued during the biennium, the comparative figures being \$134,910,000 for 1968 and \$175,116,000 for 1970 (see table, below). During the same period the total levy of *all* property taxes increased from \$141,000,000 (1968) to \$183,711,000 (1970).

Reports of the Bureau for a number of years past have noted the need for strengthening administration of the property tax. No great progress has been made in this direction, although the need is generally recognized by those who are familiar with the situation. Recent developments, by way of proposals to grant preferential property tax treatment to certain classes of property or to certain classes of taxpayers point to the fact that undue reliance is being placed on the property tax to finance government services. Thus the municipal property tax now presents two major problems: administration and impact.

If administration is to be improved, it is evident that more effective direction toward improvement must be given at the state level. Such direction is not possible today, given the limited staffing of the Property Tax Division of the Bureau, and the attention which the Bureau necessarily must devote to the levy of taxes for which it is directly responsible. In 1969 the Bureau of Public Administration of the University of Maine issued a report recommending a number of changes to improve property tax administration. One of these (Recommendation No. 31) was that an independent Bureau be established within the Department of Finance and Administration to assume responsibility for the property tax functions now carried out by the State, and to give more direct and continuous support for necessary improvement in administration of the tax at the local level than is now possible. I believe this recommendation should be seriously considered. Unless the Property Tax Division itself can be radically strengthened, it appears to be the only way in which much needed reforms in the administration of the tax can in fact be accomplished.

As for impact of the tax, the problem (and solution) would seem to lie in the present over-reliance on the property tax for local school support. This problem could be met in part by adoption of a state-wide uniform property tax levy for school purposes (which would eliminate the great disparity which now exists between municipalities insofar as school tax rates are concerned), and in part by financing local school costs through other state tax sources. This problem, like that of administration, is not peculiar to Maine; but rather exists in most states. In a recent release the Federal Advisory Commission on Intergovernmental Relations said: "Heavy reliance on the property tax for local school support can contribute to severe fiscal tensions in the intergovernmental financing system. Since 1942, local schools have increased their share of receipts from local property taxes from less than one-third to slightly more than one-half of all local property tax revenue. Local non-educational functions have become inferior claimants in the competition for the local property tax base.... An increasingly skewed system of financing has developed, one in which costs for a major function of widespread benefit are largely localized." That Commission added: "When viewed alongside the potential decrease in the local property tax, State assumption of financial responsibility loses its idealistic cast and takes on the appearance of a realistic and equitable readjustment of the total tax burden."

Several bills affecting municipal property taxation were enacted by the regular or special legislative sessions during the biennium. Television sets and musical instruments were exempted (Chapter 117, Public Laws of 1969); snowmobiles were subjected to a state-administered registration fee a portion of which is returned to municipalities and were exempted from property taxes (Chapter 414, Public Laws of 1969); and a limited exemption of farm machinery was provided (Chapter 562, Public Laws of 1969). These measures reflect the trend to limit the taxation of personal property, in effect, to business personality.

"Just value" upon which assessments must be based was defined to require consideration of enforceable restrictions on the use of lands and to limit the term to the value of land arising from and attributable to legally permissible uses only (Chapter 246, Public Laws of 1969).

More significant was the Constitutional amendment, approved by referendum note in November, 1970, which would permit legislation to authorize valuing certain types of "open space" lands on the basis of current use rather than market value (Chapter 34, Resolves of 1969). Legislation is necessary in order to implement this amendment. Before enactment of such legislation the merits and hazards of such a departure from the fundamental basis of property taxation should be thoroughly investigated. Experience elsewhere gives little support to the belief that such an approach is practical or beneficial.

Extremely limited property tax relief was provided for certain elderly persons, by Chapter 444 of the Public Laws of 1969. More effective proposals for such relief will undoubtedly be presented to the incoming Legislature. If so, it is to be hoped that they will be relatively simple to administer, to avoid difficulties elderly taxpayers would otherwise face in attempting to comply.

It is quite possible that if the demands on the property tax were limited, with school financing largely if not solely assumed by the state, the pressures for preferential treatment of open-space lands, or of elderly persons, would tend to disappear. It is also quite possible that such forms of limited relief will further aggravate the problem by shifting the burden of property taxes to a greater degree to the remaining taxpayers.

Two measures affecting local tax administration were enacted. Chapter 343 of the Public Laws of 1969 requires assessors to certify to the Bureau of Taxation each year (beginning with 1970) the percentage of current just value at which they claim to be assessing; and provides that such ratio shall be *prima facie* evidence of the fact in tax appeals. This legislation should be of assistance to taxpayers, who until now have not had any practical method of challenging fractional assessments. Chapter 579 of the Public Laws of 1969 directed the Bureau of Taxation to establish a training and certification program for municipal assessors, although the legislation does not require certification as a prerequisite to performing the duties of assessor. Under this legislation, qualifying examinations are to be given at least twice a year, beginning July 1, 1971.

The following summary of property taxes levied by municipal, county, and state governments indicates the continued growth of the property tax, and serves to emphasize the need to reexamine its role in the state-local tax system:

	1969	1970
State Property Tax-		
Municipalities	\$ 40,705,875+	\$ 40,705,875+
State Property Tax-		
Unorganized Townships	1,335,050++	1,299,167++
County Property Tax-		
Unorganized Townships	208,230	256,371
County Property Tax-		
Municipalities	4,845,362	5,104,464
*Forestry District Tax-		
Unorganized Townships	911,234	1,017,338
Fire Protection and Building Fire Tax-		
Unorganized Townships	4,265	4,163
Forestry District Tax-		
Some municipalities	173,159	181,625
School Tax-		
Unorganized Townships	349,020	379,800
School Capital Tax-		
Unorganized Townships	42,875	36,886
Road Repair-		
Unorganized Townships	212,258	277,275
Public Service Tax-		
Unorganized Townships	3,374	9,878
County Personal Property Tax-		
Unorganized Townships	2,674	4,167
State Personal Property Tax-		
Unorganized Townships	21,454	24,162
Property Tax-		
Municipalities	<u>116,645,558+++</u>	<u>134,410,356+++</u>
**Total	<u>\$165,460,388</u>	<u>\$183,711,527</u>

* Includes Forest Fire Tax

** Comparable totals for 1967 and 1968 respectively were \$128,647,282 and \$141,952,437.

+ 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 1969 \$1,608,060 and in 1970 \$1,608,060. Amount shown is net after allowance of credit towards road and school taxes in accordance with T. 36, ss. 451-454, M.R.S.A.

+++ This amount, plus the amount of state tax on municipalities, or a total of \$157,351,433 for 1969 and \$175,116,231 for 1970 is available for local expenditures.

Note: Figures are based on original assessments. Adjustments have not been made for supplemental assessments or abatements. The 1970 totals may be subject to minor adjustment for late or corrected municipal returns.

The average rate of municipal taxation per thousand dollars of actual value, in 1970 was \$27.62, as compared with \$25.63 in 1968.

Reimbursement to municipalities for taxes lost on account of veterans' exemptions has continued to decline, as the following table indicates:

Year	Number of Towns Claiming Reimbursement	Total Reimbursement Claimed.
1965	148	\$150,826
1966	134	138,365
1967	125	102,541
1968	111	98,920
1969	109	93,070(Tentative)
1970	94	83,679(Tentative)

State Valuation. The State Board of Equalization, which formerly was responsible for determining the State Valuation of municipalities and of real estate in the unorganized territory, was abolished effective January 1, 1970 (Chapter 502, Public Laws of 1969). That statute transferred the responsibility for fixing the valuation to the State Tax Assessor, and it created a five-member Municipal Valuation Appeals Board to hear appeals by municipalities on proposed State Valuations. The statute also provided that notice of proposed valuations be certified to local assessors on or before September 1 (rather than November 1); and, in order to give the Appeals Board an opportunity to act, provided that the valuation as finally determined be filed with the Secretary of State on or before February 1 of the year in which the Legislature meets in regular session (rather than December 1 of the preceding year). (It is for this reason that the new State Valuation figures are not available as this is written; although they will be included in the report as printed shortly after February 1, 1971). The law also provides for a revision of the State Valuation of municipalities in the intervening year (the regular State Valuation being biennial) under certain circumstances.

This new law went into effect in 1970. The Municipal Valuation Appeals Board consists of the following members:

Raynor I. Crosman, Corinna, Chairman
George A. Carroll, Limerick, Vice Chairman
Harry G. Shulman, Brunswick, Secretary
Arno A. Bittues, Augusta
A. Kermit Crandall, Millinocket

Of 495 organized municipalities, 28 filed appeals with the Appeals Board on or before the deadline (i.e. 30 days from notice of proposed valuation) in 1970. Approximately half of the appeals had been heard by December 1, although no decisions had been rendered by the Board. Such decisions must be made, under the law, not later than January 15, 1971.*

* A list of the municipalities appealing, and the disposition of the appeals, will be found on page 26 of this printed report.

Real Estate Transfer Tax. Brief mention should be made here of the real estate transfer tax, which has now been in effect for nearly three years. The present statute is rudimentary in form, permitting the stamping of deeds either before or after recording, and containing little in the way of enforcement provisions. It is not adequate to provide sales data of value in property tax administration, nor is it satisfactory as a revenue measure because of the difficulty and expense of enforcement.

A tabulation made early in 1969, covering approximately 10,000 transfers recorded in eleven of the eighteen Registries in the State, showed 23.7% of the deeds recorded were without stamps. In the sample taken, on a county basis, unstamped deeds ran from 8% of the total in Knox County, to 40% in Androscoggin, 42% in Hancock, and 44% in Waldo Counties.

To date inquiries by the Bureau have been made with respect to 559 unstamped deeds. Of these, 333 inquiries have been closed; 226 are still in process. Of the 333 inquiries which have been closed, 103 disclosed taxable transfers where the necessary tax stamps were purchased only *after* inquiry had been made. This would tend to indicate a high degree of non-compliance, at least on a strictly numerical basis. Of the balance of the 333 closed inquiries, 171 represented transfers on which tax was paid before inquiry, and 59 represented nontaxable transfers.

SALES AND USE TAX DIVISION

(Functions: Administration of 5% sales and use tax, including tax on transient rentals.)

John T. Singer, who had served as Director of the Sales and Use Tax Division since its inception in 1951, became Assistant State Tax Assessor following enactment of the income tax in the summer of 1969. Thomas S. Squires, who had been Assistant Director of the Division succeeded Mr. Singer as Director of the Sales and Use Tax Division.

The sales tax rate was increased from 4½% to 5%, effective June 1, 1969 (Chapter 295, Public Laws of 1969). The only other significant amendment to the law occurring in 1969 was the exemption from the sales and use tax of certain machinery and equipment used for industrial water and air pollution control (Chapter 471, Public Laws of 1969).

For the year ending June 30, 1970, the Sales Tax Division completed 1,434 audits and 345 reviews of classified permits, resulting in net assessments of \$1,056,940, and in credits reflecting overpayments by registrants of \$89,063. This compares with 1,758 audits and 313 reviews, with net assessments of \$600,757 and credits of \$92,993 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 \$433,374 for the year ending June 30, 1970 and \$379,609 for the previous year.

The number of permanent classified permits, issued under Section 1951 of the Sales and Use Tax Law, was 2,137 on June 30, 1970 and 2,222 on June 30, 1969. Temporary classified permits outstanding on the same dates were 271 (1970) and 263 (1969).

Since the last narrative report of the Bureau, one Law Court decision has been handed down involving sales tax. In the case of *Central Maine Power Company v. Johnson*, decided March 30, 1970, the Court ruled that line extension charges, where separately stated from charges for electricity, were not subject to sales tax.

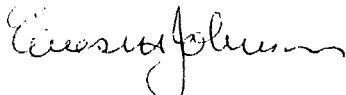
The United States Supreme Court, on May 26, 1969, held that the Soldiers' and Sailors' Civil Relief Act did not prohibit the imposition of sales or use taxes on nonresident servicemen, thus reversing the decision of Second Circuit Court of Appeals (*United States and Schuman et al. v. Sullivan*, 395 U.S. 169). Because of the importance of the question which had been raised, Maine participated in the appeal to the United States Supreme Court as amicus curiae.

CONCLUSION

To an even greater extent than in the past, it has been necessary during the biennium to forego what should be essential planning and research activities in order to maintain current services of the Bureau; and in the property tax field it has been necessary to cut back on assistance to local assessors in order to meet the demands of State Valuation work.

The fact that current services have been maintained during the biennium is a tribute to the employees of the Bureau who have worked under unusual pressures and under difficult conditions for the greater part of the biennium.

Respectfully submitted,



ERNEST H. JOHNSON
State Tax Assessor

LOCAL VALUATION

Comparison of Counties in 1969 and 1970, exclusive of unorganized townships.

Counties	1969	1970	Increase
Androscoggin	\$ 399,460,426	\$ 410,187,881	\$ 10,727,455
Aroostook	272,549,539	298,477,978	25,928,439
Cumberland	1,034,303,830	1,092,411,175	58,107,345
Franklin	137,218,375	139,442,859	2,224,484
Hancock	175,755,998	181,649,381	5,893,383
Kennebec	353,150,879	383,299,392	30,148,513
Knox	111,595,539	115,422,696	3,827,157
Lincoln	98,195,932	140,573,770	42,377,838
Oxford	195,058,636	205,852,654	10,794,018
Penobscot	378,341,401	474,376,899	96,035,498
Piscataquis	33,399,227	41,332,008	7,932,781
Sagadahoc	94,881,257	103,281,154	8,399,897
Somerset	104,579,864	124,795,761	20,215,897
Waldo	57,048,238	58,360,782	1,312,544
Washington	75,565,738	76,694,851	1,129,113
York	408,681,162	489,467,243	80,786,081
	<u>\$3,929,786,041</u>	<u>\$4,335,626,484</u>	
Net Increase			<u>\$405,840,443</u>

VALUATION OF TWENTY-TWO CITIES

Cities	1969	1970	Increase
Auburn	\$ 119,478,020	\$ 122,338,980	\$ 2,860,960
Augusta	115,930,860	118,488,300	2,557,440
Bangor	151,925,000	160,040,900	8,115,900
Bath	56,773,800	55,189,230	1,584,570
Belfast	20,918,700	21,551,600	632,900
Biddeford	79,551,570	80,782,710	1,231,140
Brewer	17,282,460	66,155,250	48,872,790
Calais	15,047,694	15,333,301	285,607
Caribou	56,224,840	56,437,340	212,500
Eastport	7,544,030	8,023,060	479,030
Ellsworth	30,021,850	31,246,050	1,224,200
Gardiner	25,104,580	25,335,340	230,760
Hallowell	9,526,009	9,572,082	46,073
Lewiston	208,194,750	215,307,100	7,112,350
Old Town	45,618,200	49,073,000	3,454,800
Portland	332,512,250	339,231,825	6,719,575
Presque Isle	49,253,640	72,827,700	23,574,060
Rockland	37,460,650	39,129,820	1,669,170
Saco	59,588,080	62,282,180	2,694,100
South Portland	130,239,060	138,207,950	7,968,890
Waterville	90,674,700	94,522,970	3,848,270
Westbrook	102,399,200	108,160,950	5,761,750
	<u>\$1,761,269,943</u>	<u>\$1,889,237,638</u>	
Net Increase			<u>\$127,967,695</u>

* Decrease

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

Value of Land--1970	\$ 810,744,744
Value of Land--1969	<u>713,349,383</u>
Increase	\$ 97,395,361
Value of Buildings--1970	2,763,468,802
Value of Buildings--1969	<u>2,519,695,371</u>
Increase	243,773,431
Number of Polls taxed--1970	215,655
Number of Polls not taxed--1970	<u>32,369</u>
	<u>248,024</u>
Number of Polls taxed--1969	213,038
Number of Polls not taxed--1969	<u>35,149</u>
	<u>248,187</u>
Decrease	163

MUNICIPAL TAX RATES

The "Municipal Tax Rates" table previously carried in Bureau reports, showing the average rate of municipal taxation, by county, and the average of the municipal tax rates, by county, has been discontinued. The average rate of municipal taxation was determined by dividing the total amount of taxes assessed on property by municipalities in each county by the total local valuation of municipalities in the county. The average of the municipal tax rates represented the total of all municipal rates in a county, divided by the number of municipalities in the county. Since local assessment ratios vary widely, any averaging of local rates based upon local valuations is relatively meaningless. In this Report, an average municipal tax rate for the State as a whole is arrived at by dividing the total amount of taxes assessed on property by municipalities by twice the proposed State Valuation of municipalities (since the proposed State Valuation figures are based upon 50% of current just value). It is necessary to use the proposed figures, since the new State Valuation (based on April 1, 1970) will not be finally determined until February 1, 1971. The proposed figures should nevertheless be reasonably reliable. The average 1970 rate of municipal taxation for the State thus determined, is \$27.62 per \$1000 of actual value. The comparable figure for 1968 was \$25.63.

CORPORATION TAXES

CLASSIFICATION

Year Ending

	June 30, 1969	June 30, 1970
Railroad	\$ 459,990.29	\$ 472,961.77
Telephone Companies	4,544,768.60	5,021,708.57
Telegraph Companies	28,144.69	31,143.78
Corporate Franchise Tax	311,560.00	315,030.49
Insurance Companies	3,976,286.04	4,216,708.64
Fire Investigation and Prevention	115,412.07	124,301.24
National Bank Stock	289,907.95	294,403.71
Trust and Banking Stock	262,168.51	273,188.12

Detail of taxes assessed upon Railroads, Telephone and Telegraph Companies
doing business in State of Maine

RAILROADS

Year Ending

	June 30, 1969	June 30, 1970
Aroostook Valley Railroad Co.	\$ 2,212.21	\$ 2,155.82
Bangor and Aroostook Railroad Co.	130,744.10	129,305.33
Belfast and Moosehead Lake Railroad Co. . .	2,795.59	2,966.99
Boston and Maine Corporation	19,689.61	20,304.94
Canadian National Railway Co.	26,926.15	28,561.35
Canadian Pacific Railway Co.	76,263.18	78,691.77
Maine Central Railroad Co.	200,665.51	210,159.10
Portland Terminal Company	693.94	574.44
R & T Cement Railroad Company		242.03
	<hr/>	<hr/>
	\$ 459,990.29	\$ 472,961.77

TELEGRAPH COMPANY

Western Union Telegraph Company.....	\$ 28,144.69	\$ 31,143.78
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TELEPHONE COMPANIES

	Year Ending	June 30, 1969	June 30, 1970
American Telephone and Telegraph Company	\$ 82,856.90	\$ 86,765.63	
* Andover Telephone Company	710.99	-----	
Bryant Pond Telephone Lines	334.67	421.56	
Center Lincolnville Telephone Company	913.52	1,158.44	
China Telephone Company	3,546.87	4,292.44	
Cobbseseecontee Telephone and Telegraph Co.	320.51	483.52	
** Eastern Telephone Company	4,151.71	-----	
*** Etna Telephone Company	60.10	-----	
Hampden Telephone Company	3,018.58	3,194.33	
Hartland & St. Albans Telephone Company..	4,182.37	6,564.01	
** Hebron's Home Telephone Company.....	417.93	-----	
Jonesboro Telephone Company	285.32	145.18	
Lewiston, Greene & Monmouth Telephone Co.	27,925.44	31,269.15	
Maine State Telephone Company.....	51,156.09	68,024.62	
Maine Telephone Company	22,528.46	39,291.10	
Mount Vernon Telephone Company	411.21	629.13	
Nash Telephone Company	17,456.07	21,589.26	
New England Telephone and Telegraph Co. .	4,219,378.87	4,617,894.52	
Oxford County Telephone and Telegraph Co.	6,537.14	8,766.08	
Pine Tree Telephone and Telegraph Company	7,396.64	8,953.18	
Poland Telephone Company.....	20,551.38	24,888.73	
Saco River Telephone and Telegraph Co....	7,325.24	9,210.54	
Somerset Telephone Company	35,412.81	57,067.74	
Standish Telephone Company	11,997.60	14,734.18	
Union River Telephone Company	564.65	620.00	
Union Telephone Company	1,684.91	1,791.44	
Unity Telephone Company	6,789.85	8,529.77	
* Van Telephone and Telegraph Company	2,306.78	-----	
Warren Telephone Company	1,644.21	1,928.39	
Washington Telephone Company	460.83	772.77	
Weld Telephone Association	178.33	263.41	
West Penobscot Telephone and Telegraph Co.	2,262.62	2,459.45	
	<hr/>	<hr/>	<hr/>
	\$ 4,544,768.60	\$ 5,021,708.57	

* Merged into Maine State Telephone Company

** Merged into Maine Telephone Company

*** No tax levied for the year 1970

POTATO TAX

Year Ending	Tax	Expenditures
June 30, 1969	\$ 318,212.29	\$ 7,324.08
June 30, 1970	324,100.66	8,491.65

BLUEBERRY, FERTILIZER, MARINE WORM, MILK, QUAHOG, SARDINE TAXES

Year Ending	Year Ending	Year Ending
Blueberry Tax	\$ 18,689.77	\$ 28,140.52
Fertilizer Tax	6,368.75	6,302.47
Marine Worm Tax	*	14,985.58
Milk Tax	172,923.92	248,919.50
Quahog Tax.....	24.40	643.12
Sardine Tax	331,039.71	215,407.58

* Became effective October 1, 1969.

CIGARETTE TAX

PERIOD JULY 1, 1969 to JUNE 30, 1970

REVENUE

Cigarette Stamp Sales (face value)	\$ 158,376.86
Cigarette Meter Sales (gross value)	14,944,792.69
Misc. Cigarette Sales	6,113.65
License fee erroneously coded to Stamp Sales	2.00
	<hr/>
	\$ 15,109,285.20
Less:	
Discount to Distributors.....	\$ 339,046.49
Refunds	<hr/> 28,503.52
	<hr/> 367,550.01
Net Revenue.....	\$ 14,741,735.19

(Net Revenue figure as shown by Controller)

Add:	
Licenses Sold	\$ 1,735.00
Sales of Confiscated	
Cigarettes	<hr/> 347.92
Total Revenue	<hr/> 2,082.92
	<hr/> \$ 14,743,818.11

EXPENDITURE

Administrative Expense	\$ 24,224.30
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GASOLINE, USE FUEL AND MOTOR CARRIER TAXES
 PERIOD July 1, 1969 to June 30, 1970

**HIGHWAY FUND
REVENUE**

Gasoline Tax Certified Highway Fund	\$35,742,184.68		
Add: Penalties	<u>305.00</u>	\$35,742,489.68	\$35,742,489.68

USE FUEL TAX

Dealers' Tax	\$ 1,014,803.16		
Users's Tax	<u>1,115,507.91</u>	2,130,311.07	1,920.95
Less: Abatements	<u>—</u>	2,128,390.12	7,396.48
Less: Reserve for Receivables	<u>—</u>	2,120,993.64	<u>3,739.12</u>
Add: Penalties and Interest	<u>—</u>	\$ 2,124,732.76	

MOTOR CARRIER TAX

Motor Carrier Tax	\$ 36,547.48		
Add: Reserved for Receivables (Adjusted)	<u>134.80</u>	36,682.28	36,682.28
Less: Abatements	<u>—</u>	\$37,903,904.72	

EXPENDITURES

Refunds: Gasoline Tax	\$ 582,444.97		
Shrinkage Allowance	121,491.64	21,428.79	42,184.10
Motor Carrier Tax	—	—	—
Use Fuel Tax	—	—	—
Reimbursement:			
Maine Turnpike Authority	12,474.98		
Transfer: Sea and Shore Fisheries	55,090.96	220,363.89	1,055,479.33
Boat Facilities Fund	—	—	—
Sub-Total (Net Revenue Figure as shown by Controller)	\$36,848,425.39		
Less: Administration Costs	114,427.27		
Cost of Administration .0031	\$36,733,998.12		

AERONAUTICAL FUND

Gasoline Tax Certified for Aeronautical Fund	\$ 106,093.20		
Less: Refunds from Aeronautical Fund	<u>73,112.14</u>	\$ 32,981.06	\$ 32,981.06

AERONAUTICAL (GENERAL FUND)

Gasoline Tax Certified for Aeronautical General Fund	\$ 117,284.94		
Less: Refunds from Aeronautical General Fund	<u>13,617.30</u>	\$ 103,667.64	\$ 103,667.64

INCOME TAX

July 1, 1969 to June 30, 1970

Individual Income Tax	\$ 20,948,551.88
Individual Income Tax Interest and Penalty	130.14
Less Refunds	<u>(2,062,667.80)</u>
NET INDIVIDUAL INCOME TAX	<u>\$ 18,886,014.22</u>
Corporate Income Tax	\$ 8,318,638.99
Corporate Income Tax Interest and Penalty	668.70
Less Refunds	<u>(62,951.71)</u>
NET CORPORATE INCOME TAX	<u>\$ 8,256,355.98</u>
TOTAL NET INCOME TAX	<u><u>\$27,142,370.20</u></u>

INHERITANCE AND ESTATE TAX

Period July 1, 1968 to June 30, 1969

Estate Taxes	\$ 67,680.39
Inheritance Taxes	4,968,579.43
Interest	<u>22,996.43</u>
	\$ 5,059,256.25

Period July 1, 1969 to June 30, 1970

Estate Taxes	\$ 72,205.36
Inheritance Taxes	4,846,042.32
Interest	<u>25,963.59</u>
	\$ 4,944,211.27

REAL ESTATE TRANSFER TAX

NET REVENUE – July 1, 1968 to June 30, 1969 \$ 250,685.98

NET REVENUE – July 1, 1969 to June 30, 1970 \$ 257,020.68

NOTE: Total transfer tax payments for the above years were \$278,540.27 and \$285,634.99 respectively. However, 10% of tax paid is retained by the counties for county use. The totals shown above are the portion of the tax credited to the General Fund of the State.

SALES AND USE TAX

Comparative Statement of Revenue and Expenditures

Revenue

July 1, 1968 to June 30, 1969	July 1, 1969 to June 30, 1970

Gross Revenue		
Sales Tax	\$61,812,430.76	\$72,379,596.11
Use Tax	8,684,504.27	10,944,590.97
Interest	72,612.11	56,618.40
Penalties	<u>57,245.05</u>	<u>58,194.26</u>
	<u>\$70,626,792.19</u>	<u>\$83,438,999.74</u>

Deduct—

Abatements		
Sales	\$ 93,175.62	\$ 62,169.01
Use Tax	88,782.54	62,869.55
Interest	1,159.13	452.35
Penalties	342.38	865.75
Refunds	<u>61,362.40</u>	<u>72,216.63</u>
	<u>\$ 244,822.07</u>	<u>\$ 198,573.29</u>
NET REVENUE	<u>\$70,381,970.12</u>	<u>\$83,240,426.45</u>

EXPENDITURES

1968–1969

1969–1970

Salaries & Wages	\$ 542,539.20	\$ 553,185.32
Travel Expense	67,629.10	81,166.36
Office Supplies	12,567.01	14,390.61
Equipment	2,017.48	11,458.77
Legal and Professional Services	7,399.34	3,737.46
Printing and Postage	29,572.64	25,186.30
Utility Services	6,854.70	6,711.75
Other Office Expense	<u>7,247.10</u>	<u>7,381.54</u>
	<u>\$ 675,826.57</u>	<u>\$ 703,218.11</u>
Cost of Administration	0.96%	0.84%

STATE VALUATION 1820 to 1971

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
1971	3,397,364,877

STATE TAX RATE 1821 to 1970

The following table gives the rate of taxation for State taxes in 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	1966–70 . . . . .	.015
1881–82 . . . . .	.0045		

1971 STATE VALUATION OF MUNICIPALITIES

APPEALS TO MUNICIPAL VALUATION APPEALS BOARD

The State Valuation of municipalities as filed with the Secretary of State on January 29, 1971 reflects adjustments made on appeal to the Municipal Valuation Appeals Board. Twenty-eight municipalities filed appeals from the proposed valuations with the Appeals Board in the fall of 1970. These appeals, and their disposition, were as follows:

Municipality	Proposed State Valuation	Valuation as determined by Appeals Board
Addison	\$ 2,200,000	\$ 1,675,000
Berwick	7,800,000	7,200,000
Charleston	1,250,000	1,250,000
Dexter	9,950,000	9,600,000
Eastport	5,400,000	5,150,000
Edgecomb	3,050,000	3,050,000
Eliot	9,350,000	9,350,000
Fayette	1,380,000	1,370,000
Knox	Appeal withdrawn	
Lebanon	4,300,000	4,200,000
Levant	1,200,000	1,050,000
Litchfield	3,600,000	3,550,000
Machiasport	2,100,000	1,900,000
Montville	1,100,000	1,100,000
Mount Desert	18,750,000	18,750,000
Newburgh	1,380,000	1,100,000
North Berwick	11,350,000	10,350,000
Palermo	1,850,000	1,850,000
Penobscot	2,250,000	2,250,000
St. Albans	2,300,000	2,200,000
St. George	8,350,000	8,350,000
Searsport	8,050,000	8,050,000
Somerville Plantation	400,000	400,000
South Berwick	6,750,000	6,620,000
Stockholm	620,000	550,000
Stonington	4,650,000	4,650,000
Verona	790,000	750,000
Winthrop	16,150,000	16,150,000

1971 STATE VALUATION, MUNICIPALITIES

ANDROSCOGGIN COUNTY

Auburn	\$ 68,000,000	Minot	\$ 1,800,000
Durham	2,550,000	Poland	7,550,000
Greene	4,700,000	Turner	5,400,000
Leeds	2,900,000	Wales	950,000
Lewiston	122,500,000	Webster	2,680,000
Lisbon	16,400,000		
Livermore	3,550,000		
Livermore Falls	8,500,000		
Mechanic Falls	5,100,000	Total	\$ 252,580,000

AROOSTOOK COUNTY

Amity	\$ 280,000	Orient	\$ 830,000
Ashland	3,000,000	Perham	870,000
Bancroft	220,000	Portage Lake	1,570,000
Benedicta	390,000	Presque Isle	35,200,000
Blaine	1,500,000	St. Agatha	1,300,000
Bridgewater	1,500,000	St. Francis	600,000
Caribou	28,200,000	Sherman	1,130,000
Castle Hill	690,000	Smyrna	530,000
Chapman	500,000	Stockholm	550,000
Crystal	540,000	Van Buren	5,000,000
Dyer Brook	390,000	Wade	500,000
Eagle Lake	1,190,000	Washburn	5,150,000
Easton	6,850,000	Westfield	960,000
Fort Fairfield	13,300,000	Weston	600,000
Fort Kent	8,450,000	Woodland	1,800,000
Frenchville	2,000,000	Allagash Plt.	740,000
Grand Isle	950,000	Cary Plt.	200,000
Haynesville	380,000	Caswell Plt.	600,000
Hersey	250,000	Cyr Plt.	490,000
Hodgdon	1,220,000	E. Plantation	140,000
Houlton	20,000,000	Garfield Plt.	160,000
Island Falls	2,300,000	Glenwood Plt.	300,000
Limestone	5,250,000	Hamlin Plt.	670,000
Linneus	1,300,000	Hammond Plt.	210,000
Littleton	1,800,000	Macwahoc Plt.	270,000
Ludlow	240,000	Moro Plt.	230,000
Madawaska	31,750,000	Nashville Plt.	1,030,000
Mapleton	3,630,000	New Canada Plt.	400,000
Mars Hill	4,470,000	Oxbow Plt.	240,000
Masardis	990,000	Reed Plt.	400,000
Merrill	310,000	St. John Plt.	430,000
Monticello	2,350,000	Wallagrass Plt.	640,000
New Limerick	1,080,000	Westmanland Plt.	300,000
New Sweden	1,000,000	Winterville Plt.	280,000
Oakfield	1,180,000	Total	\$ 213,770,000

1971 STATE VALUATION, MUNICIPALITIES

CUMBERLAND COUNTY

Balwin	\$ 2,500,000	Otisfield	\$ 3,300,000
Bridgton	15,000,000	Portland	232,000,000
Brunswick	45,500,000	Pownal	2,400,000
Cape Elizabeth	30,100,000	Raymond	12,000,000
Casco	7,250,000	Scarborough	28,600,000
Cumberland	15,500,000	Sebago	6,600,000
Falmouth	27,000,000	South Portland	91,500,000
Freeport	13,700,000	Standish	16,750,000
Gorham	18,150,000	Westbrook	65,000,000
Gray	11,300,000	Windham	22,400,000
Harpowell	15,200,000	Yarmouth	30,600,000
Harrison	4,600,000		
Naples	8,850,000		
New Gloucester	4,200,000		
North Yarmouth	2,900,000	Total	\$ 732,900,000

FRANKLIN COUNTY

Avon	\$ 640,000	Strong	\$ 1,580,000
Carthage	400,000	Temple	540,000
Chesterville	1,200,000	Weld	1,500,000
Eustis	1,230,000	Wilton	9,500,000
Farmington	14,500,000	Coplin Plt.	330,000
Industry	1,300,000	Dallas Plt.	740,000
Jay	46,200,000	Rangeley Plt.	1,550,000
Kingfield	1,700,000	Sandy River Plt.	1,190,000
Madrid	290,000		
New Sharon	1,550,000		
New Vineyard	750,000		
Phillips	1,250,000		
Rangeley	6,000,000	Total	\$ 93,940,000

HANCOCK COUNTY

Amherst	\$ 380,000	Otis	\$ 1,450,000
Aurora	340,000	Penobscot	2,250,000
Bar Harbor	16,900,000	Sedgwick	2,350,000
Blue Hill	6,600,000	Sorrento	1,850,000
Brooklin	3,250,000	Southwest Harbor	8,000,000
Brooksville	5,400,000	Stonington	4,650,000
Bucksport	31,700,000	Sullivan	2,100,000
Castine	3,800,000	Surry	2,950,000
Cranberry Isle	1,800,000	Swans Island	1,750,000
Dedham	2,900,000	Tremont	4,150,000
Deer Isle	5,600,000	Trenton	2,950,000
Eastbrook	880,000	Verona	750,000
Ellsworth	19,800,000	Waltham	380,000
Franklin	1,780,000	Winter Harbor	2,500,000
Gouldsboro	4,900,000	Great Pond Plt.	210,000
Hancock	5,300,000	Long Island Plt.	450,000
Lamoine	2,540,000	Osborn Plt.	250,000
Mariaville	550,000		
Mount Desert	18,750,000		
Orland	3,800,000	Total	\$ 175,960,000

1971 STATE VALUATION, MUNICIPALITIES

KENNEBEC COUNTY

Albion	\$ 2,400,000	Pittston	\$ 2,800,000
Augusta	63,000,000	Randolph	2,530,000
Belgrade	5,900,000	Readfield	3,900,000
Benton	3,700,000	Rome	2,620,000
Chelsea	1,900,000	Sidney	3,600,000
China	5,800,000	Vassalboro	5,400,000
Clinton	4,150,000	Vienna	520,000
Farmingdale	6,000,000	Waterville	53,850,000
Fayette	1,370,000	Wayne	3,000,000
Gardiner	13,800,000	West Gardiner	2,550,000
Hallowell	5,300,000	Windsor	2,550,000
Litchfield	3,550,000	Winslow	31,300,000
Manchester	5,200,000	Winthrop	16,150,000
Monmouth	7,000,000		
Mount Vernon	2,200,000	Total	\$271,490,000
Oakland	9,450,000		

KNOX COUNTY

Appleton	\$ 1,540,000	Saint George	\$ 8,350,000
Camden	19,550,000	South Thomaston	2,700,000
Cushing	3,150,000	Thomaston	10,000,000
Friendship	3,300,000	Union	3,300,000
Hope	1,200,000	Vinalhaven	5,150,000
Isle au Haut	950,000	Warren	5,500,000
North Haven	3,600,000	Washington	1,700,000
Owls Head	4,750,000	Matinicus Isle Plt.	560,000
Rockland	26,100,000		
Rockport	10,000,000	Total	\$111,400,000

LINCOLN COUNTY

Alna	\$ 1,280,000	South Bristol	\$ 4,350,000
Boothbay	11,650,000	Southport	10,100,000
Boothbay Harbor	19,400,000	Waldoboro	10,000,000
Bremen	3,300,000	Westport	2,150,000
Bristol	9,900,000	Whitefield	1,780,000
Damariscotta	6,450,000	Wiscasset	46,800,000
Dresden	1,400,000	Monhegan Plt.	690,000
Edgecomb	3,050,000	Somerville Plt.	400,000
Jefferson	4,450,000		
Newcastle	4,750,000	Total	\$144,650,000
Nobleboro	2,750,000		

1971 STATE VALUATION, MUNICIPALITIES

OXFORD COUNTY

Andover	\$ 4,950,000	Oxford	\$ 4,300,000
Bethel	6,000,000	Paris	10,400,000
Brownfield	920,000	Peru	3,450,000
Buckfield	1,350,000	Porter	1,950,000
Byron	440,000	Roxbury	980,000
Canton	1,120,000	Rumford	53,100,000
Denmark	4,100,000	Stoneham	670,000
Dixfield	4,300,000	Stow	540,000
Fryeburg	7,350,000	Sumner	900,000
Gilead	670,000	Sweden	750,000
Greenwood	2,350,000	Upton	420,000
Hanover	480,000	Waterford	3,550,000
Hartford	920,000	West Paris	1,700,000
Hebron	580,000	Woodstock	2,300,000
Hiram	2,050,000	Lincoln Plt.	1,400,000
Lovell	6,100,000	Magalloway Plt.	340,000
Mexico	5,100,000		
Newry	620,000		
Norway	11,100,000	Total	\$147,250,000

PENOBSKOT COUNTY

Alton	\$ 500,000	Levant	\$ 1,050,000
Bangor	95,000,000	Lincoln	21,350,000
Bradford	900,000	Lowell	270,000
Bradley	2,050,000	Mattawamkeag	3,800,000
Brewer	31,500,000	Maxfield	100,000
Burlington	450,000	Medway	2,150,000
Carmel	1,600,000	Milford	3,700,000
Charleston	1,250,000	Millinocket	51,500,000
Chester	410,000	Newburgh	1,100,000
Clifton	840,000	Newport	7,550,000
Corinna	4,900,000	Old Town	29,500,000
Corinth	2,100,000	Orono	14,700,000
Dexter	9,600,000	Orrington	6,650,000
Dixmont	870,000	Passadumkeag	390,000
East Millinocket	27,800,000	Patten	1,900,000
Eddington	2,550,000	Plymouth	640,000
Edinburg	240,000	Springfield	370,000
Enfield	3,050,000	Stacyville	1,480,000
Etna	500,000	Stetson	750,000
Exeter	920,000	Veazie	9,100,000
Garland	740,000	Winn	630,000
Glenburn	1,820,000	Woodville	1,050,000
Greenbush	540,000	Carroll Plt.	260,000
Greenfield	290,000	Drew Plt.	240,000
Hampden	12,500,000	Grand Falls Plt.	200,000
Hermon	4,550,000	Lakeville Plt.	540,000
Holden	3,300,000	Mt. Chase Plt.	600,000
Howland	2,050,000	Prentiss Plt.	210,000
Hudson	990,000	Seboeis Plt.	220,000
Kenduskeag	930,000	Webster Plt.	190,000
Lagrange	560,000		
Lee	850,000	Total	\$378,340,000

1971 STATE VALUATION, MUNICIPALITIES

PISCATAQUIS COUNTY

Abbot	\$ 720,000	Sebec	\$ 900,000
Atkinson	420,000	Shirley	410,000
Bowerbank	920,000	Wellington	210,000
Brownville	1,720,000	Willimantic	650,000
Dover-Foxcroft	8,050,000	Barnard Plt.	140,000
Greenville	4,750,000	Blanchard Plt.	350,000
Guilford	3,450,000	Elliottsville Plt.	450,000
Medford	310,000	Kingsbury Plt.	250,000
Milo	5,000,000	Lakeview Plt.	680,000
Monson	1,050,000		
Parkman	680,000		
Sangerville	1,180,000	Total	\$ 32,290,000

SAGADAHOC COUNTY

Arrowsic	\$ 630,000	Richmond	\$ 4,150,000
Bath	30,600,000	Topsham	14,100,000
Bowdoin	1,430,000	West Bath	3,000,000
Bowdoinham	3,350,000	Woolwich	4,500,000
Georgetown	2,600,000		
Phippsburg	5,950,000	Total	\$ 70,310,000

SOMERSET COUNTY

Anson	\$ 3,450,000	Palmyra	\$ 1,750,000
Athens	950,000	Pittsfield	10,400,000
Bingham	4,450,000	Ripley	630,000
Cambridge	350,000	Saint Albans	2,200,000
Canaan	1,500,000	Skowhegan	21,350,000
Cornville	800,000	Smithfield	1,900,000
Detroit	1,450,000	Solon	1,950,000
Empden	3,500,000	Starks	590,000
Fairfield	12,300,000	Brighton	250,000
Harmony	900,000	Caratunk Plt.	500,000
Hartland	3,800,000	Dennistown Plt.	220,000
Jackman	1,950,000	Highland Plt.	220,000
Madison	10,200,000	Pleasant Ridge Plt.	6,600,000
Mercer	690,000	The Forks Plt.	460,000
Moose River	720,000	West Forks Plt.	470,000
Moscow	5,950,000		
New Portland	1,100,000		
Norridgewock	3,400,000	Total	\$ 106,950,000

1971 STATE VALUATION, MUNICIPALITIES

WALDO COUNTY

Belfast	\$ 14,600,000	Northport	\$ 2,350,000
Belmont	650,000	Palermo	1,850,000
Brooks	1,290,000	Prospect	700,000
Burnham	1,850,000	Searsmont	1,750,000
Frankfort	760,000	Searsport	8,050,000
Freedom	500,000	Stockton Springs	3,000,000
Islesboro	4,750,000	Swanville	1,150,000
Jackson	420,000	Thorndike	780,000
Knox	1,420,000	Troy	950,000
Liberty	1,660,000	Unity	2,950,000
Lincolnville	4,500,000	Waldo	730,000
Monroe	1,240,000	Winterport	3,400,000
Montville	1,100,000		
Morrill	710,000	Total	\$ 63,110,000

WASHINGTON COUNTY

Addison	\$ 1,675,000	Marshfield	\$ 470,000
Alexander	640,000	Meddybemps	300,000
Baileyville	22,900,000	Milbridge	2,250,000
Beals	1,040,000	Northfield	460,000
Beddington	420,000	Pembroke	1,970,000
Calais	9,550,000	Perry	1,700,000
Centerville	330,000	Princeton	1,900,000
Charlotte	470,000	Robbinston	920,000
Cherryfield	1,680,000	Roque Bluffs	760,000
Columbia	410,000	Steuben	1,850,000
Columbia Falls	690,000	Talmadge	220,000
Cooper	380,000	Topsfield	380,000
Crawford	220,000	Vanceboro	620,000
Cutler	1,070,000	Waite	320,000
Danforth	980,000	Wesley	280,000
Deblois	320,000	Whiting	800,000
Dennysville	380,000	Whitneyville	580,000
East Machias	1,870,000	Baring Plt.	420,000
Eastport	5,150,000	Codyville Plt.	240,000
Harrington	1,100,000	Grand Lake Stream Plt.	1,100,000
Jonesboro	1,060,000	Number 14 Plt.	350,000
Jonesport	2,500,000	Number 21 Plt.	330,000
Lubec	4,100,000		
Machias	6,200,000	Total	\$ 85,255,000
Machiasport	1,900,000		

1971 STATE VALUATION, MUNICIPALITIES

YORK COUNTY

Acton	\$ 6,700,000	Limington	\$ 3,150,000
Alfred	3,550,000	Lyman	3,350,000
Arundel	3,050,000	Newfield	2,500,000
Berwick	7,200,000	North Berwick	10,350,000
Biddeford	48,700,000	Old Orchard Beach	19,300,000
Buxton	10,500,000	Parsonfield	3,900,000
Cornish	1,750,000	Saco	35,000,000
Dayton	4,150,000	Sanford	40,800,000
Eliot	9,350,000	Shapeleigh	6,400,000
Hollis	5,800,000	South Berwick	6,620,000
Kennebunk	23,200,000	Waterboro	6,100,000
Kennebunkport	14,750,000	Wells	34,400,000
Kittery	23,500,000	York	39,500,000
Lebanon	4,200,000		
Limrick	3,750,000	Total	\$381,520,000

1971 STATE VALUATION, SUMMARY

Counties	Unorganized Territory				Organized Municipalities	Total Valuation
	Taxable Acreage	Timber and Grass on Public Lots	Buildings on Leased Land	Total		
Androscoggin	—	—	—	—	\$ 252,580,000	\$ 252,580,000
Aroostook.....	31,507,555	\$ 1,216,730	\$1,664,770	\$ 34,389,055	213,770,000	248,159,055
Cumberland	—	—	—	—	732,900,000	732,900,000
Franklin	6,550,145	123,990	555,180	7,229,315	93,940,000	101,169,315
Hancock	3,537,715	88,525	173,640	3,799,880	175,960,000	179,759,880
Kennebec	80,405	—	3,530	83,935	271,490,000	271,573,935
Knox	71,225	—	2,250	73,475	111,400,000	111,473,475
Lincoln	67,680	—	1,000	68,680	144,650,000	144,718,680
Oxford	4,358,775	69,540	174,530	4,602,845	147,250,000	151,852,845
Penobscot	10,787,892	263,395	738,175	11,789,462	378,340,000	390,129,462
Piscataquis	35,233,225	1,090,670	1,144,910	37,468,805	32,290,000	69,758,805
Sagadahoc	—	—	—	—	70,310,000	70,310,000
Somerset	27,691,000	545,430	628,855	28,865,285	106,950,000	135,815,285
Waldo	—	—	—	—	63,110,000	63,110,000
Washington	6,880,360	147,590	251,190	7,279,140	85,255,000	92,534,140
York	—	—	—	—	381,520,000	381,520,000
TOTALS	126,765,977	\$3,545,870	\$5,338,030	\$135,649,877	\$3,261,715,000	\$3,397,364,877

COMPARISON OF TOTALS, 1968 and 1971 STATE VALUATIONS

	1968	1971
Acres Unorganized Territory (Taxable)	\$ 8,425,724	8,373,253
Value	\$ 99,602,515	\$ 126,765,977
Acres Public Lots (Taxable)	318,822	317,414
Value	\$ 2,615,440	\$ 3,545,870
Buildings on Leased Land, Unorganized Territory (Value).....	\$ 4,986,029	\$ 5,338,030
Organized Municipalities (Value)	\$2,713,725,000	\$3,261,715,000
Total State Valuation	\$2,820,928,984	\$3,397,364,877

The principal reason for the reduction in taxable acreage in the unorganized territory between 1968 and 1971 is acreage which passed into public ownership in the creation of the Allagash Wilderness Waterway.

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1969 to June 30, 1970

COUNTIES	VALUATION	STATE TAX
Aroostook	\$ 148,130	\$ 2,221.95
Franklin	105,062	1,575.93
Hancock	18,270	274.05
Kennebec	15,840	237.60
Knox	3,000	45.00
Lincoln	2,295	34.43
Oxford	44,140	662.10
Penobscot	92,287	1,384.30
Piscataquis	535,446	8,031.69
Somerset	354,925	5,323.87
Washington	110,870	1,663.05
TOTALS	\$ 1,430,265	\$21,453.97

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS

July 1, 1969 – to June 30, 1970

Counties	M. Feet Board Measure							
	Spruce and Fir	Cedar	White Pine*	Hemlock	Yellow Birch	Maple	Beech	Misc. Hardwood
Aroostook	70,434	13,584	5,031	460	5,583	16,555	1,399	1,513
Franklin	5,236	33	474	387	491	1,020	10	1,754
Hancock	235	34	2,752	510	14	23	9	10
Kennebec	—	—	—	—	—	—	—	—
Oxford	1,818	—	982	159	1,562	596	63	304
Penobscot	5,787	3	4,857	447	2,504	4,722	609	2,584
Piscataquis	190,023	4,053	14,889	261	6,226	14,290	479	2,380
Somerset	47,448	1,363	3,408	512	8,381	9,659	161	1,064
Washington	721	—	6,294	103	174	210	30	2,060
TOTALS	321,702	19,070	38,687	2,839	24,935	47,075	2,760	11,669

*Includes 7% Red Pine

CORDS

	Pulpwood—Rough Basis					Hardwood			Pieces Cedar	
	Spruce and Fir	Hemlock	Misc. Softwood	Poplar	Hardwood	Fuel	White Birch	Bolts	Ties	Poles
Aroostook	364,898	5,916	3,100	9,674	24,382	371	4,974	112	—	1,273
Franklin	11,065	1,736	997	52	9,052	—	1,999	1,187	—	—
Hancock	15,494	2,288	13	436	3,257	17	628	40	—	—
Kennebec	—	—	—	—	—	—	—	—	—	—
Oxford	25,050	1,160	452	—	21,780	21	16,865	1,726	—	—
Penobscot	109,473	25,269	2,182	788	44,157	7	1,267	213	750	—
Piscataquis	167,256	2,942	23,090	1,267	19,156	155	2,036	610	—	—
Somerset	201,430	559	12	8,412	7	2,564	179	—	—	25
Washington	63,825	16,272	5,727	—	35,771	150	2,117	382	—	—
TOTALS	958,491	56,142	35,561	12,229	165,967	728	32,450	4,449	750	1,298

STATISTICS

from

Valuation Returns

as made by

Assessors of each City,

Town and Plantation

1970

Note: By an amendment to Section 383 of Title 36, M.R.S.A., which first became effective in 1970, municipal assessors are required to certify to the State Tax Assessor "a statement to the best of their knowledge and belief of the ratio, or percentage of current just value" upon which the local assessment is based. Ratios so certified by the local assessors are shown in the following tabulation under the heading "Assessment Ratio."

ANDROSCOGGIN COUNTY - 1970

Municipality	No. of Props Taxed	Assess- ment Ratio	Rate of Taxa- tion	REAL ESTATE			PERSONAL PROPERTY			Total Value of all Property	TOTAL VALUE		Amt. of Taxes Assessed on Property	Amt. of Taxes Assessed on Props
				Resident	Non-Resident	Total	Resident	Non-Resident	Total		Land	Buildings		
Auburn	5,313	90	.035	\$ 83,145,860	\$ 20,948,780	\$104,094,640	\$ 14,336,780	\$ 3,907,560	\$ 18,244,340	\$ 122,338,980	\$ 21,279,950	\$ 82,814,690	\$ 4,281,864	\$ 15,939
Durham	295	10	.170	405,727	283,482	689,209	6,972	2,223	9,195	698,404	375,525	313,684	118,729	885
Greene	419	21	.180	781,300	426,425	1,207,725	114,075	100,395	214,470	1,422,195	382,300	825,425	255,995	1,257
Leeds	230	100	.036	2,767,115	1,166,190	3,933,305	239,995	917,785	1,157,780	5,091,085	877,325	3,055,980	183,279	690
Lewiston	9,075	90	.0322	146,745,350	28,041,950	174,787,300	28,885,100	11,634,700	40,519,800	215,307,100	37,658,075	137,129,225	6,932,889	27,225
Lisbon	1,373	74	.037	17,246,935	2,234,710	19,481,645	2,466,080	1,601,115	4,067,195	23,548,840	2,785,805	16,695,840	871,307	4,119
Livermore	359	40	.063	1,843,770	702,130	2,545,900	180,000	29,080	209,080	2,754,980	726,540	1,819,360	173,564	1,077
Livermore Falls	786	85	.0395	7,585,650	4,726,760	12,312,410	497,260	1,341,070	1,838,330	14,150,740	2,332,060	9,980,350	558,955	2,358
Mechanic Falls	447	89	.0437	3,615,280	953,820	4,569,100	361,680	1,792,760	2,154,440	6,723,340	351,980	4,217,120	293,819	1,341
Minot	217	100	.034	2,252,870	479,855	2,732,725	201,448	17,301	218,749	2,951,474	686,300	2,046,425	100,350	651
Poland	433	80	.0315	6,286,290	3,385,040	9,671,330	228,330	288,350	516,680	10,188,010	2,547,920	7,123,410	320,922	1,299
Turner	415	20	.185	1,118,569	547,564	1,666,133	109,945	14,742	124,687	1,790,820	688,599	977,534	331,302	1,245
Wales	144	100	.025	1,404,174	474,660	1,878,834	150,895	57,510	208,405	2,087,239	517,609	1,361,225	52,181	432
Webster	396	20	.122	710,364	332,350	1,042,714	61,045	30,715	91,760	1,134,474	244,775	797,939	138,406	1,188
TOTAL	19,902		---	\$ 275,909,254	\$ 64,703,716	\$340,612,970	\$ 47,839,605	\$ 21,735,306	\$ 69,574,911	\$ 410,187,881	\$ 71,454,763	\$ 269,158,207	\$ 14,613,562	\$ 59,706

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AROOSTOOK COUNTY - 1970

Amity	35	18	.149	\$ 26,530	\$ 69,125	\$ 95,655	\$ 4,690	\$ 400	\$ 5,090	\$ 100,745	\$ 78,325	\$ 17,330	\$ 15,011	\$ 105
Ashland	380	96	.040	3,487,760	1,702,470	5,190,230	530,480	424,140	954,620	6,144,850	1,755,980	3,434,250	245,794	1,140
Bancroft	19	35	.102	13,850	82,090	95,940	2,350	250	2,600	98,540	84,480	11,460	10,051	57
Benedicta	30	33 1/3	125	120,830	93,148	213,978	41,585	560	42,145	256,123	112,303	101,675	32,015	90
Blaine	183	32	.106	467,980	260,832	728,812	21,275	24,600	45,875	774,687	283,805	445,007	82,117	549
Bridgewater	198	32	.097	675,210	138,636	813,846	22,400	3,235	25,635	839,481	375,067	438,779	81,430	594
Caribou	1,100	100	.038	36,757,720	6,684,320	43,442,040	7,332,660	5,662,640	12,995,300	56,437,340	9,176,380	34,265,660	2,144,619	3,300
Castle Hill	113	42	.094	373,090	171,700	544,790	76,650	380	77,030	621,820	288,870	255,920	58,451	339
Chapman	86	33 1/3	.118	139,825	43,030	182,855	13,740	3,080	16,820	199,675	103,985	78,870	23,562	258

AROOSTOOK COUNTY – 1970 Continued

Crystal	67	33 1/3	.070	\$ 136,880	\$ 167,645	\$ 304,525	\$ 18,965	\$ 18,400	\$ 37,365	\$ 341,890	\$ 173,990	\$ 130,535	\$ 23,932	\$ 201
Dyer Brook	37	20	.088	68,620	61,430	130,050	13,740	6,365	20,105	150,155	77,970	52,080	13,214	111
Eagle Lake	168	60	.057	612,570	738,450	1,351,020	77,250	22,940	100,190	1,451,210	538,700	812,320	82,719	504
Easton	325	100	.022	11,021,550	926,840	11,948,390	3,256,940	38,210	3,295,150	15,243,540	2,191,650	9,765,740	335,358	975
Fort Fairfield	800	87	.042	17,069,710	2,101,620	19,171,330	1,395,560	1,436,250	2,831,810	22,003,140	5,802,990	13,368,340	924,132	2,400
Fort Kent	740	100	.0336	11,765,635	1,807,550	13,573,185	2,065,155	561,450	2,626,605	16,199,790	2,974,955	10,598,230	544,313	2,220
Frenchville	257	35	.094	833,775	179,435	1,013,210	101,175	21,535	122,710	1,135,920	451,965	561,245	106,776	771
Grand Isle	155	40	.085	429,870	155,640	585,510	52,260	4,260	56,520	642,030	297,940	287,570	54,573	465
Haynesville	32	28	.082	24,590	168,795	193,385	7,085	3,800	10,885	204,270	156,735	36,650	16,750	96
Hershey	19	25	.170	14,020	86,450	100,470	2,710	250	2,960	103,430	85,810	14,660	17,583	57
Hodgdon	186	40	.076	721,975	143,275	865,250	80,405	5,512	85,917	951,167	389,840	475,410	72,289	558
Houlton	1,661	40	.098	9,197,875	2,214,100	11,411,975	2,208,949	1,165,870	3,374,819	14,786,794	2,648,570	8,763,405	1,449,106	4,983
Island Falls	212	100	.021	2,600,550	903,750	3,504,300	903,150	224,800	1,127,950	4,632,250	865,800	2,638,500	97,277	636
Limestone	400	98	.030	7,612,040	1,357,020	8,969,060	593,130	82,510	675,640	9,644,700	2,273,150	6,695,910	289,341	1,200
Linneus	129	30	.106	389,470	334,415	723,885	28,165	3,810	31,975	755,860	276,020	447,865	80,121	387
Littleton	210	71	.0455	1,891,200	433,270	2,324,470	264,995	22,935	287,930	2,612,400	1,243,720	1,080,750	118,864	630
Ludlow	58	20	.154	62,335	55,550	117,885	13,290	300	13,590	131,475	80,215	37,670	20,247	174
Madawaska	1,185	40	.078	8,074,670	443,450	8,518,120	12,076,150	592,705	12,668,855	21,186,975	1,008,795	7,509,325	1,652,584	3,555
Mapleton	366	100	.026	5,397,283	1,197,810	6,595,093	633,215	40,520	673,735	7,268,828	1,885,260	4,709,833	188,990	1,098
Mars Hill	404	100	.041	6,099,475	1,083,150	7,182,625	695,620	85,770	781,390	7,964,015	1,864,365	5,318,260	326,525	1,212
Marsardis	85	34	.096	120,780	286,870	407,650	17,260	180,890	198,150	605,800	206,410	201,240	58,156	255
Merrill	57	20	.161	100,244	58,915	159,159	8,330	50	8,380	167,539	103,584	55,575	26,974	171
Monticello	229	40	.068	1,310,820	263,210	1,574,030	160,730	11,400	172,130	1,746,160	554,500	1,019,530	118,739	687
New Limerick	100	25	.100	214,066	171,525	385,591	40,300	4,600	44,900	430,491	121,430	264,161	43,049	300
New Sweden	165	50	.060	763,175	171,600	934,775	56,005	11,850	67,855	1,002,630	404,025	530,750	60,158	495
Oakfield	173	20	.220	177,190	150,765	327,955	21,845	3,310	25,155	353,110	105,355	222,600	77,684	519
Orient	25	14	.124	18,710	143,150	161,860	1,325	740	2,065	163,925	80,670	81,190	20,327	75
Perham	96	40	.116	484,190	154,820	639,010	18,140	1,940	20,080	659,090	340,910	298,100	76,454	288
Portage Lake	109	40	.052	280,136	946,920	1,227,056	81,455	40,000	121,455	1,348,511	354,936	872,120	70,123	327
Presque Isle	1,500	100	.0295	46,515,200	7,483,700	53,998,900	11,541,700	7,287,100	18,828,800	72,827,700	11,610,000	42,388,900	2,148,417	4,500
St. Agatha	182	60	.046	1,247,300	456,460	1,703,760	159,150	39,230	198,380	1,902,140	794,330	909,430	87,498	546
St. Francis	166	18	.186	91,380	65,155	156,535	20,475	14,450	34,925	191,460	89,620	66,915	35,612	498
Sherman	195	33 1/3	.092	533,690	127,310	661,000	138,545	13,590	152,135	813,135	259,000	402,000	74,808	585
Smyrna	78	20	.130	94,895	102,660	197,555	24,990	1,830	26,820	224,375	114,140	83,415	29,169	234
Stockholm	99	35	.082	180,625	133,302	313,927	28,585	2,675	31,260	345,187	177,842	136,085	28,305	297
Van Buren	817	120	.036	8,769,400	1,602,100	10,371,500	1,289,320	395,760	1,685,080	12,056,580	2,545,240	7,826,260	434,037	2,451
Wade	51	35	.110	202,125	170,825	372,950	8,380	8,380	381,330	254,775	118,175	41,946	153	
Washburn	330	36	.093	2,831,110	271,230	3,102,340	421,490	109,950	531,440	3,633,780	974,640	2,127,700	337,942	990
Westfield	122	65	.045	917,060	374,750	1,291,810	72,100	45,275	117,375	1,409,185	538,300	753,510	63,413	366

AROOSTOOK COUNTY – 1970 – Concluded

Municipality	No. of Polls Taxed	Assess- ment Ratio	Rate of Taxation	REAL ESTATE			PERSONAL PROPERTY			Total Value of all Property	TOTAL VALUE		Amt. of Taxes Assessed on Property	Amt. of Taxes Assessed on Polls
				Resident	Non-Resident	Total	Resident	Non-Resident	Total		Land	Buildings		
Weston	45	.25	.090	\$ 127,185	\$ 159,960	\$ 287,145	\$ 23,410	\$ 10,300	\$ 33,710	\$ 320,855	\$ 125,805	\$ 161,340	\$ 28,877	\$ 135
Woodland	272	30	.096	734,625	164,695	899,320	69,000	3,460	72,460	971,780	470,525	428,795	93,291	816
Allagash Plt.	84	10	.227	18,980	415,474	434,454	8,085	10,865	18,950	453,404	417,179	17,275	102,923	252
Cary Plt.	47	40	.146	43,605	34,260	77,865	3,525	60	3,585	81,450	55,137	22,728	11,892	141
Caswell Plt.	95	27	.115	128,085	86,730	214,815	800	700	1,500	216,315	161,595	53,220	24,876	285
Cyr Plt.	26	19	.126	81,250	98,687	179,937	19,982	208	20,190	200,127	135,387	44,550	25,216	78
E Plt.	5	12%	.086	3,948	56,815	60,763	100		100	60,863	53,633	7,130	5,234	15
Garfield Plt.	28	18	.087	11,620	26,550	38,170	6,450	5,400	11,850	50,020	32,910	5,260	4,352	84
Glenwood Plt.	6	50	.044	1,385	55,727	57,112	200	80,000	80,200	137,312	54,245	2,867	6,042	18
Hamlin Plt.	61	15	.098	142,255	74,220	216,475	8,245	4,600	12,845	229,320	140,900	75,575	22,473	183
Hammond Plt.	15	30	.111	11,775	101,875	113,650	515	2,075	2,590	116,240	104,285	9,365	12,903	45
Macwahoc Plt.	35	25	.074	42,165	208,115	250,280	5,060	6,470	11,530	261,810	164,030	86,250	19,374	105
Moro Plt.	6	45	.049	18,205	119,285	137,490	1,700	1,725	3,425	140,915	106,355	31,135	6,905	18
Nashville Plt.	6	10	.024	9,670	221,140	230,810	1,280	35,000	36,280	267,090	73,100	157,710	6,410	18
New Canada Plt.	46	100	.0470	347,040	320,810	667,850	5,550	400	5,950	673,800	506,550	161,300	31,669	138
Oxbow Plt.	20	33	.072	37,870	99,385	137,255	4,380	600	4,980	142,235	102,945	34,310	10,241	60
Reed Plt.	63	20	.216	16,919	162,644	179,563	2,705	1,210	3,915	183,478	164,708	14,855	39,631	189
St. John Plt.	59	20	.115	36,310	114,693	151,003	2,020	2,530	4,550	155,553	111,653	39,350	17,889	177
Wallagrass Plt.	126	30	.120	179,965	169,838	349,803	21,585	1,850	23,435	373,238	185,407	164,396	44,789	378
Westmanland Plt.	10	40	.044	24,190	154,650	178,840	3,835		3,835	182,675	150,245	28,595	8,038	30
Winterville Plt.	27	25	.090	21,950	92,300	114,250	20		20	114,270	40,210	74,040	10,284	81
TOTAL	15,216		—	\$ 192,977,981	\$ 39,878,116	\$ 232,856,097	\$ 46,832,311	\$ 18,789,570	\$ 65,621,881	\$ 298,477,978	\$ 60,534,146	\$ 172,321,951	\$ 13,473,864	\$ 45,648

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CUMBERLAND COUNTY – 1970

Baldwin	208	20	.295	\$ 196,355	\$ 511,010	\$ 707,365	\$ 12,625	\$ 14,900	\$ 27,525	\$ 734,890	\$ 321,065	\$ 386,300	\$ 216,793	\$ 624
Bridgton	763	100	.026	12,112,254	8,616,980	20,729,234	2,041,270	364,940	2,406,210	23,135,444	6,700,620	14,028,614	601,522	2,289
Brunswick	2,712	84	.0365	48,036,700	16,263,700	64,300,400	4,870,400	7,732,600	12,603,000	76,903,400	14,627,000	49,673,400	2,806,974	8,136
Cape Elizabeth	2,101	91	.0385	49,539,405	3,978,130	53,517,535	640,254	121,015	761,269	54,278,804	11,331,055	42,186,480	2,089,734	6,303
Casco	311	75	.0245	4,697,854	5,756,812	10,454,666	336,310	93,918	430,228	10,884,894	4,104,480	6,350,186	266,680	933
Cumberland	1,052	50	.078	10,489,961	1,926,932	12,416,893	123,405	224,587	347,992	12,764,885	2,440,753	9,976,140	995,661	3,156
Falmouth	1,740	80	.036	33,892,700	7,502,110	41,394,810	1,043,920	1,514,280	2,558,200	43,953,010	9,303,280	32,091,530	1,582,308	5,220
Freeport	1,039	95	.0325	16,923,200	4,605,070	21,528,270	3,887,170	1,358,800	5,245,970	26,774,240	6,224,330	15,303,940	870,163	3,117
Gorham	1,493	92	.0348	26,567,870	5,514,462	32,082,332	1,346,825	474,680	1,721,505	33,803,837	5,400,780	26,681,552	1,176,374	4,479
Gray	598	100	.0235	13,932,950	11,586,250	25,519,200	1,111,680	84,570	1,196,250	26,715,450	11,232,850	14,286,350	627,813	1,794
Harpowell	697	40	.035	5,223,655	6,501,250	11,724,905	182,360	228,600	410,960	12,135,865	3,462,155	8,262,750	424,755	2,091
Harrison	251	75	.040	2,327,115	4,248,170	6,575,285	122,575	431,050	553,625	7,128,910	3,376,935	3,198,350	285,156	753

CUMBERLAND COUNTY — 1970 — Concluded

Naples	283	100	.015	\$ 6,684,200	\$ 10,142,600	\$ 16,826,800	\$ 300,780	\$ 330,040	\$ 630,820	\$ 17,457,620	\$ 7,520,500	\$ 9,306,300	\$ 261,864	\$ 849
New Gloucester	487	100	.039	\$ 4,379,202	\$ 1,678,099	\$ 6,057,301	\$ 201,491	\$ 129,060	\$ 330,551	\$ 6,387,852	\$ 1,628,968	\$ 4,428,333	\$ 249,126	\$ 1,461
North Yarmouth	334	100	.0341	\$ 4,412,903	\$ 352,480	\$ 4,765,383	\$ 62,025	\$ 360,839	\$ 422,864	\$ 5,188,247	\$ 448,595	\$ 4,316,788	\$ 176,919	1,002
Otisfield	150	24	.115	\$ 278,280	\$ 735,230	\$ 1,013,510	\$ 7,355	\$ 10,125	\$ 17,480	\$ 1,030,990	\$ 660,060	\$ 353,450	\$ 118,564	450
Portland	15,527	72	.04998	\$ 220,286,550	\$ 46,960,975	\$ 267,247,525	\$ 46,732,625	\$ 25,251,675	\$ 71,984,300	\$ 339,231,825	\$ 61,285,550	\$ 205,961,975	\$ 16,954,807	\$ 46,581
Pownal	166	20	.100	\$ 318,260	\$ 602,685	\$ 920,945	\$ 8,090	\$ 570	\$ 8,660	\$ 929,605	\$ 625,495	\$ 295,450	\$ 92,961	498
Raymond	388	25	.044	\$ 2,175,325	\$ 3,890,700	\$ 6,066,025	\$ 224,092	\$ 235,940	\$ 460,032	\$ 6,526,057	\$ 2,890,400	\$ 3,175,625	\$ 287,147	1,164
Scarborough	1,954	78	.04925	\$ 25,292,280	\$ 11,690,270	\$ 36,982,550	\$ 1,359,000	\$ 1,127,545	\$ 2,486,545	\$ 39,469,095	\$ 7,287,405	\$ 29,695,145	\$ 1,943,853	\$ 5,862
Sebago	134	25	.140	\$ 310,455	\$ 920,704	\$ 1,231,159	\$ 13,000	\$ 78,490	\$ 91,490	\$ 1,322,649	\$ 375,824	\$ 855,335	\$ 203,688	402
South Portland	5,498	80	.042	\$ 74,305,900	\$ 35,271,060	\$ 109,576,960	\$ 11,846,820	\$ 16,784,170	\$ 28,630,990	\$ 138,207,950	\$ 17,690,810	\$ 91,886,150	\$ 5,804,734	\$ 16,494
Standish	686	30	.076	\$ 3,204,500	\$ 6,359,188	\$ 9,563,688	\$ 79,648	\$ 75,480	\$ 155,128	\$ 9,718,816	\$ 5,615,988	\$ 3,947,700	\$ 738,630	2,058
Westbrook	3,584	84	.035	\$ 45,044,940	\$ 22,138,650	\$ 67,183,590	\$ 39,291,970	\$ 1,685,390	\$ 40,977,360	\$ 108,160,950	\$ 10,555,730	\$ 56,627,860	\$ 3,785,633	10,752
Windham	1,601	71	.0321	\$ 19,421,990	\$ 10,130,320	\$ 29,552,310	\$ 709,630	\$ 1,542,750	\$ 2,252,380	\$ 31,804,690	\$ 5,862,490	\$ 23,689,820	\$ 1,020,931	4,803
Yarmouth	1,451	96	.0265	\$ 23,001,800	\$ 32,566,740	\$ 55,568,540	\$ 1,581,790	\$ 610,870	\$ 2,192,660	\$ 57,761,200	\$ 6,845,170	\$ 48,723,370	\$ 1,530,677	4,353
TOTAL	45,208		---	\$ 653,056,604	\$ 260,450,577	\$ 913,507,181	\$ 118,037,110	\$ 60,866,884	\$ 178,903,994	\$ 1,092,411,175	\$ 207,818,288	\$ 705,688,893	\$ 45,113,467	\$ 135,624

FRANKLIN COUNTY — 1970

Avon	115	33 1/3	.082	\$ 235,825	\$ 126,685	\$ 362,510	\$ 54,395	\$ 950	\$ 55,345	\$ 417,855	\$ 170,615	\$ 191,895	\$ 34,267	\$ 345
Carthage	63	50	.078	\$ 142,345	\$ 277,575	\$ 419,920	\$ 21,360	\$ 21,360	\$ 441,280	\$ 183,895	\$ 236,025	\$ 34,420	189	
Chesterville	154	20	.180	\$ 244,470	\$ 223,750	\$ 468,220	\$ 15,490	\$ 3,750	\$ 19,240	\$ 487,460	\$ 198,150	\$ 270,070	\$ 87,743	462
Eustis	140	33 1/3	.107	\$ 315,590	\$ 325,790	\$ 641,380	\$ 60,200	\$ 63,250	\$ 123,450	\$ 764,830	\$ 247,600	\$ 393,780	\$ 81,837	420
Farmington	1,123	100	.039	\$ 17,443,820	\$ 4,278,610	\$ 21,722,430	\$ 2,785,760	\$ 1,931,220	\$ 4,716,980	\$ 26,439,410	\$ 4,517,670	\$ 17,204,760	\$ 1,031,137	\$ 3,369
Industry	88	20	.100	\$ 155,905	\$ 333,619	\$ 489,524	\$ 15,480	\$ 24,960	\$ 40,440	\$ 529,964	\$ 216,414	\$ 273,110	\$ 52,996	264
Jay	908	100	.0200	\$ 12,379,260	\$ 20,807,430	\$ 33,186,690	\$ 481,935	\$ 47,113,377	\$ 47,595,312	\$ 80,782,002	\$ 5,102,790	\$ 28,083,900	\$ 1,615,640	2,724
Kingfield	198	80	.041	\$ 1,615,400	\$ 743,700	\$ 2,359,100	\$ 174,270	\$ 40,700	\$ 214,970	\$ 2,574,070	\$ 576,920	\$ 1,782,180	\$ 105,537	594
Madrid	32	33	.090	\$ 90,465	\$ 96,580	\$ 187,045	\$ 4,785	\$ 440	\$ 5,225	\$ 192,270	\$ 126,325	\$ 60,720	\$ 17,304	96
New Sharon	172	30	.081	\$ 765,790	\$ 295,580	\$ 1,061,370	\$ 75,640	\$ 13,630	\$ 89,270	\$ 1,150,640	\$ 443,840	\$ 617,530	\$ 93,202	516
New Vineyard	112	33	.084	\$ 405,195	\$ 285,615	\$ 690,810	\$ 21,985	\$ 400	\$ 22,385	\$ 713,195	\$ 327,660	\$ 363,150	\$ 59,908	336
Phillips	235	40	.11	\$ 527,505	\$ 259,680	\$ 787,185	\$ 75,300	\$ 52,175	\$ 127,475	\$ 914,660	\$ 238,030	\$ 549,155	\$ 100,613	705
Ranney	266	100	.024	\$ 4,369,980	\$ 5,786,290	\$ 10,156,270	\$ 481,780	\$ 214,920	\$ 696,700	\$ 10,852,970	\$ 3,479,410	\$ 6,676,860	\$ 260,471	798
Strong	270	42	.080	\$ 920,580	\$ 154,900	\$ 1,075,480	\$ 198,720	\$ 3,850	\$ 202,570	\$ 1,278,050	\$ 215,380	\$ 860,100	\$ 102,244	810
Temple	86	25	.102	\$ 238,770	\$ 171,680	\$ 410,450	\$ 10,775	\$ 1,440	\$ 12,215	\$ 422,665	\$ 195,600	\$ 214,850	\$ 43,112	258
Weld	82	37	.122	\$ 228,885	\$ 601,765	\$ 830,650	\$ 19,055	\$ 9,750	\$ 28,805	\$ 859,455	\$ 322,265	\$ 508,385	\$ 104,854	246
Wilton	846	50	.075	\$ 2,279,280	\$ 346,825	\$ 5,626,105	\$ 2,376,700	\$ 358,165	\$ 2,734,865	\$ 8,360,970	\$ 758,285	\$ 4,867,820	\$ 627,073	\$ 2,538
Coplin Plt.	13	33	.050	\$ 22,094	\$ 181,953	\$ 204,047	\$ 16,100	\$ 5,100	\$ 21,200	\$ 225,247	\$ 151,922	\$ 52,125	\$ 11,262	39

FRANKLIN COUNTY — 1970 — Concluded

Municipality	No. of Props Taxed	Assess- ment Ratio	Rate of Taxa- tion	REAL ESTATE			PERSONAL PROPERTY			Total Value of all Property	TOTAL VALUE		Amt. of Taxes Assessed on Property	Amt. of Taxes Assessed on Polls
				Resident	Non-Resident	Total	Resident	Non-Resident	Total		Land	Buildings		
Dallas Plt.	32	.36	.041	\$ 113,565	\$ 547,220	\$ 660,785	\$ 10,010	\$ 8,520	\$ 18,530	\$ 679,315	\$ 390,535	\$ 270,250	\$ 27,852	\$ 96
Rangeley Plt.	22	.23	.072	74,390	643,071	717,461	1,615	3,295	4,910	722,371	483,461	234,000	52,011	66
Sandy River Plt.	17	33 1/3	.040	38,470	526,985	565,455	3,125	65,600	68,725	634,180	357,075	208,380	25,367	51
TOTALS	4,974		—	\$ 45,607,584	\$ 37,015,303	\$ 82,622,887	\$ 6,904,480	\$ 49,915,492	\$ 56,819,972	\$139,442,859	\$ 18,703,842	\$ 63,919,045	\$ 4,568,850	\$ 14,922

HANCOCK COUNTY — 1970

Amherst	46	20	.096	\$ 42,570	\$ 91,840	\$ 134,410	\$ 10,330	\$ 4,030	\$ 14,360	\$ 148,770	\$ 79,490	\$ 54,920	\$ 14,282	\$ 138
Aurora	29	22	.097	45,943	99,776	145,719	1,415	2,120	3,535	149,254	108,169	37,550	14,478	87
Bar Harbor	981	75	.041	16,758,560	6,518,070	23,276,630	1,851,670	666,430	2,518,100	25,794,730	4,780,280	18,496,350	1,057,584	2,943
Blue Hill	312	32	.110	1,272,400	1,242,020	2,514,420	78,500	21,900	100,400	2,614,820	704,970	1,809,450	287,630	936
Brooklin	146	90	.020	2,134,860	1,944,390	4,079,250	93,430	146,730	240,160	4,319,410	1,383,810	2,695,440	86,388	438
Brooksville	188	55	.024	1,827,760	2,041,460	3,869,220	122,440	933,230	1,055,670	4,924,890	1,139,580	2,729,640	118,197	564
Bucksport	913	30	.060	3,771,490	3,914,100	7,685,590	328,350	11,027,900	11,355,650	19,041,240	933,950	6,751,640	1,142,474	2739
Castine	167	80	.031	2,903,050	1,704,950	4,608,000	98,390	56,830	155,220	4,763,220	712,700	3,895,300	147,660	501
Cranberry Isle	62	33 1/3	.090	124,830	356,010	480,840	44,500	88,930	133,430	614,270	118,310	362,530	55,284	186
Dedham	133	15	.130	89,739	528,552	618,291	3,575	11,857	15,432	633,723	223,236	395,055	82,383	399
Deer Isle	319	29	.078	854,510	1,001,380	1,855,890	69,670	14,380	84,050	1,939,940	549,370	1,306,520	151,315	957
Eastbrook	48	33	.068	76,910	317,412	394,322	170	80	250	394,572	188,372	205,950	26,831	144
Ellsworth	1,134	87	.035	18,225,760	8,003,530	26,229,290	2,648,120	2,368,640	5,016,760	31,246,050	7,200,650	19,028,640	1,093,612	3,402
Franklin	167	48	.059	521,060	487,540	1,008,600	60,540	10,670	71,210	1,079,810	289,600	719,000	63,709	501
Gouldsboro	318	50	.030	2,207,180	1,913,590	4,120,770	501,880	40,820	542,700	4,663,470	1,346,590	2,774,180	139,904	954
Hancock	275	10	.120	593,485	523,420	1,116,905	127,720	74,910	202,630	1,319,535	436,780	680,125	158,344	825
Lamoine	151	100	.024	1,772,186	1,545,095	3,317,281	47,251	36,200	83,451	3,400,732	1,080,210	2,237,071	81,618	453
Mariaville	22	20	.085	30,605	116,225	146,830	4,400	780	5,180	152,010	105,930	40,900	12,921	66
Mount Desert	482	100	.024	8,597,240	20,441,810	29,039,050	265,560	355,140	620,700	29,659,750	11,276,340	17,762,710	711,834	1,446
Oriand	272	62	.042	1,725,215	1,409,150	3,134,365	11,000	172,420	183,420	3,317,785	918,495	2,215,870	139,347	816
Otis	34	11	.108	26,430	253,820	280,250	650	101	751	281,001	99,140	181,110	30,348	102
Penobscot	173	100	.017	2,809,900	1,424,900	4,234,800	103,600	24,200	127,800	4,362,600	1,752,400	2,482,400	74,164	519
Sedgwick	151	100	.023	1,669,150	1,529,300	3,198,450	50,550	35,000	85,550	3,284,000	1,217,600	1,980,850	75,532	453
Sorrento	66	11	.112	83,985	334,585	418,570	8,175	17,065	25,240	443,810	102,530	316,040	49,707	198
Southwest Harbor	382	100	.0267	8,986,250	6,286,600	15,272,850	835,555	652,353	1,487,908	16,760,758	4,986,200	10,286,650	447,512	1,146
Stonington	364	45	.085	1,328,210	626,620	1,954,830	266,080	71,490	337,570	2,292,400	466,000	1,488,830	194,854	1,092
Sullivan	162	50	.054	866,630	646,585	1,513,215	38,850	61,925	100,775	1,613,990	372,380	1,140,835	87,155	486

HANCOCK COUNTY - 1970 - Concluded

Surry	144	25	.093	\$ 423,485	\$ 690,731	1,114,216	\$ 11,770	\$ 22,315	\$ 34,085	\$ 1,148,301	\$ 527,385	\$ 586,831	\$ 106,792	\$ 432
Swans Island	83	39	.080	332,060	537,050	869,110	46,140	8,500	54,640	923,750	472,370	396,740	73,900	249
Tremont	283	63	.036	2,518,050	2,993,850	5,511,900	189,460	151,450	340,910	5,852,810	2,174,150	3,337,750	210,701	849
Trenton	104	32	.037	690,580	1,266,280	1,956,860	26,680	6,150	32,830	1,989,690	734,520	1,222,340	73,619	312
Verona	114	75	.039	727,470	239,450	966,920	10,320	15,290	25,610	992,530	127,830	839,090	38,709	342
Waltham	40	30	.060	81,770	86,860	168,630	19,935	2,080	22,015	190,645	103,755	64,875	11,439	120
Winter Harbor	107	25	.102	331,050	600,750	931,800	42,785	24,435	67,220	999,020	306,715	625,085	101,900	321
Long Island P't.	24	50	.040	70,410	74,585	144,995	31,790	1,730	33,520	178,515	79,155	65,840	7,141	72
Osborn P't.	10	40	.089	4,885	75,585	80,470	500	100	600	81,070	74,125	6,345	7,215	30
Great Pond P't.	10	5	.142	3,800	72,560	76,360	130	20	150	76,510	69,370	6,990	10,864	30
TOTALS	8,416			\$ 84,529,468	\$ 71,940,431	\$ 156,469,899	\$ 8,051,881	\$ 17,127,601	\$ 25,179,482	\$ 181,649,381	\$ 47,242,457	109,227,442	\$ 7,187,347	\$ 25,248

KENNEBEC COUNTY - 1970

Albion	226	25	.150	\$ 507,070	\$ 113,580	\$ 620,650	\$ 112,570	\$ 55,710	\$ 168,280	\$ 788,930	\$ 136,650	\$ 484,000	\$ 118,340	\$ 678
Augusta	4,723	100	.035	84,115,490	11,692,570	95,808,060	17,714,150	4,966,090	22,680,240	118,488,300	15,166,440	80,641,620	4,147,091	14,169
Belgrade	301	25	.082	1,175,350	1,586,720	2,762,070	80,855	54,200	135,055	2,897,125	1,046,600	1,715,470	237,564	903
Benton	395	16	.198	493,590	247,815	741,405	64,145	38,221	102,366	843,771	322,740	418,665	167,066	1,185
Chelsea	329	33 1/3	.062	1,078,130	156,230	1,234,360	100,765	231,470	332,235	1,566,595	354,360	880,000	97,129	987
China	423	100	.024	7,171,050	5,008,900	12,179,950	237,325	52,350	289,675	12,469,625	4,638,150	7,541,800	299,271	1,269
Clinton	411	25	.194	670,136	171,335	841,471	99,735	187,639	287,374	1,128,845	211,880	629,591	218,996	1,233
Farmingdale	588	50	.067	3,285,780	923,910	4,209,690	78,500	93,000	171,500	4,381,190	482,540	3,727,150	293,540	1,764
Fayette	117	35	.104	270,629	513,656	784,385	10,520	7,712	18,232	802,517	334,006	450,279	83,462	351
Gardiner	1,420	85	.043	15,296,830	4,639,410	19,936,240	3,232,720	2,166,380	5,399,100	25,335,340	3,438,140	16,498,100	1,089,420	4,260
Hallowell	622	100	.043	6,884,203	1,665,926	8,550,129	615,649	406,304	1,021,953	9,572,082	1,088,988	7,461,141	411,600	1,866
Litchfield	317	70	.050	1,781,440	1,728,540	3,509,980	101,260	76,850	178,110	3,688,090	1,142,140	2,367,840	184,405	951
Manchester	318	100	.033	4,744,471	2,141,073	6,885,544	108,431	131,100	239,531	7,125,075	1,758,105	5,127,439	235,127	954
Monmouth	514	80	.040	5,963,450	2,911,080	8,874,530	280,010	548,210	828,220	9,702,750	1,864,020	7,010,510	388,110	1,542
Mount Vernon	142	100	.039	1,307,230	1,645,550	2,952,780	102,900	58,470	161,370	3,114,150	840,710	2,112,070	121,452	426
Oakland	821	50	.078	3,428,407	1,595,266	5,023,673	682,088	511,760	1,193,848	6,217,521	1,714,415	3,309,258	484,967	2,463
Pittston	348	20	.115	830,305	214,350	1,044,655	42,990	14,650	57,640	1,102,295	226,180	818,475	126,764	1,044
Randolph	397	40	.074	1,421,740	185,790	1,607,530	85,931	26,046	111,977	1,719,507	298,125	1,309,405	127,244	1,191
Readfield	308	80	.040	4,065,900	1,739,800	5,805,700	337,460	41,220	378,680	6,184,380	1,669,830	4,135,870	247,375	924
Rome	96	18	.088	231,960	632,240	864,200	10,940	10,510	21,450	885,650	380,080	484,120	77,937	288
Sidney	301	50	.056	1,886,920	982,600	2,869,520	109,640	146,920	256,560	3,126,080	712,880	2,156,640	175,060	903
Vassalboro	563	60	.050	4,416,080	1,459,000	5,875,080	324,140	325,980	650,120	6,525,200	1,204,150	4,670,930	326,260	1,689

KENNEBEC COUNTY – 1970 – Concluded

Municipality	No. of Polls Taxed	Assess- ment Ratio	Rate of Taxa- tion	REAL ESTATE			PERSONAL PROPERTY			Total Value of all Property	TOTAL VALUE		Amt. of Taxes Assessed on Property	Amt. of Taxes Assessed on Polls	
				Resident	Non-Resident	Total	Resident	Non-Resident	Total		Land	Buildings			
				\$ 150,640	\$ 248,180	\$ 398,820	\$ 5,095	\$ 185	\$ 5,280		\$ 197,280	\$ 201,540	\$ 35,561	\$ 189	
Vienna	63	44	.088							\$ 404,100					
Waterville	3,200	86	.041	62,700,700	12,638,230	75,338,930	15,185,990	3,998,050	19,184,040	94,522,970	15,870,240	59,468,690	3,875,442	9,600	
Wayne	161	25	.071		951,185	692,610	1,643,795	23,145	11,145	34,290	1,678,085	645,865	997,930	119,144	483
West Gardiner	313	19	.138		516,635	257,875	774,510	24,705	19,169	43,874	818,384	218,550	555,960	112,937	939
Windsor	226	18	.150		344,540	313,050	657,590	47,250	17,319	64,569	722,159	212,425	445,165	108,324	678
Winslow	1,721	38	.062		9,925,060	4,701,910	14,626,970	439,810	8,503,501	8,943,311	23,570,281	2,629,670	11,997,300	1,461,357	5,163
Winthrop	1,078	100	.024		20,589,380	7,817,660	28,407,040	3,304,555	2,206,800	5,511,355	33,918,395	8,679,750	19,727,290	814,041	3,234
TOTALS	20,442		---	246,204,301	\$ 68,624,856	\$ 314,829,157	\$ 43,563,274	\$ 24,906,961	\$ 68,470,235	\$ 383,299,392	\$ 67,484,909	\$ 247,344,248	\$ 16,184,986	\$ 61,326	

KNOX COUNTY – 1970

Appleton	154	60	.050	\$ 848,550	\$ 252,590	\$ 1,101,140	\$ 88,770	\$ 103,650	\$ 192,420	\$ 1,293,560	\$ 293,275	\$ 807,865	\$ 64,678	\$ 462	
Camden	880	66	.050	13,025,780	3,237,990	16,263,770	1,757,930	257,550	2,015,480	18,279,250	2,941,800	13,321,970	913,963	2,640	
Cushing	149	25	.065		679,040	773,662	1,452,702	34,295	21,680	55,975	1,508,677	602,946	849,756	98,064	447
Friendship	201	68	.035		2,528,360	1,760,920	4,289,280	277,260	29,660	306,920	4,596,200	1,277,660	3,011,620	160,867	603
Hope	121	24	.130		254,770	197,850	452,620	26,895	22,175	49,070	501,690	191,045	261,575	65,220	363
Isle Au Haut	24	8	.131		20,420	119,800	140,220	8,200	7,340	15,540	155,760	33,250	106,970	20,405	72
North Haven	94	25	.107		244,180	1,170,890	1,415,070	29,650	29,408	59,058	1,474,128	432,470	982,600	157,732	282
Owls Head	319	20	.116		716,890	475,840	1,192,730	26,250	11,350	37,600	1,230,330	360,850	831,880	142,718	957
Rockland	1,759	85	.039		26,272,940	5,367,640	31,640,580	6,294,250	1,194,990	7,489,240	39,129,820	4,916,670	26,723,910	1,526,063	5,277
Rockport	528	60	.044		6,191,780	3,381,550	9,573,330	272,370	140,210	412,580	9,985,910	2,982,820	6,590,510	439,380	1,584
St. George	445	85	.0241		6,104,500	5,450,860	11,555,360	488,320	122,060	610,380	12,165,740	4,279,370	7,275,990	293,194	1,335
South Thomaston	206	20	.118		474,080	289,510	763,590	42,350	8,350	50,700	814,290	249,270	514,320	96,086	618
Thomaston	517	100	.041		8,033,720	522,978	8,556,698	2,449,317	778,662	3,227,979	11,784,677	1,333,520	7,223,178	483,172	1,551
Union	242	662/3	.047		1,975,473	785,900	2,761,373	354,806	133,701	488,507	3,249,880	723,485	2,037,888	152,744	726
Vinalhaven	320	25	.088		1,008,700	1,183,600	2,192,300	175,600	79,900	255,500	2,447,800	662,200	1,530,100	215,406	960
Warren	424	73	.038		4,107,910	1,427,140	5,535,050	312,010	206,040	518,050	6,053,100	864,750	4,670,300	230,018	1,272
Washington	129	33 1/3	.136		333,934	197,450	531,384	47,540	55,216	102,756	634,140	116,799	414,585	86,243	387
Matinicus Isle Ptn	36	331/3	.142		49,906	40,813	90,719	26,240	785	27,025	117,744	18,625	72,094	16,720	108
TOTALS	6,548		---	\$ 72,870,933	\$ 26,636,983	\$ 99,507,916	\$ 12,712,053	\$ 3,202,727	\$ 15,914,780	\$ 115,422,696	\$ 22,280,805	\$ 77,227,111	\$ 5,162,673	\$ 19,644	

LINCOLN COUNTY — 1970

Alna	84	30	.109	\$ 244,730	\$ 254,740	\$ 499,470	\$ 10,565	\$ 2,420	\$ 12,985	\$ 512,455	\$ 165,200	\$ 334,270	\$ 55,858	\$ 252
Boothbay	484	75	.0255	6,957,495	6,823,685	13,781,180	416,295	262,060	678,355	14,459,535	4,298,870	9,482,310	368,718	1,452
Boothbay Harbor	640	100	.022	12,637,925	8,982,255	21,620,180	1,352,491	1,548,290	2,900,781	24,520,961	6,102,270	15,517,910	539,461	1,920
Bremen	145	64	.020	1,899,460	2,259,512	4,158,972	16,000		16,000	4,174,972	1,507,012	2,651,960	83,499	435
Bristol	462	58	.0268	5,643,790	5,175,520	10,819,310	351,703	112,868	464,571	11,283,881	2,951,680	7,867,630	302,408	1,386
Damariscotta	293	88	.0242	6,116,233	1,320,520	7,436,753	723,882	246,345	970,227	8,406,980	1,637,595	5,799,158	203,449	879
Dresden	194	55	.063	1,068,225	381,300	1,449,525	44,195	6,850	51,045	1,500,570	437,360	1,012,165	94,536	582
Edgecomb	141	25	.122	436,345	298,128	734,473	17,295	7,960	25,255	759,728	241,895	492,578	92,687	423
Jefferson	288	10	.158	424,575	348,715	773,290	17,820	11,760	29,580	802,870	290,290	483,000	126,853	864
Newcastle	282	86	.0297	4,100,635	1,659,615	5,760,250	277,545	160,610	438,155	6,198,405	1,082,052	4,678,198	184,093	846
Nobleboro	198	30	.066	867,065	841,830	1,708,895	60,830	12,666	73,496	1,782,391	786,040	922,855	117,638	594
South Bristol	199	20	.072	655,925	1,182,000	1,837,925	51,035	19,090	70,125	1,908,050	906,775	931,150	137,380	597
Southport	156	100	.014	3,257,900	9,825,275	13,083,175	220,700	214,350	435,050	13,518,225	4,033,725	9,049,450	189,255	468
Waldoboro	77	100	.02325	14,932,900	5,323,100	20,256,000	986,536	1,235,329	2,221,865	22,477,865	6,685,600	13,570,400	522,610	231
Westport	78	15	.150	133,425	196,885	330,310	5,635	8,355	13,990	344,300	124,560	205,750	51,645	234
Whitefield	226	31	.100	702,830	400,790	1,103,620	45,780	17,465	63,245	1,166,865	345,776	757,844	116,686	678
Wiscasset	496	40	.0395	2,726,310	22,216,609	24,942,919	398,560	883,393	1,281,953	26,224,872	2,951,954	21,990,965	1,035,882	1,488
Monhegan Plt.	26	20	.045	69,100	136,600	205,700	1,550	325	1,875	207,575	48,845	156,855	9,341	78
Somerville Plt.	56	40	.050	124,480	190,280	314,760	7,910	600	8,510	323,270	159,790	154,970	16,164	168
TOTALS	4,525		---	62,999,348	\$ 67,817,359	\$ 130,816,707	\$ 5,006,327	\$ 4,750,736	\$ 9,757,063	\$ 140,573,770	\$ 34,757,289	\$ 96,059,418	\$ 4,248,163	\$ 13,575

OXFORD COUNTY — 1970

Andover	207	30	.080	\$ 491,275	\$ 1,158,385	\$ 1,649,660	\$ 86,675	\$ 2,102,945	\$ 2,189,620	\$ 3,839,280	\$ 296,520	\$ 1,353,140	\$ 307,142	\$ 621
Bethel	594	87	.048	6,565,560	1,466,675	8,032,235	1,174,045	151,975	1,326,020	9,358,255	1,273,490	6,758,745	449,196	1,782
Brownfield	128	30	.146	218,715	167,710	386,425	13,960	15,100	29,060	415,485	133,900	252,525	60,661	384
Buckfield	232	70	.045	1,396,500	421,528	1,818,028	157,035	63,600	220,635	2,038,663	551,838	1,266,190	91,740	696
Byron	27	33 1/3	.120	39,840	289,330	329,170	255		255	329,425	241,360	87,810	39,531	81
Canton	173	39	.080	479,440	295,690	775,130	46,610	58,450	105,060	880,190	271,880	503,250	70,415	519
Denmark	112	25	.118	230,630	596,975	827,605	20,950	35,875	56,825	884,430	393,040	434,565	104,363	336
Dixfield	552	75	.0415	4,585,075	504,930	5,090,005	639,030	88,340	727,370	5,817,375	859,700	4,230,305	241,421	1,656
Fryeburg	517	40	.0442	3,810,645	1,831,750	5,642,395	499,540	462,545	962,085	6,604,480	1,869,905	3,772,490	291,918	1,551
Gilead	42	33	.092	66,347	439,965	506,312	3,462	1,254	4,716	511,028	418,363	87,949	47,015	126
Greenwood	149	50	.088	599,776	1,064,323	1,664,099	40,348	258,681	299,029	1,963,128	511,475	1,152,624	172,755	447
Hanover	71	75	.049	492,500	263,650	756,150	20,050	3,750	23,800	779,950	143,750	612,400	38,218	213
Hartford	93	30	.124	170,215	310,525	480,740	15,525	250	15,775	496,515	277,665	203,075	61,568	279
Hebron	131	50	.076	361,470	139,530	501,000	50,300	18,050	68,350	569,350	162,400	338,600	43,271	393

OXFORD COUNTY — 1970 — Concluded

Municipality	No. of Polls Taxed	Assess- ment Ratio	Rate of Taxa- tion	REAL ESTATE			PERSONAL PROPERTY			Total Value of all Property	TOTAL VALUE		Amt. of Taxes Assessed on Property	Amt. of Taxes Assessed on Polls
				Resident	Non-Resident	Total	Resident	Non-Resident	Total		Land	Buildings		
				\$ 451,305	\$ 604,338	\$ 1,055,643	\$ 50,245	\$ 19,592	\$ 69,837		\$ 542,653	\$ 512,990	\$ 118,175	\$ 570
Hiram	190	40	.105	\$ 542,005	\$ 1,137,655	\$ 1,679,660	80,390	114,940	195,330	\$ 1,874,990	676,635	1,003,025	174,375	483
Lovell	161	20	.093	6,469,250	950,300	7,419,550	309,200	234,300	543,500	7,963,050	1,265,150	6,154,400	525,561	2,790
Mexico	930	80	.066	111,180	433,480	544,660	4,310	6,780	11,090	555,750	377,120	167,540	44,460	132
Newry	44	40	.080	7,671,930	2,294,270	9,966,200	1,480,595	567,540	2,048,135	12,014,335	2,340,075	7,626,125	708,846	2,493
Norway	831	53	.059	1,728,800	1,256,300	2,985,100	345,500	170,325	515,825	3,500,925	794,850	2,190,250	248,566	1,374
Oxford	458	50	.071	12,048,763	3,938,565	15,987,330	2,271,630	1,657,470	3,929,100	19,916,430	3,072,860	12,914,470	617,409	2,568
Paris	856	100	.031	884,070	621,372	1,505,442	28,555	816,979	845,534	2,350,976	330,267	1,175,175	263,309	849
Peru	283	32	.112	718,250	422,330	1,140,580	53,940	42,210	96,150	1,236,730	389,440	751,140	86,571	735
Porter	245	40	.070	253,650	833,890	1,087,540	24,965	6,230	31,195	1,118,735	531,640	555,900	89,499	267
Roxbury	89	50	.080	36,508,590	19,089,440	55,598,030	4,987,810	50,037,420	55,025,230	110,623,260	12,409,110	43,188,920	2,782,175	6,225
Rumford	2,075	94	.02515	71,690	336,539	408,229	6,855	5,710	12,565	420,794	188,034	220,195	32,401	165
Stoneham	55	27	.077	57,300	109,025	166,325	3,460	4,750	8,210	174,535	97,335	68,990	18,501	90
Stow	30	19	.106	324,670	299,135	623,805	20,140	1,505	21,645	645,450	242,840	380,965	58,091	348
Sumner	116	40	.090	115,499	386,644	502,143	7,115	31,310	38,425	540,568	363,358	138,785	46,489	123
Sweden	41	40	.086	29,890	388,775	418,665	1,590	2,625	4,215	422,880	329,675	88,990	23,258	30
Upton	10	50	.055	590,215	754,990	1,345,205	105,385	324,805	430,190	1,775,395	440,565	904,640	181,090	645
Waterford	215	33 1/3	.102	1,167,375	330,628	1,498,003	296,090	63,187	359,277	1,857,280	357,465	1,140,538	126,295	930
West Paris	310	66 2/3	.0688	738,280	682,280	1,420,560	198,530	32,690	231,220	1,651,780	467,050	953,510	160,222	681
Woodstock	227	50	.097	52,670	1,198,422	1,251,092	4,300	7,031	11,331	1,262,423	393,742	857,350	31,561	42
Lincoln Plt.	14	47	.025	9,405	318,254	327,659	4,600	1,075	5,675	333,334	294,873	32,786	21,333	39
TOTALS	10,221		—	\$ 90,052,777	\$ 45,337,598	\$ 135,390,375	\$ 13,052,990	\$ 57,409,289	\$ 70,462,279	\$ 205,852,654	\$ 33,310,023	\$ 102,080,352	\$ 8,377,401	\$ 30,663

PENOBSCT COUNTY — 1970

Alton	69	25	.078	\$ 107,045	\$ 119,155	\$ 226,200	\$ 9,380	\$ 21,140	\$ 30,520	\$ 256,720	\$ 125,370	\$ 100,830	\$ 20,024	\$ 207
Bangor	6,368	87	.0425	103,380,500	23,344,700	126,725,200	22,829,000	10,486,700	33,315,700	160,040,900	21,195,000	105,530,200	6,801,738	19,104
Bradford	148	50	.074	502,495	111,090	613,585	144,330	25,135	169,465	783,050	188,085	425,500	57,946	444
Bradley	232	18	.167	302,887	293,572	596,459	2,945	1,665	4,610	601,069	227,739	368,720	100,379	696
Brewer	2,300	100	.031	45,100,820	10,215,600	55,316,420	7,802,790	3,036,040	10,838,830	66,155,250	12,203,250	43,113,170	2,050,813	6,900
Burlington	58	25	.162	55,650	148,065	203,715	2,375	250	2,625	206,340	130,585	73,130	33,427	174
Carmel	254	100	.031	2,262,075	376,790	2,638,865	54,050	183,160	237,210	2,876,075	633,405	2,005,460	89,158	762
Charleston	136	20	.120	330,940	111,060	442,000	97,065	12,475	109,540	551,540	180,495	261,505	66,185	408
Chester	56	20	.184	42,940	118,325	161,265	1,605	100	1,705	162,970	129,485	31,780	29,986	168
Clifton	59	20	.075	100,735	155,291	256,026	28,485	870	29,355	285,381	103,421	152,605	21,404	177

PENOBCSCOT COUNTY – 1970 – Continued

Corinna	388	20	.260	\$	765,965	\$	109,830	\$	875,795	\$	291,250	\$	4,450	\$	295,700	\$	1,171,495	\$	216,690	\$	659,105	\$	304,588	\$	1,164
Corinth	292	16	.172		447,345		103,440		550,785		92,375		26,910		119,285		670,070		202,535		348,250		115,252		876
Dexter	894	100	.032		11,444,990		1,588,730		13,033,720		5,678,090		377,690		6,055,780		19,089,500		1,709,580		11,324,140		610,864		2,682
Dixmont	109	25	.091		236,479		120,721		357,200		40,926		52,202		93,128		450,328		133,109		224,091		40,980		327
East Millinocket	532	331/3	.0624		2,114,900		12,400,550		14,515,450		41,700		2,016,667		2,058,367		16,573,817		230,700		14,284,750		1,034,206		1,596
Eddington	330	50	.041		1,358,370		533,510		1,891,880		29,625		84,100		113,725		2,005,605		567,740		1,324,140		82,230		990
Edinburg	16	30	.100		38,546		84,322		122,868		1,150		4,230		5,380		128,248		84,318		38,550		12,825		48
Enfield	195	20	.146		265,465		702,525		967,990		15,325		63,919		79,244		1,047,234		623,785		344,205		152,896		585
Etna	109	33	.062		244,685		95,347		340,032		20,385		11,780		32,165		372,197		128,122		211,910		23,076		327
Exeter	136	20	.170		212,035		74,790		286,825		54,400		4,550		58,950		345,775		136,105		150,720		58,782		408
Garland	129	22	.170		144,580		97,890		242,470		24,420		6,330		30,750		273,220		125,005		117,465		46,447		387
Glenburn	248	92	.033		2,006,789		1,013,211		3,020,000		64,985		18,055		83,040		3,103,040		833,267		2,186,733		102,400		744
Greenbush	124	30	.117		116,260		226,460		342,720		2,470		600		3,070		345,790		217,350		125,370		40,457		372
Greenfield	21	331/3	.125		48,714		143,379		192,093		700		700		192,793		113,574		78,519		24,099		63		
Hampden	904	100	.026		21,288,550		4,451,200		25,739,750		1,123,090		1,703,680		2,826,770		28,566,520		6,186,300		19,553,450		742,730		2,712
Hermon	501	29	.105		1,776,500		681,400		2,457,900		117,110		83,660		200,770		2,658,670		616,160		1,841,740		279,160		1,503
Holden	291	70	.022		2,943,760		952,210		3,895,970		101,870		69,500		171,370		4,067,340		595,400		3,300,570		89,481		873
Howland	297	60	.072		898,500		1,001,220		1,899,720		48,950		233,500		282,450		2,182,170		304,140		1,595,580		157,116		891
Hudson	129	20	.170		149,215		150,770		299,985		12,345		5,403		17,748		317,733		103,600		196,385		54,015		387
Kenduskeag	174	40	.065		434,710		154,390		589,100		22,070		25,000		47,070		636,170		109,670		479,430		41,351		522
Lagrange	94	26	.125		119,450		118,110		237,560		17,570		13,190		30,760		268,320		118,830		118,730		33,540		282
Lee	152	100	.032		1,090,120		467,590		1,557,710		135,800		16,100		151,900		1,709,610		536,180		1,021,530		54,708		456
Levant	166	85	.046		975,970		211,265		1,187,235		137,430		10,520		147,950		1,335,185		337,780		849,455		61,419		498
Lincoln	1,096	32	.089		6,362,380		877,240		7,239,620		3,122,110		150,910		3,273,020		10,512,640		1,299,905		5,939,715		935,625		3,288
Lowell	41	19	.146		22,500		79,425		101,925		3,065		215		3,280		105,205		76,985		24,940		15,360		123
Mattawamkeag	226	10	.178		181,965		796,899		978,864		25,840		65,438		91,278		1,070,142		745,369		233,495		190,485		678
Maxfield	8	40	.080		12,300		64,985		77,285		1,745		1,745		79,030		66,425		10,860		6,322		24		
Medway	288	16	.190		128,505		409,728		538,233		3,070		3,900		6,970		545,203		209,805		328,428		212,629		864
Milford	369	40	.065		1,349,600		2,130,945		3,480,545		30,300		49,000		79,300		3,559,845		724,145		2,756,400		231,390		1,107
Millinocket	1,794	38	.0732		27,552,058		1,265,908		28,817,966		4,254,618		301,740		4,556,358		33,374,324		2,241,624		26,576,342		2,443,001		5,382
Newburgh	200	35	.081		485,855		71,100		556,955		41,410		9,431		50,841		607,796		107,730		449,225		49,231		600
Newport	506	25	.170		1,042,025		583,775		1,625,800		148,500		344,880		493,380		2,119,180		295,500		1,330,300		360,261		1,518
Old Town	1,987	83	.035		31,076,100		4,516,400		35,592,500		12,299,200		1,181,300		13,480,500		49,073,000		4,602,200		30,990,300		1,717,555		5,961
Orono	1,223	88	.046		17,473,100		4,371,920		21,845,020		608,250		1,372,260		1,980,510		23,825,530		3,219,920		18,625,100		1,095,974		3,669
Orrington	579	55	.035		5,992,610		1,125,300		7,117,910		46,120		11,060		57,180		7,175,090		894,520		6,223,390		251,128		1,737
Passadumkeag	80	25	.134		71,935		83,135		155,070		7,115		1,210		8,325		163,395		94,810		60,260		21,895		240
Patten	293	80	.0384		1,789,950		448,600		2,238,550		292,000		351,200		643,200		2,881,750		680,450		1,558,100		110,659		879
Plymouth	117	20	.168		105,827		58,475		164,302		17,167		10,610		27,777		192,079		73,069		91,233		32,269		351
Springfield	74	25	.182		65,510		81,600		147,110		9,500		3,700		13,200		160,310		89,130		57,980		29,176		222
Stacyville	134	40	.080		537,830		236,200		774,030		418,940		27,505		446,445		1,220,475		303,500		470,530		97,638		402
Stetson	89	21	.143		95,725		83,315		179,040		15,101		500		15,601		194,641		96,290		82,750		27,834		267

PENOBCOT COUNTY – 1970 – Concluded

Municipality	No. of Polls Taxed	Assess- ment Ratio	Rate of Taxa- tion	REAL ESTATE			PERSONAL PROPERTY			Total Value of all Property	TOTAL VALUE		Amt. of Taxes Assessed on Property	Amt. of Taxes Assessed on Polls
				Resident	Non-Resident	Total	Resident	Non-Resident	Total		Land	Buildings		
Veazie	368	100	.0189	\$ 4,928,972	\$ 9,224,450	\$ 14,153,422	\$ 220,230	\$ 1,862,467	\$ 2,082,697	\$ 16,236,119	\$ 823,902	\$ 13,329,520	\$ 306,863	\$ 1,104
Winn	121	13	.330	84,059	56,154	140,213	6,105	17,315	23,420	163,633	86,177	54,036	53,999	363
Woodville	13	27	.051	18,710	510,220	528,930	4,450		4,450	533,380	157,380	371,550	27,202	39
Carroll Pt.	44	20	.144	24,500	75,830	100,330	3,115	490	3,605	103,935	80,460	19,870	14,967	132
Drew Pt.	12	25	.105	8,440	93,233	101,673	1,358	690	2,048	103,721	81,073	20,600	10,891	36
Grand Falls Pt.	2	50	.069	3,470	56,855	60,325	225		225	60,550	54,610	5,715	4,177	6
Lakeville Pt.	11	17	.059	8,025	164,824	172,849	750	200	950	173,799	105,724	67,125	10,254	33
Mount Chase Pt.	40	40	.065	145,005	273,695	418,700	35,275	3,550	38,825	457,525	217,765	200,935	29,739	120
Prentiss Pt.	37	19	.258	17,204	57,028	74,232	3,165	200	3,365	77,597	60,427	13,805	20,020	111
Seboeii Pt.	12	23	.140	8,510	91,265	99,775	845	555	1,400	101,175	85,660	14,115	14,165	36
Webster Pt.	10	20	.201	9,970	63,235	73,205	2,500		2,500	75,705	65,545	7,660	15,217	30
TOTALS	25,685		—	\$ 300,910,625	\$ 88,428,247	\$ 389,338,872	\$ 60,668,130	\$ 24,369,897	\$ 85,038,027	\$ 474,376,899	\$ 66,986,875	\$ 322,351,997	\$ 21,769,608	\$ 77,055

PISCATAQUIS COUNTY – 1970

48	Abbot	117	22	.166	\$ 124,035	\$ 119,010	\$ 243,045	\$ 14,660	\$ 25,435	\$ 40,095	\$ 283,140	\$ 108,235	\$ 134,810	\$ 47,001	\$ 351
	Atkinson	50	27	.105	88,135	117,075	205,210	20,540	950	21,490	226,700	146,740	58,470	23,804	150
	Bowerbank	11	18	.046	16,995	293,221	310,216	800	1,900	2,700	312,916	186,220	123,996	14,394	33
	Brownville	387	34	.142	572,855	318,315	891,170	38,965	27,871	66,836	958,006	198,020	693,150	136,037	1,161
	Dover – Foxcroft	781	80	.052	7,743,170	1,568,910	9,312,080	1,224,400	422,470	1,646,870	10,958,950	1,947,700	7,364,380	569,865	2,343
	Greenville	408	74	.048	4,063,805	2,041,250	6,105,055	351,691	311,395	663,086	6,768,141	1,819,645	4,285,410	324,871	1,224
	Guildford	404	100	.033	5,469,200	882,625	6,351,825	1,342,895	144,805	1,487,700	7,389,525	964,120	5,387,705	258,704	1,212
	Medford	27	20	.080	45,378	187,806	233,184	1,730		1,730	234,914	167,339	65,845	18,793	81
	Milo	600	93	.046	4,596,815	2,422,720	7,019,535	792,535	455,045	1,247,580	8,267,115	1,358,595	5,660,940	380,287	1,800
	Monson	172	50	.077	668,090	392,890	1,060,980	173,440	14,860	188,300	1,249,280	426,580	634,400	96,194	516
	Parkman	135	100	.031	728,640	575,090	1,303,730	73,220	1,380	74,600	1,378,330	748,180	555,550	42,728	405
	Sangerville	238	22	.158	369,165	149,650	518,815	30,020	15,986	46,006	564,821	179,225	339,590	89,242	714
	Sebec	99	30	.118	145,310	277,767	423,077	41,490	1,625	43,115	466,192	185,627	237,450	55,011	297
	Shirley	36	20	.080	68,660	219,800	288,460	4,790		4,790	293,250	229,240	59,220	23,460	108
	Wellington	60	33	.098	32,580	91,340	123,920	8,200	450	8,650	132,570	100,750	23,170	12,992	180
	Willimantic	38	40	.058	134,220	394,360	528,580	5,150	1,320	6,470	535,050	314,480	214,100	31,033	114
	Barnard Pt.	11	33	.060	9,665	79,900	89,565	155	215	370	89,935	74,921	14,644	5,396	33
	Blanchard Pt.	20	12	.130	10,816	104,995	115,811	134	236	370	116,181	85,306	30,505	15,104	60
	Elliottsville Pt.	10	25	.081	10,815	187,407	198,222	925	3,100	4,025	202,247	132,012	66,210	16,382	30
	Kingsbury Pt.	4	331/3	.070	2,890	139,500	142,390				142,390	123,570	18,820	9,967	12
	Lakeview Pt.	4	20	.036	2,450	307,335	309,785	820	1,750	2,570	312,355	118,435	191,350	11,245	12
	TOTALS	3,612		—	\$ 24,903,689	10,870,966	\$ 35,774,655	\$ 4,126,560	\$ 1,430,793	\$ 5,557,353	\$ 41,332,008	\$ 9,614,940	\$ 26,159,715	\$ 2,182,510	\$ 10,836

SAGADAHOC COUNTY - 1970

Arrowsic	59	100	.042	\$ 496,400	\$ 431,175	\$ 927,575	\$ 12,595	\$ 400	\$ 12,995	\$ 940,570	\$ 396,050	\$ 531,525	\$ 39,504	\$ 177
Bath	2,379	90	.042	\$ 39,519,170	\$ 5,066,420	\$ 44,585,590	\$ 8,489,900	\$ 2,113,740	\$ 10,603,640	\$ 55,189,230	\$ 6,667,470	\$ 37,918,120	\$ 2,317,948	\$ 7,137
Bowdoin	192	10	.281	186,865	84,985	271,850	12,440	1,185	13,625	285,475	142,155	129,695	80,218	576
Bowdoinham	317	100	.0275	4,815,760	1,105,750	5,921,510	301,050	44,825	345,875	6,267,385	1,893,480	4,028,030	172,353	951
Georgetown	145	56	.040	924,270	1,885,405	2,809,675	34,066	48,880	82,946	2,892,621	902,420	1,907,255	115,704	435
Phippsburg	314	331/3	.097	733,500	1,331,470	2,064,970	39,830	36,030	75,860	2,140,830	707,720	1,357,250	207,661	942
Richmond	482	90	.030	6,548,380	1,416,040	7,964,420	514,185	109,765	623,950	8,588,370	1,470,550	6,493,870	257,651	1,446
Topsham	936	82	.032	13,150,007	3,272,970	16,422,977	3,277,025	373,028	3,650,053	20,073,030	2,354,202	14,068,775	642,337	2,808
West Bath	195	74	.033	2,336,570	1,966,838	4,303,408	54,680	8,500	63,180	4,366,588	1,393,763	2,909,645	144,097	585
Woolwich	361	36	.084	1,831,165	654,215	2,485,380	41,275	10,400	51,675	2,537,055	618,130	1,867,250	213,113	1,083
TOTALS	5,380		---	\$ 70,542,087	\$ 17,215,268	\$ 87,757,355	\$ 12,777,046	\$ 2,746,753	\$ 15,523,799	\$ 103,281,154	\$ 16,545,940	\$ 71,211,415	\$ 4,190,586	\$ 16,140

SOMERSET COUNTY - 1970

Anson	488	80	.040	\$ 2,849,710	\$ 1,923,250	\$ 4,772,960	\$ 429,750	\$ 193,520	\$ 623,270	\$ 5,396,230	\$ 936,940	\$ 3,836,020	\$ 215,849	\$ 1,464
Athens	146	40	.053	\$ 515,110	453,800	968,910	79,730	14,450	94,180	1,063,090	448,950	\$ 519,960	\$ 56,344	438
Bingham	321	100	.024	3,420,725	1,839,300	5,260,025	432,245	2,893,425	3,325,670	8,585,695	968,900	4,291,125	206,057	963
Cambridge	79	25	.081	142,135	39,420	181,555	30,220	2,340	32,560	214,115	67,655	113,900	17,343	237
Canaan	199	25	.096	549,650	301,360	851,010	67,320	13,250	80,570	931,580	359,050	491,960	89,432	597
Cornville	162	75	.052	479,010	376,670	855,680	103,540	40,880	144,420	1,000,100	488,755	366,925	\$ 52,005	486
Detroit	155	25	.139	286,778	279,048	565,826	15,750	132,675	148,425	714,251	103,536	462,290	99,281	465
Embden	107	18	.087	77,090	1,121,310	1,198,400	7,180	1,050	8,230	1,206,630	863,250	335,150	105,046	321
Fairfield	1,313	90	.0355	13,175,620	5,318,870	18,494,490	897,150	3,062,830	3,959,980	22,454,470	3,317,940	15,176,550	797,134	3,939
Harmony	163	33	.104	306,440	135,535	441,975	61,310	15,175	76,485	518,460	170,150	271,825	\$ 3,920	489
Hartland	331	50	.067	1,617,840	632,710	2,250,550	776,884	143,018	919,902	3,170,452	534,635	1,715,915	212,420	993
Jackman	192	100	.033	2,017,325	936,640	2,953,965	488,545	125,767	614,312	3,568,277	621,320	2,332,645	117,753	576
Madison	962	21	.127	1,804,655	1,478,615	3,283,270	182,795	822,870	1,005,665	4,288,935	1,061,515	2,221,755	544,695	2,886
Mercer	84	30	.120	142,190	111,780	253,970	17,930	5,540	23,470	277,440	102,770	151,200	33,293	252
Moose River	50	100	.020	649,055	808,800	1,457,855	67,450	127,025	194,475	1,652,330	770,905	686,950	33,047	150
Moscow	144	25	.098	147,410	2,816,283	2,963,693	16,705	1,700	18,405	2,982,098	2,759,878	203,815	292,246	432
New Portland	157	331/3	.095	430,664	307,857	738,521	63,026	11,555	74,581	813,102	336,421	402,100	77,245	471
Norridgewock	493	17	.181	771,860	179,060	950,920	118,600	27,560	146,160	1,097,080	261,975	688,945	198,571	1,479
Palmyra	238	21	.122	350,880	126,170	477,050	51,490	35,960	87,450	564,500	195,955	281,095	68,869	714
Pittsfield	1,038	100	.028	16,581,020	3,898,340	20,479,360	2,465,460	1,493,690	3,959,150	24,438,510	4,875,860	15,603,500	684,278	3,114
Ripley	77	100	.0135	1,030,060	723,090	1,753,150	145,580	15,000	160,580	1,913,730	954,150	799,000	25,835	231
St. Albans	211	22	.118	637,660	235,170	872,830	93,260	11,210	104,470	977,300	282,380	590,450	115,321	633
Skowhegan	1,750	78	.050	18,376,800	7,398,730	25,775,530	3,074,990	1,592,680	4,667,670	30,443,200	5,309,940	20,465,590	1,522,160	5,250

SOMERSET COUNTY — 1970 — Concluded

Municipality	No. of Polls Taxed	Assess- ment Ratio	Rate of Taxa- tion	REAL ESTATE			PERSONAL PROPERTY			Total Value of all Property	TOTAL VALUE		Amt. of Taxes Assessed on Property	Amt. of Taxes Assessed on Polls	
				Resident	Non-Resident	Total	Resident	Non-Resident	Total		Land	Buildings			
Smithfield	133	18	.140	\$ 294,300	\$ 352,165	\$ 646,465	\$ 18,935	\$ 14,215	\$ 33,150	\$ 679,615	\$ 216,935	\$ 429,530	\$ 95,146	399	
Solon	168	25	.108	392,200	496,090	888,290	56,710	9,770	66,480	954,770	525,535	362,755	103,115	504	
Starks	86	32	.092	170,470	142,415	312,885	37,755	3,885	41,640	354,525	193,545	119,340	32,616	258	
Brighton Ptn.	17	40	.069	31,820	149,750	181,570	14,400	620	15,020	196,590	159,000	22,570	13,565	51	
Caratunk Ptn.	27	33	.078	36,885	221,845	258,730	3,040	2,990	6,030	264,760	180,630	78,100	20,651	81	
Dennistown Ptn.	8	45	.045	16,250	160,135	176,385			750	750	177,135	158,088	18,297	7,971	24
Highland Ptn.	11	20	.133	6,381	64,615	70,996	1,190	1,940	3,130	74,126	64,466	6,530	9,859	33	
Pleasant Ridge Ptn.	32	331/3	.057	37,777	1,632,016	1,669,793	10,369	1,552,500	1,562,869	3,232,662	74,980	1,594,813	184,262	96	
The Forks Ptn.	17	33	.063	20,600	269,878	290,478	800	650	1,450	291,928	180,978	109,500	18,391	51	
West Forks Ptn.	16	331/3	.054	31,415	207,035	238,450	53,250	6,375	59,625	298,075	192,350	46,100	16,096	48	
TOTALS	9,375	—	—	\$ 67,397,785	\$ 35,137,752	\$ 102,535,537	\$ 9,883,359	\$ 12,376,865	\$ 22,260,224	\$ 124,795,761	\$ 27,739,337	\$ 74,796,200	\$ 6,119,816	\$ 28,125	

WALDO COUNTY — 1970

Belfast	1,505	85	.0456	\$ 14,636,250	\$ 3,306,050	\$ 17,942,300	\$ 2,472,000	\$ 1,137,300	\$ 3,609,300	\$ 21,551,600	\$ 2,124,600	\$ 15,817,700	\$ 982,753	\$ 4,515
Belmont	79	40	.065	216,080	142,620	358,700	13,520	27,610	41,130	399,830	92,600	266,100	25,989	237
Brooks	157	10	.145	284,275	123,370	407,645	48,560	38,425	86,985	494,630	143,760	263,885	71,721	471
Burnham	176	11	.290	191,187	167,340	358,527	30,025	14,466	44,491	403,018	156,192	202,335	116,872	528
Frankfort	122	30	.124	235,308	116,723	352,031	7,429	53,068	60,497	412,528	135,701	216,330	51,153	366
Freedom	97	27	.162	110,350	105,320	215,670	18,280	19,235	37,515	253,185	83,845	131,825	41,016	291
Islesboro	136	25	.128	319,690	899,040	1,218,730	35,610	77,620	113,230	1,331,960	447,530	771,200	170,491	408
Jackson	52	30	.125	84,225	77,260	161,485	17,345	5,520	22,865	184,350	91,060	70,425	23,044	156
Knox	105	36	.076	536,745	128,030	664,775	105,915	99,122	205,037	869,812	219,000	445,775	66,106	315
Liberty	112	20	.110	276,510	354,250	630,760	24,700	12,620	37,320	668,080	250,445	380,315	73,489	336
Lincolnville	248	10	.118	549,585	415,095	964,680	24,785	8,825	33,610	998,290	328,585	636,095	117,798	744
Monroe	110	50	.048	707,540	321,770	1,029,310	50,480	177,514	227,994	1,257,304	269,195	760,115	60,351	330
Montville	95	16	.258	105,710	113,310	219,020	13,155	11,235	24,390	243,410	106,295	112,725	62,800	285
Morrill	95	37	.080	320,280	66,670	386,950	32,345	31,880	64,225	451,175	95,770	291,180	36,094	285
Northport	136	50	.068	753,650	1,052,000	1,805,650	17,725	14,255	31,980	1,837,630	645,400	1,160,250	124,959	408
Palermo	149	41	.079	489,170	390,140	879,310	62,340	42,320	104,660	983,970	335,460	543,850	77,734	447
Prospect	92	35	.155	134,739	88,578	223,317	13,680	42,553	56,233	279,550	66,027	157,290	43,330	276
Searsmont	166	38	.094	517,220	225,205	742,425	188,805	33,165	221,970	964,395	256,200	486,225	90,653	498
Searsport	360	94	.031	6,117,630	5,462,200	11,579,830	257,410	3,601,080	3,858,490	15,438,320	3,838,100	7,741,730	478,588	1,080
Stockton Springs	236	47	.053	1,487,400	878,700	2,366,100	13,500	235,800	249,300	2,615,400	794,700	1,571,400	138,616	708
Swanville	112	33	.083	210,160	330,040	540,200	15,595	14,463	30,058	570,258	193,585	346,615	47,331	336
Thorndike	110	35	.090	239,215	126,595	365,810	52,680	49,300	101,980	467,790	175,215	190,595	42,101	330
Troy	131	26	.086	385,485	196,635	582,120	53,815	31,350	85,165	667,285	306,095	276,025	57,387	393
Unity	268	34	.077	1,314,525	413,460	1,727,985	200,765	233,715	434,480	2,162,465	397,840	1,330,145	166,510	804
Waldo	86	30	.130	128,855	80,400	209,255	16,660	40,762	57,422	266,677	88,230	121,025	34,668	258
Winterport	493	60	.093	1,757,850	454,550	2,212,400	163,230	212,240	375,470	2,587,870	505,270	1,707,130	240,672	1,479
TOTALS	5,428	—	—	\$ 32,109,634	\$ 16,035,351	\$ 48,144,985	\$ 3,950,354	\$ 6,265,443	\$ 10,215,797	\$ 58,360,782	\$ 12,146,700	\$ 35,998,285	\$ 3,442,226	\$ 16,284

WASHINGTON COUNTY - 1970

Addison	196	27	.092	\$ 345,110	\$ 335,960	\$ 681,070	\$ 46,110	\$ 9,820	\$ 55,930	\$ 737,000	\$ 330,300	\$ 350,770	\$ 67,804	\$ 588
Alexander	52	33 1/3	.070	177,105	242,500	419,605	8,850	1,610	10,460	430,065	263,225	156,380	30,105	156
Baileyville	414	50	.035	17,411,330	631,170	18,042,500	1,155,450	120,800	1,276,250	19,318,750	1,559,650	16,482,850	676,156	1,242
Beals	192	10	.106	142,835	28,700	171,535	76,280	1,800	78,080	249,615	45,685	125,850	26,788	576
Bedington	10	25	.058	6,016	179,789	185,805	200	43,065	43,265	229,070	123,982	61,823	13,286	30
Calais	948	80	.0405	10,368,265	2,063,470	12,431,735	1,805,440	1,096,126	2,901,566	15,333,301	1,700,090	10,731,645	620,999	2,844
Centerville	7	25	.048	5,500	123,158	128,658	50	7,700	7,750	136,408	114,858	13,800	6,548	21
Charlotte	59	40	.070	159,805	181,085	340,890	16,314	1,675	17,989	358,879	154,310	186,580	25,122	177
Cherryfield	181	34	.069	889,025	455,216	1,344,241	103,515	27,140	130,655	1,474,896	428,876	915,365	101,768	543
Columbia	53	40	.077	99,360	234,900	334,260	4,350	11,200	15,550	349,810	226,630	107,630	26,935	159
Columbia Falls	108	40	.094	265,548	94,235	359,783	31,050	3,175	34,225	394,008	126,557	233,226	37,037	324
Cooper	24	40	.055	83,590	211,940	295,530	9,930	740	10,670	306,200	173,370	122,160	16,841	72
Crawford	22	20	.143	14,950	51,485	66,435	490	500	990	67,425	56,935	9,500	9,642	66
Cutler	84	33	.057	164,602	246,730	411,332	20,885	15,942	36,827	448,159	225,912	185,420	25,545	252
Danforth	160	60	.072	403,880	381,157	785,037	103,815	17,730	121,545	906,582	405,957	379,080	65,274	480
Deblis	14	25	.065	5,097	59,574	64,671	195	2,000	2,195	66,866	56,851	7,820	4,346	42
Dennysville	63	71	.041	197,270	183,392	380,662	23,100	86,488	109,588	490,250	120,532	260,130	20,100	189
East Machias	260	84	.029	1,462,980	942,820	2,405,800	60,220	78,490	138,710	2,544,510	591,910	1,813,890	73,791	780
Eastport	435	95	.041	3,946,570	1,611,020	5,557,590	844,190	1,621,280	2,465,470	8,023,060	837,270	4,720,320	328,945	1,305
Harrington	171	30	.128	288,460	185,490	473,950	9,490	6,820	16,310	490,260	135,250	338,700	62,753	513
Jonesboro	98	42	.0578	382,110	250,340	632,350	49,420	27,925	77,345	709,695	290,920	341,430	41,020	294
Jonesport	317	48	.060	1,125,565	420,820	1,546,385	172,905	52,850	225,755	1,772,140	387,125	1,159,260	106,328	951
Lubec	467	85	.044	4,663,290	474,660	5,137,950	1,145,800	56,130	1,201,930	6,339,880	876,580	4,261,370	278,955	1,401
Machias	441	18	.180	893,700	227,385	1,121,085	252,690	114,892	367,582	1,488,667	208,305	912,780	267,960	1,323
Machiasport	181	75	.041	932,680	425,107	1,357,787	120,430	8,090	128,520	1,486,307	352,724	1,005,063	60,939	543
Marshfield	59	30	.074	118,555	76,395	194,950	19,450	1,450	20,900	215,850	92,630	102,320	15,973	177
Meddybemps	23	33	.060	44,372	101,770	146,142	18,885	16,700	35,585	181,727	72,272	73,870	10,904	69
Milbridge	278	33	.088	850,450	304,650	1,155,100	137,850	17,750	155,600	1,310,700	247,350	907,750	115,341	834
Northfield	15	25	.072	16,305	168,475	184,780	510	1,335	1,845	186,625	106,330	78,450	13,437	45
Pembroke	138	25	.152	193,910	209,030	402,940	7,810	30,735	38,545	441,485	128,710	2,74,230	67,106	414
Perry	124	80	.020	1,380,365	918,880	2,299,245	142,080	61,158	203,238	2,502,483	781,545	1,517,700	50,050	372
Princeton	203	40	.090	401,445	239,708	641,153	185,385	173,060	358,445	999,598	214,783	426,280	89,964	609
Robbinston	100	33 1/3	.116	136,415	146,225	282,640	12,240	1,540	13,780	296,420	100,065	182,575	34,385	300
Roque Bluffs	34	22	.236	26,343	68,984	95,327	470	380	850	96,177	58,987	36,340	22,698	102
Steuben	167	100	.031	1,246,160	1,251,380	2,497,540	77,010	8,000	85,010	2,582,550	1,041,990	1,455,550	80,059	501

WASHINGTON COUNTY — 1970 — Concluded

Municipality	No. of Props Taxed	Assess- ment Ratio	Rate of Taxa- tion	REAL ESTATE			PERSONAL PROPERTY			Total Value of all Property	TOTAL VALUE		Amt. of Taxes Assessed on Property	Amt. of Taxes Assessed on Polls
				Resident	Non-Resident	Total	Resident	Non-Resident	Total		Land	Buildings		
Talmadge	7	33	.039	\$ 8,830	\$ 132,450	\$ 141,280	\$ 575	\$ 305	\$ 880	\$ 142,160	\$ 130,035	\$ 11,245	\$ 5,544	\$ 21
Topsfield	46	100	.034	155,480	431,180	586,660	16,550	18,300	34,850	621,510	339,710	246,950	21,131	138
Vanceboro	69	25	.154	100,965	186,224	287,189	13,970	4,639	18,609	305,798	94,834	192,355	47,093	207
Waite	18	21	.065	19,620	125,390	145,010	9,710	11,800	21,510	166,520	125,875	19,135	10,824	54
Wesley	26	33	.164	23,628	100,505	124,133	2,375	1,450	3,825	127,958	112,541	11,592	20,985	78
Whiting	71	40	.027	388,762	500,319	889,081	28,015	7,305	35,320	924,401	449,891	439,190	24,959	213
Whitneyville	37	12	.144	21,420	60,870	82,290	470	117,880	118,350	200,640	40,860	41,430	28,892	111
Baring Plt.	47	50	.035	151,500	87,550	239,050	22,360	15,150	37,510	276,560	52,350	186,700	9,680	141
Codyville Plt.	14	20	.064	10,911	116,857	127,768	1,125	1,125	128,893	113,749	14,019	8,249	42	
Grand Lake Stream Plt.	55	36	.070	105,795	301,774	407,569	13,505	8,790	22,295	429,864	194,984	212,585	30,090	165
No. 14 Plt.	16	50	.027	15,883	258,166	274,049	970	900	1,870	275,919	190,989	83,060	7,450	48
No. 21 Plt.	23	20	.127	11,390	115,520	126,910	1,610	690	2,300	129,210	85,070	41,840	16,410	69
TOTALS	6,527		—	\$ 49,863,147	\$ 16,144,305	\$ 66,007,452	\$ 6,774,094	\$ 3,913,305	\$ 10,687,399	\$ 76,694,851	\$ 14,569,444	\$ 51,438,008	\$ 3,726,211	\$ 19,581

YORK COUNTY — 1970

Acton	178	10	.115	\$ 243,020	\$ 971,935	\$ 1,214,955	\$ 15,170	\$ 2,655	\$ 17,825	\$ 1,232,780	\$ 443,045	\$ 771,910	\$ 141,770	\$ 534
Alfred	273	74	.044	3,001,260	810,710	3,811,970	480,865	49,840	530,705	4,342,675	818,340	2,993,630	191,078	819
Arundel	284	40	.052	1,849,400	618,590	2,467,990	101,750	77,250	179,000	2,646,990	643,000	1,824,990	137,643	852
Berwick	594	50	.103	3,510,250	538,680	4,048,930	359,770	129,140	488,910	4,537,840	755,310	3,293,620	467,398	1,782
Biddeford	3,699	87	.037	54,234,980	14,338,300	68,573,280	4,170,710	8,038,720	12,209,430	80,782,710	11,955,545	56,617,735	2,988,960	11,097
Buxton	679	80	.028	8,056,730	8,062,010	16,118,740	735,740	89,140	824,880	16,943,620	2,851,550	13,267,190	474,421	2,037
Cornish	218	16	.167	335,190	176,765	511,955	33,674	13,985	47,659	559,614	147,710	364,245	93,456	654
Dayton	140	75	.019	1,661,555	3,930,017	5,591,572	165,580	324,109	489,689	6,081,261	2,590,047	3,001,525	115,544	420
Eliot	864	60	.0525	6,602,124	1,507,140	8,109,264	215,667	33,808	249,475	8,358,739	978,038	7,131,226	438,835	2,592
Hollis	365	100	.027	3,888,990	4,803,460	8,692,450	111,740	59,030	170,770	8,863,220	1,239,880	7,452,570	239,307	1,095
Kennebunk	1,406	100	.026	29,271,350	10,840,500	40,111,850	2,471,440	2,839,740	5,311,180	45,423,030	9,148,460	30,963,390	1,180,999	4,218
Kennebunkport	591	50	.050	5,858,333	4,665,008	10,523,341	57,950	56,800	114,750	10,638,091	2,542,658	7,980,683	530,905	1,773
Kittery	2,002	100	.0271	40,024,300	4,666,900	44,691,200	1,427,100	1,748,200	3,175,300	47,866,500	11,791,200	32,900,000	1,297,182	6,006
Lebanon	444	23	.188	758,970	639,912	1,398,882	30,510	29,597	60,107	1,458,989	558,931	839,951	274,290	1,332
Limerick	238	20	.132	528,160	1,041,790	1,569,950	34,410	65,740	100,150	1,670,100	734,395	835,555	220,453	714
Limington	241	10	.236	269,690	305,380	575,070	16,910	5,745	22,655	597,725	300,385	274,685	141,063	723
Lyman	185	16	.172	319,970	515,938	835,908	28,110	11,480	39,590	875,498	288,668	547,240	150,586	555
Newfield	113	30	.050	573,940	1,253,600	1,827,540	56,701	10,480	67,181	1,894,721	555,550	1,271,990	93,686	339
North Berwick	491	50	.096	2,155,997	1,118,705	3,274,702	155,728	854,397	1,010,125	4,284,827	610,828	2,663,874	411,344	1,473
Old Orchard Beach	1,016	100	.032	27,139,150	16,425,000	43,564,150	1,214,900	880,400	2,095,300	45,659,450	13,700,350	29,863,800	1,461,102	3,048
Parsonsfield	213	50	.040	2,287,110	1,464,800	3,751,910	414,560	161,135	575,695	4,327,605	1,385,585	2,366,325	173,104	639
Saco	2,588	91	.037	42,624,610	10,040,510	52,665,120	9,267,200	349,860	9,617,060	62,282,180	13,347,830	39,317,290	2,304,441	7,764

YORK COUNTY – 1970 – Concluded

Sanford	3,615	78	.0461	\$ 42,107.670	\$ 10,258,330	\$ 52,366,000	\$ 4,885,190	\$ 7,104,230	\$ 11,989,420	\$ 64,355,420	\$ 7,878,520	\$ 44,487,480	\$ 2,966,785	\$ 10,845
Shapleigh	196	10	.240	192,885	621,308	814,193	11,419	985	12,404	826,597	329,323	484,870	198,383	588
South Berwick	692	97	.037	9,080,170	1,694,030	10,774,200	572,380	222,270	794,650	11,568,850	1,309,300	9,464,900	428,047	2,076
Waterboro	280	50	.052	1,937,805	2,422,050	4,359,855	145,200	37,935	183,135	4,542,990	2,025,315	2,334,540	236,235	840
Wells	1,257	25	.085	7,465,620	7,192,035	14,657,655	261,515	229,190	490,705	15,148,360	3,644,425	11,013,230	1,287,611	3,771
York	1,335	51	.0375	19,061,848	12,077,021	31,138,869	402,095	155,897	557,992	31,696,861	6,980,798	24,158,071	1,188,632	4,005
TOTALS	24,197		---	\$315,041,077	\$123,000,424	\$438,041,501	\$ 27,843,984	\$ 23,581,758	\$ 51,425,742	\$489,467,243	\$ 99,554,986	\$338,486,515	\$19,833,260	\$ 72,591

1970 MUNICIPAL VALUATION RETURN SUMMARY

Municipalities	No. of Polls Taxed	No. of Polls Not- Taxed	REAL ESTATE			PERSONAL PROPERTY			Total Value of all Property	TOTAL VALUE		Amt. of Taxes Assessed on Property	Amt. of Taxes Assessed on Polls	
			Resident	Non-Resident	Total	Resident	Non-Resident	Total		Land	Buildings			
Androscoggin	19,902	3,991	\$ 275,909,254	\$ 64,703,716	\$ 340,612,970	\$ 47,839,605	\$ 21,735,306	\$ 69,574,911	\$ 410,187,881	\$ 71,454,763	\$ 269,158,207	\$ 14,613,562	\$ 59,706	
Aroostook	15,216	2,068	192,977,981	39,878,116	232,856,097	46,832,311	18,789,570	65,621,881	298,477,978	60,534,146	172,321,951	13,473,864	45,648	
Cumberland	45,208	8,139	653,056,604	260,450,577	913,507,181	118,037,110	60,866,884	178,903,994	1,092,411,175	207,818,288	705,688,893	45,113,467	135,624	
Franklin	4,974	641	45,607,584	37,015,303	82,622,887	6,904,480	49,915,492	56,819,972	139,442,859	18,703,842	63,919,045	4,568,850	14,922	
Hancock	8,416	1,123	84,529,468	71,940,431	156,469,899	8,051,881	17,127,601	25,179,482	181,649,381	47,342,457	109,227,442	7,187,347	25,248	
Kennebec	20,442	2,418	246,204,301	68,624,856	314,829,157	43,563,274	24,906,961	68,470,235	383,299,392	67,484,909	247,344,248	16,184,986	61,326	
Knox	6,548	1,295	72,870,933	26,636,983	99,507,916	12,712,053	3,202,727	15,914,780	115,422,696	22,280,805	77,227,111	5,162,673	19,644	
Lincoln	4,525	530	62,999,348	67,817,359	130,816,707	5,006,327	4,750,736	9,757,063	140,573,770	34,757,289	96,059,418	4,467,072	13,575	
Oxford	10,221	1,566	90,052,777	45,337,598	135,390,375	13,052,990	57,409,289	70,462,279	205,852,654	33,310,023	102,080,352	8,377,401	30,663	
Penobscot	25,685	2,868	300,910,625	88,428,247	389,338,872	60,668,130	24,369,897	85,038,027	474,376,899	66,986,875	322,351,997	21,769,608	77,055	
Piscataquis	3,612	569	24,903,689	10,870,966	35,774,655	4,126,560	1,430,793	5,557,353	41,332,008	9,614,940	26,159,715	2,182,510	10,836	
Sagadahoc	5,380	632	70,542,087	17,215,268	87,757,355	12,777,046	2,746,753	15,523,799	103,281,154	16,545,940	71,211,415	4,190,586	16,140	
Somerset	9,375	1,217	67,397,785	35,137,752	102,535,537	9,883,359	12,376,865	22,260,224	124,795,761	27,739,337	74,796,200	6,119,816	28,125	
Waldo	5,428	707	32,109,634	16,035,351	48,144,985	3,950,354	6,265,443	10,215,797	58,360,782	12,146,700	35,998,285	3,445,786	16,284	
Washington	6,527	866	49,863,147	16,144,305	66,007,452	6,774,094	3,913,305	10,687,399	76,694,851	14,569,444	51,438,008	3,726,211	19,581	
York	24,197	3,739	315,041,077	123,000,424	438,041,501	27,843,984	23,581,758	51,425,742	489,467,243	99,554,986	338,486,515	19,833,260	72,591	
TOTALS	215,656	32,369	\$2,584,976,294	\$989,237,252	\$3,574,213,546	\$428,023,558	\$333,389,380	\$761,412,938	\$4,335,626,484	\$810,744,744	\$2,763,468,802	\$180,416,999	\$646,968	

**Seventy-Ninth
Annual Report
of the
BUREAU of TAXATION**



STATE of MAINE

1969

ERNEST H. JOHNSON
State Tax Assessor



State of Maine
Bureau of Taxation
Augusta

December 22, 1969

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 79th 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 80th annual report, which will be a part of the next printed biennial report of this Bureau.

Respectfully submitted,

Ernest H. Johnson

ERNEST H. JOHNSON
State Tax Assessor

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

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LOCAL VALUATION

Comparison of Counties in 1968 and 1969, exclusive of unorganized townships.

Counties	1968	1969	Increase
Androscoggin	\$ 386,009,681	\$ 399,460,426	\$ 13,450,745
Aroostook	246,534,669	272,549,539	26,014,870
Cumberland	977,007,428	1,034,303,830	57,296,402
Franklin	135,390,965	137,218,375	1,827,410
Hancock	156,693,803	175,755,998	19,062,195
Kennebec	340,181,299	353,150,879	12,969,580
Knox	107,279,291	111,595,539	4,316,248
Lincoln	93,123,320	98,195,932	5,072,612
Oxford	193,626,970	195,058,636	1,431,666
Penobscot	366,008,897	378,341,401	12,332,504
Piscataquis	32,272,066	33,399,227	1,127,161
Sagadahoc	91,108,082	94,881,257	3,773,175
Somerset	101,774,000	104,579,864	2,805,864
Waldo	50,211,625	57,048,238	6,836,613
Washington	61,508,573	75,565,738	14,057,165
York	381,628,997	408,681,162	27,052,165
	<u>\$3,720,359,666</u>	<u>\$3,929,786,041</u>	
Net Increase			<u>\$209,426,375</u>

VALUATION OF TWENTY-TWO CITIES

Cities	1968	1969	Increase
Auburn	\$ 116,880,540	\$ 119,478,020	\$ 2,597,480
Augusta	114,562,820	115,930,860	1,368,040
Bangor	147,032,600	151,925,000	4,892,400
Bath	55,815,700	56,773,800	958,100
Belfast	20,856,950	20,918,700	61,750
Biddeford	80,801,620	79,551,570	1,250,050*
Brewer	18,280,020	17,282,460	997,560*
Calais	14,409,620	15,047,694	638,074
Caribou	47,710,000	56,224,840	8,514,840
Eastport	6,358,830	7,544,030	1,185,200
Ellsworth	28,991,370	30,021,850	1,030,480
Gardiner	24,999,890	25,104,580	104,690
Hallowell	9,525,789	9,526,009	220
Lewiston	204,349,300	208,194,750	3,845,450
Old Town	42,968,700	45,618,200	2,649,500
Portland	327,819,075	332,512,250	4,693,175
Presque Isle	47,755,680	49,253,640	1,497,960
Rockland	36,407,070	37,460,650	1,053,580
Saco	59,539,870	59,588,080	48,210
South Portland	125,572,020	130,239,060	4,667,040
Waterville	88,668,180	90,674,700	2,006,520
Westbrook	97,017,780	102,399,200	5,381,420
	<u>\$1,716,323,424</u>	<u>\$1,761,269,943</u>	
Net Increase			<u>\$ 44,946,519</u>

*Decrease

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

Value of Land - 1969	\$ 713,349,383
Value of Land - 1968	<u>667,411,536</u>
Increase	\$ 45,937,847
Value of Buildings - 1969	\$ 2,519,695,371
Value of Buildings - 1968	<u>2,362,644,152</u>
Increase	\$ 157,051,219
Number of Polls taxed - 1969	213,038
Number of Polls not taxed - 1969	<u>35,149</u>
Increase	248,187
Number of Polls taxed - 1968	208,829
Number of Polls not taxed - 1968	<u>36,602</u>
Increase	245,431
	<u> </u>
	2,756

MUNICIPAL TAX RATES

1969

Counties	Average Rate of Taxation	Average of the Rates
Androscoggin .....	.03306	.06606
Aroostook .....	.04612	.09375
Cumberland .....	.03951	.05853
Franklin .....	.02699	.07228
Hancock .....	.03698	.06435
Kennebec .....	.04084	.07209
Knox .....	.04124	.07175
Lincoln .....	.03641	.08339
Oxford .....	.04031	.07766
Penobscot .....	.05261	.11144
Piscataquis .....	.06008	.09390
Sagadahoc .....	.04024	.07700
Somerset .....	.05409	.08742
Waldo .....	.05649	.09905
Washington .....	.04616	.07797
York .....	.04150	.08439

Total amount of taxes assessed on property divided by the total amount of valuation, gives the average rate of taxation; that is, .04132.

Total of the averages of the county rates divided by the number of counties (16) gives the average of the county rates; that is, .08069.

Amount of taxes assessed on polls in the municipalities in 1969, \$639,114. Amount of taxes assessed on property in the municipalities for state, county and local purposes in 1969, \$162,369,954. Average rate of taxation on each \$1,000 is \$41.32.

CORPORATION TAXES

CLASSIFICATION

	Year Ending June 30, 1968	Year Ending June 30, 1969
Railroad	\$ 454,656.14	\$ 459,990.29
Telephone Companies	4,230,979.41	4,544,768.60
Telegraph Companies	26,735.94	28,144.69
Corporate Franchise Tax	481,065.00	311,560.00
Insurance Companies	3,617,792.43	3,976,286.04
Fire Investigation and Prevention	103,747.07	115,412.07
National Bank Stock	256,903.67	289,907.95
Trust and Banking Stock	254,049.60	262,168.51

POTATO TAX

Year Ending	Tax	Expenditures
June 30, 1968	\$ 307,358.02	\$ 7,864.77
June 30, 1969	318,212.29	7,324.08

BLUEBERRY, FERTILIZER, MILK, QUAHOG, SARDINE TAXES

	Year Ending June 30, 1968	Year Ending June 30, 1969
Blueberry Tax	\$ 43,286.14	\$ 18,689.77
Fertilizer Tax	6,552.02	6,368.75
Milk Tax	146,228.35	172,923.92
Quahog Tax .....	.65	24.40
Sardine Tax	350,294.40	331,039.71

CIGARETTE TAX

PERIOD JULY 1, 1968 to JUNE 30, 1969

REVENUE

Cigarette Stamp Sales (face value)	\$ 226,540.30
Cigarette Meter Sales (gross value)	13,236,983.00
Misc. Cigarette Sales	<u>17,616.11</u>
Less:	
Discount to Distributors	\$ 302,182.34
Refunds	<u>28,599.41</u>
Net Revenue	<u>\$ 13,481,139.41</u>
	<u>330,781.75</u>
	<u>\$ 13,150,357.66</u>

(Net Revenue figure as shown by Controller)

Add:

Licenses Sold	1,865.00
Sales of Confiscated Cigarettes	- 0 -
Total Revenue	\$ 13,152,222.66

EXPENDITURE

Administrative Expense	\$ 20,190.46
------------------------------	--------------

GASOLINE, USE FUEL AND MOTOR CARRIER TAXES

PERIOD July 1, 1968 to June 30, 1969

HIGHWAY FUND

Revenue

Gasoline Tax Certified

Highway Fund	\$30,006,728.86
Add: Penalties	170.00
	\$30,006,898.86
	\$ 30,006,898.86

USE FUEL TAX

Dealer's Tax	\$ 786,276.76
Users' Tax	<u>895,010.17</u>
	1,681,286.93
Less: Abatements	<u>3,092.26</u>
	1,678,194.67
Add: Reserve for Receivables (Adjusted)	<u>180.59</u>
	1,678,375.26
Add: Penalties and Interest	<u>3,618.84</u>
	\$ 1,681,994.10

MOTOR CARRIER TAX

Motor Carrier Tax	\$ 33,319.29
Add: Reserved for Receivables (Adjusted)	<u>178.97</u>
	33,498.26
Less: Abatement	<u>64.19</u>
	33,434.07
	\$ 31,722,327.03

EXPENDITURES

Refunds: Gasoline Tax	\$ 580,167.54
Shrinkage Allowance	104,001.29
Motor Carrier Tax	18,297.40
Use Fuel Tax	33,555.90
Reimbursement:	
Maine Turnpike Authority	13,070.24
Transfer: Sea and Shore Fisheries	44,058.59
Boat Facilities Fund	<u>176,234.38</u>
	969,385.34
Sub-Total (Net Revenue Figure as shown by Controller)	<u>\$ 30,752,941.69</u>
Less: Administration Costs	<u>109,425.72</u>
	\$ 30,643,515.97
Cost of Administration .0036	

AERONAUTICAL FUND

Gasoline Tax Certified for Aeronautical Fund	\$ 405,857.34
Less: Refunds from Aeronautical Fund	<u>174,944.79</u>
	\$ 230,912.55

INHERITANCE AND ESTATE TAX

Period July 1, 1967 to June 30, 1968

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

Period July 1, 1968 to June 30, 1969

Estate Taxes	\$ 67,680.39
Inheritance Taxes	4,968,579.43
Interest	22,996.43
	<u>\$ 5,059,256.25</u>

SALES AND USE TAX

Comparative Statement of Revenue and Expenditures

	Revenue	
July 1, 1967 to June 30, 1968		July 1, 1968 to June 30, 1969
Gross Revenue		
Sales Tax \$ 53,740,102.78		\$ 61,812,430.76
Use Tax 8,657,131.39		8,684,504.27
Interest 44,337.39		72,612.11
Penalties 44,717.34		57,245.05
	\$ 62,486,288.90	\$ 70,626,792.19
Debuct—		
Abatements		
Sales Tax \$ 51,921.96		\$ 93,175.62
Use Tax 27,808.91		88,782.54
Interest 537.20		1,159.13
Penalties 1,092.53		342.38
Refunds 54,915.03		61,362.40
	\$ 136,275.63	\$ 244,822.07
NET REVENUE	<u>\$ 62,350,013.27</u>	<u>\$ 70,381,970.12</u>

EXPENDITURES

	1967-1968	1968-1969
Salaries and Wages \$ 505,480.45		\$ 542,539.20
Travel Expense 67,116.55		67,629.10
Office Supplies 15,159.84		12,567.01
Equipment 10,743.75		2,017.48
Legal and Professional Services 3,101.33		7,399.34
Printing and Postage 23,347.77		29,572.64
Utility Services 7,325.57		6,854.70
Other Office Expense 8,444.78		7,247.10
	\$ 640,720.04	\$ 675,826.57
Cost of Administration —	1.03%	0.96%

RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS

July 1, 1968 – June 30, 1969

Counties	M. Feet Board Measure							
	Spruce and Fir	Cedar	White* Pine	Hemlock	Yellow Birch	Maple	Beech	Misc.
Aroostook	157,953	16,033	4,654	149	4,970	19,118	972	2,526
Franklin	12,836	---	301	152	2,860	2,211	70	1,654
Hancock	1	---	11,066	---	3	46	67	3
Kennebec	---	---	10	---	---	---	---	---
Oxford	8,311	---	277	18	1,778	1,481	60	469
Penobscot	4,003	---	6,443	299	1,538	4,249	456	2,103
Piscataquis	92,647	1,008	20,083	78	6,138	10,586	746	3,558
Somerset	53,554	548	2,886	461	8,179	8,238	118	1,197
Washington	223	31	8,708	88	394	776	82	663
TOTALS	329,528	17,620	54,428	1,245	25,860	46,705	2,571	12,173

‡

* Includes 2.7% Red Pine

CORDS

Counties	Pulpwood—Peeled Basis					Hardwood			Pieces Cedar	
	Spruce and Fir	Hemlock	Misc. Softwood	Poplar	Hardwood	Fuel	White Birch	Bolts	Ties	Polos
Aroostook	319,046	4,244	1	4,067	15,781	832	1,698	4,147	---	106
Franklin	11,665	1,030	251	---	13,792	18	3,137	83	---	---
Hancock	15,050	1,123	---	---	1,853	16	1,708	27	3	---
Kennebec	241	15	93	---	12	---	---	---	---	---
Oxford	12,590	282	255	---	21,353	3	742	270	---	---
Penobscot	106,190	34,389	203	7,943	18,084	31	1,022	1,216	---	---
Piscataquis	255,037	3,844	131	604	6,494	128	1,333	2,161	---	855
Somerset	303,816	1,942	42	---	26,070	32	2,984	845	---	686
Washington	89,705	45,630	698	74	15,952	442	1,027	1,166	28	---
TOTALS	1,113,340	92,499	1,674	12,688	119,391	1,502	13,651	9,915	31	1,647

TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS

July 1, 1968 to June 30, 1969

Counties	Valuation	State Tax
Aroostook	\$ 1,758,725	\$ 26,380.87
Franklin	842,295	12,634.42
Hancock	205,250	3,078.75
Kennebec	29,400	441.00
Knox	7,300	109.50
Lincoln	3,150	47.25
Oxford	229,225	3,438.37
Penobscot	752,290	11,284.35
Piscataquis	1,361,474	20,422.11
Somerset	1,170,464	17,556.97
Washington	395,300	5,929.50
 Totals	 <u>\$ 6,754,873</u>	 <u>\$ 101,323.09</u>

RECAPITULATION BY COUNTIES OF LOCAL VALUATION OF MUNICIPALITIES FOR 1969

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.....	19,713	\$ 59,139	\$ 13,206,969	\$ 69,517,084	\$ 262,269,498
Aroostook.....	17,058	51,174	12,569,274	56,992,778	153,520,754
Cumberland.....	42,900	128,700	40,870,995	192,631,438	673,410,652
Franklin.....	5,018	15,054	3,704,082	18,833,582	63,392,743
Hancock.....	8,626	25,878	6,499,026	45,769,390	113,740,981
Kennebec.....	20,093	60,279	14,421,826	59,086,681	231,287,550
Knox.....	6,505	19,515	4,602,519	21,520,823	74,671,961
Lincoln.....	5,054	15,162	3,575,567	23,340,796	67,909,402
Oxford.....	10,015	30,045	7,862,300	31,358,331	98,164,630
Penobscot.....	24,718	74,154	19,906,000	51,768,939	258,914,608
Piscataquis.....	3,652	10,956	2,006,601	7,955,267	20,887,733
Sagadahoc.....	5,225	15,675	3,817,957	14,512,370	63,148,881
Somerset.....	9,036	27,108	5,656,562	20,150,683	64,187,599
Waldo.....	5,306	15,918	3,222,869	11,269,725	35,304,510
Washington.....	6,598	19,794	3,488,057	13,437,982	51,198,545
York.....	23,521	70,563	16,959,350	75,203,514	287,685,324
TOTALS	213,038	\$639,114	\$ 162,369,954	\$713,349,383	\$2,519,695,371

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Counties	Real Estate Resident	Real Estate Non-Resident	Personal Estate Resident	Personal Estate Non-Resident	Total Value
Androscoggin.....	\$ 269,010,839	\$ 62,775,743	\$ 48,108,772	\$ 19,565,072	\$ 399,460,426
Aroostook.....	173,646,450	36,867,082	45,474,698	16,561,309	272,549,539
Cumberland.....	623,377,650	242,664,440	109,888,008	58,373,732	1,034,303,830
Franklin.....	44,719,383	37,506,942	7,330,223	47,661,827	137,218,375
Hancock.....	82,532,227	76,978,144	8,217,919	8,027,708	175,755,998
Kennebec.....	229,392,802	60,981,429	40,143,498	22,633,150	353,150,879
Knox.....	72,062,023	24,130,761	12,411,072	2,991,683	111,595,539
Lincoln.....	43,876,058	47,374,140	3,929,573	3,016,161	98,195,932
Oxford.....	86,313,406	43,209,555	13,677,953	51,857,722	195,058,636
Penobscot.....	237,380,199	73,303,348	49,601,344	18,056,510	378,341,401
Piscataquis.....	19,616,412	9,226,588	3,246,603	1,309,624	33,399,227
Sagadahoc.....	63,264,426	14,396,825	14,618,156	2,601,850	94,881,257
Somerset.....	54,529,143	29,809,139	11,679,377	8,562,205	104,579,864
Waldo.....	31,028,762	15,545,473	3,942,125	6,531,878	57,048,238
Washington.....	50,171,543	14,464,984	7,052,008	3,877,203	75,565,738
York....	261,978,314	100,910,524	26,025,991	19,766,333	408,681,162
TOTALS	\$2,342,899,637	\$890,145,117	\$405,347,320	\$291,393,967	\$3,929,786,041

1969 State Valuation, Municipalities

Municipalities	Total Valuation 1969	Rate of Taxation 1969
Auburn	\$ 119,478,020	.034
Durham	661,857	.153
Greene	1,357,771	.150
Leeds	4,967,275	.033
Lewiston	208,194,750	.0295
Lisbon	22,971,450	.0325
Livermore	2,714,084	.056
Livermore Falls	14,156,520	.0395
Mechanic Falls	6,369,330	.0418
Minot	2,809,104	.026
Poland	11,038,360	.0265
Turner	1,722,957	.157
Wales	1,981,955	.024
Webster	1,036,993	.122
	<hr/>	
	\$ 399,460,426	

AROOSTOOK COUNTY

Amity	\$ 102,100	.140
Ashland	2,003,320	.117
Bancroft	98,240	.085
Benedicta	245,654	.117
Blaine	780,797	.108
Bridgewater	865,324	.096
Caribou	56,224,840	.034
Castle Hill	607,550	.084
Chapman	201,965	.116
Crystal	327,355	.076
Dyer Brook	147,015	.056
Eagle Lake	1,423,207	.057
Easton	19,094,830	.021
Fort Fairfield	21,992,930	.0365
Fort Kent	16,044,920	.0316
Frenchville	1,131,840	.092
Grand Isle	631,380	.100
Haynesville	132,711	.120
Hersey	103,590	.140
Hodgdon	973,422	.074
Houlton	14,661,674	.084
Island Falls	4,573,700	.023
Limestone	9,868,860	.031
Linneus	591,802	.107
Littleton	2,615,505	.0415
Ludlow	127,845	.130
Madawaska	20,614,280	.076
Mapleton	7,192,420	.026
Mars Hill	8,114,600	.040
Masardis	508,670	.117
Merrill	169,950	.141
Monticello	1,703,150	.060
New Limerick	439,275	.098
New Sweden	1,003,895	.056
Oakfield	358,370	.238

1969 State Valuation, Municipalities

AROOSTOOK COUNTY, Continued

Municipalities	Total Valuation 1969	Rate of Taxation 1969
Orient	\$ 159,685	.128
Perham	658,400	.094
Portage Lake	1,353,205	.062
Presque Isle	49,253,640	.040
St. Agatha	1,890,360	.048
St. Francis	192,705	.180
Sherman	810,100	.088
Smyrna	229,215	.160
Stockholm	336,685	.082
Van Buren	11,934,290	.034
Wade	380,230	.100
Washburn	3,345,720	.094
Westfield	1,355,390	.048
Weston	157,320	.200
Woodland	931,185	.096
Plantations		
Allagash	433,241	.247
Cary	85,420	.134
Caswell	213,025	.110
Cyr	203,705	.142
E	60,446	.086
Garfield	50,000	.047
Glenwood	57,106	.150
Hamlin	213,290	.114
Hammond	116,590	.111
Macwahoc	235,365	.074
Moro	136,160	.042
Nashville	265,580	.027
New Canada	697,050	.043
Oxbow	142,055	.096
Reed	139,839	.254
St. John	153,323	.120
Wallagrass	390,338	.112
Westmanland	182,545	.046
Winterville	109,345	.090
	<u>\$ 272,549,539</u>	

CUMBERLAND COUNTY

Baldwin	\$ 741,350	.300
Bridgton	21,365,904	.026
Brunswick	74,957,600	.032
Cape Elizabeth	52,122,900	.03475
Casco	10,365,815	.02175
Cumberland	12,244,093	.075
Falmouth	42,056,930	.036
Freeport	25,161,320	.029
Gorham	33,153,028	.0314
Gray	8,299,380	.057
Harpsworth	11,714,560	.032
Harrison	6,876,755	.038
Naples	16,654,920	.0133

1969 State Valuation, Municipalities

CUMBERLAND COUNTY—Continued

Municipalities	Total Valuation 1969	Rate of Taxation 1969
New Gloucester	\$ 6,189,030	.034
North Yarmouth	4,919,457	.03735
Otisfield	1,015,520	.120
Portland	332,512,250	.0467
Pownal	610,719	.128
Raymond	5,833,666	.045
Scarborough	37,554,590	.0455
Sebago	1,272,677	.140
South Portland	130,239,060	.040
Standish	9,387,206	.066
Westbrook	102,399,200	.035
Windham	30,963,340	.032
Yarmouth	55,690,560	.026
	<u>\$1,034,303,830</u>	

FRANKLIN COUNTY

Avon	\$ 405,020	.072
Carthage	354,805	.065
Chesterville	431,137	.186
Eustis	745,540	.083
Farmington	26,446,997	.0344
Industry	494,004	.102
Jay	79,787,797	.0135
Kingfield	2,497,230	.037
Madrid	191,940	.090
New Sharon	1,094,440	.078
New Vineyard	551,682	.098
Phillips	906,445	.094
Rangeley	10,618,620	.024
Strong	1,255,990	.070
Temple	408,490	.109
Weld	851,105	.102
Wilton	8,025,745	.0695
Plantations		
Coplin	210,807	.042
Dallas	633,560	.0435
Rangeley	696,521	.067
Sandy River	610,500	.038
	<u>\$ 137,218,375</u>	

HANCOCK COUNTY

Amherst	\$ 149,020	.080
Aurora	137,460	.081
Bar Harbor	25,499,490	.039
Blue Hill	1,316,850	.184
Brooklin	4,182,690	.020
Brooksville	4,797,040	.025
Bucksport	18,943,060	.053

1969 State Valuation, Municipalities

HANCOCK COUNTY—Continued

Municipalities	Total Valuation 1969	Rate of Taxation 1969
Castine	\$ 4,635,747	.026
Cranberry Isles	580,420	.095
Dedham	619,525	.134
Deer Isle	1,868,020	.084
Eastbrook	372,019	.085
Ellsworth	30,021,850	.032
Franklin	1,027,026	.054
Gouldsboro	4,385,360	.026
Hancock	1,271,840	.090
Lamoine	3,274,165	.020
Mariaville	143,885	.082
Mount Desert	29,276,650	.024
Orland	3,207,033	.037
Otis	274,828	.096
Penobscot	4,259,200	.016
Sedgwick	3,237,250	.023
Sorrento	437,780	.108
Southwest Harbor	16,582,600	.024
Stonington	2,251,100	.092
Sullivan	1,580,740	.048
Surry	1,122,450	.072
Swans Island	531,730	.111
Tremont	5,763,109	.033
Trenton	1,572,600	.035
Verona	994,640	.039
Waltham	180,565	.060
Winter Harbor	934,350	.090
Plantations		
Long Island	166,735	.052
Osborn	80,721	.065
No. 33	76,450	.146
	<u>\$ 175,755,998</u>	

KENNEBEC COUNTY

Albion	\$ 761,090	.146
Augusta	115,930,860	.0335
Belgrade	2,866,215	.063
Benton	870,330	.177
Chelsea	1,471,070	.054
China	12,381,940	.023
Clinton	1,099,871	.185
Farmingdale	4,129,860	.060
Fayette	761,265	.100
Gardiner	25,104,580	.0365
Hallowell	9,526,009	.035
Litchfield	3,578,890	.041
Manchester	6,896,973	.029
Monmouth	9,291,270	.03375
Mount Vernon	3,082,220	.035
Oakland	5,999,420	.066
Pittston	1,073,210	.102
Randolph	1,696,427	.0715

1969 State Valuation, Municipalities

KENNEBEC COUNTY—Continued

Municipalities	Total Valuation 1969	Rate of Taxation 1969
Readfield	\$ 5,937,210	.035
Rome	800,630	.091
Sidney	2,864,020	.052
Vassalboro	6,250,610	.042
Vienna	380,300	.082
Waterville	90,674,700	.0375
Wayne	1,866,745	.066
West Gardiner	851,029	.135
Windsor	673,290	.146
Winslow	22,981,460	.061
Winthrop	<u>13,349,385</u>	.052
	<u>\$ 353,150,879</u>	

KNOX COUNTY

Appleton	\$ 1,214,460	.044
Camden	18,087,810	.041
Cushing	1,463,526	.062
Friendship	4,351,320	.036
Hope	479,205	.110
Isle au Haut	153,210	.118
North Haven	1,392,433	.097
Owl's Head	1,173,195	.129
Rockland	37,460,650	.038
Rockport	9,837,600	.038
St. George	11,677,787	.023
South Thomaston	799,280	.127
Thomaston	11,437,897	.0365
Union	3,092,095	.049
Vinalhaven	2,391,200	.080
Warren	5,882,090	.032
Washington	586,496	.128
Plantations		
Matinicus Isle	<u>115,285</u>	.103
	<u>\$ 111,595,539</u>	

LINCOLN COUNTY

Alna	\$ 494,770	.098
Boothbay	14,090,890	.026
Boothbay Harbor	24,045,701	.021
Bremen	4,121,420	.0178
Bristol	10,753,819	.0248
Damariscotta	8,124,242	.0242
Dresden	546,180	.132
Edgecomb	605,599	.154
Jefferson	784,855	.158
Newcastle	6,114,444	.0247
Nobleboro	485,606	.192
South Bristol	1,115,735	.102

1969 State Valuation, Municipalities

LINCOLN COUNTY—Continued

Municipalities	Total Valuation 1969	Rate of Taxation 1969
Southport	\$ 4,231,850	.042
Waldoboro	1,874,320	.208
Westport	323,145	.130
Whitefield	1,105,266	.091
Wiscasset	18,861,035	.039
Plantations		
Monhegan	203,475	.050
Somerville.	313,580	.050
	<u>\$ 98,195,932</u>	

OXFORD COUNTY

Andover	\$ 3,839,107	.068
Bethel	9,014,345	.042
Brownfield	384,805	.138
Buckfield	1,935,770	.056
Byron	325,410	.142
Canton.	833,820	.082
Denmark	831,955	.130
Dixfield	5,855,682	.042
Fryeburg	3,195,440	.068
Gilead	504,401	.060
Greenwood	1,803,617	.072
Hanover	406,650	.076
Hartford	491,810	.150
Hebron	555,110	.076
Hiram.	1,145,123	.105
Lovell	1,713,310	.0785
Mexico.	7,970,650	.064
Newry	368,080	.099
Norway	11,784,505	.055
Oxford	3,388,250	.0655
Paris	20,178,230	.029
Peru	2,299,206	.094
Porter	1,210,530	.071
Roxbury	1,107,075	.086
Rumford	105,174,350	.02615
Stoneham	353,290	.075
Stow	172,500	.086
Sumner	653,810	.104
Sweden	536,465	.078
Upton.	414,424	.040
Waterford.	1,627,415	.112
West Paris	1,802,723	.068
Woodstock	1,591,310	.084
Plantations		
Lincoln	1,258,363	.028
Magalloway	331,105	.068
	<u>\$ 195,058,636</u>	

1969 State Valuation, Municipalities

PENOBCOT COUNTY

Municipalities	Total Valuation 1969	Rate of Taxation 1969
Alton	\$ 211,810	.102
Bangor	151,925,000	.0406
Bradford	1,592,393	.036
Bradley	591,316	.181
Brewer	17,282,460	.105
Burlington	206,165	.146
Carmel	2,703,090	.036
Charleston	559,295	.110
Chester	133,080	.190
Clifton	276,009	.075
Corinna	1,181,330	.268
Corinth	686,350	.156
Dexter	7,156,550	.077
Dixmont	459,268	.094
East Millinocket	16,540,493	.0567
Eddington	1,900,195	.043
Edinburg	123,481	.122
Enfield	972,197	.150
Etna	367,671	.080
Exeter	322,000	.170
Garland	263,350	.160
Glenburn	3,016,910	.039
Greenbush	314,200	.140
Greenfield	157,120	.121
Hampden	7,047,990	.106
Hermon	2,627,370	.107
Holden	3,852,360	.023
Howland	2,178,270	.068
Hudson	302,831	.150
Kenduskeag	622,450	.065
Lagrange	269,540	.125
Lee	1,708,560	.032
Levant	1,325,160	.047
Lincoln	10,486,780	.080
Lowell	102,355	.155
Mattawamkeag	1,070,200	.166
Maxfield	77,040	.086
Medway	543,845	.410
Milford	3,523,575	.054
Millinocket	32,320,482	.0658
Newburgh	555,442	.072
Newport	2,118,230	.193
Old Town	45,618,200	.032
Orono	23,316,210	.043
Orrington	7,073,350	.035
Passadumkeag	151,260	.164
Patten	2,845,200	.0354
Plymouth	194,860	.162
Springfield	159,990	.180
Stacyville	1,205,005	.076
Stetson	194,265	.130
Veazie	16,126,074	.0167
Winn	167,968	.280
Woodville	499,805	.048

1969 State Valuation, Municipalities

PENOBSCOT COUNTY—Continued

Municipalities	Total Valuation 1969	Rate of Taxation 1969
Planations		
Carroll	\$ 103,460	.123
Drew	96,902	.115
Grand Falls	60,350	.070
Lakeville	169,899	.054
Mount Chase	432,395	.070
Prentiss	78,845	.230
Seboeis	97,805	.146
Webster	75,345	.196
	<u>\$ 378,341,401</u>	

PISCATAQUIS COUNTY

Abbot	\$ 280,890	.134
Atkinson	229,880	.110
Bowerbank	304,019	.042
Brownville	977,415	.148
Dover—Foxcroft	11,018,090	.045
Greenville	6,778,755	.040
Guilford	1,669,015	.136
Medford	214,166	.088
Milo	8,162,255	.045
Monson	628,040	.140
Parkman	351,168	.144
Sangerville	580,396	.158
Sebec	458,786	.118
Shirley	290,870	.078
Wellington	122,140	.126
Willimantic	530,385	.058
Plantations		
Barnard	90,860	.050
Blanchard	115,956	.126
Elliottsville	197,918	.082
Kingsbury	112,805	.070
Lake View	285,418	.034
	<u>\$ 33,399,227</u>	

SAGADAHOC COUNTY

Arrowsic	\$ 804,440	.034
Bath	56,773,800	.038
Bowdoin	279,400	.253
Bowdoinham	6,071,325	.025
Georgetown	1,385,936	.0685
Phippsburg	2,088,445	.090
Richmond	1,967,065	.121
Topsham	18,956,941	.0305
West Bath	4,181,370	.028
Woolwich	2,372,535	.082
	<u>\$ 94,881,257</u>	

1969 State Valuation, Municipalities

SOMERSET COUNTY

Municipalities	Total Valuation 1969	Rate of Taxation 1969
Anson	\$ 5,410,520	.040
Athens	829,820	.067
Bingham	8,668,915	.021
Cambridge	198,205	.107
Canaan	459,280	.166
Cornville	912,840	.043
Detroit	690,225	.141
Embden	1,201,120	.079
Fairfield	21,733,660	.035
Harmony	516,745	.080
Hartland	2,999,436	.078
Jackman	3,512,336	.032
Madison	4,320,205	.114
Mercer	267,090	.114
Moose River	1,839,290	.020
Moscow	2,921,253	.089
New Portland	747,253	.095
Norridgewock	1,083,470	.171
Palmyra	553,230	.152
Pittsfield	7,875,390	.074
Ripley	215,090	.102
St. Albans	971,322	.125
Skowhegan	30,417,590	.045
Smithfield	540,850	.158
Solon	934,120	.104
Starks	344,671	.103
Plantations		
Brighton	95,310	.118
Caratunk	260,665	.073
Dennistown	177,135	.045
Highland	76,176	.126
Pleasant Ridge	3,234,112	.053
The Forks	287,853	.063
West Forks	284,687	.052
	<u>\$ 104,579,864</u>	

WALDO COUNTY

Belfast	\$ 20,918,700	.0454
Belmont	339,590	.075
Brooks	497,983	.150
Burnham	397,321	.230
Frankfort	398,610	.140
Freedom	265,235	.124
Islesboro	1,275,330	.109
Jackson	178,835	.130
Knox	805,244	.066
Liberty	674,430	.112
Lincolnville	1,010,805	.126
Monroe	882,321	.070
Montville	245,955	.188
Morrill	455,210	.076

1969 State Valuation, Municipalities

WALDO COUNTY—Continued

Municipalities	Total Valuation 1969	Rate of Taxation 1969
Northport	\$ 1,837,325	.072
Palermo	952,400	.055
Prospect	275,366	.130
Searsmont	953,445	.090
Searsport	15,507,890	.030
Stockton Springs	2,666,600	.052
Swanville	559,385	.084
Thorndike	346,287	.104
Troy	668,785	.056
Unity	2,103,380	.063
Waldo	262,076	.104
Winterport	2,569,730	.094
	<u>\$ 57,048,238</u>	

WASHINGTON COUNTY

Addison	\$ 657,550	.094
Alexander	436,100	.063
Baileyville	21,476,250	.029
Beals	237,560	.136
Beddington	82,005	.117
Calais	15,047,694	.038
Centerville	134,769	.046
Charlotte	350,290	.058
Cherryfield	1,531,392	.061
Columbia	297,180	.079
Columbia Falls	401,154	.074
Cooper	295,210	.049
Crawford	67,532	.150
Cutler	429,036	.053
Danforth	899,161	.085
Deblois	65,376	.058
Dennysville	460,593	.034
East Machias	2,500,910	.034
Eastport	7,544,030	.043
Harrington	473,640	.118
Jonesboro	673,495	.0594
Jonesport	1,714,777	.053
Lubec	6,555,390	.037
Machias	1,386,066	.202
Machiasport	506,225	.120
Marshfield	204,870	.105
Meddybemps	166,687	.055
Milbridge	1,271,570	.083
Northfield	182,195	.056
Pembroke	448,345	.124
Perry	1,610,382	.026
Princeton	1,015,398	.080
Robbinston	289,589	.095
Roque Bluffs	95,810	.242
Steuben	2,351,980	.031
Talmadge	141,380	.036
Topsfield	638,210	.032

1969 State Valuation, Municipalities

WASHINGTON COUNTY—Continued

Municipalities	Total Valuation 1969	Rate of Taxation 1969
Vanceboro	\$ 311,758	.143
Waite	165,510	.052
Wesley	131,076	.131
Whiting	907,859	.031
Whitneyville	196,300	.180
Plantations		
Baring	257,685	.036
Codyville	129,389	.067
Grand Lake Stream	431,204	.050
No. 14	273,766	.029
No. 21	121,390	.090
	<u>\$ 75,565,738</u>	

YORK COUNTY

Acton	\$ 1,183,220	.116
Alfred	4,116,755	.038
Arundel	2,461,990	.037
Berwick	3,976,480	.086
Biddeford	79,551,570	.033
Buxton	15,915,595	.026
Cornish	553,135	.160
Dayton	5,620,754	.016
Eliot	7,712,582	.046
Hollis	8,446,900	.026
Kennebunk	43,615,830	.026
Kennebunkport	10,360,948	.055
Kittery	19,853,700	.0565
Lebanon	1,360,339	.138
Limerick	1,456,790	.116
Limington	574,035	.216
Lyman	827,445	.150
Newfield	543,861	.146
North Berwick	3,559,400	.085
Old Orchard Beach	13,412,525	.098
Parsonsfield	841,535	.204
Saco	59,588,080	.033
Sanford	61,691,995	.0374
Shapleigh	749,506	.226
South Berwick	11,404,070	.0309
Waterboro	3,783,325	.052
Wells	14,683,750	.075
York	30,835,047	.034
	<u>\$ 408,681,162</u>	