

# MAINE STATE LEGISLATURE

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# BIENNIAL REPORT

## of the Bureau of Taxation

1971 and 1972



STATE OF MAINE

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# **BIENNIAL REPORT**

## **of the Bureau of Taxation**

**1971 and 1972**



**STATE OF MAINE**



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

## MEMBERS OF BOARD OF STATE ASSESSORS

1891 to 1931

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

## STATE TAX ASSESSORS

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



# CONTENTS

## INTRODUCTION

Tables: I Bureau Personnel .....	1
II Summary of Property Taxes Levied 1971 and 1972 .....	2
III Reimbursement to Municipalities for Veterans' Exemptions .....	3

## 1971 REPORT

Letter of Transmittal .....	4
Local Valuation	
Comparison by Counties, 1970-71 .....	5
Valuation of Twenty-one Cities, 1970-71 .....	5
Division of Real Estate, Land and Buildings .....	6
Corporation Taxes	
Comparison by Fiscal Years .....	6
Potato Tax .....	6
Blueberry, Fertilizer, Milk, Sardine & Quahog Taxes .....	7
Cigarette Tax .....	7
Gasoline, Use Fuel and Motor Carrier Taxes .....	8
Income Tax .....	9
Inheritance and Estate Tax .....	9
Real Estate Transfer Tax .....	10
Sales and Use Tax .....	10
Return of Timber Cut, 1970-71 .....	11
Personal Property Tax in Unorganized Townships .....	12
Valuation Returns Made by Local Assessors	
Recapitulation of Local Valuation Returns by Counties .....	13
Local Valuation and Rate of Taxation by Municipalities .....	14-24

## 1972 REPORT

Letter of Transmittal .....	25
I. State Taxes	
Cigarette Tax .....	26
Corporation Taxes	
Bank Stock Taxes .....	26
Corporate Franchise Tax .....	26
Insurance Premium Taxes .....	26
Railroad, Telephone and Telegraph Company Gross Receipts Taxes ..	26
Income Tax .....	27
Inheritance and Estate Tax .....	27
Motor Fuel Taxes	
Gasoline Tax .....	28
Use Fuel Tax .....	28
Motor Carrier Tax .....	28
Real Estate Transfer Tax .....	29
Sales and Use Tax .....	29
Special Industry Taxes	
Blueberry Tax .....	29
Fertilizer Tax .....	29
Potato Tax .....	29
Milk Tax .....	29
Marine Worm Tax .....	29
Sardine Tax .....	29
Quahog Tax .....	29
II. Municipal Taxes	
Summary of 1972 Municipal Valuation Returns .....	31



## SUMMARY OF 1973 STATE VALUATION

Appeals to Municipal Valuation Appeals Board	48
State Valuation of Municipalities	
by County, 1971 and 1973	49
County Summary, 1971 and 1973	60
State Valuation of Unorganized Territory	
Explanatory Note	61
Summary by County, 1971 and 1973	62
Summary of Real Property Taxes,	
by County, 1971, 1972 and 1973	63
State Summary, 1973	64

## INTRODUCTION

Recent legislative changes have made necessary a somewhat different format for the printed biennial report of the Bureau of Taxation, and have delayed the preparation of the current issue.

The final biennial State Valuation figures, as was noted in the transmittal letter accompanying the 1970 report, are by statute not available until February 1 of odd-numbered years, rather than by December 1 of even-numbered years as formerly.

Moreover, the time involved in putting into effect several new programs involving the Bureau of Taxation, coupled with activities required by legislative sessions in each year of the biennium, has contributed to a further delay in issuing the present biennial report.

While the statistical information as to taxes administered by the Bureau will be found in the present volume in the same general format as in previous reports, the detailed narrative has had to be omitted. Three tables previously included in that narrative will be found immediately following this introductory note: they reflect the personnel organization of the Bureau; a summary of property taxes levied; and a continuing summary of reimbursement to municipalities for veterans' exemptions.

Three statutory changes of major significance affecting the Bureau of Taxation have taken place during the biennium: enactment of the Elderly Householders Tax Relief Act, the Farm and Open Space Land Law, and the Tree Growth Tax Law.

The Elderly Householders' Tax Relief Act (Chapter 503 of the Public Laws of 1971) first went into effect in 1972. It provides for a direct grant to those elderly persons (over the age of 65 if male, or 62 if female) maintaining a home, whether owned or rented, with household income of less than \$4,000. The grant is equivalent to 7% of the difference between total household income, and \$4,000, but not to exceed the amount of property tax on the home or 20% of rent paid. Applications under the Act are filed between August 1 and October 15, annually. During the first year of operation (1972), 17,597 applications were filed, of which 15,943 were approved for payment. Total payments amounted to \$1,658,139; or an average of approximately \$104 per applicant.

The Farm and Open Space Land Law (Chapter 548 of the Public Laws of 1971) and the Tree Growth Tax Law (Chapter 616 of the Public Laws of 1971) were enacted following the 1970 amendment to the State Constitution to permit the taxation of farm, forest and open space land on the basis of a current use value, rather than market value.

The Farm and Open Space Land Law first became effective as to property tax assessments in 1972. Analysis of returns from municipal assessors for the first year indicates very limited use of this statute. For all municipalities, there were 105 applications for classification of farmland, in 44 municipalities. Of these applications, 65 were approved, covering 9,672 acres, with a resulting estimated reduction in valuation of \$152,000.

In the unorganized territory there were three applications for classification of farmland, of which two, involving 1,427 acres, were approved, resulting in a reduction of approximately \$21,000 in valuation.

There were 80 applications for classification as open space land, in 36 municipalities. Of these applications, 39 were approved, covering 4,243 acres, with a resulting estimated reduction in valuation of \$101,220.

In the unorganized territory there were four applications for classification of open space land, of which none were approved.

It should be stressed that these figures can hardly be considered representative, since they reflect only the initial year's experience.

The Tree Growth Tax Law first became effective as to property tax assessments in 1973, and consequently no information as to the impact of the law in municipalities is yet available. This law is of particular importance in the unorganized territory since it applies to the greater part of land in that portion of the State. The overall effect of this law on valuations in the unorganized territory will be seen in the Summary of 1973 State Valuation of Unorganized Territory (page 62 of this Report). Chapter 616 of the Public Laws of 1971 also provides for a uniform tax rate in the unorganized territory, in place of the previous rates which had varied township by township. The estimated effect of the changes occasioned by this statute (as a result of both the Tree Growth Tax Law and the rate change) will be found on page 61 of this Report, and a further explanatory note will be found on page 59.

While the foregoing were the major legislative changes affecting the Bureau of Taxation during the biennium, note should be made of several other tax changes enacted in 1971: the gasoline (and related motor fuel) tax rate was increased from 8¢ to 9¢ per gallon, effective July 1, 1971 (Chapter 529 of the Public Laws of 1971), the cigarette tax rate was increased from 12¢ to 14¢ per pack, effective July 1, 1971 (Chapter 117 of the Private and Special Laws of 1971), and the State Tax rate was increased from 15 mills to 20 mills by the latter statute. The 20 mill State Tax rate applied in 1972; but was subsequently replaced by the uniform 16½ mill rate applied to full value, in 1973 (see explanation on page 59.)

Note should also be made of the Law Court decision in the case of *Morse V. Johnson* (282 A. 2d 597, October 18, 1971) which upheld the validity of the Maine individual income tax as applied to nonresidents employed at the Portsmouth Naval Shipyard in Kittery; and the initiated referendum to repeal the income tax, which was defeated by a 3-1 margin on November 2, 1971.

Finally, recognition is due the employees of the Bureau who have maintained, in spite of difficulties arising from inadequate staffing, and in spite of problems incidental to the statutory changes which have been noted, the day-to-day operations of the Bureau during the biennium.

Table I. Bureau Personnel

	As of June 30	
	1970	1972
Administrative Services (including the State Tax Assessor, Assistant State Tax Assessor, and 3 Assistant Attorneys General)	59	59
Excise Tax Division		
Office	9	9
Field (Including one State Police Officer assigned to the Division)	7	7
Total	16	16
Income Tax Division		
Office	9	12
Field	6	4
Total	15	16
Inheritance Tax Division	9	9
Property Tax Division		
Office	9	12
Field	11	11
Total	20	23
Sales Tax Division		
Office	12	14
Field	41	39
Total	53	53
TOTAL:	172	176

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 183 as of June 30, 1970 and 185 as of June 30, 1972.

Table II. Summary of Property Taxes Levied 1971 and 1972

The following summary of property taxes levied by municipal, county, and State Governments indicates the continued growth of the property tax:

	1971	1972
State Property Tax-		
Municipalities	\$ 48,925,725+	\$ 65,234,300+
State Property Tax-		
Unorganized Townships	1,713,354++	2,310,032++
County Property Tax-		
Unorganized Townships	336,785	309,065
County Property Tax-		
Municipalities	5,545,237	5,962,478
*Forestry District Tax-		
Unorganized Townships	1,153,024	1,510,258
Fire Protection & Building Fire Tax-		
Unorganized Townships	5,203	8,155
Forestry District Tax-		
Some Municipalities	198,218	197,996
School Tax-		
Unorganized Townships	417,781	427,012
School Capital Tax-		
Unorganized Townships	42,225	62,616
Road Repair		
Unorganized Townships	299,764	314,163
Public Service Tax-		
Unorganized Townships	4,948	5,416
County Personal Property Tax-		
Unorganized Townships	3,251	2,684
State Personal Property Tax-		
Unorganized Townships	18,893	22,057
Property Tax-		
Municipalities	140,767,981+++	135,523,984+++
**Total	\$199,432,389	\$211,890,216

\* Includes Forest Fire Tax

\*\* Comparable totals for 1969 and 1970 respectively were \$165,460,388 and \$183,711,527.

+ 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 1971 was \$2,034,748 and in 1972, \$2,690,934. 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 \$189,693,706 for 1971 and \$200,758,284 for 1972 is available for local expenditures. (Also available for local use is the locally collected motor vehicle excise tax, which is in lieu of property taxation of such vehicles. Municipal collections of motor vehicle excise taxes as reported to the Bureau of Taxation were \$12,869,838 in 1970, and \$14,177,207 in 1971. Because of the nature of the tax, excise tax totals are available only after the close of each year).

Note: Figures are based on original assessments. Adjustments have not been made for supplemental assessments or abatements. The 1972 totals may be subject to minor adjustment for late or corrected municipal returns.

Table III. Reimbursement to Municipalities for  
Veterans' Exemptions

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	104	93,126
1970	94	83,945
1971	88	79,424
1972	77	74,091

ERNEST H. JOHNSON  
STATE TAX ASSESSOR



STATE OF MAINE  
**Bureau of Taxation**

AUGUSTA, MAINE 04330

December 22, 1971

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 81st 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 82nd 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

## LOCAL VALUATION

Comparison of Counties in 1970 and 1971, exclusive of unorganized townships.

<u>Counties</u>	<u>1970</u>	<u>1971</u>	<u>Increase</u>
Androscoggin .....	\$ 410,187,881	\$ 417,303,161	\$ 7,115,280
Aroostook .....	298,477,978	336,711,317	38,233,139
Cumberland .....	1,092,411,175	1,167,788,149	75,376,974
Franklin .....	139,442,859	152,312,093	12,869,234
Hancock .....	181,649,381	196,381,730	14,732,349
Kennebec .....	383,299,392	445,229,517	61,930,125
Knox .....	115,422,696	119,077,027	3,654,331
Lincoln .....	140,573,770	168,988,571	28,414,801
Oxford .....	205,852,654	211,829,342	5,976,688
Penobscot .....	474,376,899	638,916,510	164,539,611
Piscataquis .....	41,332,008	47,276,336	5,944,328
Sagadahoc .....	103,281,154	109,091,912	5,810,758
Somerset .....	124,795,761	126,448,471	1,652,710
Waldo .....	58,360,782	60,340,081	1,979,299
Washington .....	76,694,851	93,461,524	16,766,673
York .....	489,467,243	551,615,176	62,147,933
	<u>\$4,335,626,484</u>	<u>\$4,842,770,917</u>	
Net Increase .....			<u>\$507,144,233</u>

## VALUATION OF TWENTY-TWO CITIES

<u>Cities</u>	<u>1970</u>	<u>1971</u>	<u>Increase</u>
Auburn .....	\$ 122,338,980	\$ 123,775,320	\$ 1,436,340
Augusta .....	118,488,300	122,837,320	4,349,020
Bangor .....	160,040,900	187,854,380	27,813,480
Bath .....	55,189,230	55,388,280	199,050
Belfast .....	21,551,600	21,604,650	53,050
Biddeford .....	80,782,710	80,824,040	41,330
Brewer .....	66,155,250	64,952,160	1,203,090*
Calais .....	15,333,301	17,408,410	2,075,109
Caribou .....	56,437,340	57,107,620	670,280
Eastport .....	8,023,060	7,920,960	102,100*
Ellsworth .....	31,246,050	32,382,110	1,136,060
Gardiner .....	25,335,340	24,879,670	455,670*
Hallowell .....	9,572,082	9,845,406	273,324
Lewiston .....	215,307,100	217,696,850	2,389,750
Old Town .....	49,073,000	52,657,800	3,584,800
Portland .....	339,231,825	350,471,220	11,239,395
Presque Isle .....	72,827,700	71,849,200	978,500*
Rockland .....	39,129,820	39,565,280	435,460
Saco .....	62,282,180	65,068,050	2,785,870
South Portland .....	138,207,950	147,557,340	9,349,390
Waterville .....	94,522,970	129,735,770	35,212,800
Westbrook .....	108,160,950	114,609,670	6,448,720
	<u>\$1,889,237,638</u>	<u>\$1,995,991,506</u>	
Net Increase .....			<u>\$106,753,868</u>

\* Decrease



## CORPORATION TAXES

### CLASSIFICATION

	Year Ending	
	June 30, 1970	June 30, 1971
Railroad.....	\$ 472,961.77	\$ 471,399.38*
Telephone Companies.....	5,021,708.57	5,545,024.69
Telegraph Companies.....	31,143.78	31,475.28
Corporate Franchise Tax.....	315,030.49**	307,850.15**
Insurance Companies.....	4,216,708.64***	4,692,851.75***
Fire Investigation and Prevention, .	124,301.24****	137,679.41
National Bank Stock.....	294,403.71	333,626.71
Trust and Banking Stock.....	273,188.12	325,502.57

\* Net Revenue shown by Controller after deducting \$8,460.39 Reserve for Receivables.

\*\* Net Revenue shown by Controller after deducting \$4,899.51 Reserve for Receivables for the year ending June 30, 1970 and \$6,889.85 for year ending June 30, 1971.

\*\*\* Net Revenue shown by Controller after deducting \$6,755.80 Reserve for Receivables for the year ending June 30, 1970 and \$8,109.03 for year ending June 30, 1971.

\*\*\*\* Net Revenue shown by Controller after deducting \$60.70 Reserve for Receivables.

## POTATO TAX

Year Ending	Tax	Expenditures
June 30, 1970.....	\$ 324,100.66	\$ 8,491.65
June 30, 1971.....	302,581.89	8,509.00

## DIVISION OF REAL ESTATE BETWEEN LAND AND BUILDINGS

Value of Land - 1971.....	\$ 911,001,495
Value of Land - 1970.....	<u>810,744,744</u>
Increase.....	\$ 100,256,751
Value of Buildings - 1971.....	\$3,075,745,477
Value of Buildings - 1970.....	<u>2,763,468,802</u>
Increase.....	\$ 312,276,675
Number of Polls taxed - 1971.....	\$ 224,579
Number of Polls taxed - 1970.....	<u>215,656</u>
	8,923

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

	Year Ending	
	June 30, 1970	June 30, 1971
Blueberry Tax .....	\$ 28,140.52	\$ 15,703.91
Fertilizer Tax .....	6,302.47	5,123.66
Marine Worm Tax .....	14,985.58	32,577.92
Milk Tax .....	248,919.50*	299,704.42*
Quahog Tax .....	643.12	399.71
Sardine Tax .....	215,407.58	233,232.08

\* Net Revenue shown by Controller after adding adjustment of \$5.31 Reserve for Receivables for the year ending June 30, 1970 and \$25.50 for the year ending June 30, 1971.

**CIGARETTE TAX**

PERIOD JULY 1, 1970 to JUNE 30, 1971

REVENUE

Cigarette Stamp Sales (face value) .....	\$ 203,191.44	
Cigarette Meter Sales (gross value) .....	15,724,991.47	
Misc. Cigarette Sales .....	<u>7,433.99</u>	
		\$ 15,935,616.90
Less:		
Discount to Distributors .....	\$ 357,378.74	
Refunds .....	<u>37,686.62</u>	<u>395,065.36</u>
Sub-Total (Net Revenue figure as shown by Controller) .....		\$ 15,540,551.54
Add:		
Licenses Sold .....	\$ 1,860.00	
Sale of Confiscated Cigarettes .....	<u>—</u>	<u>1,860.00</u>
Total Revenue .....		\$ 15,542,411.54

EXPENDITURE

Administrative Expense .....	\$ 24,322.74
------------------------------	--------------

## GASOLINE, USE FUEL AND MOTOR CARRIER TAXES

PERIOD July 1, 1970 to June 30, 1971

### HIGHWAY FUND REVENUE

#### GASOLINE TAX

Gasoline Tax Certified		
Highway Fund	\$37,728,598.92	
Add: Penalties	<u>290.00</u>	\$37,728,888.92

#### USE FUEL TAX

Dealers' Tax	\$ 1,171,895.68	
Users' Tax	<u>1,214,244.50</u>	
	2,386,140.18	
Less: Abatements	<u>2,498.96</u>	
	2,383,641.22	
Less: Reserve for Receivables	<u>24,859.45</u>	
	2,358,781.77	
Add: Penalties and Interest	<u>6,185.21</u>	2,364,966.98

#### MOTOR CARRIER TAX

Motor Carrier Tax	\$ 31,934.02	
Add: Reserved for Receivables (Adjusted)	<u>-</u>	
	31,934.02	
Less: Abatements	<u>382.46</u>	31,551.56
		\$40,125,407.46

#### EXPENDITURES

Refunds: Gasoline Tax	\$ 606,578.31	
Shrinkage Allowance	136,838.83	
Motor Carrier Tax	11,513.84	
Use Fuel Tax	<u>38,902.68</u>	
Reimbursement:		
Maine Turnpike Authority	-	
Transfer: Sea and Shore Fisheries	78,178.05	
Boat Facilities Fund	<u>215,046.78</u>	1,087,058.49
Sub-Total (Net Revenue Figure as shown by Controller)		\$39,038,348.97
Less: Administration Costs		<u>115,053.55</u>
		\$38,923,295.42
Cost of Administration .0029		

#### AERONAUTICAL FUND

Gasoline Tax Certified for Aeronautical Fund	\$ -
Less: Refunds from Aeronautical Fund	<u>(256.26)</u>
	\$ (256.26)

#### AERONAUTICAL (GENERAL FUND)

Gasoline Tax Certified for Aeronautical General Fund	\$ 156,765.98
Less: Refunds from Aeronautical General Fund	<u>27,605.31</u>
	\$ 129,160.67

## INCOME TAX DIVISION

	July 1, 1969 to June 30, 1970	July 1, 1970 to June 30, 1971
Individual Income Tax		
\$20,948,551.88		\$30,500,623.21
Interest and Penalties		
130.14		4,273.86
Less Refunds	<u>(2,062,667.80)</u>	<u>(6,627,120.67)</u>
NET INDIVIDUAL INCOME TAX		
	<u>\$18,886,014.22</u>	<u>\$23,877,776.40</u>
Corporate Income Tax		
\$ 8,318,638.99		\$ 9,044,783.24
Interest and Penalties		
668.70		9,989.44
Less Refunds	<u>(62,951.71)</u>	<u>(496,694.01)</u>
NET CORPORATE INCOME TAX		
	<u>\$ 8,256,355.98</u>	<u>\$ 8,558,078.67</u>
TOTAL NET INCOME TAX		
	<u>\$27,142,370.20</u>	<u>\$32,435,855.07</u>

## INHERITANCE TAX DIVISION

	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
	July 1, 1970 to June 30, 1971	
Estate Taxes .....	\$ 147,726.51	
Inheritance Taxes .....	5,766,061.99	
Interest .....	<u>36,234.93</u>	
		\$ 5,950,023.43

## REAL ESTATE TRANSFER TAX

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

NET REVENUE – July 1, 1970 to June 30, 1971 \$ 299,969.63

NOTE: Total transfer tax payments for the above years were \$285,634.99 and \$333,313.91 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 DIVISION

	July 1, 1969 to June 30, 1970	July 1, 1970 to June 30, 1971
Gross Revenue		
Sales Tax	\$72,379,596.11	\$78,831,362.97
Use Tax	10,944,590.97	13,229,897.24
Interest	56,618.40	67,791.97
Penalties	<u>58,194.26</u>	<u>69,930.34</u>
	<u>\$83,438,999.74</u>	<u>\$92,198,982.52</u>
Deduct--		
Abatements		
Sales	\$ 62,169.01	\$ 107,156.11
Use Tax	62,869.55	24,088.91
Interest	452.35	635.61
Penalties	865.75	500.30
Refunds	<u>72,216.63</u>	<u>79,595.76</u>
	<u>\$ 198,573.29</u>	<u>\$ 211,976.69</u>
NET REVENUE	<u><u>\$83,240,426.45</u></u>	<u><u>\$91,987,005.83</u></u>

# RETURN OF TIMBER CUT IN UNORGANIZED TOWNSHIPS

July 1, 1970 - June 30, 1971

Counties	M. Feet Board Measure							
	Spruce & Fir	Cedar	White* Pine	Hemlock	Yellow Birch	Maple	Beech	Misc.
Aroostook .....	125,747	8,152	6,303	222	38,262	14,781	1,451	2,057
Franklin .....	6,023	24	356	198	796	185	12	1,211
Hancock .....	250	6	2,224	531	21	110	186	39
Kennebec .....			208					16
Oxford .....	3,878		285	7	607	385	10	202
Penobscot .....	2,754	4	6,258	174	572	2,750	394	2,252
Piscataquis .....	61,206	1,336	13,005	322	2,900	8,259	118	1,332
Somerset .....	42,170	1,406	2,551	69	3,717	9,144	24	2,428
Washington .....	660		1,396	265	59	90	5	851
<b>TOTAL .....</b>	<b>242,688</b>	<b>10,928</b>	<b>32,586</b>	<b>1,788</b>	<b>46,934</b>	<b>35,704</b>	<b>2,200</b>	<b>10,388</b>

\*Includes 1.9% Red Pine

## CORDS

Counties	Pulpwood (Rough Basis) - Cords								
	Spruce & Fir	Hemlock	Misc. Softwood	Poplar	Hard- wood	Hwd. Fuel	White Birch	Bolts	Cedar Poles
Aroostook .....	332,084	38,418	2,145	365	26,748	165	5,791	26	1,979
Franklin .....	6,475	1,696	126	117	12,689		1,767	2,110	
Hancock .....	14,684	4,053	34	1,316	6,396	7	741		
Kennebec .....		6			49				
Oxford .....	13,429	770	203		20,319		393	159	2
Penobscot .....	113,591	30,123	6,814	3,703	123,864	717	2,300	472	
Piscataquis .....	255,271	4,191	411	375	9,665	57	387	67	
Somerset .....	180,457	2,207	247	5	8,980	32	1,745	194	
Washington .....	58,012	27,666	4,941	44	41,252	70	70	1,051	
<b>Total .....</b>	<b>974,003</b>	<b>109,130</b>	<b>14,921</b>	<b>5,925</b>	<b>149,962</b>	<b>1,048</b>	<b>13,194</b>	<b>4,079</b>	<b>1,981</b>

# **TAX ON PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS**

July 1, 1970 to June 30, 1971

<u>Counties</u>	<u>Valuation</u>	<u>State Tax</u>
Aroostook .....	\$ 117,550	\$ 1,763.25
Franklin .....	83,465	1,251.97
Hancock .....	23,575	353.63
Kennebec .....	4,475	67.13
Knox .....	400	6.01
Lincoln .....	2,250	33.75
Oxford .....	37,255	558.82
Penobscot .....	71,015	1,065.22
Piscataquis .....	423,990	6,359.85
Somerset .....	405,550	6,083.25
Washington .....	<u>90,015</u>	<u>1,350.22</u>
Totals .....	<u>\$1,259,540</u>	<u>\$18,893.10</u>

# RECAPITULATION BY COUNTIES OF LOCAL VALUATION OF MUNICIPALITIES FOR 1971

Counties	No. of Polls Taxed	Amount of Taxes Assessed on Polls	Amount of Taxes Assessed on Property	Total Value of Land	Total Value of Buildings
Androscoggin	20,587	\$ 61,761	\$ 15,822,288	\$ 71,497,009	\$ 277,199,703
Aroostook	15,367	46,101	14,083,981	66,283,940	196,293,810
Cumberland	47,437	142,311	49,266,106	220,715,239	760,065,084
Franklin	5,136	15,408	4,651,761	22,692,918	70,549,265
Hancock	8,658	25,974	7,679,764	53,654,211	117,611,489
Kennebec	21,137	63,411	17,308,220	83,264,194	287,654,413
Knox	6,666	19,998	5,781,480	23,325,664	80,731,947
Lincoln	5,411	16,233	5,236,895	37,516,343	121,748,707
Oxford	10,319	30,957	8,885,795	36,811,143	110,062,873
Penobscot	26,956	80,868	23,680,964	92,677,829	392,463,458
Piscataquis	3,621	10,863	2,307,717	11,426,214	30,102,295
Sagadahoc	5,426	16,278	4,477,805	17,784,250	75,565,614
Somerset	9,803	29,409	6,821,597	27,552,472	77,042,294
Waldo	5,715	17,145	3,861,597	13,094,319	37,829,971
Washington	6,666	19,998	4,193,372	18,558,267	62,850,203
York	25,674	77,022	21,287,745	114,147,483	377,974,351
Totals	224,579	\$ 673,737	\$195,347,087	\$911,001,495	\$3,075,745,477

Counties	Real Estate Resident	Real Estate Non-Resident	Personal Estate Resident	Personal Estate Non-Resident	Total Value
Androscoggin	\$ 285,201,750	\$ 63,494,962	\$ 44,350,102	\$ 24,256,347	\$ 417,303,161
Aroostook	217,532,625	45,045,125	52,459,663	21,673,904	336,711,317
Cumberland	702,321,724	278,458,599	127,318,044	59,689,782	1,167,788,149
Franklin	54,572,978	38,669,205	7,884,388	51,185,522	152,312,093
Hancock	93,967,127	77,298,573	8,130,251	16,985,779	196,381,730
Kennebec	289,779,285	81,139,322	47,714,547	26,596,363	445,229,517
Knox	72,633,338	31,424,273	10,789,336	4,230,080	119,077,027
Lincoln	65,511,460	93,753,590	5,018,140	4,705,381	168,988,571
Oxford	96,347,182	50,526,834	13,309,480	51,645,846	211,829,342
Penobscot	383,262,560	101,878,727	123,504,057	30,271,166	638,916,510
Piscataquis	28,694,561	12,833,948	4,154,157	1,593,670	47,276,336
Sagadahoc	73,554,246	19,795,618	13,067,661	2,674,387	109,091,912
Somerset	68,541,522	36,053,244	9,639,605	12,214,100	126,448,471
Waldo	33,694,729	17,229,561	3,742,744	5,673,047	60,340,081
Washington	61,756,695	19,651,775	7,838,576	4,214,478	93,461,524
York	343,753,454	148,368,380	29,733,636	29,759,706	551,615,176
Totals	\$2,871,125,236	\$1,115,621,736	\$508,654,387	\$347,369,558	\$4,842,770,917



**LOCAL VALUATIONS, RATES OF TAXATION AND THE ASSESSMENT  
RATIOS AS CERTIFIED BY MUNICIPAL ASSESSORS**

**ANDROSCOGGIN COUNTY**

Municipalities	Total Valuation 1971	Rate of Taxation 1971	Assessment Ratio
Auburn . . . . .	\$ 123,775,320	.0384	90%
Durham . . . . .	728,580	.172	10%
Greene . . . . .	1,452,416	.200	15%
Leeds . . . . .	5,798,775	.032	100%
Lewiston . . . . .	217,696,850	.034	90%
Lisbon . . . . .	24,401,845	.040	70%
Livermore . . . . .	3,546,620	.056	50%
Livermore Falls . . . . .	14,232,760	.0405	85%
Mechanic Falls . . . . .	6,959,550	.044	80%
Minot . . . . .	2,995,313	.031	100%
Poland . . . . .	10,383,430	.0334	80%
Sabattus . . . . .	1,174,945	.146	23%
Turner . . . . .	1,952,001	.171	20%
Wales . . . . .	2,204,756	.029	100%
	<u>\$ 417,303,161</u>		

**AROOSTOOK COUNTY**

Amity . . . . .	\$ 103,895	.166	18%
Ashland . . . . .	5,947,010	.042	96%
Bancroft . . . . .	99,210	.144	22%
Benedicta . . . . .	237,168	.122	33 1/3%
Blaine . . . . .	788,210	.111	24%
Bridgewater . . . . .	850,662	.102	33 1/3%
Caribou . . . . .	57,107,620	.038	100%
Castle Hill . . . . .	655,142	.082	42.5%
Chapman . . . . .	192,810	.118	25%
Crystal . . . . .	322,510	.062	33 1/3%
Dyer Brook . . . . .	139,015	.096	20%
Eagle Lake . . . . .	1,467,740	.057	40%
Easton . . . . .	15,092,415	.026	100%
Fort Fairfield . . . . .	22,563,110	.043	87%
Fort Kent . . . . .	16,306,454	.0336	100%
Frenchville . . . . .	1,155,505	.102	35%
Grand Isle . . . . .	684,430	.088	40%
Haynesville . . . . .	222,403	.099	30%
Hersey . . . . .	103,070	.150	25%
Hodgdon . . . . .	971,688	.080	50%
Houlton . . . . .	47,911,872	.0325	100%
Island Falls . . . . .	4,766,100	.0274	100%
Limestone . . . . .	9,643,710	.030	98%
Linneus . . . . .	746,440	.116	30%
Littleton . . . . .	2,575,545	.0455	71%
Ludlow . . . . .	126,130	.170	20%
Madawaska . . . . .	24,204,185	.074	35%
Mapleton . . . . .	7,106,421	.028	100%
Mars Hill . . . . .	7,836,620	.040	100%
Masardis . . . . .	580,740	.100	35%
Merrill . . . . .	198,476	.095	28%
Monticello . . . . .	3,450,320	.039	80%
New Limerick . . . . .	434,241	.122	10%
New Sweden . . . . .	1,006,805	.060	50%
Oakfield . . . . .	357,205	.226	20%

Local Valuations, Rates and Ratios, 1971

**AROOSTOOK COUNTY Continued**

Municipalities	Total Valuation 1971	Rate of Taxation 1971	Assessment Ratio
Orient .....	\$ 196,925	.110	14%
Perham .....	659,090	.106	40%
Portage Lake .....	1,349,150	.065	40%
Presque Isle .....	71,849,200	.031	93%
St. Agatha .....	1,837,640	.048	60%
St. Francis .....	189,090	.177	18%
Sherman .....	837,250	.084	33 1/3%
Smyrna .....	219,055	.120	28%
Stockholm .....	340,031	.090	39%
Van Buren .....	11,829,980	.036	125%
Wade .....	394,175	.100	38%
Washburn .....	3,667,740	.102	36%
Westfield .....	1,457,525	.045	70%
Weston .....	325,630	.095	25%
Woodland .....	951,960	.094	30%
Allagash Plt. ....	452,574	.225	20%
Cary Plt. ....	80,735	.152	40%
Caswell Plt. ....	217,600	.130	27%
Cyr Plt. ....	200,168	.155	20%
E Plt. ....	64,149	.090	33 1/3%
Garfield Plt. ....	49,770	.092	30%
Glenwood Plt. ....	137,162	.042	50%
Hamlin Plt. ....	233,440	.093	15%
Hammond Plt. ....	115,195	.123	30%
Macwahoc Plt. ....	312,650	.100	25%
Moro Plt. ....	156,135	.060	40%
Nashville Plt. ....	801,130	.011	30%
New Canada Plt. ....	665,050	.044	70%
Oxbow Plt. ....	142,625	.094	33%
Reed Plt. ....	186,910	.222	20%
St. John Plt. ....	158,323	.130	20%
Wallagrass Plt. ....	374,898	.120	30%
West Manland Plt. ....	183,485	.048	30%
Winterville Plt. ....	120,000	.090	25%
	<u>\$ 336,711,317</u>		

**CUMBERLAND COUNTY**

Baldwin .....	\$ 4,933,360	.034	100%
Bridgton .....	25,090,554	.028	80%
Brunswick .....	77,700,400	.0387	78%
Cape Elizabeth .....	54,998,299	.0406	81%
Casco .....	11,288,262	.02425	75%
Cumberland .....	37,879,219	.028	100%
Falmouth .....	45,192,550	.0386	80%
Freeport .....	28,304,810	.031	87%
Gorham .....	35,092,127	.0348	82%
Gray .....	27,901,400	.0235	100%
Harpwell .....	12,497,765	.0385	35%
Harrison .....	7,757,985	.040	50%
Naples .....	18,282,195	.0165	100%

Local Valuation, Rates and Ratios, 1971

**CUMBERLAND COUNTY, Continued**

Municipalities	Total Valuation Rate of Taxation		Assessment Ratio
	1971	1971	
New Gloucester .....	\$ 6,953,749	.041	100%
North Yarmouth .....	5,476,829	.0355	100%
Otisfield .....	1,069,075	.170	16%
Portland .....	350,471,220	.05275	67%
Pownal .....	1,039,965	.120	20%
Raymond .....	6,723,032	.058	25%
Scarborough .....	42,681,520	.05125	58%
Sebago .....	1,349,608	.174	25%
South Portland .....	147,557,340	.0425	78%
Standish .....	10,140,325	.076	30%
Westbrook .....	114,609,670	.0365	88%
Windham .....	33,770,970	.0344	71%
Yarmouth .....	59,025,920	.0296	90%
	<u>\$1,167,788,149</u>		

**FRANKLIN COUNTY**

Avon .....	\$ 435,300	.092	35%
Carthage .....	598,350	.050	50%
Chesterfield .....	495,761	.190	20%
Eustis .....	845,360	.108	30%
Farmington .....	35,073,830	.029	100%
Industry .....	1,230,925	.066	50%
Jay .....	81,032,985	.0185	100%
Kingfield .....	2,638,000	.047	78%
Madrid .....	197,050	.090	33%
New Sharon .....	2,347,510	.047	60%
New Vineyard .....	730,880	.077	33 1/3%
Phillips .....	930,080	.124	40%
Rangeley .....	12,094,700	.024	100%
Strong .....	1,320,100	.090	42%
Temple .....	433,185	.098	25%
Weld .....	863,270	.129	37%
Wilton .....	8,655,890	.078	50%
Caplin Plt. ....	238,905	.065	33 1/3%
Dallas Plt. ....	709,980	.044	33 1/3%
Rangeley Plt. ....	780,247	.077	25%
Sandy River Plt. ....	659,785	.046	33%
	<u>\$ 152,312,093</u>		

**HANCOCK COUNTY**

Amherst .....	\$ 148,960	.094	115%
Aurora .....	150,315	.093	27%
Bar Harbor .....	26,307,110	.043	70%
Blue Hill .....	2,619,100	.120	32%
Brooklin .....	4,489,680	.024	70%
Brooksville .....	5,004,230	.030	55%
Bucksport .....	19,128,450	.064	30%

Local Valuations, Rates and Ratios, 1971

HANCOCK COUNTY, Continued

Municipalities	Total Valuation 1971	Rate of Taxation 1971	Assessment Ratio
Castine .....	\$ 15,150,300	.010	100%
Cranberry Isles .....	631,920	.096	33 1/3%
Dedham .....	640,781	.147	15%
Deer Isle .....	2,050,010	.090	30%
Eastbrook .....	494,435	.081	33%
Ellsworth .....	32,382,110	.035	79%
Franklin .....	1,110,991	.058	40%
Gouldsboro .....	4,813,851	.0355	50%
Hancock .....	1,269,850	.118	10%
Lamoine .....	3,751,402	.023	100%
Mariaville .....	162,605	.104	14%
Mt. Desert .....	29,971,020	.025	80%
Orland .....	3,482,327	.055	45%
Otis .....	285,190	.128	10%
Penobscot .....	4,515,900	.022	100%
Sedgwick .....	3,388,000	.027	100%
Sorrento .....	460,470	.119	11%
Southwest Harbor .....	16,886,275	.0257	100%
Stonington .....	2,603,200	.082	28%
Sullivan .....	1,652,975	.060	50%
Surry .....	1,201,880	.090	20%
Swans Island .....	1,037,330	.074	20%
Tremont .....	5,995,700	.036	63%
Trenton .....	1,952,730	.043	33 1/3%
Verona .....	1,034,790	.050	70%
Waltham .....	213,475	.070	30%
Winter Harbor .....	1,029,981	.103	25%
Great Pont Plt. ....	77,320	.240	10%
Long Island Plt. ....	203,450	.056	50%
Osborn Plt. ....	83,617	.103	33 1/3%
	<u>\$ 196,381,730</u>		

KENNEBEC COUNTY

Albion .....	\$ 818,655	.154	25%
Augusta .....	122,837,320	.035	100%
Belgrade .....	3,105,650	.087	25%
Benton .....	863,301	.198	15%
Chelsea .....	2,118,711	.066	50%
China .....	13,623,865	.024	100%
Clinton .....	1,136,872	.203	20%
Farmingdale .....	9,023,900	.036	100%
Fayette .....	860,064	.116	35%
Gardiner .....	24,879,670	.0491	80%
Hallowell .....	9,845,406	.038	89%
Litchfield .....	3,844,920	.054	70%
Manchester .....	7,548,353	.0343	100%
Monmouth .....	9,878,400	.040	66%
Mt. Vernon .....	3,182,275	.046	100%
Oakland .....	6,823,348	.077	50%
Pittston .....	5,898,760	.029	100%
Randolph .....	1,772,819	.089	40%

Local Valuations, Rates and Ratios, 1971

**KENNEBEC COUNTY Continued**

Municipalities	Total Valuation 1971	Rate of Taxation 1971	Assessment Ratio
Randolph .....	\$ 1,772,819	.089	40%
Readfield .....	10,729,230	.025	100%
Rome .....	849,910	.088	18%
Sidney .....	3,284,740	.060	50%
Vassalboro .....	6,812,390	.052	60%
Vienna .....	505,320	.076	45%
Waterville .....	129,735,770	.031	100%
Wayne .....	1,708,396	.076	25%
West Gardiner .....	3,522,323	.040	50%
Windsor .....	840,419	.201	18%
Winslow .....	24,092,530	.066	40%
Winthrop .....	35,086,200	.025	97%
	<u>\$ 445,229,517</u>		

**KNOX COUNTY**

Appleton .....	\$ 1,285,016	.058	33 1/3%
Camden .....	18,419,460	.054	42%
Cushing .....	1,752,295	.074	25%
Friendship .....	4,681,120	.037	65%
Hope .....	538,045	.142	25%
Isle Au Haut .....	158,660	.168	5%
North Haven .....	1,520,608	.104	25%
Owl's Head .....	1,331,810	.146	20%
Rockland .....	39,565,280	.042	85%
Rockport .....	9,982,510	.049	60%
St. George .....	13,021,590	.0258	85%
South Thomaston .....	848,710	.135	80%
Thomaston .....	13,014,380	.039	76%
Union .....	3,330,700	.057	66 2/3%
Vinalhaven .....	2,501,450	.102	25%
Warren .....	6,297,770	.046	55%
Washington .....	703,856	.132	33 1/3%
Matinicus Isle Pkt. ....	123,767	.142	33 1/3%
	<u>\$ 119,077,027</u>		

**LINCOLN COUNTY**

Alna .....	\$ 1,026,405	.051	40%
Boothbay .....	14,841,766	.02675	75%
Boothbay Harbor .....	24,955,530	.024	100%
Bremen .....	4,291,010	.0214	67%
Bristol .....	11,539,590	.0297	60%
Damariscotta .....	8,827,760	.0242	65%
Dresden .....	1,544,200	.066	55%
Edgecomb .....	813,376	.130	25%
Jefferson .....	1,680,545	.104	18%
New Castle .....	6,384,205	.0336	64%
Nobleboro .....	1,845,635	.074	30%
South Bristol .....	2,071,980	.065	20%

Local Valuations, Rates and Ratios, 1971

LINCOLN COUNTY Continued

Municipalities	Total Valuation 1971	Rate of Taxation 1971	Assessment Ratio
Southport .....	\$ 13,732,550	.0145	100%
Waldoboro .....	23,238,655	.025	100%
Westport .....	371,050	.136	12%
Whitefield .....	1,314,970	.100	31%
Wiscasset .....	49,921,444	.0335	40%
Monhegan Plt. ....	209,950	.090	20%
Somerville Plt. ....	377,950	.050	40%
	<u>\$ 168,988,571</u>		

OXFORD COUNTY

Andover .....	\$ 12,945,660	.026	100%
Bethel .....	9,618,990	.050	87%
Brownfield .....	437,475	.172	30%
Buckfield .....	2,109,800	.055	70%
Byron .....	332,440	.106	33 1/3%
Canton .....	893,650	.085	40%
Denmark .....	938,195	.152	10%
Dixfield .....	11,022,990	.025	100%
Fryeburg .....	6,889,495	.0534	40%
Gilead .....	526,520	.109	33%
Greenwood .....	2,282,277	.086	50%
Hanover .....	784,800	.058	75%
Hartford .....	503,965	.124	25%
Hebron .....	618,020	.070	50%
Hiram .....	1,141,580	.118	40%
Lovell .....	2,452,675	.085	22.5%
Mexico .....	8,034,200	.059	80%
Newry .....	596,240	.071	43%
Norway .....	12,189,175	.063	52%
Oxford .....	3,678,500	.069	50%
Paris .....	20,779,905	.0295	100%
Peru .....	2,527,102	.102	33%
Porter .....	1,301,640	.078	37%
Roxbury .....	1,119,060	.072	50%
Rumford .....	98,451,870	.02925	92%
Stoneham .....	737,610	.039	25%
Stow .....	177,200	.120	16%
Sumner .....	656,065	.086	50%
Sweden .....	544,527	.088	40%
Upton .....	458,525	.051	40%
Waterford .....	1,965,725	.106	33 1/3%
West Paris .....	1,843,790	.070	70%
Woodstock .....	1,672,650	.110	50%
Lincoln Plt. ....	1,270,992	.030	49%
Magalloway Plt. ....	326,034	.072	33%
	<u>\$ 211,829,342</u>		

Local Valuations, Rates and Ratios, 1971

PENOBSCOT COUNTY

Municipalities	Total Valuation	Rate of Taxation	Assessment Ratio
	1971	1971	
Alton .....	\$ 276,605	.072	20%
Bangor .....	187,854,380	.0395	100%
Bradford .....	774,955	.105	50%
Bradley .....	653,602	.176	21%
Brewer .....	64,952,160	.0326	100%
Burlington .....	208,450	.156	25%
Carmel .....	3,033,240	.031	90%
Charleston .....	570,195	.130	13%
Chester .....	198,290	.180	20%
Clifton .....	440,025	.077	25%
Corinna .....	9,918,890	.031	100%
Corinth .....	712,575	.204	15%
Dexter .....	18,256,320	.033	100%
Dixmont .....	478,896	.090	25%
East Millinocket .....	16,607,117	.066	33 1/3%
Eddington .....	2,335,900	.050	50%
Eddinburg .....	130,744	.091	30%
Enfield .....	1,087,938	.146	20%
Etna .....	394,767	.062	33%
Exeter .....	357,025	.172	14%
Garland .....	285,655	.180	14%
Glenburn .....	3,220,342	.040	92%
Greenbush .....	453,080	.100	30%
Greenfield .....	983,800	.025	75%
Hampden .....	29,371,680	.0275	100%
Hermon .....	11,168,540	.026	100%
Holden .....	4,751,047	.025	70%
Howland .....	2,190,570	.068	60%
Hudson .....	310,165	.275	20%
Kenduskeag .....	667,860	.087	50%
LaGrange .....	272,820	.117	27%
Lee .....	1,732,690	.034	100%
Levant .....	1,395,790	.046	80%
Lincoln .....	43,773,590	.023	100%
Lowell .....	108,490	.144	25%
Mattawamkeag .....	1,077,147	.172	10%
Maxfield .....	79,515	.072	40%
Medway .....	558,559	.420	16%
Milford .....	3,810,000	.064	54%
Millinocket .....	103,833,507	.0248	100%
Newburgh .....	694,025	.090	30%
Newport .....	2,227,365	.225	25%
Old Town .....	52,657,800	.037	83%
Orono .....	25,409,830	.046	81%
Orrington .....	15,420,821	.0205	100%
Passadumkeag .....	203,805	.110	25%
Patten .....	2,871,350	.0384	75%
Plymouth .....	195,084	.184	20%
Springfield .....	164,560	.160	25%
Stacyville .....	1,209,505	.075	40%
Stetson .....	214,995	.228	15%
Veazie .....	16,454,244	.0212	100%
Winn .....	162,459	.310	13%
Woodville .....	565,286	.089	27%
Carroll Plt. ....	103,870	.223	25%
Drew Plt. ....	104,913	.124	20%
Grand Falls Plt. ....	62,920	.066	N.A.
Lakeville Plt. ....	175,449	.063	16%

Local Valuations, Rates and Ratios, 1971

**PENOBSCOT COUNTY Continued**

Municipalities	Total Valuation	Rate of Taxation	Assessment Ratio
	1971	1971	
Mt. Chase Plt. ....	\$ 476,550	.068	40%
Prentiss Plt. ....	78,423	.218	19%
Seboeis Plt. ....	102,290	.130	23%
Webster Plt. ....	74,045	.166	20%
	<u>\$ 638,916,510</u>		

**PISCATAQUIS COUNTY**

Abbot .....	\$ 293,376	.183	22%
Atkinson .....	232,410	.125	27%
Bowerbank .....	320,946	.048	18%
Brownville .....	965,055	.156	33%
Dover-Foxcroft .....	11,180,220	.051	80%
Greenville .....	12,174,511	.0276	100%
Guilford .....	7,926,940	.034	90%
Medford .....	235,629	.083	40%
Milo .....	8,285,510	.049	85%
Monson .....	1,268,200	.077	50%
Parkman .....	1,470,680	.039	100%
Sangerville .....	568,420	.190	24%
Sebec .....	475,514	.118	30%
Shirley .....	292,740	.088	20%
Willington .....	132,730	.090	32%
Willmantic .....	555,970	.062	40%
Barnard Plt. ....	90,407	.058	33%
Blanchard Plt. ....	117,061	.153	13%
Elliottsville Plt. ....	217,243	.085	25%
Kingsbury Plt. ....	142,589	.070	25%
Lake View Plt. ....	330,185	.045	20%
	<u>\$ 47,276,336</u>		

**SAGADAHOC COUNTY**

Arrowsic .....	\$ 966,000	.040	100%
Bath .....	55,388,280	.043	83%
Bowdoin .....	292,255	.305	8%
Bowdoinham .....	6,695,690	.030	97%
Georgetown .....	3,283,361	.035	50%
Phippsburg .....	2,158,830	.105	33 1/3%
Richmond .....	8,689,701	.035	90%
Topsham .....	21,197,864	.0325	71%
West Bath .....	7,661,541	.0205	100%
Woolwich .....	2,758,390	.100	33%
	<u>\$ 109,091,912</u>		

N.A. Not Available



# Local Valuations, Rates and Ratios, 1971

## SOMERSET COUNTY

Municipalities	Total Valuation 1971	Rate of Taxation 1971	
		Assessment Ratio	
Anson .....	\$ 5,539,590	.041	76%
Athens .....	1,118,121	.059	40%
Bingham .....	8,959,191	.026	100%
Cambridge .....	241,835	.090	33 1/3%
Canaan .....	1,030,825	.107	25%
Cornville .....	973,870	.066	70%
Detroit .....	753,815	.110	25%
Embsen .....	1,222,288	.097	3%
Fairfield .....	22,879,510	.037	90%
Harmony .....	526,455	.106	33%
Hartland .....	3,230,894	.086	50%
Jackman .....	3,636,335	.034	100%
Madison .....	4,285,345	.148	20%
Mercer .....	583,474	.077	50%
Moose River .....	1,744,965	.021	100%
Moscow .....	2,997,991	.096	25%
New Portland .....	845,390	.096	34%
Norridgewock .....	1,117,790	.200	17%
Palmyra .....	682,850	.145	20%
Pittsfield .....	25,381,695	.028	100%
Ripley .....	1,046,380	.032	98%
Saint Albans .....	1,013,138	.155	32%
Skowhegan .....	30,050,360	.057	75%
Smithfield .....	704,580	.166	18%
Solon .....	959,700	.124	25%
Starks .....	361,835	.114	33%
Brighton Plt. ....	198,040	.069	40%
Caratunk Plt. ....	275,010	.083	33%
Dennistown Plt. ....	180,735	.045	50%
Highland Plt. ....	75,896	.165	20%
Pleasant Plt. ....	3,232,455	.062	33 1/3%
The Forks Plt. ....	295,553	.071	33%
West Forks Plt. ....	302,560	.059	33 1/3%
<u>\$ 126,448,471</u>			

## WALDO COUNTY

Belfast .....	\$ 21,604,650	.0506	74%
Belmont .....	1,249,850	.029	100%
Brooks .....	506,824	.143	10%
Burnham .....	493,675	.277	N.A.
Frankfort .....	487,724	.130	30%
Freedom .....	263,000	.124	27%
Islesboro .....	1,371,850	.139	25%
Jackson .....	214,470	.100	33%
Knox .....	913,395	.072	33%
Liberty .....	727,680	.122	10%
Lincolnville .....	1,071,145	.134	10%
Monroe .....	1,235,697	.058	50%
Montville .....	260,761	.253	10%
Morrill .....	571,325	.072	26%

Local Valuations, Rates and Ratios, 1971

WALDO COUNTY, Continued

Municipalities	Total Valuation 1971	Rate of Taxation 1971	Assessment Ratio
Northport .....	\$ 1,908,450	.082	50%
Palermo .....	1,006,340	.088	40%
Prospect .....	281,218	.180	30%
Searsmont .....	1,176,450	.104	28.3%
Searsport .....	14,999,195	.037	100%
Stockton Springs .....	2,491,630	.070	50%
Swanville .....	694,760	.096	33 1/3%
Thorncliffe .....	680,035	.058	35%
Troy .....	812,649	.070	30%
Unity .....	2,209,875	.066	41%
Waldo .....	327,208	.113	20%
Winterport .....	2,780,225	.088	60%
	<u>\$ 60,340,081</u>		

WASHINGTON COUNTY

Addison .....	\$ 768,390	.108	10%
Alexander .....	463,080	.079	35%
Baileyville .....	19,121,440	.038	50%
Beals .....	282,870	.122	7 1/2%
Beddington .....	217,338	.062	25%
Calais .....	17,408,410	.0395	95%
Centerville .....	182,806	.063	30%
Charlotte .....	432,000	.066	50%
Cherryfield .....	1,488,365	.067	35%
Columbia .....	373,230	.072	38%
Columbia Falls .....	386,175	.106	40%
Cooper .....	312,600	.054	40%
Crawford .....	68,325	.166	20%
Cutler .....	536,942	.059	15%
Danforth .....	966,785	.078	50%
Deblois .....	79,484	.115	33 1/3%
Dennysville .....	556,450	.049	71%
East Machias .....	2,608,420	.033	84%
Eastport .....	7,920,960	.047	95%
Harrington .....	511,152	.135	30%
Jonesboro .....	789,901	.0656	50%
Jonesport .....	1,851,539	.067	48%
Lubec .....	6,351,920	.040	85%
Machias .....	13,047,420	.024	100%
Machiasport .....	1,639,265	.047	80%
Marshfield .....	223,690	.074	30%
Meddybemps .....	200,250	.066	32%
Milbridge .....	1,352,000	.106	33%
Northfield .....	193,430	.073	25%
Pembroke .....	471,175	.176	25%
Perry .....	2,668,179	.030	80%
Princeton .....	992,413	.107	25%
Robbinston .....	919,914	.049	50%
Rogue Bluffs .....	97,880	.274	8%
Steuben .....	4,122,235	.028	100%
Talmadge .....	141,080	.039	33%
Topsfield .....	616,180	.034	100%

Local Valuations, Rates and Ratios, 1971

WASHINGTON COUNTY, Continued

Municipalities	Total Valuation 1971	Rate of Taxation 1971		Assessment Ratio
Vanceboro . . . . .	\$ 333,170	.152		25%
Waite . . . . .	165,910	.069		25%
Wesley . . . . .	134,893	.130	33	1/3%
Whiting . . . . .	972,428	.027		40%
Whitneyville . . . . .	200,000	.150		14%
Baring Plt. . . . .	307,327	.034		50%
Codyville Plt. . . . .	128,868	.068		25%
Grand Lake Plt. . . . .	432,976	.076		33%
No. 14 Plt. . . . .	287,029	.034		50%
No. 21 Plt. . . . .	135,230	.125		20%
	<u>\$ 93,461,524</u>			

YORK COUNTY

Acton . . . . .	\$ 1,296,130	.130		10%
Alfred . . . . .	7,449,615	.028		100%
Arundel . . . . .	2,775,290	.065		40%
Berwick . . . . .	4,721,410	.105		50%
Biddeford . . . . .	80,824,040	.037		83%
Buxton . . . . .	17,684,260	.032		80%
Cornish . . . . .	573,065	.173		18%
Dayton . . . . .	6,497,254	.020		75%
Eliot . . . . .	9,705,648	.0495		60%
Hollis . . . . .	9,234,310	.032		80%
Kennebunk . . . . .	46,309,520	.0275		100%
Kennebunkport . . . . .	10,766,169	.060		50%
Kittery . . . . .	48,620,400	.028		100%
Lebanon . . . . .	7,953,308	.038		90%
Limerick . . . . .	1,897,780	.126		20%
Limington . . . . .	622,585	.272		10%
Lyman . . . . .	1,793,072	.095		25%
Newfield . . . . .	1,911,670	.057		30%
No. Berwick . . . . .	28,795,170	.017		100%
Old Orchard Beach . . . . .	46,801,445	.032		100%
Parsonfield . . . . .	5,015,993	.039		50%
Saco . . . . .	65,068,050	.039		96%
Sanford . . . . .	66,115,320	.0454		78%
Shapleigh . . . . .	8,714,845	.027		80%
So. Berwick . . . . .	11,759,720	.036		86%
Waterboro . . . . .	10,059,960	.028		50%
Wells . . . . .	15,584,975	.092		25%
York . . . . .	33,064,172	.0395		41%
	<u>\$ 551,615,176</u>			

ERNEST H. JOHNSON  
*State Tax Assessor*



State of Maine  
Bureau of Taxation  
Augusta

December 15, 1972

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 82nd Annual Report of the Bureau of Taxation.

This report does not contain information on the new (1973) State Valuation, since that valuation has not yet been completed. It is to be filed with the Secretary of State before February 1, and will be included in the biennial printed report of the Bureau to be issued shortly after that date.

Nor does this report contain a narrative covering the activities of the Bureau for a two-year period, which for many years has been a part of the report of the Bureau submitted prior to the convening of each legislative session. Because of legislative changes in recent years, more particularly those changes whereby the final determination of the State Valuation cannot be made until after January 1, it now appears to be more practical to postpone the narrative portion of the report until the biennial printed report is issued shortly after February 1. At that time it will be possible to include the adjustments to the forthcoming State Valuation of municipalities resulting from activities of the Municipal Valuation Appeals Board, as well as an analysis of the initial effects of the Tree Growth Tax Law (enacted in 1972) on the valuation of real estate in the unorganized territory, and of the results of the first year's experience with the Farm and Open Space Land Law and the Elderly Householders Tax Relief Act, both of which went into effect for the first time in 1972.

Otherwise, the accompanying report contains information comparable to that included in previous annual reports of the Bureau of Taxation.

Respectfully submitted,

*Ernest H. Johnson*

ERNEST H. JOHNSON  
State Tax Assessor

## CIGARETTE TAX

PERIOD JULY 1, 1971 to JUNE 30, 1972

### REVENUE

Cigarette Stamp Sales (face value) .....	\$	170,444.30
Cigarette Meter Sales (gross value) .....		19,045,374.53
Misc. Cigarette Sales .....		9,242.08
		\$ 19,225,060.91

Less:

Discount to Distributors .....	\$	430,881.70
Refunds .....		60,508.64
		491,390.34

Sub-total (Net Revenue figure as shown by Controller) ..... \$ 18,733,670.57

Add:

Licenses Sold .....	\$	1,911.00
Sale of Confiscated Cigarettes .....		153.36
		2,064.36

Total Revenue ..... \$ 18,735,734.93

### EXPENDITURE

Administrative Expense .....	\$	15,437.94
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## CORPORATION TAXES

Classification	Year Ending June 30, 1971	June 30, 1972
Railroad .....	\$ 471,399.38*	\$ 500,252.50*
Telephone Companies .....	5,545,024.69	6,103,771.49
Telegraph Companies .....	31,475.28	51,726.90
Corporate Franchise Tax .....	307,850.15*	324,744.37*
Insurance Companies .....	4,692,851.75*	5,193,000.85*
Fire Investigation and Prevention .....	137,679.41	155,328.68*
National Bank Stock .....	333,626.71	345,130.67
Trust and Banking Stock .....	325,502.57	365,358.08

\*Net Revenue shown by Controller after deducting Reserve for Receivables.

## INCOME TAX DIVISION

	July 1, 1970 to June 30, 1971	July 1, 1971 to June 30, 1972
Individual Income Tax		
	\$30,500,623.21	\$35,187,536.93
Interest and Penalties	4,273.86	13,710.53
Less Refunds	<u>(6,627,120.67)</u>	<u>(7,022,068.97)</u>
NET INDIVIDUAL INCOME TAX	<u>\$23,877,776.40</u>	<u>\$28,179,178.49</u>
Corporate Income Tax		
	\$ 9,044,783.24	\$ 9,157,027.12
Interest and Penalties	9,989.44	20,917.80
Less Refunds	<u>(496,694.01)</u>	<u>(589,718.22)</u>
NET CORPORATE INCOME TAX	<u>\$ 8,558,078.67</u>	<u>\$ 8,588,226.70</u>
TOTAL NET INCOME TAX	\$32,435,855.07	\$36,767,405.19

## INHERITANCE TAX DIVISION

	July 1, 1970 to June 30, 1971	
Estate Taxes	\$ 147,726.51	
Inheritance Taxes	5,766,061.99	
Interest	<u>36,234.93</u>	
		\$ 5,950,023.43
	July 1, 1971 to June 30, 1972	
Estate Taxes	\$ 414,526.35	
Inheritance Taxes	6,942,401.42	
Interest	<u>33,565.57</u>	
		\$ 7,390,493.34

# **GASOLINE, USE FUEL AND MOTOR CARRIER TAXES**

PERIOD July 1, 1971 to June 30, 1972

## **HIGHWAY FUND REVENUE**

### **GASOLINE TAX**

Gasoline Tax Certified	\$44,621,651.20	
Highway Fund	<u>130.00</u>	\$44,621,781.20

### **USE FUEL TAX**

Dealers' Tax	\$ 1,504,943.91	
Users' Tax	<u>1,472,365.74</u>	
	2,977,309.65	
Less: Abatements	<u>4,525.70</u>	
	2,972,783.95	
Add: Reserve for Receivables (Adjusted)	<u>1,958.66</u>	
	2,974,742.61	
Add: Penalties and Interest	<u>9,506.61</u>	2,984,249.22

### **MOTOR CARRIER TAX**

Motor Carrier Tax	\$ 30,057.31	
Less: Reserve for Receivables	<u>90.30</u>	
	29,967.01	
Less: Abatements	<u>213.77</u>	29,753.24
		\$47,635,783.66

### **EXPENDITURES**

Refunds: Gasoline Tax	\$ 636,680.53	
Shrinkage Allowance	146,397.37	
Motor Carrier Tax	10,527.44	
Use Fuel Tax	43,667.32	
Reimbursement:		
Maine Turnpike Authority	36,035.38	
Transfer: Sea and Shore Fisheries	71,202.11	
Boat Facilities Fund	<u>284,808.51</u>	\$ 1,229,318.66
Sub-total (Net Revenue figures as shown by Controller)		\$46,406,465.00
Less: Administration Costs		<u>128,821.40</u>
Cost of Administration .0028		\$46,277,643.60

### **AERONAUTICAL (GENERAL FUND)**

Gasoline Tax Certified for Aeronautical General Fund	\$ 186,694.10
Less: Refunds from Aeronautical General Fund	<u>37,432.12</u>
	\$ 149,261.98

## REAL ESTATE TRANSFER TAX

NET REVENUE – July 1, 1970 to June 30, 1971 \$ 299,969.63

NET REVENUE – July 1, 1971 to June 30, 1972 410,131.24

NOTE: Total transfer tax payments for the above years were \$333,313.91 and \$455,871.14 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 DIVISION

	July 1, 1970 to June 30, 1971	July 1, 1971 to June 30, 1972
Gross Revenue		
Sales Tax	\$78,831,362.97	\$89,810,398.57
Use Tax	13,229,897.24	13,039,253.23
Interest	67,791.97	82,786.74
Penalties	<u>69,930.34</u>	<u>73,374.30</u>
	<u>\$92,198,982.52</u>	<u>\$103,005,812.84</u>
Deduct		
Abatements		
Sales	\$ 107,156.11	\$ 176,398.38
Use Tax	24,088.91	54,017.64
Interest	635.61	1,046.44
Penalties	500.30	2,032.77
Refunds	<u>79,595.76</u>	<u>94,131.16</u>
	<u>\$ 211,976.69</u>	<u>\$ 327,626.39</u>
NET REVENUE	<u><u>\$91,987,005.83</u></u>	<u><u>\$102,678,186.45</u></u>

## SPECIAL INDUSTRY TAXES

### POTATO TAX

Year Ending	Tax	Expenditures
June 30, 1971	\$ 302,581.89	\$ 8,509.00
June 30, 1972	303,975.16	8,832.01

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

	Year Ending	
	June 30, 1971	June 30, 1972
Blueberry Tax	\$ 15,703.91	\$ 50,830.87
Fertilizer Tax	5,123.66	4,814.43
Marine Worm Tax	32,577.92	32,865.62
Milk Tax	299,704.42*	314,742.90*
Quahog Tax	399.71	373.78
Sardine Tax	233,232.08	189,320.78

\* Net Revenue shown by Controller after adding adjustment of Reserve for Receivables.





# **STATISTICS**

**from**

**Valuation Returns as made by**

**Assessors of each**

**City, Town and Plantation**

**1972**

# STATE SUMMARY

Municipality	No. of Polls Taxed	Ratio as Cert by Muni Assess	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	1971 Excise Tax
				Resident	Non-Resident	Total	Resident	Non-Resident	Total		Land	Buildings			
Androscoggin .....	21,109			292,168,574	68,553,993	360,722,567	43,840,456	28,121,417	71,961,873	432,684,440	74,239,857	286,482,710	16,611,483	63,327	1,264,418
Aroostook .....	15,875			246,209,088	49,742,381	295,951,469	89,081,588	24,504,309	113,585,897	409,537,366	71,723,504	224,227,965	14,514,387	47,625	1,176,770
Cumberland .....	49,355			763,378,256	312,107,850	1,075,486,106	126,427,863	67,057,461	193,485,324	1,268,971,430	244,470,806	831,015,300	53,330,445	148,065	3,076,728
Franklin .....	5,139			58,554,542	47,687,002	106,241,544	8,124,723	52,090,910	60,215,633	166,457,177	27,229,574	79,011,970	4,955,803	15,417	327,688
Hancock .....	9,011			101,935,839	83,594,841	185,530,680	8,679,620	17,568,110	26,247,730	211,778,410	57,732,061	127,998,619	8,291,857	27,033	493,370
Kennebec .....	23,085			315,019,910	92,116,418	407,136,328	48,561,279	28,668,276	77,229,555	484,365,883	96,011,387	311,124,941	18,198,545	69,255	1,362,539
Knox .....	6,903			103,432,786	35,585,107	139,017,893	16,503,425	3,247,756	19,751,181	158,769,074	35,093,478	103,924,415	6,030,117	20,709	404,582
Lincoln .....	5,508			68,301,405	113,294,687	181,596,092	5,058,955	9,377,523	14,436,478	196,032,570	54,805,353	126,790,739	6,144,828	16,524	320,092
Oxford .....	10,418			112,717,827	54,770,775	167,488,602	14,395,193	51,737,168	66,132,361	233,620,963	42,795,736	124,692,866	9,048,397	31,254	539,551
Penobscot .....	28,004			406,590,311	107,755,106	514,345,417	130,455,849	33,323,430	163,779,279	678,124,696	95,775,893	418,569,524	24,974,976	84,012	1,848,385
Piscataquis .....	3,734			29,422,604	14,623,747	44,046,351	4,106,767	1,442,390	5,549,157	49,595,508	12,697,529	31,348,822	2,357,256	11,202	209,698
Sagadahoc .....	5,508			77,264,432	21,495,994	98,760,426	14,511,924	1,875,080	16,387,004	115,147,430	18,798,260	79,962,166	4,983,248	16,524	302,229
Somerset .....	10,033			73,443,957	39,218,049	112,662,006	10,778,494	12,106,480	22,884,974	135,546,980	29,881,384	82,780,622	6,827,352	30,099	609,612
Waldo .....	6,011			35,067,515	17,963,151	53,030,666	3,886,410	5,185,713	9,072,123	62,102,789	13,510,921	39,519,745	4,061,435	18,033	346,383
Washington .....	6,874			68,315,482	24,420,349	92,735,831	8,387,054	4,688,979	13,076,033	105,811,864	23,674,139	69,061,692	4,561,057	20,622	402,619
York .....	28,408			368,332,075	156,635,833	524,967,908	31,106,716	28,563,085	59,669,801	584,637,709	120,288,370	404,679,538	22,027,572	85,224	1,492,550
TOTALS .....	234,975			3,120,154,603	1,239,565,283	4,359,719,886	\$63,906,316	369,558,087	933,464,403	\$,293,184,289	1,018,728,252	3,340,991,634	206,918,758	704,925	14,177,214

# ANDROSCOGGIN

Auburn .....	5,645	85	.0406	88,999,040	19,513,220	108,512,260	14,098,560	4,253,240	18,351,800	126,864,060	21,619,460	86,892,800	5,150,681	16,935	381,409
Durham .....	351	10	.200	532,614	291,105	823,719	9,728	1,947	11,675	835,394	449,129	374,590	167,079	1,053	18,836
Greene .....	470	15	.20	940,575	426,525	1,367,100	74,875	102,016	176,891	1,543,991	392,600	974,500	308,798	1,410	27,945
Leeds .....	269	100	.02535	2,910,620	2,567,820	5,478,440	219,240	2,635,410	2,854,650	8,333,090	895,100	4,583,340	211,244	807	15,317
Lewiston .....	9,458	83	.0336	152,547,350	31,547,350	184,094,700	25,965,800	14,416,050	40,381,850	224,476,550	38,778,800	145,315,900	7,542,412	28,374	536,167
Libson .....	1,526	70	.0425	18,270,650	2,570,553	20,841,203	1,559,037	1,982,085	3,541,122	24,382,325	2,997,008	17,484,195	1,036,249	4,578	84,787
Livernore .....	363	50	.056	2,369,090	1,039,660	3,408,750	206,200	39,930	246,130	3,654,880	915,830	2,492,920	204,673	1,089	19,409
Livernore Falls .....	759	85	.041	8,027,355	3,893,800	11,921,155	517,400	2,340,610	2,858,010	14,779,165	1,854,340	10,065,815	605,946	2,277	46,050
Mechanic Falls .....	491	70	.041	4,075,090	907,940	4,983,030	324,070	1,919,270	2,243,340	7,226,370	487,160	4,495,870	296,281	1,473	26,335
Minot .....	224	100	.032	2,547,508	551,875	3,099,383	144,755	33,040	177,795	3,277,178	842,883	2,256,500	104,870	672	14,608
Poland .....	482	80	.0334	6,974,650	3,877,400	10,852,050	292,200	728,290	570,490	11,422,540	3,404,100	7,447,950	381,513	1,446	28,246
Sabatius .....	473	25	.150	891,050	345,000	1,236,050	54,370	26,270	80,640	1,316,690	268,420	967,630	197,503	1,419	21,087
Turner .....	433	20	.160	1,332,214	516,658	1,848,872	238,020	78,559	316,579	2,165,451	684,232	1,164,640	346,472	1,299	36,786
Wales .....	165	100	.024	1,750,768	505,087	2,255,855	136,201	14,700	150,901	2,406,756	650,795	1,605,060	57,762	495	7,430
TOTALS .....	21,109			292,168,574	68,553,993	360,722,567	43,840,456	28,121,417	71,961,873	432,684,440	74,239,857	286,482,710	16,611,483	63,327	1,264,418

# AROOSTOOK COUNTY - 1972

Amity	42	18	.144	26,460	76,525	102,985	3,450	660	4,110	107,095	84,225	18,760	15,422	126	1,895
Ashland	410	96	.040	3,656,610	1,613,500	5,270,110	325,820	194,820	520,640	5,790,750	1,761,350	3,508,760	231,630	1,230	22,098
Bancroft	19	25	.190	14,115	83,950	98,065	2,270	750	3,020	101,085	85,055	13,010	19,206	57	312
Benedict	29	33	.089	134,415	98,228	232,643	18,970	1,510	20,480	253,123	114,418	118,225	22,528	87	3,402
Blaine	181	32	.109	491,455	256,925	748,380	21,975	24,600	46,575	794,955	323,955	424,425	86,650	543	13,148
Bridgewater	184	33	.102	691,295	154,079	845,374	19,150	3,000	22,150	867,524	380,891	464,483	88,487	552	14,029
Caribou	1,100	100	.037	37,984,050	7,308,200	45,292,250	7,399,130	6,693,410	14,092,540	59,384,790	9,037,070	36,255,180	2,197,237	3,300	140,200
Castle Hill	112	40	.076	423,960	198,840	622,800	45,660	500	46,160	668,960	311,460	50,841	336	6,875	
Chapman	95	20	.094	173,190	47,045	220,235	7,985	200	8,185	228,420	107,830	112,405	27,471	285	5,974
Crystal	69	173	.076	146,030	183,465	329,495	9,315	12,460	21,775	351,270	193,285	136,210	26,696	207	2,954
Dyer Brook	47	20	.168	70,845	54,615	125,460	11,210	8,000	19,210	144,670	78,405	47,055	24,304	141	2,932
Eagle Lake	192	60	.054	650,945	762,180	1,413,125	66,550	28,340	94,890	1,508,015	540,580	872,545	81,433	576	9,413
Easton	302	100	.026	10,472,084	974,950	11,447,034	2,898,285	62,260	2,960,545	14,407,579	2,198,980	9,248,054	374,597	906	27,462
Fort Fairfield	1,100	87	.043	17,402,750	2,132,300	19,535,050	1,115,470	1,731,730	2,847,200	22,382,250	5,732,250	13,802,800	962,437	3,300	62,918
Fort Kent	816	100	.0350	11,878,240	2,132,087	14,010,327	1,947,714	615,160	2,562,874	16,573,201	3,024,205	10,986,122	580,062	2,448	66,125
Frenchville	266	80	.020	4,499,700	626,080	5,125,780	414,140	122,968	537,108	5,662,888	1,447,740	3,678,040	113,258	798	15,418
Grand Isle	171	46	.082	452,660	186,330	638,990	24,300	12,670	36,970	675,960	307,200	331,790	55,429	513	8,170
Haynesville	28	33	.10	28,225	189,848	218,073	3,515	6,150	9,665	227,738	98,863	119,210	22,774	84	1,476
Hersey	16	25	.115	10,920	88,960	99,880	3,090	—	3,090	102,970	85,480	14,400	11,841	48	620
Hodgdon	189	40	.078	785,948	141,846	927,794	54,760	4,725	59,485	987,279	406,108	521,686	77,008	567	10,999
Houlton	1,682	100	.035	31,824,540	5,549,175	37,373,715	5,136,085	4,569,715	9,705,800	47,079,515	7,724,135	29,649,580	1,647,783	5,046	98,154
Island Falls	238	100	.0300	2,718,450	1,020,800	3,739,250	935,200	266,500	1,221,700	4,940,950	891,800	2,847,450	148,228	714	14,882
Limestone	400	87	.030	7,628,150	1,488,460	9,116,610	523,440	140,930	664,370	9,780,980	2,256,260	8,600,350	293,429	1,200	36,904
Linneus	140	30	.108	418,080	334,620	752,700	16,745	—	16,745	769,445	280,215	472,485	83,100	420	8,580
Littleton	227	75	.0375	2,208,000	476,050	2,684,050	155,670	21,760	177,430	2,861,480	1,290,000	1,394,050	107,305	681	22,130
Ludlow	71	136	.136	66,425	60,920	127,345	10,340	—	10,340	137,685	76,805	50,540	18,725	213	2,000
Madawaska	1,150	100	.0215	28,851,340	2,307,810	31,159,150	53,106,560	1,584,810	54,691,370	85,850,520	4,443,825	26,715,325	1,845,786	3,450	59,033
Mapleton	398	95	.028	5,720,049	1,092,045	6,812,094	423,380	77,500	500,880	7,312,974	1,888,320	4,923,774	204,763	1,194	24,667
Mars Hill	392	70	.040	6,061,270	1,189,140	7,250,410	469,330	73,470	542,800	7,793,210	1,867,440	5,382,970	311,728	1,176	31,450
Masardis	80	33	.090	122,100	302,530	424,630	10,830	216,780	227,610	322,408	222,250	58,702	240	8,444	
Merrill	66	25	.095	95,189	96,180	191,369	6,875	50	6,925	198,294	135,194	56,175	18,338	198	3,357
Monticello	245	72	.038	2,656,160	588,470	3,244,630	214,030	14,820	228,850	3,473,480	1,126,510	2,347,270	131,992	735	18,156
New Limerick	105	10	.12	228,300	170,625	398,925	23,650	3,025	26,675	425,600	119,405	279,880	51,072	315	6,750
New Sweden	172	50	.063	754,325	187,600	941,925	49,095	6,850	55,945	997,870	400,775	541,150	62,866	516	7,720
Oakfield	190	100	.0275	1,955,385	1,187,110	3,142,495	128,345	22,840	151,185	3,293,680	957,905	2,184,590	90,577	570	9,416
Orient	22	14	.12	16,455	156,156	172,611	1,475	33,750	35,225	207,836	92,186	80,425	24,940	66	827
Perham	100	45	.106	426,920	212,840	639,760	19,530	2,100	21,630	661,390	339,480	300,280	70,107	300	5,631
Portage Lake	106	40	.064	312,840	938,550	1,251,390	53,720	39,740	93,460	1,344,850	735,290	876,100	86,070	318	13,770
Presque Isle	1,500	90	.034	47,068,600	8,042,200	55,110,800	11,187,800	7,067,600	18,255,400	73,366,200	11,645,800	43,465,000	2,494,451	4,500	190,977
St. Agatha	194	60	.041	1,285,730	460,830	1,746,560	95,500	31,300	126,800	1,873,360	787,470	959,090	76,808	582	10,088
St. Francis	163	18	.207	93,075	75,530	168,605	18,215	4,250	22,465	191,070	96,615	71,990	39,551	489	12,917
Sherman	205	36	.078	614,915	104,965	719,880	131,865	124,430	144,295	864,175	254,755	465,125	67,405	615	17,448
Smyrna	86	25	.135	93,611	108,370	201,981	19,830	1,650	21,480	223,461	114,541	87,440	30,167	258	3,964
Stockholm	94	37	.096	190,940	128,087	319,027	25,459	2,775	28,234	347,261	175,842	143,185	33,337	282	4,111
Van Buren	773	100	.036	8,593,780	1,669,290	10,263,070	1,310,260	267,810	1,578,070	11,841,140	2,523,790	7,739,280	426,281	2,319	41,040
Wade	56	38	.100	202,325	183,650	385,975	8,200	—	8,200	394,175	255,350	130,625	39,418	168	3,107
Washburn	351	28	.095	2,898,510	297,210	3,195,720	420,970	102,668	508,638	3,704,358	977,760	2,217,960	351,914	1,053	31,086
Westfield	140	62	.044	980,700	401,200	1,381,900	61,350	400	61,750	1,443,650	541,950	839,950	63,520	420	6,916
Weston	45	22	.093	113,145	184,205	297,350	18,290	9,480	27,770	325,120	136,230	161,120	30,236	135	3,570

**AROOSTOOK COUNTY — 1972 — Concluded**

Municipality	No. of Polls Taxed	Ratio as Cere by Muni Assess	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	1971 Excise Tax
				Resident	Non-Resident	Total	Resident	Non-Resident	Total		Land	Buildings			
Woodland	296	30	.098	764,775	163,810	928,585	40,900	3,685	44,585	973,170	463,200	465,385	95,371	888	13,409
Allagash Plt.	83	10	.238	19,625	414,787	434,412	7,940	10,550	18,490	452,902	416,237	18,175	107,791	249	5,160
Cary Plt.	47	40	.136	40,995	45,056	86,051	3,510	200	3,710	89,761	59,971	26,080	12,207	141	1,086
Caswell Plt.	90	30	.095	127,380	91,645	219,025	150	950	1,100	220,125	162,175	56,850	20,912	270	6,914
Cyr Plt.	35	20	.128	82,862	97,254	180,116	8,980	1,425	10,405	190,521	135,116	45,000	24,386	105	2,752
E. Plantation	9	25	.090	4,448	59,526	63,974	100	—	100	64,074	55,249	8,725	5,767	27	160
Garfield Plt.	29	31.25	.106	12,370	26,300	38,670	4,100	6,750	10,850	49,520	33,110	5,560	5,249	87	3,047
Glenwood Plt.	6	—	.042	1,180	55,872	57,052	50	84,768	84,818	141,870	54,245	2,807	5,959	18	102
Hamlin Plt.	70	10	.109	153,740	77,740	231,480	11,200	2,300	13,500	244,980	142,630	88,850	26,703	210	5,413
Hammond Plt.	18	25	.123	14,995	99,875	114,870	140	2,150	2,290	117,160	104,445	10,425	14,411	54	680
Macwahoc Plt.	33	25	.100	42,230	255,995	298,225	6,825	7,045	13,870	312,095	163,665	134,560	31,209	99	1,385
Moro Plt.	4	35	.068	24,595	146,002	170,597	3,075	2,800	5,875	176,472	136,382	34,215	12,000	12	616
Nashville Plt.	6	30	.010	45,940	742,290	788,230	3,720	275,000	278,720	1,066,950	222,230	566,000	10,670	18	593
New Canada Plt.	46	60	.0440	345,830	315,570	661,400	3,600	4,400	8,000	669,400	499,700	161,700	29,453	138	3,044
Oxbow Plt.	16	25	.092	39,171	100,751	139,922	1,085	300	1,385	141,307	103,237	36,685	13,000	48	712
Reed Plt.	70	20	.240	18,877	165,359	184,236	3,615	1,220	4,835	189,071	168,786	15,450	45,377	210	4,463
St. John Plt.	77	20	.11	41,865	116,373	158,238	3,005	—	3,005	161,243	114,483	43,755	17,737	231	3,441
Wallagrass Plt.	136	30	.098	185,559	185,410	370,969	16,475	1,850	18,325	389,294	198,160	172,809	38,151	408	8,132
Westmanland Plt.	11	30	.045	24,190	158,320	182,510	3,320	—	3,320	185,830	150,610	31,900	8,362	33	408
Winterville Plt.	34	22	.090	25,255	99,875	125,130	—	—	—	125,130	42,855	82,725	11,262	102	1,738
<b>TOTALS</b>	<b>15,875</b>	<b>—</b>	<b>—</b>	<b>246,209,088</b>	<b>49,742,381</b>	<b>295,951,469</b>	<b>89,081,588</b>	<b>24,504,309</b>	<b>113,585,897</b>	<b>409,537,366</b>	<b>71,723,504</b>	<b>224,227,965</b>	<b>14,514,387</b>	<b>47,625</b>	<b>1,176,770</b>

\*TAKEN FROM 1971 MUNICIPAL VALUATION RETURN.

**CUMBERLAND COUNTY — 1972**

Baldwin	206	100	.032	2,696,270	2,011,610	4,707,880	268,720	85,520	354,240	5,062,120	1,013,540	3,694,340	161,988	618	11,515
Bridgton	842	80	.030	14,155,604	10,449,230	24,604,834	2,092,320	409,230	2,501,550	27,106,384	7,779,095	16,825,739	813,191	2,526	52,991
Brunswick	2,878	70	.04030	50,682,600	17,155,700	67,838,300	5,362,900	7,193,400	12,556,300	80,394,600	15,174,800	52,663,500	3,239,902	8,634	192,538
Cape Elizabeth	2,207	81	.025	51,109,780	4,685,740	55,795,520	688,750	125,965	814,715	56,610,235	11,792,865	44,002,655	2,547,461	6,621	138,156
Casco	423	70	.02460	5,384,819	5,282,516	10,667,335	338,565	715,628	1,054,193	11,721,528	3,613,602	7,053,733	288,350	1,269	18,670
Cumberland	1,158	100	.028	32,239,479	5,754,796	37,994,275	393,529	678,620	1,072,149	39,066,424	9,205,941	28,788,334	1,093,860	3,474	76,008
Falmouth	1,771	69	.0390	36,196,060	8,853,020	45,049,080	1,001,850	1,532,160	2,534,010	47,583,090	9,701,640	35,347,440	1,855,741	5,313	123,711
Freeport	1,140	85	.032	19,387,870	4,789,040	24,176,910	5,477,080	342,630	5,819,710	29,996,620	6,639,760	17,537,150	959,892	3,420	65,485
Gorham	1,631	79	.00358	29,256,465	6,368,725	35,625,190	1,079,245	672,860	1,752,105	37,377,295	5,873,940	29,751,250	1,338,107	4,893	107,547
Gray	749	100	.0235	16,445,800	11,600,700	28,046,500	1,345,100	138,200	1,483,300	29,529,800	11,387,950	16,658,550	693,950	2,247	31,205
Harpeswell	750	35	.04120	5,689,631	6,920,249	12,609,880	193,050	25,610	218,660	12,828,540	3,836,921	8,772,959	528,535	2,250	50,802
Harrison	308	50	.032	3,038,335	5,744,525	8,782,860	141,725	655,338	797,063	9,579,923	4,820,260	3,962,600	306,557	924	14,883
Naples	343	80	.0182	7,356,000	11,150,400	18,506,400	257,925	449,765	707,690	19,214,090	8,083,800	10,422,600	349,696	1,029	18,397
New Gloucester	563	100	.038	5,321,722	1,543,085	6,864,807	260,077	199,238	459,315	7,324,122	1,677,144	5,187,663	278,317	1,689	35,684
North Yarmouth	348	100	.0355	5,003,294	431,183	5,434,477	96,680	574,782	671,462	6,105,939	485,077	4,949,400	166,761	1,044	21,542
Otisfield	175	20	.172	298,350	789,000	1,087,350	6,300	8,460	14,760	1,102,110	677,900	409,450	189,563	525	9,235

# CUMBERLAND COUNTY — 1972 — Concluded

Portland	17,493	64	.05485	232,422.550	51,838.850	284,261.400	50,893.160	24,545.460	75,438.620	359,700.020	63,896.950	220,364.450	19,729.546	52,479	1,060.842
Powall	203	20	.108	388,000	811.320	1,199,320	5,540	2,400	7,940	1,207,260	834,055	365,265	130,384	609	11,548
*Raymond	463	25	.053	2,587,830	3,862,100	6,449,930	246,597	273,660	520,257	6,970,187	2,916,100	3,533,830	*369,420	1,389	25,748
Scarborough	2,295	100	.02460	64,267.000	25,850.400	90,117.400	3,851.600	3,507.800	7,359.400	97,476.800	23,888.500	66,228.900	2,397.929	6,885	158.948
Sebagus	194	25	.198	359,010	924,139	1,283,149	12,075	79,740	91,815	1,374,964	390,089	893,060	272,243	582	10,478
South Portland	5,711	70	.0445	77,714.230	48,156.940	125,871.170	11,754.750	19,521.330	31,276.080	157,147.250	20,249.680	105,621.490	6,993.053	17,133	369.615
Standish	699	30	.078	3,993.827	6,402.592	10,396.419	70,025	74,715	144,740	10,541,159	4,754,137	5,642,282	822,210	2,097	51,382
Westbrook	3,573	85	.0395	48,410.390	27,148.770	75,559.160	37,905.810	2,354.700	40,260.510	115,819.670	12,264.380	63,294.780	4,574.877	10,719	233.463
Windham	1,758	63	.0355	23,254.490	11,145.460	34,399.950	768.190	2,013.380	2,781.570	37,181.520	6,253.880	28,146.070	1,319.944	5,274	105.843
Yarmouth	1,474	85	.0305	25,718.850	32,437.760	58,156.610	1,916.300	876.870	2,793,170	60,949.780	7,258,800	50,897,810	1,858.968	4,422	80,492
TOTALS	49,355			763,378.256	312,107.850	1,075,486.106	126,427.863	67,057.461	193,485.324	1,268,971.430	244,470.806	831,015.390	53,330.445	148,065	3,076.728

\*\$6 deficient by comparison with towns computed total revenue. Town gained by favorable breakage.

# FRANKLIN COUNTY — 1972

Avon	125	33	1/3	.092	252,150	139,090	391,240	51,545	5,950	57,495	448,735	176,350	214,890	41,284	375	8,237
Carrabasset Valley	22	89	.005	1,785,659	3,141,896	4,927,555	---	---	---	4,927,555	1,992,808	2,934,747	24,638	66	---	
Carthage	91	50	.042	240,365	345,885	586,250	42,360	---	42,360	628,610	385,820	200,430	26,402	273	3,941	
Chesterfield	153	20	.200	248,910	232,530	481,440	15,165	5,420	20,585	502,025	197,790	283,650	100,405	459	7,855	
Eustin	140	30	.102	340,880	438,440	779,320	64,750	59,100	123,850	903,170	310,770	468,550	92,123	420	13,144	
Farmington	1,059	100	.0305	25,024.531	5,255.160	30,279.691	3,728.440	1,939.590	5,668.030	35,947.721	7,443.886	22,835.805	1,096.405	3,177	81,159	
*Industry	87	50	.066	368,475	804,975	1,173,450	17,325	40,150	57,475	1,230,925	536,950	636,500	81,241	261	4,671	
Jay	955	100	.0185	13,523.215	23,870.855	37,394.070	467,150	49,477.075	49,944.225	87,338.295	5,527.460	31,866.610	1,615.758	2,865	51,023	
Kingfield	234	80	.043	1,713,120	853,370	2,566,490	170,120	41,440	211,560	2,778,050	640,590	1,925,900	119,456	702	14,036	
Madrid	32	30	.096	87,880	106,105	193,985	5,270	450	5,720	199,705	126,860	67,125	19,172	96	1,061	
New Sharon	187	60	.048	1,584,940	637,490	2,222,430	129,520	18,720	148,240	2,370,670	905,540	1,316,890	113,792	561	9,584	
New Vineyard	129	33	1/3	.074	413,945	312,375	726,320	17,875	1,400	19,275	745,595	339,170	387,150	387	6,933	
Phillips	236	40	.110	626,970	277,099	904,069	76,825	52,275	129,100	1,033,169	294,199	609,870	113,648	708	14,162	
Rangleey	290	100	.027	4,906.210	6,746.700	11,652.910	573,430	160,870	734,300	12,387.210	4,737.090	6,915.820	334.455	870	21,946	
Strong	273	42	.084	969,135	199,445	1,168,580	204,670	13,425	218,095	1,386,675	232,405	936,175	116,481	819	16,147	
Temple	104	25	.096	280,460	163,600	444,060	11,265	1,385	12,650	456,710	244,950	43,844	312	4,692		
Weld	93	34	.068	448,285	1,270,205	1,718,490	29,135	9,010	38,145	1,756,635	663,865	1,054,625	119,451	279	5,294	
Wilton	842	40	.081	5,494,973	459,010	5,953,983	2,509,846	168,365	2,678,211	8,632,194	785,845	5,168,138	699,127	2,526	59,121	
Coplin Plt.	17		.070	24,114	227,859	251,973	4,072	6,160	10,232	262,205	177,148	74,825	18,354	51	1,346	
Dallas Plt.	30	1/3	.042	97,320	687,600	784,920	1,860	10,380	12,240	797,160	453,485	331,435	33,481	90	1,668	
Rangleey Plt.	24	25	.062	77,800	887,364	965,164	1,900	5,375	7,275	972,439	659,264	305,900	60,291	72	1,025	
Sandy River Plt.	16	30	.041	45,205	629,949	675,154	2,200	74,370	76,570	751,724	443,169	231,985	30,821	48	1,068	
TOTALS	5,139			58,554,542	47,687,002	106,241,544	8,124,723	52,090,910	60,215,633	166,457,177	27,229,574	79,011,970	4,955,803	15,417	327,688	

\*TAKEN FROM 1971 MUNICIPAL VALUATION RETURN.

# HANCOCK COUNTY - 1972

Municipality	No. of Polls Taxed	Ratio Tax Cert by Muni Assess	Rate of Tax ation	REAL ESTATE			PERSONAL PROPERTY			Total Value of all Property	TOTAL VALUE		Amt. of Taxes Assessed on Property	Amt. of Taxes Assessed on Polls	1971 Excise Tax
				Resident	Non-Resident	Total	Resident	Non-Resident	Total		Land	Buildings			
Amherst	52	20	.115	49,360	109,480	158,840	9,200	3,610	12,810	171,650	94,880	63,960	19,740	156	2,642
Aurora	27	27	.098	46,739	100,426	147,165	1,330	1,820	3,150	150,315	109,315	37,850	14,087	81	1,542
Bar Harbor	1,060	70	.043	17,678,510	6,876,990	24,555,500	1,963,870	642,700	2,606,570	27,162,070	4,869,160	19,686,340	1,167,969	3,180	52,636
Blue Hill	335	30	.0124	1,321,180	1,294,695	2,615,875	74,700	14,150	88,850	2,704,725	715,625	1,900,250	335,386	1,005	20,497
Brooklin	150	44	.024	2,327,350	2,056,470	4,383,820	110,920	134,630	245,550	4,629,370	1,349,750	3,034,070	111,105	450	8,087
Brooksville	184	55	.031	1,836,930	2,126,760	3,963,690	143,610	968,460	1,112,070	5,075,760	1,100,980	2,862,710	157,348	552	10,991
Bucksport	938	30	.065	4,067,410	4,006,400	8,073,810	292,250	11,188,370	11,480,620	19,554,430	980,060	7,093,750	1,271,038	2,814	54,882
Castine	193	100	.011	9,581,700	5,535,100	15,116,800	167,300	68,667	235,967	15,352,767	6,287,800	8,829,000	168,880	579	12,003
Cranberry Isle	67	33.3	.088	202,710	566,730	769,440	53,480	83,710	137,190	906,630	202,520	566,920	79,783	201	3,051
Dedham	157	15	.165	104,543	545,674	650,217	4,125	11,350	15,475	665,692	225,887	424,330	109,839	471	6,042
Deer Isle	348	25	.090	967,115	1,102,635	2,069,750	78,050	16,780	94,830	2,164,580	626,250	1,443,500	194,812	1,044	13,841
Eastbrook	44	30	.084	106,250	430,675	536,925	300	80	380	537,305	269,615	267,310	45,134	132	970
Ellsworth	1,170	79	.035	20,839,710	8,321,700	29,161,410	2,920,060	2,494,100	5,414,160	34,575,570	7,340,970	21,820,440	1,210,145	3,510	80,383
Franklin	183	40	.069	552,675	522,100	1,074,775	66,570	12,208	78,778	1,153,553	303,435	771,340	79,595	549	8,894
Gouldsboro	326	50	.035	2,214,094	2,310,601	4,524,695	526,410	33,750	560,160	5,084,855	1,684,738	2,839,957	177,970	978	16,883
Hancock	296	10	.115	630,540	540,500	1,171,040	59,350	85,620	144,970	1,316,010	466,750	704,290	151,341	888	16,665
Lamoine	158	80	.024	2,252,965	1,798,275	4,051,240	89,585	6,680	96,265	4,147,505	1,334,160	2,717,080	99,540	474	10,948
Mariaville	17	12	.114	35,350	137,735	173,085	4,500	430	4,930	178,015	116,535	56,550	20,294	51	1,803
Mount Desert	570	80	.028	9,049,930	20,577,850	29,627,780	272,050	340,030	612,080	30,239,860	11,313,060	18,314,720	846,716	1,710	32,271
Orland	279	40	.057	1,894,778	1,484,044	3,378,822	18,110	178,190	196,300	3,575,122	963,205	2,415,617	203,782	837	17,081
Otis	46	10	.116	34,055	299,065	333,120	150	100	250	333,370	143,280	189,840	38,671	138	1,655
Penobscot	203	100	.021	3,036,300	1,494,300	4,530,600	99,400	16,300	115,700	4,646,300	1,911,300	2,619,300	97,572	609	9,608
Sedgewick	149	100	.027	1,865,900	1,491,800	3,357,700	65,300	49,200	114,500	3,472,200	1,266,000	2,091,700	93,749	447	6,529
Sorrento	74	12.4	.124	97,545	347,920	445,465	6,690	20,705	27,395	472,860	106,375	339,090	58,635	222	3,599
Southwest Harbor	445	100	.0269	9,770,400	6,403,100	16,173,500	695,490	559,560	1,255,050	17,428,550	5,122,050	11,051,450	468,828	1,335	28,083
Stonington	361	45	.081	1,407,700	919,440	2,327,140	297,350	139,570	436,920	2,764,060	990,920	1,736,220	223,889	1,083	15,607
Sullivan	152	50	.062	955,420	675,135	1,630,555	40,400	63,050	103,450	1,734,005	412,255	1,218,300	107,508	456	7,905
Surry	174	20	.096	590,530	649,878	1,240,408	13,420	22,270	35,690	1,276,098	512,173	728,235	122,505	522	8,963
Swans Island	96	15	.080	388,000	604,150	992,150	48,350	8,100	56,450	1,048,600	547,400	444,750	83,888	288	4,212
Tremont	313	70	.0370	2,743,400	3,066,150	5,809,550	217,850	145,600	363,450	6,173,000	2,197,600	3,611,950	228,401	939	14,470
Trenton	120	66 2/3	.021	1,534,540	2,724,547	4,259,087	43,400	60,200	103,600	4,362,687	1,557,587	2,701,500	91,616	360	4,248
Verona	122	66	.046	798,920	243,070	1,041,990	16,400	20,450	36,490	1,078,480	136,690	905,300	49,610	366	5,343
Waltham	38	20	.056	119,195	126,135	245,330	28,370	2,370	30,740	276,070	152,860	92,470	15,460	114	2,623
Winter Harbor	120	100	.016	2,740,275	3,851,155	6,591,430	221,720	172,510	394,230	6,985,660	2,483,700	4,107,560	111,770	360	7,030
Great Pond Plt.	10	10	.136	3,960	73,190	77,150	160	--	160	77,310	69,820	7,330	10,514	30	410
Long Island Plt.	22	50	.060	84,670	102,890	187,560	29,260	2,790	32,050	219,610	91,300	96,260	13,177	66	491
Osborn Plt.	12 33 1/3	1/3	.138	5,190	78,076	83,266	500	--	500	83,766	75,886	7,380	11,560	36	482
TOTALS	9,011	--	--	101,935,839	83,594,841	185,530,680	8,679,620	17,568,110	26,247,730	211,778,410	57,732,061	127,798,619	8,291,857	27,033	493,370

\*TAKEN FROM 1971 MUNICIPAL VALUATION RETURN

# KENNEBEC COUNTY — 1972

Albion	254	20	.074	1,125,860	236,960	1,362,820	162,930	70,230	233,160	1,595,980	297,030	1,065,790	118,102	762	15,598
Augusta	4,906	88	.035	87,900,510	15,732,280	103,632,790	18,050,770	6,590,420	24,641,190	128,273,980	16,622,910	87,009,880	4,489,589	14,718	329,479
Belgrade	321	25	.073	1,576,760	2,193,990	3,770,750	105,155	64,449	169,604	3,940,354	1,827,700	1,943,050	287,646	963	21,812
Benton	435	15	.198	521,050	253,940	774,990	66,675	45,664	112,339	887,329	326,535	448,465	175,691	1,305	30,968
Chelsea	354	50	.044	2,220,415	652,400	2,872,815	45,305	113,415	158,720	3,031,535	903,680	1,969,125	133,387	1,062	18,420
China	470	100	.024	8,031,050	5,916,100	13,947,150	253,180	56,395	309,575	14,256,725	5,460,150	8,487,000	342,161	1,410	29,884
Clinton	1,380	18	.185	733,397	175,720	909,117	110,695	190,483	301,178	1,210,295	224,438	684,679	223,904	4,140	22,709
Farmington	678	70	.036	7,264,700	1,766,500	9,031,200	152,750	209,800	362,550	9,393,750	1,096,620	7,934,580	338,175	2,034	32,295
Fayette	140	25	.113	322,610	581,485	904,095	8,230	10,896	19,126	923,221	393,855	510,240	104,324	420	5,319
Gardiner	1,465	70	.0445	17,087,000	5,015,670	22,102,670	2,649,980	2,225,920	4,875,900	26,978,570	5,189,280	16,913,390	1,200,546	4,395	98,793
Hallowell	651	80	.038	7,352,936	1,711,326	9,064,262	798,261	489,922	1,288,183	10,352,445	1,142,229	7,922,033	393,393	1,953	43,939
Litchfield	356	70	.051	2,226,490	2,017,190	4,243,680	110,320	59,050	169,370	4,413,050	1,542,110	2,701,570	225,065	1,068	17,253
Manchester	344	100	.020	10,056,835	4,417,170	14,474,005	188,830	146,810	335,640	14,809,645	5,289,331	9,184,674	296,193	1,032	24,932
Monmouth	554	67	.0445	6,357,340	2,950,670	9,308,010	286,250	571,360	857,610	10,165,620	1,799,620	7,508,390	452,370	1,662	30,695
Mount Vernon	158	60	.044	1,372,060	1,783,320	3,155,380	80,590	37,010	117,600	3,272,980	919,560	2,235,820	144,011	474	6,999
Oakland	871	50	.037	7,726,767	4,011,937	11,738,704	1,542,128	1,049,919	2,592,047	14,330,751	3,897,609	7,841,095	530,238	2,613	47,311
Pittston	401	96	.025	5,045,150	1,079,750	6,124,900	200,900	61,145	122,263	6,386,945	1,328,850	4,796,050	159,674	1,203	25,288
Randolph	391	40	.078	1,580,715	184,500	1,765,215	95,623	26,640	122,263	3,105,545	1,454,670	147,223	1,173	20,948	
Readfield	316	100	.0255	7,341,750	2,848,230	10,189,980	637,200	308,980	946,180	11,136,160	3,817,890	6,372,090	283,972	948	33,015
Rome	111	18	.082	242,695	819,310	1,062,005	18,700	24,200	42,900	1,104,905	506,470	555,535	90,602	333	1,286
Sidney	337	100	.020	6,143,520	2,996,680	9,140,200	260,670	344,130	604,800	9,745,000	3,167,890	5,972,310	194,900	1,011	18,090
Vassalboro	556	60	.052	4,585,870	1,627,080	6,212,950	311,600	210,340	521,940	6,734,890	1,339,540	4,873,410	350,214	1,668	31,227
Vienna	71	40	.084	221,660	288,985	510,645	7,945	310	8,255	518,900	278,070	232,575	43,588	213	2,018
Waterville	3,730	98	.0335	89,160,010	16,916,010	106,076,020	18,629,360	4,800,490	23,429,850	129,505,870	24,339,900	81,736,120	4,338,446	11,190	225,175
Wayne	184	50	.036	2,141,285	1,622,650	3,763,935	52,810	9,400	62,210	3,826,145	1,508,460	2,255,475	137,741	552	11,871
West Gardiner	343	50	.034	2,798,110	1,111,860	3,909,970	143,897	59,327	203,224	4,113,194	957,720	2,952,250	139,848	1,029	21,869
Windsor	284	18	.180	453,710	399,495	853,205	29,275	9,851	39,126	892,331	191,075	662,130	160,620	852	28,870
Winslow	1,801	40	.068	11,106,530	4,500,560	15,607,090	519,430	8,822,050	9,341,480	24,948,570	2,429,150	13,177,940	1,696,503	5,403	104,973
Winthrop	1,223	97	.028	22,323,125	8,304,650	30,627,775	3,041,820	2,059,670	5,101,490	35,729,265	8,903,170	21,724,605	1,000,419	3,669	71,503
TOTALS	23,085	--	--	315,019,910	92,116,418	407,136,328	48,561,279	28,668,276	77,229,555	484,365,883	96,011,387	311,124,941	18,198,545	69,255	1,362,539

## KNOX COUNTY — 1972

*Appleton	168	33	1/3	.058	836,905	299,235	1,136,140	64,663	84,215	148,878	1,285,016	316,405	819,735	74,157	504	6,896
Camden	863	85	.027	27,130,880	6,237,400	33,368,280	2,979,830	283,870	3,263,700	36,631,980	6,462,730	26,905,550	989,063	2,589	70,218	
Cushing	155	25	.074	838,098	933,843	1,771,941	36,667	25,063	61,730	1,833,671	750,948	1,020,993	135,691	465	8,489	
Friendship	232	68	.038	2,685,060	1,826,100	4,511,160	302,130	28,540	330,670	4,841,830	1,311,140	3,200,020	183,989	696	10,066	
Hope	110	20	.140	285,150	230,850	516,000	29,770	20,020	49,790	565,790	207,625	308,375	79,211	330	5,473	
Isle Au Haut	23	05	.162	21,085	126,440	147,525	6,740	9,370	16,110	163,635	33,700	113,825	26,509	69	1,234	
North Haven	111	25	.115	282,785	1,221,165	1,503,950	31,410	30,760	62,170	1,566,120	460,700	1,043,250	180,104	333	5,522	
Owls Head	389	20	.122	918,150	589,530	1,507,680	32,470	32,820	65,290	1,572,970	415,960	1,091,720	191,902	1,167	19,161	
Rockland	1,819	75	.043	27,279,920	5,002,360	32,282,280	6,748,250	1,366,210	8,114,460	40,396,740	4,885,570	29,976,710	1,737,060	5,457	115,079	
Rockport	492	102	.0205	17,561,410	8,031,180	25,592,590	256,760	74,350	331,110	25,923,700	10,943,990	14,648,600	531,436	1,476	34,728	
Saint George	489	80	.026	7,033,400	6,152,390	13,185,790	382,390	148,210	530,600	13,716,390	5,068,140	8,171,650	356,626	1,467	27,166	
South Thomaston	228	20	.140	521,180	311,460	832,640	44,040	7,560	51,600	884,240	267,110	565,530	123,794	684	12,217	
Thomaston	601	65	.036	9,981,744	730,585	10,712,329	4,559,316	739,535	5,298,851	16,011,180	1,335,767	9,376,662	576,402	1,803	26,286	
Union	270	66	2/3	.054	2,118,786	817,900	2,936,686	464,819	122,103	586,922	3,523,608	693,686	2,243,000	190,274	810	17,430
Vinalhaven	337	25	.102	1,065,200	1,251,950	2,317,150	178,200	53,300	231,500	2,548,650	691,050	1,626,100	259,962	1,011	11,539	



# KNOX COUNTY - 1972 - Concluded

Municipality	No. of Polls Taxed	Ratio as Cert by Mun Assess	Rate of Tax ation	REAL ESTATE			PERSONAL PROPERTY			Total Value of all Property	TOTAL VALUE		Amt. of Taxes Assessed on Property	Amt. of Taxes Assessed on Polls	1971 Excise Tax
				Resident	Non-Resident	Total	Resident	Non-Resident	Total		Land	Buildings			
Warren .....	441	55	.044	4,453,940	1,484,110	5,938,050	323,400	187,270	510,670	6,448,720	1,007,890	4,930,160	283,744	1,323	23,630
Washington .....	135	33 1/3	.126	354,985	292,335	647,320	44,450	32,312	76,762	724,082	210,735	436,585	91,234	405	8,719
Matinicus Isle Plt. ....	40	10	.145	64,108	46,274	110,382	18,120	2,250	20,370	130,752	30,332	80,050	18,959	120	729
TOTALS .....	6,903	-	--	103,432,786	35,585,107	139,017,893	16,503,425	3,247,758	19,751,183	158,769,074	35,093,478	103,924,415	6,030,117	20,709	404,582

\*TAKEN FROM 1971 MUNICIPAL VALUATION RETURN.

# LINCOLN COUNTY - 1972

*Alna .....	82	40	.051	489,360	520,300	1,009,660	14,645	2,100	16,745	1,026,405	336,560	673,100	52,347	246	3,762
Boothbay .....	516	70	.02675	7,505,490	7,208,320	14,713,810	451,360	337,866	789,226	15,503,036	4,393,820	10,319,990	414,706	1,548	27,850
Boothbay Harbor .....	696	100	.0248	13,170,360	9,826,880	22,997,240	1,312,970	1,385,200	2,698,170	25,695,410	6,173,450	16,823,790	637,246	2,088	37,720
Bremen .....	140	60	.021	2,063,400	2,371,460	4,434,860	8,670	7,830	16,500	4,451,360	1,542,660	2,892,200	93,478	420	6,054
Bristol .....	481	60	.030	6,190,270	5,697,050	11,887,320	398,970	80,730	479,700	12,367,020	3,501,510	8,385,810	371,010	1,443	29,360
Damariscotta .....	296	65	.0262	6,810,870	1,465,270	8,276,140	754,655	226,295	980,950	9,257,090	1,714,275	6,561,865	242,536	888	25,966
Dresden .....	208	45	.064	1,125,200	426,500	1,551,700	35,050	7,150	42,200	1,593,900	449,435	1,102,265	102,010	624	9,815
Edgecomb .....	184	25	.126	515,150	367,746	882,896	18,635	9,060	27,695	910,591	306,050	576,846	114,734	552	10,560
Jefferson .....	308	13	.100	916,725	714,975	1,631,700	30,730	9,165	39,895	1,671,595	568,075	1,063,625	167,160	924	17,737
Newcastle .....	272	64	.0312	4,511,160	1,981,085	6,492,245	203,780	226,715	430,495	6,922,740	1,449,900	5,042,345	215,990	816	21,707
Nobleboro .....	208	30	.068	983,385	875,210	1,858,595	45,270	14,575	59,845	1,918,440	832,285	1,026,310	130,454	624	12,745
South Bristol .....	215	20	.066	751,510	1,310,995	2,062,505	48,300	49,015	97,315	2,159,820	1,015,080	1,047,425	142,548	645	9,940
Southport .....	166	85	.015	3,745,125	9,952,425	13,697,550	236,550	181,750	418,300	14,115,850	4,153,025	9,544,525	210,635	498	9,521
Waldoboro .....	802	100	.02525	15,426,630	5,926,660	21,353,290	1,088,725	1,088,680	2,177,405	23,530,695	6,819,750	14,533,540	594,150	2,406	44,694
*Westport .....	87	12	.136	150,775	205,885	356,660	5,835	8,555	14,390	371,050	135,110	221,550	50,463	261	4,055
*Whitefield .....	230	31	.100	726,170	525,910	1,252,080	44,125	18,765	62,890	1,314,970	350,766	901,314	131,497	690	12,031
Winncot .....	518	40	.0335	2,993,475	63,528,836	66,522,311	351,400	5,722,722	6,074,122	72,596,433	20,793,207	45,729,104	2,431,980	1,554	33,169
Monhegan Plt. ....	34	020	.080	82,000	131,150	213,150	1,825	750	2,575	215,725	49,295	163,855	17,258	102	520
Somerville Plt. ....	65	40	.060	144,350	258,030	402,380	7,460	600	8,060	410,440	221,100	181,280	24,626	195	2,886
TOTALS .....	5,508			68,301,405	113,294,687	181,596,092	5,058,955	9,377,523	14,436,478	196,032,570	54,805,353	126,790,739	6,144,828	16,524	320,092

\*TAKEN FROM 1971 MUNICIPAL VALUATION RETURNS

# OXFORD COUNTY - 1972

Andover .....	211	100	.026	1,629,170	4,039,120	5,668,290	384,170	7,009,770	7,393,940	13,062,230	976,920	4,691,370	339,618	633	12,417
Bethel .....	643	80	.051	7,061,920	1,582,565	8,644,485	1,133,380	130,475	1,263,855	9,908,340	1,538,560	7,105,925	505,325	1,929	37,761
Brownfield .....	140	20	.140	261,685	217,134	478,819	42,054	10,645	52,699	531,518	175,804	303,015	74,412	420	6,825
Buckfield .....	250	70	.060	1,472,320	428,850	1,901,170	193,260	71,070	264,330	2,165,500	563,450	1,337,720	129,930	750	12,640
Byron .....	25	33	.076	43,130	294,915	338,045	410	--	410	338,455	243,560	94,485	25,722	75	1,258

**OXFORD COUNTY – 1972 – Concluded**

Canton	174	20	.078	587,470	398,370	985,840	52,750	26,010	78,760	1,064,600	367,260	618,580	83,039	522	9,196	
Denmark	127	10	.148	267,405	726,400	993,805	19,330	21,170	40,500	1,034,305	490,070	503,735	153,077	381	5,060	
Dixfield	579	100	.027	8,387,790	1,339,000	9,726,790	1,781,490	291,640	2,073,130	11,799,920	2,337,475	7,389,315	318,598	1,737	29,984	
Fryeburg	532	40	.055+	4,124,170	1,985,820	6,109,990	449,170	371,145	820,315	6,930,305	2,095,010	4,014,980	381,167	1,596	36,420	
Gilead	40	33	.098	81,324	449,166	530,490	2,445	1,054	3,499	533,989	421,344	109,146	52,331	120	1,350	
Greenwood	158	50	.085	735,060	1,332,410	2,067,470	44,040	294,362	338,402	2,405,872	713,289	1,354,181	204,499	474	7,617	
Hanover	73	60	.060	531,150	299,050	830,200	25,850	750	26,600	856,800	157,200	673,000	51,408	219	3,557	
Hartford	95	25	.150	171,990	331,900	503,890	13,480	275	13,755	517,645	288,910	214,980	77,647	285	4,725	
Hebron	145	50	.052	487,330	183,830	671,160	53,210	20,750	73,960	745,120	196,120	547,040	38,746	435	8,313	
Hiram	184	40	.108	464,220	646,420	1,110,640	55,259	21,762	77,021	1,187,661	568,190	542,450	128,267	552	9,428	
Lovell	176	22	.089	760,175	1,572,600	2,332,775	86,545	117,090	203,635	2,536,410	888,215	1,444,560	225,740	528	10,281	
Mexico	937	80	.056	6,721,400	1,011,850	7,733,250	352,700	267,450	620,150	8,353,400	1,303,200	6,430,050	467,790	2,811	43,704	
Newry	47	30	.032	275,250	978,170	1,253,420	9,280	83,440	92,720	1,346,140	834,240	419,180	43,076	141	4,519	
Norway	906	100	.028	21,147,057	4,992,070	26,139,127	2,064,520	719,540	2,784,060	28,923,187	6,889,830	19,249,297	809,849	2,718	50,069	
Oxford	521	50	.064	2,017,450	1,359,550	3,377,000	362,300	199,775	562,075	3,939,075	921,000	2,456,000	252,101	1,563	23,544	
Peru	897	100	.0275	13,219,240	4,264,930	17,484,170	2,812,615	1,809,480	4,622,095	22,106,265	3,183,290	14,300,880	607,922	2,691	54,099	
Porter	285	28	.106	897,345	690,210	1,587,555	27,970	885,200	913,170	2,500,725	370,390	1,217,165	265,077	855	15,090	
Roxbury	248	35	.076	763,200	496,970	1,260,170	40,060	64,660	104,720	1,364,890	408,550	851,620	103,732	744	12,535	
Rumford	88	45	.070	272,250	814,415	1,086,665	19,915	6,580	26,495	1,113,160	517,165	569,500	77,921	264	4,814	
Stoneham	1,868	92	.029	36,726,040	18,699,380	55,425,420	3,736,420	38,896,070	42,632,490	98,057,910	12,664,950	42,760,470	2,843,679	5,604	74,314	
Stow	60	25	.0495	174,300	742,065	916,365	8,455	7,650	16,105	932,470	324,799	591,566	46,157	180	3,343	
Sumner	35	19	.124	54,555	122,570	177,125	3,960	4,855	8,815	185,940	106,095	71,030	23,056	105	1,516	
Sweden	116	40	.090	414,530	394,065	808,595	17,690	1,600	19,290	827,885	312,800	495,795	74,509	348	5,387	
Upton	40	30	.096	113,346	408,869	522,215	6,910	32,700	39,610	561,825	379,475	142,740	53,935	120	2,171	
Waterford	10	35	.038	44,660	420,265	464,925	3,140	3,740	6,880	471,805	347,415	117,510	17,928	30	785	
West Paris	231	83	1/3	.098	741,415	952,750	1,694,165	126,685	315,030	441,715	2,135,880	624,090	1,070,075	209,316	693	15,642
Woodstock	285	66	.069	1,174,875	380,110	1,554,985	254,505	29,635	284,140	1,839,125	418,505	1,136,480	126,900	855	15,426	
Lincoln Pk.	263	37	.104	834,200	685,020	1,519,220	206,170	18,940	225,110	1,744,330	481,380	1,037,840	181,410	789	13,923	
Magalloway Pk.	13	47	.028	49,950	1,218,812	1,268,762	2,300	1,830	4,130	1,272,892	398,812	869,950	35,641	39	1,142	
	16	30	.058	10,455	311,154	321,609	2,755	1,025	3,780	325,389	288,373	33,236	18,872	48	696	
TOTALS	10,418	--	--	112,717,827	54,770,775	167,488,602	14,395,193	51,737,168	66,132,361	233,620,963	42,795,736	124,692,866	9,048,397	31,254	539,551	

**PENOBSCOT COUNTY – 1972**

Alton	72	25	.060	112,055	135,640	247,695	8,945	35,040	43,985	291,680	130,130	117,565	17,500	216	4,241
Bangor	7,372	97	.0404	124,559,900	28,677,320	153,237,220	25,900,500	15,420,880	41,321,380	194,558,600	30,094,880	123,142,340	7,860,167	22,116	527,651
Bradford	153	50	.086	555,675	114,280	669,955	122,270	11,795	134,065	804,020	192,450	477,505	69,146	459	7,635
Bradley	264	20	.232	339,173	321,435	660,608	3,450	640	4,090	664,698	219,525	441,083	154,210	792	12,478
Brewer	2,370	100	.0335	46,640,640	10,114,610	56,755,250	7,345,650	2,881,590	10,227,240	66,982,490	12,256,920	44,498,330	2,243,913	7,110	147,271
Burlington	74	25	.160	54,770	150,075	204,845	2,990	150	3,140	207,985	130,125	74,720	33,278	222	5,751
Carmel	304	90	.029	2,561,420	435,710	2,997,130	59,100	177,260	236,360	3,233,490	689,160	2,307,970	93,771	912	15,741
Charleston	146	12	.128	356,670	158,110	514,780	71,110	16,580	87,690	602,470	219,615	295,165	77,116	438	12,269
*Chester	58	20	.180	42,885	153,790	196,675	1,495	120	1,615	198,290	165,105	31,570	35,692	174	3,046
Clifton	61	32	.078	176,095	240,815	416,910	59,190	550	59,740	476,650	163,255	253,655	37,179	183	3,887
Corinna	405	100	.030	7,107,403	715,195	7,822,598	2,219,709	28,760	2,248,469	10,071,067	1,837,620	5,984,978	302,132	1,215	23,955
Corinth	316	25	.086	1,251,040	266,570	1,517,610	140,485	36,980	177,465	1,695,075	506,075	1,011,535	145,776	948	22,359
Dexter	867	100	.035	12,257,770	1,594,130	13,851,900	4,196,620	348,690	4,545,310	18,397,210	1,731,130	12,120,770	643,902	2,601	52,777
Dixmont	146	25	.085	246,001	139,207	385,208	49,266	61,347	110,613	495,821	134,967	250,241	42,145	438	8,410

PENOBSCOT COUNTY – 1972 – Concluded

Municipality	No. of Polls Voted	Ratio as Cert- ified by Muni- Asses- sors	Rate of Tax- ation	REAL ESTATE			PERSONAL PROPERTY			Total Value of all Property	TOTAL VALUE		Amt. of Taxes Assessed on Property	Amt. of Taxes Assessed on Polls	1971 Taxes Tax
				Resident	Non-Resident	Total	Resident	Non-Resident	Total		Land	Buildings			
East Millinocket	538	13	.0720	2,195,450	11,656,129	13,851,579	13,600	2,004,717	2,018,317	15,869,896	236,350	13,615,229	1,142,632	1,614	39,736
Edlington	357	50	.047	2,105,400	594,450	2,699,850	33,650	262,750	296,400	2,996,250	717,710	1,982,140	140,824	1,071	19,435
Edinburg	18	30	.092	41,642	95,419	137,061	930	1,217	2,147	139,208	95,811	41,250	12,808	54	1,041
Enfield	212	20	.144	265,745	760,098	1,025,843	14,300	63,434	77,734	1,103,577	70,140	955,703	158,915	636	17,792
Etna	126	33	.054	272,326	108,694	381,020	23,215	35,224	58,439	12,009	416,244	245,250	22,477	378	5,904
Exeter	163	15	.174	259,830	75,268	335,098	58,157	3,310	61,467	396,565	163,858	171,240	69,002	489	13,173
Garland	121	14	.200	157,225	114,985	272,210	19,535	6,300	25,835	298,045	157,260	114,950	59,609	363	5,772
Glenburn	339	92	.037	2,526,348	1,011,046	3,537,394	52,200	21,350	73,550	3,610,944	958,061	2,579,333	133,605	1,017	16,279
Greenbush	143	30	.125	142,880	328,434	471,314	4,650	600	5,250	476,564	329,254	142,060	59,570	429	6,579
Greenfield	30	75	.0345	273,300	687,700	961,000	1,500	1,000	2,500	963,500	551,500	409,500	33,241	90	3,479
Hampden	916	116	.0252	24,564,200	5,156,150	29,720,350	1,353,280	2,113,950	3,467,230	7,489,750	22,230,600	836,327	2,748	89,497	
Herman	519	100	.0226	8,376,610	3,099,510	11,476,120	516,730	229,960	746,690	12,222,810	2,983,610	8,492,510	276,235	1,557	36,166
Holden	340	70	.025	4,196,480	1,175,776	5,372,256	217,020	242,290	459,310	5,831,566	1,066,046	4,306,210	145,789	1,020	26,919
Howland	318	33	.070	953,050	1,031,060	1,984,110	40,800	227,700	268,500	2,252,610	328,380	1,655,730	157,683	954	20,030
Hudson	134	40	.132	297,595	323,098	620,693	15,440	4,492	19,932	640,625	201,423	419,720	55,862	402	7,383
Kenduskeag	187	50	.081	510,730	142,560	653,290	19,690	16,970	36,660	689,950	104,670	548,620	85,886	561	12,667
Lagrange	89	26	.110	134,950	107,540	242,490	19,150	9,260	28,410	270,900	122,770	119,720	29,799	267	4,777
Lee	150	70	.032	1,143,740	483,760	1,627,500	96,530	29,710	126,240	1,753,740	536,520	1,090,980	56,120	450	7,327
Levant	206	80	.043	1,079,355	207,789	1,287,144	178,640	8,750	187,390	1,474,534	348,839	938,305	63,405	618	11,094
Lincoln	1,154	100	.023	23,277,060	2,953,030	26,230,090	15,897,480	1,272,120	17,169,600	43,399,690	5,557,550	20,672,540	998,193	3,462	70,035
Lowell	47	14	.142	26,625	83,325	109,950	2,175	250	2,425	112,375	80,015	29,935	15,957	141	2,518
Mattawamkeag	250	15	.180	181,225	801,404	982,629	23,670	70,944	94,614	1,077,243	750,564	232,065	193,904	750	11,226
Mayfield	9	40	.070	13,455	65,681	79,136	2,920	—	2,920	82,056	63,176	15,960	5,744	27	475
Medway	352	16	.420	146,108	412,302	558,410	2,750	2,800	5,550	563,960	210,945	347,465	236,863	1,056	15,493
Milford	365	35	.062	1,585,310	2,329,400	3,914,710	29,750	50,500	80,250	3,994,960	988,230	2,926,480	247,687	1,095	29,230
Millinocket	1,935	100	.0253	56,070,800	2,898,615	58,969,415	52,211,960	546,373	52,758,333	111,727,748	6,144,650	52,824,765	2,826,712	5,805	124,310
Newburgh	217	25	.080	611,875	78,050	689,925	48,735	8,250	56,985	746,910	119,775	570,350	59,753	651	11,820
Newport	477	25	.225	1,059,225	631,610	1,690,835	150,850	326,700	477,550	2,168,385	301,750	1,889,085	487,887	1,431	36,083
Old Town	2,155	80	.039	33,098,000	4,509,300	37,607,300	14,177,700	1,561,700	15,739,400	53,346,700	4,684,500	32,922,800	2,080,521	6,465	130,570
Orono	1,261	100	.0325	26,635,260	7,420,110	34,055,370	696,110	2,736,020	3,432,130	37,487,500	5,900,970	28,154,400	1,218,544	3,783	78,199
Orrington	706	100	.023	9,641,882	3,377,025	13,018,907	3,306,710	91,070	3,397,780	16,416,687	2,401,773	10,617,134	377,584	2,118	40,527
Passadumkeag	83	50	.055	160,560	235,650	396,210	14,600	1,510	16,110	412,320	255,270	140,940	22,678	249	4,728
Patten	304	70	.0386	1,834,800	490,350	2,325,150	256,850	343,650	600,500	2,925,650	713,100	1,612,050	112,930	912	20,374
Plymouth	126	20	.202	105,307	70,535	175,842	16,307	5,881	22,188	198,030	78,014	97,828	4,002	378	8,913
Springfield	96	25	.160	72,930	84,790	157,720	7,570	3,650	11,220	168,940	90,830	66,890	27,030	288	1,684
Stacyville	154	40	.075	520,605	274,215	794,820	403,010	14,855	417,865	1,212,685	304,155	490,665	90,951	462	10,128
Stetson	100	15	.228	92,690	118,240	211,930	9,180	500	9,680	221,610	116,290	95,640	50,527	300	6,212
Veazie	391	60	.02450	5,318,141	8,948,290	14,266,431	290,855	1,980,596	2,271,451	16,537,882	853,282	13,413,149	405,178	1,173	35,300
Winn	115	10	.27	88,598	54,924	143,522	18,655	3,150	21,805	165,327	86,206	57,316	44,638	345	7,735
Woodville	15	27	.071	16,985	536,910	553,895	2,850	—	2,850	556,745	399,030	39,030	39,529	45	703
Carroll Plt.	44	25	.230	23,420	78,140	101,560	1,910	490	2,400	103,960	80,970	20,590	23,911	132	1,392
Drew Plt.	14	20	.126	7,266	102,211	109,477	1,210	200	1,410	110,887	87,132	22,345	13,972	42	970
Grand Falls Plt.	3	56	.056	3,920	59,840	63,760	650	—	650	64,410	55,670	8,090	3,607	9	90
Lakeville Plt.	8	16	.067	10,645	164,404	175,049	800	200	1,000	176,049	104,624	70,425	11,795	24	588
Mount Chase Plt.	40	40	.060	189,695	392,575	582,270	30,435	4,695	35,130	617,400	312,150	270,120	37,044	120	3,542
Prentiss Plt.	41	19	.215	18,541	53,717	72,258	4,430	1,200	5,630	77,888	59,208	13,050	16,746	123	1,005

PENOBSCOT COUNTY - 1972 - Concluded

Seboeis Plt. ....	12	23	140	10,005	90,630	100,635	735	470	1,205	101,840	86,080	14,555	14,258	36	759
Webster .....	16	20	170	10,025	63,480	73,505	700	---	700	74,205	65,670	7,835	12,615	48	1,257
TOTALS .....	28,004	---	---	406,590,311	107,755,106	514,345,417	130,455,849	33,323,430	163,779,279	678,124,696	95,775,893	418,569,524	24,974,976	84,012	1,848,385

\*TAKEN FROM 1971 MUNICIPAL VALUATION RETURN.

PISCATAQUIS COUNTY - 1972

Abbott .....	120	22	175	131,784	138,624	270,408	12,970	26,066	39,036	309,444	121,313	149,095	54,153	360	4,109
Atkinson .....	55	25	112	117,370	89,540	206,910	29,290	850	30,140	237,050	146,840	60,070	26,550	165	2,720
Bowbank .....	11	18	052	18,045	310,501	328,546	700	2,200	2,900	331,446	190,420	138,126	17,235	33	209
Brownville .....	409	33	156	582,680	321,590	904,270	43,190	30,105	73,295	977,565	196,170	708,100	152,500	1,227	15,843
Dover-Foxcroft .....	767	80	052	7,884,900	1,842,320	9,727,220	1,156,640	429,600	1,586,240	11,313,460	1,966,900	7,760,320	588,300	2,301	56,485
Greenville .....	452	100	0276	7,477,713	4,058,396	11,536,109	439,945	476,537	916,482	12,452,591	3,721,993	7,814,116	343,692	1,356	28,676
Guilford .....	427	100	034	5,887,430	862,230	6,749,660	1,258,350	112,380	1,370,730	8,120,390	982,085	5,767,575	276,093	1,281	20,760
Medford .....	28	50	098	42,225	208,855	251,080	300	---	300	251,380	201,549	49,531	24,635	84	864
Milo .....	628	85	049	4,726,540	2,484,200	7,210,740	812,575	298,585	1,111,160	8,321,900	1,358,490	5,852,250	407,774	1,884	35,285
Monson .....	167	37	078	657,380	430,580	1,087,960	183,760	21,040	204,800	1,292,760	433,060	654,900	100,835	501	11,210
Parkman .....	121	100	038	736,120	677,850	1,413,970	56,690	23,082	79,772	1,493,742	606,920	807,050	56,762	363	5,157
Sangerville .....	239	20	184	381,400	150,750	532,150	27,510	13,650	41,160	573,310	187,600	344,550	105,489	717	13,089
Sebec .....	105	30	116	152,185	286,062	438,247	46,385	1,835	48,220	486,467	190,497	247,750	56,430	315	6,046
Shirley .....	41	100	015	418,960	1,355,330	1,774,290	24,650	---	24,650	1,798,940	1,423,540	350,750	26,984	123	2,964
Wellington .....	67	32	100	34,060	92,210	126,270	7,800	780	8,580	134,850	101,240	25,030	13,485	201	2,453
Willimantic .....	39	40	060	134,185	425,995	560,180	4,465	1,775	6,240	566,420	325,540	234,640	33,985	117	1,666
Barnard Plt. ....	8	33	072	9,850	81,065	90,915	75	100	175	91,090	74,921	15,994	6,558	24	393
Blanchard Plt. ....	25	12	170	12,527	105,210	117,737	222	205	427	118,164	85,387	32,350	20,088	75	911
Elliotsville Plt. ....	175	45	085	9,020	209,377	218,397	850	2,250	3,100	221,497	140,532	77,865	18,827	39	188
Kingsbury Plt. ....	2	30	080	2,830	139,070	141,900	---	---	---	141,900	123,790	---	11,352	6	148
Lakeview Plt. ....	10	20	043	5,400	353,992	359,392	400	1,350	1,750	361,142	118,742	240,650	15,529	30	522
TOTALS .....	3,734	---	---	29,422,604	14,623,747	44,046,351	4,106,767	1,442,390	5,549,157	49,595,508	12,697,529	31,348,822	2,357,256	11,202	209,698

SAGadahoc COUNTY - 1972

Arrowsic .....	60	100	048	521,565	461,750	983,315	12,840	250	13,090	996,405	397,340	585,975	47,827	180	3,033
Bath .....	2,318	80	045	41,086,040	5,142,390	46,228,430	9,912,190	1,254,110	11,166,300	57,394,730	6,728,640	39,499,790	2,582,763	6,954	120,856
Bowdoin .....	204	7	314	210,120	97,170	307,290	9,490	1,865	11,355	318,645	153,930	153,360	100,054	612	10,106
Bowdoinham .....	317	100	031	5,097,200	1,669,000	6,766,200	248,350	18,200	266,550	7,032,750	2,349,700	4,416,500	218,015	951	18,228
Georgetown .....	175	40	027	1,590,700	2,648,490	4,239,190	39,885	77,850	117,735	4,356,925	1,680,940	2,558,250	117,637	525	8,199
Phippsburg .....	335	1/3	129	745,875	1,364,545	2,110,420	40,830	42,430	*83,260	2,193,680	719,120	1,391,300	282,985	1,005	16,984
Richmond .....	485	50	036	6,272,934	1,682,805	7,955,739	555,406	80,440	635,846	8,591,585	1,481,464	6,474,275	309,297	1,455	27,624
Topsham .....	967	71	037	15,126,108	3,869,150	18,995,258	3,514,860	392,910	3,907,770	22,903,028	2,541,310	16,453,948	847,412	2,901	64,201
West Bath .....	212	96	0215	4,639,525	3,691,834	8,331,359	131,393	2,200	133,593	8,464,952	2,439,722	5,891,633	181,996	636	10,958
Woolwich .....	435	30	102	1,974,365	868,860	2,843,225	46,680	4,825	51,505	2,894,730	306,090	2,537,135	295,262	1,305	22,040
TOTALS .....	5,508	---	---	77,264,432	21,495,994	98,760,426	14,511,924	1,875,080	16,387,04	115,147,430	18,798,260	79,962,166	4,983,248	16,524	302,229

# SOMERSET COUNTY - 1972

Municipality	No. of Polls Taxed	Ratio as Cert by Muni Asses	Rate of Tax ation	REAL ESTATE			PERSONAL PROPERTY			Total Value of Assessed All Property	TOTAL VALUE		Amt. of Taxes Assessed on Property	Amt. of Taxes Assessed on Polls	1971 Excise Tax	
				Resident	Non-Resident	Total	Resident	Non-Resident	Total		Land	Buildings.				
Anson	522	75	.041	3,079,610	1,950,590	5,030,200	451,620	191,920	643,540	5,673,740	940,800	4,089,400	232,623	1,566	38,848	
Athens	173	40	.052	538,775	511,128	1,049,903	73,570	16,990	90,560	1,140,463	465,428	584,475	59,304	519	8,117	
Bingham	323	100	.0265	3,505,470	2,111,655	5,617,125	416,625	2,485,700	2,902,325	8,519,450	1,115,600	4,501,525	225,765	969	29,154	
Cambridge	82	50	.084	174,930	69,255	244,185	35,650	2,810	38,460	282,645	110,535	133,650	23,742	246	7,704	
Canaan	240	25	.100	563,082	366,560	929,642	73,235	12,678	85,913	1,015,555	383,435	546,207	101,755	720	12,236	
Cornville	180	50	.056	525,625	434,075	959,700	79,100	34,070	113,170	1,072,870	545,225	414,475	60,081	540	13,692	
Detroit	166	100	.0275	1,317,607	1,211,963	2,529,570	61,355	568,695	630,050	3,159,620	444,050	2,085,520	86,890	498	6,515	
Embsen	129	3	.108	88,412	1,131,953	1,220,365	4,065	1,050	5,115	1,225,480	874,770	345,595	132,352	387	5,031	
Fairfield	1,409	90	.0335	14,056,620	5,924,560	19,981,180	1,207,900	3,200,860	4,408,760	24,389,940	3,548,470	16,432,710	817,063	4,227	76,061	
Harmony	177	33	.098	315,335	139,615	454,950	58,660	20,210	78,870	533,820	175,225	279,725	52,314	531	6,705	
Hartland	354	50	.080	1,708,490	703,830	2,412,320	784,765	145,085	929,850	3,342,170	609,320	1,803,000	267,374	1,062	15,904	
Jackman	211	100	.034	2,033,360	1,128,055	3,161,415	566,845	151,380	718,225	3,879,640	922,540	2,238,875	131,908	633	26,903	
Madison	987	20	.153	1,913,862	1,405,510	3,319,372	161,090	816,850	977,940	4,297,312	1,048,692	2,270,680	657,489	2,961	53,738	
Mercer	83	50	.073	306,620	263,060	569,680	33,640	8,230	41,870	611,550	250,420	319,260	44,643	249	4,883	
Moose River	54	100	.021	792,255	1,030,405	1,822,660	87,075	39,100	126,175	1,948,835	1,022,160	800,500	40,925	162	4,718	
Moscow	141	25	.097	156,875	2,827,868	2,984,743	24,970	6,725	31,695	3,016,438	2,247,486	737,257	292,594	423	7,077	
New Portland	147	50	.082	527,670	397,610	925,280	51,180	7,190	58,370	983,650	389,990	535,290	80,659	441	8,898	
Norridgewock	495	17	.184	790,620	196,230	986,850	123,170	24,030	147,200	1,134,050	267,365	719,485	208,665	1,485	27,431	
Palmyra	262	20	.130	461,570	162,560	624,130	52,100	49,500	101,600	725,730	233,480	390,650	94,345	786	13,336	
Pittsfield	1,183	116	.0275	19,691,080	4,892,750	24,583,830	3,633,685	1,026,040	4,659,725	29,243,555	6,143,620	18,440,210	804,198	3,549	92,652	
Ripley	93	100	.033	541,820	438,400	980,220	84,950	10,290	95,240	1,075,460	548,350	431,870	35,490	279	3,933	
Saint Albans	216	22	.149	687,110	266,630	953,740	88,390	10,560	98,950	1,052,690	292,280	661,460	156,851	648	16,226	
Skowhegan	1,863	75	.053	18,549,040	7,859,070	26,408,110	2,431,180	1,678,740	4,109,920	30,518,030	5,328,910	21,079,200	1,617,455	5,589	97,231	
Smithfield	134	18	.146	333,120	364,360	697,480	18,435	13,615	32,050	729,530	211,860	485,620	106,913	402	5,183	
Solon	190	25	.114	402,285	526,415	928,700	62,465	6,750	69,215	997,915	540,825	387,875	113,192	570	10,709	
Starks	84	33	.120	181,625	151,630	333,255	32,440	5,057	37,497	370,752	198,415	134,840	44,490	252	3,831	
Brighton Plt.	19	40	.078	31,000	152,970	183,970	15,070	620	15,690	199,660	160,550	23,420	15,573	57	5,489	
Caratunk Plt.	34	33	.1/3	.083	45,815	225,530	271,345	3,115	1,740	4,855	276,200	86,915	22,925	102	1,553	
Dennistown Plt.	9	33	.065	24,150	160,835	184,985	---	---	500	185,485	158,738	26,247	12,056	27	366	
Highland Plt.	8	15	.193	6,659	66,320	72,979	1,132	900	2,032	75,011	65,269	7,710	14,477	24	420	
Pleasant Ridge Plt.	31	33	.1/3	.072	34,635	1,648,344	1,682,979	7,817	1,558,220	1,566,037	3,249,016	90,653	1,592,326	233,929	93	1,154
The Forks Plt.	16	33	.1/3	.069	19,060	286,963	306,023	300	375	306,698	189,973	116,050	21,162	48	919	
West Forks Plt.	18	1/3	.05780	39,770	211,350	251,120	52,900	10,000	62,900	316,020	172,520	78,600	18,150	54	2,995	
TOTALS	10,033	--	--	73,443,957	39,218,049	112,662,006	10,778,494	12,106,480	22,884,974	135,546,980	29,881,384	82,780,622	6,827,352	30,099	609,612	

# WALDO COUNTY - 1972

Belfast	1,588	74	.0526	15,272,550	3,423,200	18,695,750	2,348,250	1,045,450	3,393,700	22,089,450	2,172,800	16,522,950	1,161,905	4,764	96,627
Belmont	92	100	.028	727,470	501,360	1,228,830	31,680	86,300	117,980	1,346,810	288,980	939,850	37,711	276	5,439
Brooks	159	10	.160	294,410	133,935	428,345	52,760	29,687	82,447	510,792	146,640	281,705	81,727	477	9,965
Burnham	211	15	.270	256,800	215,715	472,515	34,515	18,265	52,780	525,295	207,340	265,175	141,830	633	9,388
Frankfort	126	30	.120	238,881	228,858	467,739	5,550	30,187	35,737	503,476	139,479	328,260	60,417	378	8,354
Freedom	94	27	.142	119,005	107,935	226,940	16,880	17,180	34,060	261,000	97,400	129,540	37,062	282	4,323
Islesboro	144	25	.136	353,220	982,770	1,335,990	35,310	76,690	112,000	1,447,990	524,980	811,010	196,927	432	9,722
Jackson	50	30	.095	122,420	117,062	239,482	18,700	8,495	27,195	266,677	148,112	91,370	25,334	150	3,180

WALDO COUNTY — 1972 — Concluded

Knox	106	33	.084	610,195	127,020	737,215	107,930	108,465	216,395	953,610	232,405	504,810	80,103	318	6,713
Liberty	143	15	.140	300,340	420,800	721,140	17,110	12,420	29,530	750,670	306,485	414,655	105,093	429	6,908
Lincolnville	296	10	.142	584,685	472,740	1,057,425	23,240	7,065	30,305	1,087,730	380,620	676,805	154,458	888	16,739
Monroe	125	50	.060	815,299	551,752	1,367,051	43,340	54,306	97,646	1,464,697	416,706	950,345	87,885	375	6,311
Monrovia	105	10	.289	107,265	133,000	240,265	16,970	17,125	34,095	274,260	115,855	124,410	76,821	315	6,149
Morrill	105	26	.066	434,485	106,440	540,925	32,015	27,675	59,690	600,615	156,600	384,325	39,640	315	4,719
Northport	150	40	.068	929,890	1,088,525	2,018,415	27,950	11,500	39,450	2,057,865	688,115	1,330,300	139,935	450	11,631
Palermo	161	40	.091	523,800	412,420	936,220	60,450	42,570	103,020	1,039,240	351,390	584,830	94,571	483	10,687
Prospect	105	50	.125	215,005	143,464	358,469	17,260	69,423	86,683	445,152	107,729	250,740	55,644	315	5,353
Seasmont	178	26	.102	665,515	292,495	958,010	221,785	32,465	254,250	1,212,260	292,970	665,040	123,650	534	10,749
Searsport	499	88	.037	6,257,695	5,486,920	11,744,615	303,700	2,733,010	3,036,710	14,781,325	3,855,985	7,888,630	546,909	1,497	25,952
Stockton Springs	278	42	.065	1,640,700	890,600	2,531,300	16,500	12,830	29,330	2,560,630	826,600	1,704,700	166,441	834	12,309
Swanville	128	1/3	.101	311,640	383,090	694,730	11,690	12,680	24,370	719,100	282,600	412,130	72,629	384	5,778
Thorndike	117	25	.064	259,140	209,745	468,885	50,760	225,210	275,970	744,855	181,635	287,250	47,671	351	6,988
Troy	141	35	.070	501,190	238,620	739,810	40,637	90,859	131,496	871,306	355,460	384,350	60,991	423	7,993
Unity	275	41	.072	1,382,375	538,400	1,920,775	182,425	241,620	424,045	2,344,820	399,725	1,521,050	168,827	825	20,469
Waldo	94	20	.142	165,335	122,875	288,210	29,790	9,682	39,472	327,682	88,590	199,620	46,531	282	5,921
Winterport	541	60	.086	1,978,205	633,410	2,611,615	139,213	164,554	303,767	2,915,382	745,720	1,865,895	250,723	1,623	28,016
TOTALS	6,011	---	---	35,067,515	17,963,151	53,030,666	3,886,410	5,185,713	9,072,123	62,102,789	13,510,921	39,519,745	4,061,435	18,033	346,385

WASHINGTON COUNTY — 1972

Addison	212	10	.116	372,560	381,510	754,070	43,870	9,560	53,430	807,500	375,030	379,040	93,670	636	12,000
Alexander	47	40	.08	181,890	331,120	513,010	6,450	950	7,400	520,410	323,880	189,130	41,633	141	2,601
Baileysville	424	50	.038	18,066,940	600,810	18,667,750	846,500	103,200	949,700	19,617,450	1,904,700	16,763,050	745,463	1,272	45,512
Beals	193	40	.038	1,077,755	269,330	1,347,085	227,425	9,860	237,285	1,584,370	359,720	987,365	60,206	579	7,276
Beddington	8	50	.0105	20,940	1,118,280	1,139,220	500	81,460	81,960	1,221,180	991,520	147,700	12,822	24	171
Calais	990	80	.0415	12,624,850	2,589,700	15,214,550	1,796,580	1,203,200	2,999,780	18,214,330	2,195,710	13,018,840	755,895	2,970	60,353
Centerville	9	30	.063	10,222	195,193	205,415	---	15,300	15,300	220,715	183,490	21,925	13,905	27	141
Charlotte	56	50	.064	215,480	264,410	479,890	20,440	2,155	22,595	502,485	207,380	272,510	32,159	168	4,525
Cherryfield	169	35	.072	835,920	492,830	1,328,750	95,270	77,300	172,570	1,501,320	395,930	932,820	108,095	507	10,707
Columbia	55	40	.074	130,240	251,230	381,470	15,170	1,620	16,790	398,260	239,400	142,070	29,471	165	2,310
Columbia Falls	120	40	.102	253,218	151,075	374,293	26,825	2,155	28,980	405,273	132,764	241,529	41,134	360	5,051
Cooper	19	40	.076	87,980	220,010	307,990	4,160	1,180	4,340	312,330	179,710	128,280	23,737	57	975
Crawford	23	20	.17	12,935	55,550	68,485	560	630	1,190	69,675	57,945	10,540	11,845	69	1,717
Cutler	107	15	.087	177,019	275,892	452,911	19,025	5,570	24,595	477,506	241,410	211,501	41,543	321	4,998
Danforth	163	50	.074	423,720	480,970	904,690	91,705	18,005	109,710	1,014,400	494,170	410,520	75,066	489	10,615
Deblois	11	1/4	.130	5,385	72,197	77,582	125	2,750	2,875	80,457	67,447	10,135	10,459	33	325
Dennysville	65	71	.051	248,418	178,196	426,614	29,610	93,984	123,594	550,208	147,884	278,730	28,061	195	3,468
East Machias	270	84	.029	1,658,990	971,190	2,630,180	35,740	79,180	114,920	2,745,100	626,610	2,003,570	79,608	810	14,848
Eastport	476	100	.050	3,921,252	1,802,380	5,723,632	1,439,792	726,540	2,166,332	7,889,964	943,541	4,780,091	394,498	1,428	26,672
Harrington	169	30	.133	297,945	241,750	539,695	8,210	9,690	17,900	557,595	151,680	388,015	74,160	507	8,581
Jonesboro	106	50	.062	473,865	302,031	775,896	48,845	22,960	71,805	847,701	352,911	422,985	52,557	318	5,062
Jonesport	365	48	.067	1,212,860	502,760	1,715,620	200,400	54,135	254,535	1,970,155	423,940	1,291,680	132,000	1,095	17,759
Lubec	494	80	.043	4,239,500	588,820	4,828,320	863,170	28,770	891,940	5,720,260	873,110	3,955,210	245,971	1,482	28,292
Machias	402	100	.0285	10,026,828	1,491,625	11,518,453	1,398,397	340,195	1,738,592	13,257,045	2,258,481	9,259,972	377,826	1,206	26,026
Machiasport	197	80	.046	1,214,476	562,368	1,776,844	111,765	4,100	115,865	1,892,709	411,241	1,365,603	87,065	591	8,195
Marshfield	73	25	.092	140,525	76,630	217,155	23,375	1,350	24,725	241,880	98,200	118,955	22,253	219	3,863

# WASHINGTON COUNTY - 1972 - Concluded

Municipality	No. of Polls Taxed	Ratio as Cer- by Muni- Assess	Rate of Tax- ation	REAL ESTATE			PERSONAL PROPERTY			Total Value of all Property	TOTAL VALUE		Amt. of Taxes Assessed on Property	Amt. of Taxes Assessed on Polls	1971 Excise Tax
				Resident	Non-Resident	Total	Resident	Non-Resident	Total		Land	Buildings			
Meddybemps	24	33	.066	44,950	119,700	164,650	21,995	15,700	37,695	202,345	84,500	80,150	13,355	72	1,687
Milbridge	308	50	.0475	2,072,850	890,765	2,963,615	254,800	18,100	272,900	3,236,515	970,550	1,993,065	153,734	924	12,381
Northfield	16	25	.070	17,195	180,405	197,600	200	1,200	1,400	199,000	110,420	87,180	13,930	48	356
Pembroke	147	100	.01784	1,681,605	1,923,855	3,605,460	120,400	1,241,000	1,361,400	4,966,860	1,994,660	1,610,800	88,609	441	11,452
Perry	148	100	.024	2,062,110	1,453,234	3,515,344	191,955	77,560	269,515	3,784,859	1,357,419	2,157,925	90,837	444	7,405
Princeton	221	30	.108	439,855	244,313	684,168	223,840	222,370	446,210	1,130,378	220,058	464,110	122,081	663	17,432
Robbinston	96	50	.054	438,950	448,755	887,705	27,375	3,220	30,595	918,300	357,320	530,385	49,588	288	5,658
Roque Bluffs	44	04	.273	27,225	77,182	104,407	290	480	770	105,177	62,077	42,330	28,713	132	2,287
Steuben	189	100	.0295	2,488,720	2,002,825	4,491,545	88,535	14,610	103,145	4,594,690	1,754,620	2,736,925	135,543	567	8,245
Talmadge	8	30	.028	8,405	132,805	141,210	375	100	475	141,685	131,650	9,560	3,967	24	487
Topsfield	53	100	.036	153,200	443,030	596,230	23,650	11,300	34,950	631,180	342,650	253,580	22,722	159	2,645
Vanceboro	65	25	.144	98,410	209,550	307,960	16,750	3,950	20,700	328,660	126,435	181,525	47,327	195	3,066
Waite	21	25	.102	19,700	126,440	146,140	9,390	5,100	14,490	160,630	126,115	20,025	16,384	63	3,123
Wesley	24	1/3	.0160	27,805	106,676	134,481	2,155	3,775	5,930	140,411	123,376	11,105	22,466	72	1,712
Whiting	70	50	.032	386,477	582,722	969,199	28,275	9,200	37,475	1,006,674	514,759	454,440	32,213	210	3,837
Whitneyville	44	33	.120	44,680	124,200	168,880	920	118,100	119,020	287,900	81,380	87,500	34,548	132	2,163
Baring Plt.	56	50	.064	209,155	95,520	304,675	4,450	36,225	40,675	345,350	65,168	239,507	22,102	168	1,298
Codyville Plt.	16	26	.071	11,586	118,857	130,443	700	---	700	131,143	113,749	16,694	9,311	48	680
Grand Lake Stream Plt.	57	33	.077	114,438	309,947	424,385	14,660	10,800	25,460	449,845	206,450	217,935	34,638	171	2,675
Number 14 Plt.	13	50	.036	16,733	275,141	291,874	1,050	450	1,500	293,374	204,799	87,075	10,561	39	601
Number 21 Plt.	31	10	.125	19,720	116,570	136,290	1,380	940	2,320	138,610	88,180	48,110	17,326	93	1,386
TOTALS	6,874	---	---	68,315,482	24,420,349	92,735,831	8,387,054	4,688,979	13,076,033	105,811,864	23,674,139	69,061,692	4,561,057	20,622	402,619

# YORK COUNTY - 1972

Acton	211	10	.134	297,955	1,044,135	1,342,090	11,275	2,495	13,770	1,355,860	492,030	850,060	181,685	633	12,022
Alfred	355	100	.0265	5,732,622	1,641,405	7,374,027	465,508	50,810	516,318	7,890,345	2,178,360	5,195,667	209,096	1,065	16,853
Arundel	278	100	.022	6,533,700	2,057,400	8,591,100	124,900	69,500	194,400	8,785,500	2,666,090	5,925,010	193,281	834	16,640
Berwick	684	50	.109	3,736,740	543,600	4,280,340	496,740	65,210	561,950	4,842,290	775,300	3,505,040	527,810	2,052	36,079
Biddeford	4,783	80	.037	57,548,730	15,829,710	73,378,440	4,604,290	4,987,190	9,591,480	82,969,920	12,291,445	61,086,995	3,069,887	14,349	222,741
Buxton	856	80	.030	10,050,720	8,072,330	18,123,050	742,920	74,890	817,810	18,940,860	3,157,375	14,965,675	568,226	2,568	43,904
Cornish	215	16	.168	360,860	176,305	537,165	34,565	15,550	50,115	587,280	153,830	383,335	98,665	645	11,267
Dayton	157	75	.0215	1,947,385	4,103,132	6,050,517	203,530	501,440	704,970	6,755,307	2,725,267	3,325,250	145,239	471	8,405
Eliot	953	100	.02725	13,552,070	3,301,530	16,853,600	167,090	162,762	329,852	17,183,452	2,270,430	14,583,170	468,222	2,859	53,003
Hollis	422	80	.030	4,434,030	5,034,900	9,468,930	244,970	54,610	299,580	9,768,510	1,298,090	8,170,840	293,055	1,266	22,554

# YORK COUNTY - 1972 - Concluded

Kennebunk .....	1,576	100	.0264	32,172,630	11,295,060	43,467,690	2,444,590	2,901,830	5,346,420	48,814,110	9,383,480	34,084,210	1,288,692	4,728	98,314
Kennebunkport ..	582	50	.062	6,499,048	5,018,892	11,517,940	62,650	45,600	108,250	11,626,190	2,917,327	8,600,613	720,824	1,746	49,466
*Kittery .....	2,117	100	.028	40,509,400	4,977,900	45,487,300	1,406,500	1,726,600	3,133,100	48,620,400	11,849,400	33,637,900	1,361,371	6,351	112,324
Lebanon .....	521	90	.034	4,996,150	3,509,395	8,505,545	117,850	76,400	194,250	8,699,795	2,944,120	5,561,425	295,793	1,563	23,971
Limerick .....	282	20	.114	592,785	1,504,065	2,096,850	39,560	72,930	112,490	2,209,340	1,144,840	952,010	251,865	846	14,162
Limington .....	283	10	.260	308,395	336,865	645,260	14,745	4,090	18,835	664,095	311,090	334,170	172,665	849	13,156
Lyman .....	249	25	.090	842,265	1,131,457	1,973,722	27,385	16,048	43,433	2,017,155	682,507	1,291,215	181,544	747	11,828
Newfield .....	133	30	.057	598,255	1,297,785	1,896,040	63,590	10,245	73,835	1,969,875	554,500	1,341,540	112,282	399	8,244
North Berwick .....	494	100	.018	9,675,710	9,847,880	19,523,590	881,950	8,779,935	9,661,885	29,185,475	2,641,150	16,882,440	525,338	1,482	31,982
Old Orchard Beach ..	1,535	100	.033	29,115,950	16,864,300	45,980,250	1,514,900	1,026,300	2,541,200	48,521,450	13,998,700	31,981,550	1,601,208	4,605	66,039
Parsonsfield .....	232	50	.041	2,979,450	2,091,787	5,071,237	324,000	84,765	408,765	5,480,002	2,101,862	2,969,375	224,680	696	14,500
Saco .....	3,341	85	.039	46,928,220	10,144,750	57,072,970	10,149,010	506,870	10,655,880	67,728,850	14,425,390	42,647,580	2,641,425	10,023	147,046
Sanford .....	3,839	78	.0477	44,183,505	11,607,430	55,790,935	5,049,820	6,749,900	11,799,720	67,590,655	8,281,405	47,509,530	3,224,074	11,517	192,071
Shapleigh .....	208	10	.027	2,332,380	7,034,140	9,366,520	83,130	13,850	96,980	9,463,500	3,976,790	5,389,730	255,514	624	6,828
South Berwick .....	724	80	.034	9,568,100	1,678,880	11,246,980	332,190	146,760	478,950	11,725,930	1,325,020	9,921,960	398,682	2,172	38,398
Waterboro .....	352	50	.0235	4,164,360	6,169,770	10,334,130	911,078	43,110	954,188	11,288,318	4,302,570	6,031,560	265,275	1,056	19,867
*Wells .....	1,377	22	.0885	8,213,010	7,443,940	15,656,950	274,825	266,200	541,025	16,197,975	3,789,910	11,867,040	1,434,721	4,131	85,075
York .....	1,649	40	.039	20,457,650	12,877,090	33,334,740	313,335	107,195	420,530	33,755,270	7,650,092	25,684,648	1,316,455	4,947	115,811
TOTALS .....	28,408	--	--	368,332,075	156,635,833	524,967,908	31,106,716	28,563,085	59,669,801	584,637,709	120,288,370	404,679,538	22,027,572	85,224	1,492,550

\*This represents an average tax rate for Wells .09044 & tax rate for Ogunquit .08566

\*\*TAKEN FROM 1971 MUNICIPAL VALUATION RETURN.





# **Summary of 1973 STATE VALUATION**

**As filed with the  
Secretary of State  
on January 31, 1973**

**The State Valuation  
is a biennial valuation.  
It is based upon 50%  
of current just value.**

# **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 31, 1973 reflects adjustments made on appeal to the Municipal Valuation Appeals Board. Thirty municipalities filed appeals from the proposed valuations with the Appeals Board in the fall of 1972. These appeals, and their disposition, were as follows:

Municipality	Proposed State Valuation	Valuation as Determined by Appeals Board
Addison .....	\$ 2,530,000 .....	\$ 2,130,000
Albion .....	Appealed After Closing Date ...	
Bridgewater .....	Appeal Withdrawn .....	
Camden .....	23,000,000 .....	23,000,000
Columbia Falls .....	730,000 .....	730,000
Cushing .....	4,040,000 .....	4,040,000
Cutler .....	1,300,000 .....	1,300,000
Denmark .....	4,950,000 .....	4,950,000
Dixmont .....	Appeal Withdrawn .....	
East Machias .....	2,120,000 .....	2,000,000
Eliot .....	10,650,000 .....	10,150,000
Fort Fairfield .....	13,300,000 .....	13,167,000
Freeport .....	19,100,000 .....	18,100,000
Garland .....	790,000 .....	790,000
Hanover .....	560,000 .....	560,000
Limerick .....	Appeal Withdrawn .....	
Lisbon .....	Appeal Withdrawn .....	
Lovell .....	7,840,000 .....	7,840,000
Machiasport .....	Appealed After Closing Date. ...	
Madison .....	12,750,000 .....	12,750,000
Milbridge .....	Appeal Withdrawn .....	
New Sweden .....	1,050,000 .....	1,000,000
Parsonfield .....	4,300,000 .....	3,900,000
Roque Bluffs .....	820,000 .....	820,000
Stacyville .....	1,570,000 .....	1,570,000
Stetson .....	830,000 .....	750,000
Vassalboro .....	6,350,000 .....	6,350,000
Warren .....	6,150,000 .....	6,150,000
Waterford .....	4,190,000 .....	4,190,000
Windham .....	Appeal Withdrawn .....	
Winslow .....	33,350,000 .....	33,350,000

State Valuation of Municipalities, 1971 and 1973

**ANDROSCOGGIN COUNTY**

<u>Municipality</u>	State Valuation <u>1971</u>	State Valuation <u>1973</u>
Auburn .....	\$ 68,000,000	\$ 74,500,000
Durham .....	2,550,000	3,400,000
Greene .....	4,700,000	6,300,000
Leeds .....	2,900,000	4,580,000
Lewiston .....	122,500,000	133,600,000
Lisbon .....	16,400,000	17,860,000
Livermore .....	3,550,000	4,430,000
Livermore Falls .....	8,500,000	9,500,000
Mechanic Falls .....	5,100,000	5,200,000
Minot .....	1,800,000	2,350,000
Poland .....	7,550,000	10,250,000
Sabattus .....	2,680,000	3,700,000
Turner .....	5,400,000	7,140,000
Wales .....	950,000	1,330,000
<b>TOTALS: .....</b>	<b>\$ 252,580,000</b>	<b>\$ 284,140,000</b>

**AROOSTOOK COUNTY**

Amity .....	\$ 280,000	\$ 290,000
Ashland .....	3,000,000	2,960,000
Bancroft .....	220,000	230,000
Benedicta .....	390,000	390,000
Blaine .....	1,500,000	1,500,000
Bridgewater .....	1,500,000	1,640,000
Caribou .....	28,200,000	29,350,000
Castle Hill .....	690,000	740,000
Chapman .....	500,000	500,000
Crystal .....	540,000	540,000
Dyer Brook .....	390,000	410,000
Eagle Lake .....	1,190,000	1,300,000
Easton .....	6,850,000	5,680,000
Fort Fairfield .....	13,300,000	13,167,000
Fort Kent .....	8,450,000	8,900,000
Frenchville .....	2,000,000	2,600,000
Grand Isle .....	950,000	1,030,000
Haynesville .....	380,000	400,000
Hersey .....	250,000	260,000
Hodgdon .....	1,220,000	1,270,000
Houlton .....	20,000,000	21,150,000
Island Falls .....	2,300,000	2,520,000
Limestone .....	5,250,000	5,550,000
Linneus .....	1,300,000	1,400,000
Littleton .....	1,800,000	1,870,000
Ludlow .....	240,000	270,000
Madawaska .....	31,750,000	38,500,000
Mapleton .....	3,630,000	3,900,000
Mars Hill .....	4,470,000	4,550,000
Masardis .....	990,000	1,100,000
Merrill .....	310,000	370,000
Monticello .....	2,350,000	2,400,000
New Limerick .....	1,080,000	1,160,000
New Sweden .....	1,000,000	1,000,000
Oakfield .....	1,180,000	1,400,000

State Valuation of Municipalities, 1971 and 1973

**AROOSTOOK COUNTY — Continued**

<u>Municipality</u>	State Valuation <u>1971</u>	State Valuation <u>1973</u>
Orient .....	\$ 830,000	\$ 850,000
Perham .....	870,000	870,000
Portage Lake .....	1,570,000	1,570,000
Presque Isle .....	35,200,000	37,600,000
St. Agatha .....	1,300,000	1,360,000
St. Francis .....	600,000	600,000
Sherman .....	1,130,000	1,220,000
Smyrna .....	530,000	550,000
Stockholm .....	550,000	580,000
Van Buren .....	5,000,000	5,150,000
Wade .....	500,000	500,000
Washburn .....	5,150,000	5,350,000
Westfield .....	960,000	1,060,000
Weston .....	600,000	620,000
Woodland .....	1,800,000	1,830,000
Allagash Plt. ....	740,000	740,000
Cary Plt. ....	200,000	200,000
Caswell Plt. ....	600,000	600,000
Cyr Plt. ....	490,000	500,000
E. Plantation .....	140,000	140,000
Garfield Plt. ....	160,000	160,000
Glenwood Plt. ....	300,000	300,000
Hamlin Plt. ....	670,000	710,000
Hammond Plt. ....	210,000	210,000
Macwahoc Plt. ....	270,000	340,000
Moro Plt. ....	230,000	230,000
Nashville Plt. ....	1,030,000	1,400,000
New Canada Plt. ....	400,000	400,000
Oxbow Plt. ....	240,000	240,000
Reed Plt. ....	400,000	410,000
St. John Plt. ....	430,000	470,000
Wallagrass Plt. ....	640,000	670,000
Westmanland Plt. ....	300,000	300,000
Winterville Plt. ....	280,000	300,000
<b>TOTALS:</b> .....	<b>\$ 213,770,000</b>	<b>\$ 228,327,000</b>

**CUMBERLAND COUNTY**

Baldwin .....	\$ 2,500,000	\$ 2,550,000
Bridgton .....	15,000,000	18,290,000
Brunswick .....	45,500,000	50,750,000
Cape Elizabeth .....	30,100,000	34,550,000
Casco .....	7,250,000	9,130,000
Cumberland .....	15,500,000	19,500,000
Falmouth .....	27,000,000	33,900,000
Freeport .....	13,700,000	18,100,000
Gorham .....	18,150,000	22,280,000
Gray .....	11,300,000	13,960,000
Harpsswell .....	15,200,000	18,600,000
Harrison .....	4,600,000	6,300,000
Naples .....	8,850,000	11,200,000

# State Valuation of Municipalities, 1971 and 1973

## **CUMBERLAND COUTNY — Continued**

<u>Municipality</u>	<u>State Valuation</u> <u>1971</u>	<u>State Valuation</u> <u>1973</u>
New Gloucester .....	\$ 4,200,000	\$ 5,570,000
North Yarmouth .....	2,900,000	4,050,000
Otisfield .....	3,300,000	4,180,000
Portland .....	232,000,000	270,500,000
Pownal .....	2,400,000	3,200,000
Raymond .....	12,000,000	17,300,000
Scarborough .....	28,600,000	44,700,000
Sebago .....	6,600,000	6,870,000
South Portland .....	91,500,000	112,000,000
Standish .....	16,750,000	18,800,000
Westbrook .....	65,000,000	77,000,000
Windham .....	22,400,000	28,200,000
Yarmouth .....	30,600,000	36,500,000
<b>TOTALS:</b> .....	<b>\$ 732,900,000</b>	<b>\$ 887,980,000</b>

## **FRANKLIN COUNTY**

Avon .....	\$ 640,000	\$ 680,000
Carrabassett Valley .....	*	1,800,000
Carthage .....	400,000	500,000
Chesterville .....	1,200,000	1,340,000
Eustis .....	1,230,000	1,430,000
Farmington .....	14,500,000	16,500,000
Industry .....	1,300,000	1,390,000
Jay .....	46,200,000	46,480,000
Kingfield .....	1,700,000	1,820,000
Madrid .....	290,000	300,000
New Sharon .....	1,550,000	1,780,000
New Vineyard .....	750,000	950,000
Phillips .....	1,250,000	1,400,000
Rangeley .....	6,000,000	6,890,000
Strong .....	1,580,000	1,830,000
Temple .....	540,000	720,000
Weld .....	1,500,000	1,890,000
Wilton .....	9,500,000	10,940,000
Coplin Plt. ....	330,000	500,000
Dallas Plt. ....	740,000	820,000
Rangeley Plt. ....	1,550,000	1,850,000
Sandy River Plt. ....	1,190,000	1,400,000
<b>TOTALS:</b> .....	<b>\$ 93,940,000</b>	<b>\$ 103,210,000</b>

\*An unorganized township (T.3, R.2, B.K.P., W.K.R.) in 1971, with a total valuation of \$1,103,185.

## **HANCOCK COUNTY**

Amherst .....	\$ 380,000	\$ 390,000
Aurora .....	340,000	340,000
Bar Harbor .....	16,900,000	18,340,000
Blue Hill .....	6,600,000	8,500,000
Brooklin .....	3,250,000	4,300,000
Brooksville .....	5,400,000	6,800,000
Bucksport .....	31,700,000	32,500,000

# State Valuation of Municipalities, 1971 and 1973

## HANCOCK COUNTY — Continued

<u>Municipality</u>	<u>State Valuation</u> <u>1971</u>	<u>State Valuation</u> <u>1973</u>
Castine . . . . .	\$ 3,800,000	\$ 6,100,000
Cranberry Isle . . . . .	1,800,000	2,280,000
Dedham . . . . .	2,900,000	3,200,000
Deer Isle . . . . .	5,600,000	6,460,000
Eastbrook . . . . .	880,000	1,120,000
Ellsworth . . . . .	19,800,000	24,000,000
Franklin . . . . .	1,780,000	1,940,000
Gouldsboro . . . . .	4,900,000	6,070,000
Hancock . . . . .	5,300,000	5,400,000
Lamoine . . . . .	2,540,000	3,140,000
Mariaville . . . . .	550,000	590,000
Mount Desert . . . . .	18,750,000	20,900,000
Orland . . . . .	3,800,000	4,700,000
Otis . . . . .	1,450,000	1,580,000
Penobscot . . . . .	2,250,000	2,570,000
Sedgwick . . . . .	2,350,000	2,630,000
Sorrento . . . . .	1,850,000	2,120,000
Southwest Harbor . . . . .	8,000,000	8,600,000
Stonington . . . . .	4,650,000	5,270,000
Sullivan . . . . .	2,100,000	2,180,000
Surry . . . . .	2,950,000	3,540,000
Swans Island . . . . .	1,750,000	2,380,000
Tremont . . . . .	4,150,000	4,600,000
Trenton . . . . .	2,950,000	3,600,000
Verona . . . . .	750,000	790,000
Waltham . . . . .	380,000	400,000
Winter Harbor . . . . .	2,500,000	3,300,000
Great Pond Plt. . . . .	210,000	210,000
Long Island Plt. . . . .	450,000	500,000
Osborn Plt. . . . .	250,000	250,000
<b>TOTALS:</b> . . . . .	<b>\$ 175,960,000</b>	<b>\$ 201,590,000</b>

## KENNEBEC COUNTY

Albion . . . . .	\$ 2,400,000	\$ 2,880,000
Augusta . . . . .	63,000,000	69,500,000
Belgrade . . . . .	5,900,000	6,950,000
Benton . . . . .	3,700,000	3,900,000
Chelsea . . . . .	1,900,000	2,290,000
China . . . . .	5,800,000	7,470,000
Clinton . . . . .	4,150,000	4,530,000
Farmingdale . . . . .	6,000,000	6,300,000
Fayette . . . . .	1,370,000	1,720,000
Gardiner . . . . .	13,800,000	15,350,000
Hallowell . . . . .	5,300,000	5,960,000
Litchfield . . . . .	3,550,000	4,360,000
Manchester . . . . .	5,200,000	6,500,000
Monmouth . . . . .	7,000,000	8,800,000
Mount Vernon . . . . .	2,200,000	2,920,000
Oakland . . . . .	9,450,000	11,500,000
Pittston . . . . .	2,800,000	3,140,000
Randolph . . . . .	2,530,000	2,800,000

State Valuation of Municipalities, 1971 and 1973

**KENNEBEC COUNTY – Continued**

<u>Municipality</u>	State Valuation <u>1971</u>	State Valuation <u>1973</u>
Readfield .....	\$ 3,900,000	\$ 5,500,000
Rome .....	2,620,000	3,100,000
Sidney .....	3,600,000	4,750,000
Vassalboro .....	5,400,000	6,350,000
Vienna .....	520,000	720,000
Waterville .....	53,850,000	60,000,000
Wayne .....	3,000,000	3,540,000
West Gardiner .....	2,550,000	3,340,000
Windsor .....	2,550,000	3,150,000
Winslow .....	31,300,000	33,350,000
Winthrop .....	16,150,000	18,230,000
<b>TOTALS:</b> .....	<b>\$ 271,490,000</b>	<b>\$ 308,900,000</b>

**KNOX COUNTY**

Appleton .....	\$ 1,540,000	\$ 1,790,000
Camden .....	19,550,000	23,000,000
Cushing .....	3,150,000	4,040,000
Friendship .....	3,300,000	3,850,000
Hope .....	1,200,000	1,550,000
Isle au Haut .....	950,000	1,130,000
North Haven .....	3,600,000	4,480,000
Owls Head .....	4,750,000	5,500,000
Rockland .....	26,100,000	30,000,000
Rockport .....	10,000,000	12,000,000
Saint George .....	8,350,000	9,700,000
South Thomaston .....	2,700,000	3,100,000
Thomaston .....	10,000,000	13,230,000
Union .....	3,300,000	3,640,000
Vinalhaven .....	5,150,000	6,280,000
Warren .....	5,500,000	6,150,000
Washington .....	1,700,000	2,000,000
Matinicus Isle Plt. ....	560,000	650,000
<b>TOTALS:</b> .....	<b>\$ 111,400,000</b>	<b>\$ 132,090,000</b>

**LINCOLN COUNTY**

Alna .....	\$ 1,280,000	\$ 1,650,000
Boothbay .....	11,650,000	14,050,000
Boothbay Harbor .....	19,400,000	21,950,000
Bremen .....	3,300,000	3,920,000
Bristol .....	9,900,000	11,440,000
Damariscotta .....	6,450,000	8,000,000
Dresden .....	1,400,000	1,580,000
Edgecomb .....	3,050,000	3,100,000
Jefferson .....	4,450,000	4,700,000
Newcastle .....	4,750,000	5,260,000
Nobleboro .....	2,750,000	3,080,000
South Bristol .....	4,350,000	5,100,000



# State Valuation of Municipalities, 1971 and 1973

## LINCOLN COUNTY — Continued

<u>Municipality</u>	State Valuation <u>1971</u>	State Valuation <u>1973</u>
Southport .....	\$ 10,100,000	\$ 10,190,000
Waldoboro .....	10,000,000	11,690,000
Westport .....	2,150,000	2,750,000
Whitefield .....	1,780,000	2,450,000
Wiscasset .....	46,800,000	91,300,000
Monhegan Plt. ....	690,000	810,000
Somerville Plt. ....	400,000	570,000
TOTALS: .....	\$ 144,650,000	\$ 203,590,000

## OXFORD COUNTY

Andover .....	\$ 4,950,000	\$ 6,500,000
Bethel .....	6,000,000	6,900,000
Brownfield .....	920,000	1,140,000
Buckfield .....	1,350,000	1,570,000
Byron .....	440,000	460,000
Canton .....	1,120,000	1,470,000
Denmark .....	4,100,000	4,950,000
Dixfield .....	4,300,000	5,380,000
Fryeburg .....	7,350,000	9,420,000
Gilead .....	670,000	700,000
Greenwood .....	2,350,000	2,250,000
Hanover .....	480,000	560,000
Hartford .....	920,000	1,060,000
Hebron .....	580,000	700,000
Hiram .....	2,050,000	2,130,000
Lovell .....	6,100,000	7,840,000
Mexico .....	5,100,000	5,290,000
Newry .....	620,000	800,000
Norway .....	11,100,000	13,350,000
Oxford .....	4,300,000	5,570,000
Paris .....	10,400,000	11,740,000
Peru .....	3,450,000	3,970,000
Porter .....	1,950,000	2,130,000
Roxbury .....	980,000	1,000,000
Rumford .....	53,100,000	53,100,000
Stoneham .....	670,000	1,040,000
Stow .....	540,000	580,000
Sumner .....	900,000	970,000
Sweden .....	750,000	770,000
Upton .....	420,000	480,000
Waterford .....	3,550,000	4,190,000
West Paris .....	1,700,000	1,710,000
Woodstock .....	2,300,000	2,350,000
Lincoln Plt. ....	1,400,000	1,410,000
Magalloway Plt. ....	340,000	350,000
TOTALS: .....	\$ 147,250,000	\$ 163,830,000

# State Valuation of Municipalities, 1971 and 1973

## PENOBSCOT COUNTY

Municipality	State Valuation 1971	State Valuation 1973
Alton	\$ 500,000	\$ 590,000
Bangor	95,000,000	97,450,000
Bradford	900,000	950,000
Bradley	2,050,000	2,060,000
Brewer	31,500,000	33,650,000
Burlington	450,000	470,000
Carmel	1,600,000	1,700,000
Charleston	1,250,000	1,330,000
Chester	410,000	470,000
Clifton	840,000	990,000
Corinna	4,900,000	4,960,000
Corinth	2,100,000	2,280,000
Dexter	9,600,000	9,800,000
Dixmont	870,000	990,000
East Millinocket	27,800,000	27,800,000
Eddington	2,550,000	3,050,000
Edinburg	240,000	270,000
Enfield	3,050,000	3,500,000
Etna	500,000	700,000
Exeter	920,000	990,000
Garland	740,000	790,000
Glenburn	1,820,000	2,230,000
Greenbush	540,000	860,000
Greenfield	290,000	480,000
Hampden	12,500,000	13,800,000
Hermion	4,550,000	5,800,000
Holden	3,300,000	4,450,000
Howland	2,050,000	2,240,000
Hudson	990,000	990,000
Kenduskeag	930,000	990,000
Lagrange	560,000	600,000
Lee	850,000	900,000
Levant	1,050,000	1,130,000
Lincoln	21,350,000	22,000,000
Lowell	270,000	300,000
Mattawamkeag	3,800,000	4,160,000
Maxfield	100,000	100,000
Medway	2,150,000	2,430,000
Milford	3,700,000	3,700,000
Millinocket	51,500,000	55,900,000
Newburgh	1,100,000	1,420,000
Newport	7,550,000	7,550,000
Old Town	29,500,000	33,350,000
Orono	14,700,000	17,000,000
Orrington	6,650,000	8,100,000
Passadumkeag	390,000	430,000
Patten	1,900,000	1,940,000
Plymouth	640,000	720,000
Springfield	370,000	370,000
Stacyville	1,480,000	1,570,000
Stetson	750,000	750,000
Veazie	9,100,000	9,670,000
Winn	630,000	680,000
Woodville	1,050,000	1,050,000

## State Valuation of Municipalities, 1971 and 1973

### PENOBSCOT COUNTY — Continued

Municipality	State Valuation 1971	State Valuation 1973
Carroll Plt. ....	\$ 260,000	\$ 260,000
Drew Plt. ....	240,000	240,000
Grand Falls Plt. ....	200,000	210,000
Lakeville Plt. ....	540,000	550,000
Mt. Chase Plt. ....	600,000	610,000
Prentiss Plt. ....	210,000	210,000
Seboeis Plt. ....	220,000	220,000
Webster Plt. ....	190,000	190,000
<b>TOTALS:</b> .....	<b>\$ 378,340,000</b>	<b>\$ 404,940,000</b>

### PISCATAQUIS COUNTY

Abbot .....	720,000	850,000
Atkinson .....	420,000	490,000
Bowerbank .....	920,000	920,000
Brownville .....	1,720,000	1,770,000
Dover-Foxcroft .....	8,050,000	9,300,000
Greenville .....	4,750,000	6,000,000
Guilford .....	3,450,000	4,100,000
Medford .....	310,000	310,000
Milo .....	5,000,000	5,200,000
Monson .....	1,050,000	1,280,000
Parkman .....	680,000	800,000
Sangerville .....	1,180,000	1,370,000
Sebec .....	900,000	920,000
Shirley .....	410,000	430,000
Wellington .....	210,000	240,000
Willimantic .....	650,000	690,000
Barnard Plt. ....	140,000	150,000
Blanchard Plt. ....	350,000	350,000
Elliotsville Plt. ....	450,000	520,000
Kingsbury Plt. ....	250,000	300,000
Lakeview Plt. ....	680,000	900,000
<b>TOTALS:</b> .....	<b>\$ 32,290,000</b>	<b>\$ 36,890,000</b>

### SAGadahoc COUNTY

Arrowsic .....	\$ 630,000	\$ 750,000
Bath .....	30,600,000	34,250,000
Bowdoin .....	1,430,000	1,720,000
Bowdoinham .....	3,350,000	3,950,000
Georgetown .....	2,600,000	3,670,000
Phippsburg .....	5,950,000	7,260,000
Richmond .....	4,150,000	5,340,000
Topsham .....	14,100,000	17,030,000
West Bath .....	3,000,000	4,230,000
Woolwich .....	4,500,000	5,640,000
<b>TOTALS:</b> .....	<b>\$ 70,310,000</b>	<b>\$ 83,840,000</b>

State Valuation of Municipalities, 1971 and 1973

**SOMERSET COUNTY**

<u>Municipality</u>	State Valuation <u>1971</u>	State Valuation <u>1973</u>
Anson .....	\$ 3,450,000	\$ 4,150,000
Athens .....	950,000	1,270,000
Bingham .....	4,450,000	4,400,000
Cambridge .....	350,000	460,000
Canaan .....	1,500,000	1,770,000
Cornville .....	800,000	1,050,000
Detroit .....	1,450,000	1,630,000
Embden .....	3,500,000	3,860,000
Fairfield .....	12,300,000	13,220,000
Harmony .....	900,000	910,000
Hartland .....	3,800,000	3,800,000
Jackman .....	1,950,000	2,020,000
Madison .....	10,200,000	12,750,000
Mercer .....	690,000	850,000
Moose River .....	720,000	750,000
Moscow .....	5,950,000	5,950,000
New Portland .....	1,100,000	1,270,000
Norridgewock .....	3,400,000	4,040,000
Palmyra .....	1,750,000	2,000,000
Pittsfield .....	10,400,000	11,650,000
Ripley .....	630,000	680,000
Saint Albans .....	2,200,000	2,350,000
Skowhegan .....	21,350,000	22,850,000
Smithfield .....	1,900,000	2,230,000
Solon .....	1,950,000	2,200,000
Starks .....	590,000	640,000
Brighton Plt. ....	250,000	250,000
Caratunk Plt. ....	500,000	530,000
Dennistown Plt. ....	220,000	230,000
Highland Plt. ....	220,000	240,000
Pleasant Ridge Plt. ....	6,600,000	6,600,000
The Forks Plt. ....	460,000	520,000
West Forks Plt. ....	470,000	470,000
<b>TOTALS:</b> .....	<b>\$ 106,950,000</b>	<b>\$ 117,590,000</b>

**WALDO COUNTY**

Belfast .....	\$ 14,600,000	\$ 16,940,000
Belmont .....	650,000	680,000
Brooks .....	1,290,000	1,520,000
Burnham .....	1,850,000	2,050,000
Frankfort .....	760,000	900,000
Freedom .....	500,000	550,000
Islesboro .....	4,750,000	5,780,000
Jackson .....	420,000	470,000
Knox .....	1,420,000	1,460,000
Liberty .....	1,660,000	2,110,000
Lincolntonville .....	4,500,000	5,320,000
Monroe .....	1,240,000	1,260,000
Montville .....	1,100,000	1,310,000
Morrill .....	710,000	920,000

State Valuation of Municipalities, 1971 and 1973

**WALDO COUNTY — Continued**

<u>Municipality</u>	State Valuation 1971	State Valuation 1973
Northport .....	\$ 2,350,000	\$ 2,750,000
Palermo .....	1,850,000	1,950,000
Prospect .....	700,000	700,000
Searsmont .....	1,750,000	2,190,000
Searsport .....	8,050,000	8,000,000
Stockton Springs .....	3,000,000	3,150,000
Swanville .....	1,150,000	1,260,000
Thorndike .....	780,000	1,170,000
Troy .....	950,000	1,280,000
Unity .....	2,950,000	3,390,000
Waldo .....	730,000	800,000
Winterport .....	3,400,000	3,900,000
<b>TOTALS:</b> .....	<b>\$ 63,110,000</b>	<b>\$ 71,810,000</b>

**WASHINGTON COUNTY**

Addison .....	1,675,000	2,130,000
Alexander .....	640,000	690,000
Baileyville .....	22,900,000	23,200,000
Beals .....	1,040,000	1,530,000
Beddington .....	420,000	430,000
Calais .....	9,550,000	11,400,000
Centerville .....	330,000	370,000
Charlotte .....	470,000	480,000
Cherryfield .....	1,680,000	1,900,000
Columbia .....	410,000	450,000
Columbia Falls .....	690,000	730,000
Cooper .....	380,000	380,000
Crawford .....	220,000	220,000
Cutler .....	1,070,000	1,300,000
Danforth .....	980,000	1,050,000
Deblois .....	320,000	360,000
Dennysville .....	380,000	410,000
East Machias .....	1,870,000	2,000,000
Eastport .....	5,150,000	5,150,000
Harrington .....	1,100,000	1,430,000
Jonesboro .....	1,060,000	1,140,000
Jonesport .....	2,500,000	3,340,000
Lubec .....	4,100,000	4,200,000
Machias .....	6,200,000	6,280,000
Machiasport .....	1,900,000	2,230,000
Marshfield .....	470,000	520,000
Meddybemps .....	300,000	330,000
Milbridge .....	2,250,000	2,700,000
Northfield .....	460,000	460,000
Pembroke .....	1,970,000	2,150,000
Perry .....	1,700,000	1,760,000
Princeton .....	1,900,000	1,930,000
Robbinston .....	920,000	920,000
Roque Bluffs .....	760,000	820,000
Steuben .....	1,850,000	2,410,000
Talmadge .....	220,000	220,000
Topsfield .....	380,000	380,000

# State Valuation of Municipalities, 1971 and 1973

## WASHINGTON COUNTY — Continued

<u>Municipality</u>	State Valuation <u>1971</u>	State Valuation <u>1973</u>
Vanceboro .....	\$ 620,000	\$ 620,000
Waite .....	320,000	320,000
Wesley .....	280,000	290,000
Whiting .....	800,000	960,000
Whitneyville .....	580,000	440,000
Baring Plt. ....	420,000	450,000
Codyville Plt. ....	240,000	240,000
Grand Lake Stream Plt. ....	1,100,000	1,100,000
Number 14 Plt. ....	350,000	390,000
Number 21 Plt. ....	330,000	350,000
TOTALS: .....	\$ 85,255,000	\$ 92,560,000

## YORK COUNTY

Acton .....	\$ 6,700,000	\$ 7,150,000
Alfred .....	3,550,000	3,850,000
Arundel .....	3,050,000	3,850,000
Berwick .....	7,200,000	7,690,000
Biddeford .....	48,700,000	53,250,000
Buxton .....	10,500,000	11,380,000
Cornish .....	1,750,000	1,800,000
Dayton .....	4,150,000	4,400,000
Eliot .....	9,350,000	10,150,000
Hollis .....	5,800,000	6,270,000
Kennebunk .....	23,200,000	28,560,000
Kennebunkport .....	14,750,000	17,850,000
Kittery .....	23,500,000	25,050,000
Lebanon .....	4,200,000	5,420,000
Limerick .....	3,750,000	5,500,000
Limington .....	3,150,000	3,380,000
Lyman .....	3,350,000	3,790,000
Newfield .....	2,500,000	3,130,000
North Berwick .....	10,350,000	14,550,000
Old Orchard Beach .....	19,300,000	24,600,000
Parsonfield .....	3,900,000	3,900,000
Saco .....	35,000,000	39,600,000
Sanford .....	40,800,000	48,100,000
Shapleigh .....	6,400,000	8,300,000
South Berwick .....	6,620,000	7,500,000
Waterboro .....	6,100,000	7,700,000
Wells .....	34,400,000	42,200,000
York .....	39,500,000	43,280,000
TOTALS: .....	\$ 381,520,000	\$ 442,200,000

## State Valuation of Municipalities

### COUNTY SUMMARY, 1971 and 1973

<u>County</u>	State Valuation <u>1971</u>	State Valuation <u>1973</u>
Androscoggin .....	\$ 252,580,000	\$ 284,140,000
Aroostook .....	213,770,000	228,327,000
Cumberland .....	732,900,000	887,980,000
Franklin .....	93,940,000	103,210,000
Hancock .....	175,960,000	201,590,000
Kennebec .....	271,490,000	308,900,000
Knox .....	111,400,000	132,090,000
Lincoln .....	144,650,000	203,590,000
Oxford .....	147,250,000	163,830,000
Penobscot .....	378,340,000	404,940,000
Piscataquis .....	32,290,000	36,890,000
Sagadahoc .....	70,310,000	83,840,000
Somerset .....	106,950,000	117,590,000
Waldo .....	63,110,000	71,810,000
Washington .....	85,255,000	92,560,000
York .....	381,520,000	442,200,000
<b>TOTALS:</b> .....	<b>\$3,261,715,000</b>	<b>\$3,763,487,000</b>

## State Valuation of Unorganized Territory

### Explanatory Note

Chapter 616 of the Public Laws of 1971, enacted in the spring of 1972, marks a radical change in the taxation of property in the unorganized territory. This change will first be effective with 1973 assessments in the unorganized territory.

The new law provided for a new method of valuing forest land, on the basis of productivity (or current use) under the so-called Tree Growth Tax Law, rather than on the basis of market value. The new law also provided for a uniform tax rate throughout the entire unorganized territory, at the rate of 16½ mills applied to 100% valuations in 1973, in place of varying individual township rates which had previously been in effect.

Since the State Valuation in 1973 is a 50% valuation, as has been true for many years, the new statutory rate is the equivalent of 33 mills as applied to the State Valuation. In 1972, for comparison, individual township rates ranged from a low of 32.97 mills to a high of 109.32 mills as applied to the the State Valuation. (These 1972 rates included a one-time 2¼ mill increase for spruce budworm control).

Because of these changes, the following summary of the State Valuation for the unorganized territory shows not only the 1973 valuation as compared with the 1971 valuation (page 60), but also the estimated 1973 real estate tax (33 mills times the 1973 valuation) as compared with the total 1971 and 1972 real estate taxes (page 61). The decrease in valuation is largely attributable to the effect of the Tree Growth Tax Law, which applies to the major portion of land in the unorganized territory.

In 1971 and 1972 real estate in the unorganized territory was subject to a number of different tax levies: State tax, county tax, Forestry District Tax, and in certain townships school, road and public service taxes. Of these, only the State tax was credited to the General Fund of the State. The figures shown for 1971 and 1972 include all these tax levies, the distribution being shown on page 19. For 1973, these special levies have been done away with, and are replaced by a uniform State tax, all of which is credited to the General Fund of the State, from which appropriations are made to replace the special revenues previously raised through the various separate tax levies.



**State Valuation of Unorganized Territory**  
**Summary by County, 1971 and 1973**

County	State Valuation 1971	State Valuation 1973*
Aroostook . . . . .	\$ 34,389,055	\$ 30,329,944
Franklin . . . . .	7,229,315	8,159,375
Hancock . . . . .	3,799,880	3,139,857
Kennebec . . . . .	83,935	100,178
Knox . . . . .	73,475	309,620
Lincoln . . . . .	68,680	243,650
Oxford . . . . .	4,602,845	5,568,837
Penobscot . . . . .	11,789,462	10,161,054
Piscataquis . . . . .	37,468,805	32,686,069
Somerset . . . . .	28,865,285	33,363,942
Washington . . . . .	7,279,140	6,599,077
<b>TOTALS:</b> . . . . .	<b>\$ 135,649,877</b>	<b>\$ 130,661,603</b>

\*Corrected totals as filed with Secretary of State on July 17, 1973.

**Unorganized Territory — Summary of Real Property Taxes,  
by County, 1971, 1972 and 1973**

<u>County</u>	<u>1971</u>	<u>1972</u>	<u>1973 (estimated)</u>
Aroostook .....	\$1,038,278.15	\$1,308,084.42	\$ 999,271.05
Franklin .....	225,511.53	238,607.65	269,259.38
Hancock .....	103,365.68	131,671.45	103,631.78
Kennebec .....	4,460.31	4,557.67	3,305.87
Knox .....	1,869.87	2,243.38	10,217.46
Lincoln .....	1,739.66	2,082.37	8,040.45
Oxford .....	155,360.33	181,454.92	183,499.70
Penobscot .....	335,119.35	423,331.37	335,314.78
Piscataquis .....	1,036,775.47	1,316,209.92	1,077,714.83
Somerset .....	814,314.00	1,032,042.86	1,100,436.48
Washington .....	256,290.30	315,960.72	217,673.84
<b>TOTALS:</b> .....	<b>\$3,973,084.65</b>	<b>\$4,956,246.73</b>	<b>\$4,308,365.62</b>

**Distribution :**

State Tax .....	\$1,713,354.38	\$2,310,032.29	\$4,308,365.62
County Tax .....	336,785.42	321,567.77	—
Forestry District Tax ....	1,142,543.32	1,499,778.79	—
Forest Fire Tax .....	10,480.63	10,480.63	—
School Operating Tax ...	417,780.69	424,034.70	—
School Capital Tax .....	42,224.99	62,616.88	—
Road Tax .....	299,764.12	314,163.98	—
Fire Protection Tax ....	5,203.28	8,155.42	—
Public Service Tax .....	4,947.82	5,416.27	—
	<u>\$3,973,084.65</u>	<u>\$4,956,246.73</u>	<u>\$4,308,365.62</u>

# STATE SUMMARY, 1973\*

Counties	Unorganized Territory				Organized Municipalities	Total Valuation
	Fee Land	Timber and Grass on Public Lots	Buildings on Leased Land	Total		
Androscoggin .....	—	—	—	—	\$ 284,140,000	\$ 284,140,000
Aroostook .....	\$ 27,435,388	\$ 993,529	\$1,901,027	\$ 30,329,944	228,327,000	258,656,944
Cumberland .....	—	—	—	—	887,980,000	887,980,000
Franklin .....	7,582,069	143,936	433,370	8,159,375	103,210,000	111,369,375
Hancock .....	2,905,365	55,202	179,290	3,139,857	201,590,000	204,729,857
Kennebec .....	96,648	—	3,530	100,178	308,900,000	309,000,178
Knox .....	307,370	—	2,250	309,620	132,090,000	132,399,620
Lincoln .....	243,650	—	—	243,650	203,590,000	203,833,650
Oxford .....	5,281,269	84,378	203,190	5,568,837	163,830,000	169,398,837
Penobscot .....	9,197,417	181,867	781,770	10,161,054	404,940,000	415,101,054
Piscataquis .....	30,877,593	801,949	1,006,527	32,686,069	36,890,000	69,576,069
Sagadahoc .....	—	—	—	—	83,840,000	83,840,000
Somerset .....	31,961,240	686,802	715,900	33,363,942	117,590,000	150,953,942
Waldo .....	—	—	—	—	71,810,000	71,810,000
Washington .....	6,199,217	121,970	277,890	6,599,077	92,560,000	99,159,077
York .....	—	—	—	—	442,200,000	442,200,000
Totals:	\$122,087,226	\$3,069,633	\$5,504,744	\$130,661,603	\$3,763,487,000	\$3,894,148,603

\*Corrected totals as filed with Secretary of State on July 17, 1973