

FARM-PROPERTY TAXATION IN MAINE.

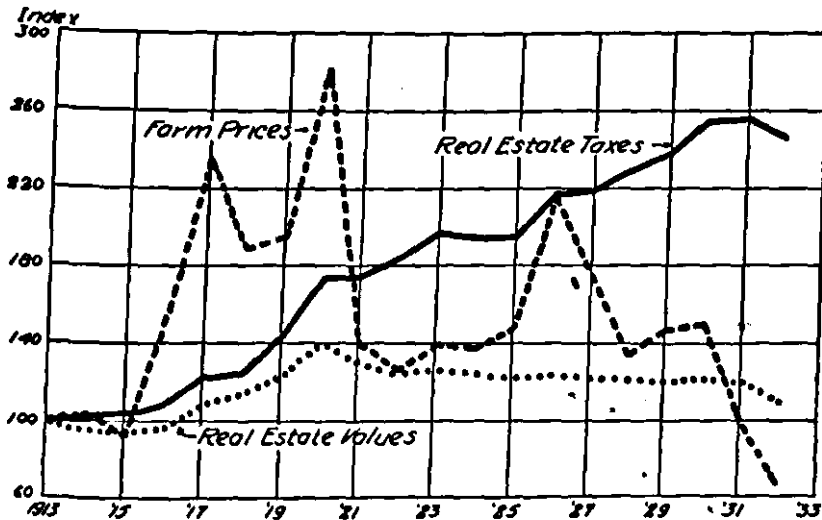
The Maine Agricultural Experiment Station

ORONO

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Farm-Property Taxation in Maine



Farm prices, farm real estate taxes, and farm real estate values in Maine. In 1932 farm prices were extremely low while farm taxes were extremely high.

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CONTENTS

	PAGE
Introduction	223
Sources of material used in study.....	227
Farm Taxes and Trend in Farm-Property Taxes.....	229
Tax burdens of farmers in Maine.....	229
Trend in real estate taxes.....	230
Trend in quantity of farm products required to pay real estate taxes.....	235
Trend in livestock taxes.....	237
Farm-Property Taxes and Farm Incomes.....	239
Size of farm business and farm income.....	241
Variations in farm income.....	244
Relation of farm income and farm-property taxes.....	245
Capital investment and property taxes.....	247
Assessment of Property and Farm-Property Taxes.....	248
Actual and assessed valuation of farm property.....	249
Assessment of small and large farms.....	250
Assessment of personal property.....	253
Administration of the general-property tax.....	255
Local governments	260
County governments.....	266
State government.....	267
Summary	270
Appendix A Taxes on Taxable Livestock Except Horses and Cows	272
Appendix B Trend in Taxes on Horses and Cows by Counties	280
Appendix C Relation between Assessment of Real Estate and Taxes on Different Types of Farms.....	284

APPENDIX A

Tables in Appendix A show the assessed valuations, tax rates, and taxes on taxable livestock³¹ with the exceptions of horses and cows. For information on horses and cows see pages 237-239.

TABLE 1

Assessed Valuations, Tax Rates, and Taxes on Three-Year Old Colts in Maine

Year	Assessed valuation per head	Tax rates	Taxes	Index 1910 to 1914 = 100
1900	\$42.51	\$.024	\$1.02	55
1901	45.85	.022	1.01	55
1902	48.55	.022	1.07	58
1903	53.44	.022	1.18	64
1904	53.53	.021	1.12	61
1905	59.57	.021	1.25	68
1906	63.04	.021	1.32	72
1907	66.65	.022	1.47	80
1908	70.13	.021	1.47	80
1909	70.33	.022	1.55	84
1910	75.42	.022	1.66	90
1911	78.20	.023	1.80	98
1912	80.69	.022	1.78	97
1913	83.79	.024	2.01	109
1914	84.98	.023	1.95	106
1915	84.62	.023	1.95	106
1916	83.55	.024	2.01	109
1917	88.82	.027	2.40	130
1918	92.49	.027	2.50	130
1919	86.67	.030	2.60	141
1920	85.08	.035	2.98	162
1921	81.52	.035	2.85	155
1922	78.51	.036	2.83	154
1923	73.71	.038	2.80	152
1924	71.81	.038	2.73	148
1925	71.57	.038	2.72	148
1926	71.98	.040	2.88	157
1927	64.99	.040	2.60	141
1928	65.42	.041	2.68	146
1929	63.31	.043	2.72	148
1930	64.58	.044	2.84	154
1931	67.96	.044	2.99	162
1932	63.52	.043	2.73	148

³¹ Same as footnote 21.

TABLE 2

*Assessed Valuations, Tax Rates, and Taxes on Two-Year
Old Colts in Maine*

Year	Assessed valuation per head	Tax rates	Taxes	Index 1910 to 1914 = 100
1900	\$31.71	\$.024	\$.76	56
1901	32.75	.022	.72	53
1902	36.45	.022	.80	59
1903	39.90	.022	.88	65
1904	42.05	.021	.88	65
1905	45.04	.021	.95	70
1906	46.87	.021	.98	72
1907	49.42	.022	1.09	80
1908	51.10	.021	1.07	79
1909	52.91	.022	1.16	85
1910	55.89	.022	1.23	91
1911	57.60	.023	1.32	97
1912	60.21	.022	1.32	97
1913	60.90	.024	1.46	108
1914	63.69	.023	1.46	108
1915	63.32	.023	1.46	108
1916	64.90	.024	1.56	115
1917	67.62	.027	1.83	135
1918	69.38	.027	1.87	138
1919	69.14	.030	2.07	152
1920	68.80	.035	2.41	177
1921	63.18	.035	2.21	163
1922	58.03	.036	2.09	154
1923	57.64	.038	2.19	161
1924	50.64	.038	2.15	158
1925	54.93	.038	2.09	154
1926	54.79	.040	2.19	161
1927	51.29	.040	2.05	151
1928	51.07	.041	2.09	154
1929	54.05	.043	2.32	171
1930	50.23	.044	2.47	182
1931	52.90	.044	2.33	172
1932	47.75	.043	2.05	151

TABLE 3

*Assessed Valuations, Tax Rates, and Taxes on One-Year
Old Colts in Maine*

Year	Assessed valuation per head	Tax rates	Taxes	Index 1910 to 1914 = 100
1900	\$21.55	\$.024	\$.52	59
1901	22.21	.022	.49	55
1902	24.18	.022	.53	60
1903	25.52	.022	.56	63
1904	27.97	.021	.59	67
1905	28.70	.021	.60	68
1906	30.94	.021	.65	74
1907	31.94	.022	.70	79
1908	32.60	.021	.68	77
1909	33.39	.022	.73	83
1910	37.01	.022	.81	92
1911	37.61	.023	.87	98
1912	38.52	.022	.85	96
1913	39.49	.024	.95	107
1914	40.99	.023	.94	106
1915	41.64	.023	.96	109
1916	42.76	.024	1.03	117
1917	44.68	.027	1.21	137
1918	45.83	.027	1.24	140
1919	45.40	.030	1.36	154
1920	46.54	.035	1.63	184
1921	42.68	.035	1.49	169
1922	40.04	.036	1.44	163
1923	40.27	.038	1.53	173
1924	37.68	.038	1.43	162
1925	38.18	.038	1.45	164
1926	37.92	.040	1.52	172
1927	38.67	.040	1.55	175
1928	38.70	.041	1.59	180
1929	38.50	.043	1.66	188
1930	37.51	.044	1.65	187
1931	39.06	.044	1.72	195
1932	30.66	.043	1.32	149

TABLE 4

Assessed Valuations, Tax Rates, and Taxes on Three-Year Old Heifers in Maine

Year	Assessed valuation per head	Tax rates	Taxes	Index 1910 to 1914 = 100
1900	\$19.62	\$.024	\$.47	28
1901	19.06	.022	.42	76
1902	20.24	.022	.45	81
1903	20.66	.022	.45	81
1904	19.75	.021	.41	74
1905	19.14	.021	.40	71
1906	19.39	.021	.41	72
1907	20.62	.022	.45	77
1908	20.28	.021	.43	75
1909	20.18	.022	.44	79
1910	22.00	.022	.48	88
1911	24.20	.023	.56	101
1912	24.07	.023	.55	95
1913	25.18	.024	.60	108
1914	26.43	.023	.61	110
1915	26.76	.023	.62	112
1916	28.65	.024	.69	124
1917	31.67	.027	.86	155
1918	37.95	.027	1.02	183
1919	38.05	.030	1.17	210
1920	38.09	.035	1.33	239
1921	33.33	.035	1.17	210
1922	30.03	.036	1.08	194
1923	30.60	.038	1.16	209
1924	30.29	.038	1.15	207
1925	29.96	.038	1.14	205
1926	31.11	.040	1.24	223
1927	31.10	.040	1.24	223
1928	33.65	.041	1.38	248
1929	34.91	.043	1.50	270
1930	35.38	.044	1.56	281
1931	31.96	.044	1.41	254
1932	29.96	.043	1.16	209

TABLE 5

Assessed Valuations, Tax Rates, and Taxes on Two-Year Old Heifers in Maine

Year	Assessed valuation per head†	Tax rates	Taxes	Index 1910 to 1914 = 100
1900	\$13.91	\$.024	\$.33	83
1901	13.43	.022	.30	76
1902	14.25	.022	.31	78
1903	14.27	.022	.31	78
1904	14.02	.021	.29	73
1905	13.99	.021	.29	73
1906	14.68	.021	.31	78
1907	14.48	.022	.32	81
1908	14.42	.021	.30	76
1909	14.30	.022	.31	78
1910	15.05	.022	.34	86
1911	16.87	.023	.39	98
1912	17.08	.022	.38	96
1913	17.90	.024	.43	109
1914	19.08	.023	.44	111
1915	19.12	.023	.44	111
1916	—*	—*	—*	—*
1917	—*	—*	—*	—*
1918	26.51	.027	.72	182
1919	27.78	.030	.83	210
1920	27.39	.035	.90	242
1921	24.04	.035	.84	212
1922	21.83	.036	.79	199
1923	22.48	.038	.85	215
1924	22.41	.038	.85	215
1925	22.47	.038	.85	215
1926	23.34	.040	.93	235
1927	22.25	.040	.89	225
1928	24.81	.041	1.02	258
1929	26.16	.043	1.12	283
1930	26.20	.044	1.16	293
1931	23.87	.044	1.05	265
1932	20.29	.043	.87	220

† Discontinuing the assessment of one-year old heifers in 1916 undoubtedly had some effect on the assessment of two-year old heifers resulting in somewhat higher values since 1918 as compared with values prior to that date.

* No taxes assessed.

TABLE 6

*Assessed Valuations, Tax Rates, and Taxes on One-Year Old Heifers in Maine**

Year	Assessed valuation per head	Tax rates	Taxes	Index 1910 to 1914 = 100
1900	\$7.88	\$.024	\$1.19	85
1901	7.47	.022	.16	71
1902	7.69	.022	.17	76
1903	8.13	.022	.18	80
1904	8.00	.021	.17	76
1905	7.88	.021	.17	76
1906	8.13	.021	.17	76
1907	8.20	.022	.18	80
1908	8.18	.021	.17	76
1909	8.20	.022	.18	80
1910	8.93	.022	.20	89
1911	9.53	.023	.22	98
1912	9.61	.022	.21	94
1913	10.14	.024	.24	107
1914	10.72	.023	.25	112
1915	10.77	.023	.25	112

* No taxes assessed on one-year old heifers since 1915.

TABLE 7

Assessed Valuations, Tax Rates, and Taxes on Oxen in Maine

Year	Assessed valuation per head	Tax rates	Taxes	Index 1910 to 1914 = 100
1900	\$46.64	\$.024	\$1.12	82
1901	47.81	.022	1.05	77
1902	48.83	.022	1.07	78
1903	48.32	.022	1.06	77
1904	47.48	.021	1.00	73
1905	46.05	.021	.98	72
1906	45.59	.021	.96	70
1907	47.02	.022	1.05	77
1908	49.43	.021	1.04	76
1909	50.26	.022	1.11	81
1910	55.50	.022	1.22	89
1911	58.27	.023	1.34	98
1912	58.91	.022	1.30	95
1913	62.30	.024	1.50	109
1914	64.82	.023	1.49	109
1915	62.45	.023	1.44	105
1916	64.33	.024	1.54	112
1917	72.27	.027	1.95	142
1918	82.10	.027	2.22	162
1919	88.47	.030	2.65	193
1920	85.60	.035	3.00	219
1921	71.15	.035	2.49	182
1922	61.93	.036	2.23	163
1923	62.61	.038	2.38	174
1924	61.39	.038	2.33	170
1925	61.95	.038	2.35	172
1926	60.98	.040	2.44	178
1927	58.39	.040	2.34	171
1928	58.52	.041	2.40	175
1929	61.02	.043	2.60	194
1930	63.70	.044	2.80	204
1931	55.09	.044	2.42	177
1932	42.36	.043	1.82	133

TABLE 8

Assessed Valuations, Tax Rates, and Taxes on Sheep in Maine

Year	Assessed valuation per head†	Tax rates	Taxes	Index 1910 to 1914 = 100
1900	\$2.57	\$.024	\$.06	86
1901	2.56	.022	.06	86
1902	2.57	.022	.06	86
1903	2.57	.022	.06	86
1904	2.59	.021	.05	71
1905	2.66	.021	.06	86
1906	2.05	.021	.06	86
1907	2.99	.022	.07	100
1908	2.92	.021	.06	86
1909	2.84	.022	.06	86
1910	3.03	.022	.07	100
1911	3.08	.023	.07	100
1912	3.04	.022	.07	100
1913	3.08	.024	.07	100
1914	3.09	.023	.07	100
1915	3.13	.023	.07	100
1916	—•	—•	—•	—•
1917	—•	—•	—•	—•
1918	6.86	.027	.19	271
1919	6.47	.030	.19	271
1920	7.29	.035	.26	371
1921	5.08	.035	.18	257
1922	4.21	.036	.15	214
1923	5.09	.038	.19	271
1924	5.05	.038	.19	271
1925	5.41	.038	.21	300
1926	5.53	.040	.22	314
1927	6.21	.040	.25	357
1928	6.29	.041	.26	371
1929	6.46	.043	.28	400
1930	6.00	.044	.26	371
1931	4.82	.044	.21	300
1932	3.57	.043	.15	214

† From 1900 to 1915 inclusive the assessed value per head each year was based on the total number of sheep. Since 1918 the assessed value per head was based on the number of sheep in excess of 35 per farm. The change in assessments partly accounts for the rapid increase in values from 1915 to 1918.

• No taxes assessed.

TABLE 9

Assessed Valuations, Tax Rates, and Taxes on Hogs in Maine

Year	Assessed valuation per head†	Tax rates	Taxes	Index 1910 to 1914 = 100
1900	\$5.68	\$.024	\$.14	74
1901	6.19	.022	.14	74
1902	6.51	.022	.14	74
1903	6.71	.022	.15	79
1904	6.47	.021	.14	74
1905	6.16	.021	.13	68
1906	6.51	.021	.14	74
1907	7.14	.022	.16	84
1908	6.43	.021	.14	74
1909	6.50	.022	.14	74
1910	9.58	.022	.21	111
1911	8.13	.023	.19	100
1912	7.07	.022	.16	84
1913	7.88	.024	.19	100
1914	8.08	.023	.20	105
1915	8.13	.023	.19	100
1916	—*	—*	—*	—*
1917	—*	—*	—*	—*
1918	11.56	.027	.31	163
1919	15.88	.030	.48	253
1920	15.22	.035	.53	279
1921	13.39	.035	.47	247
1922	14.28	.036	.51	268
1923	13.57	.038	.52	274
1924	12.10	.038	.46	242
1925	13.72	.038	.52	274
1926	13.96	.040	.56	295
1927	12.60	.040	.51	268
1928	11.02	.041	.45	237
1929	13.04	.043	.56	295
1930	13.59	.044	.60	316
1931	8.84	.044	.39	205
1932	8.57	.043	.37	195

† From 1900 to 1915 inclusive the assessed value per head each year was based on the total number of hogs. Since 1918 the assessed value per head was based on the number of hogs in excess of 10 per farm. The change in assessments partly accounts for the rapid increase in values from 1915 to 1918.

* No taxes assessed.

TABLE 10

*Assessed Valuations, Tax Rates, and Taxes on Poultry in Maine**

Year	Assessed valuation per bird	Tax rates	Taxes
1924	\$.78	\$.038	\$.03
1925	.77	.038	.03
1926	.70	.040	.03
1927	.70	.040	.03
1928	.81	.041	.03
1929	.82	.043	.04
1930	.82	.044	.04

* No taxes assessed on poultry prior to 1924.

APPENDIX B

Appendix B shows trends in taxes on horses and cows²² by counties.

TABLE 1

Taxes on Horses per Head in Maine by Counties

Year	State	Andros- coggin	Aroostook	Cumber- land	Frank- lin	Han- cock	Kenne- bec	Knox	Lincoln	Oxford	Penob- scot	Piscata- quis	Sagada- hoc	Somer- set	Waldo	Wash- ington	York
1910	\$1.70	\$1.68	\$2.11	\$1.72	\$1.72	\$1.55	\$1.84	\$1.48	\$1.57	\$1.03	\$1.68	\$2.03	\$1.40	\$1.81	\$1.57	\$1.51	\$1.30
1911	1.78	1.79	1.85	1.84	1.90	1.72	1.70	1.61	1.56	1.72	1.85	2.00	1.70	1.88	1.50	1.50	1.42
1912	1.79	1.77	2.27	1.72	1.80	1.51	1.94	1.59	1.49	1.60	1.80	2.01	1.77	1.92	1.65	1.68	1.39
1913	2.06	1.92	2.51	1.97	1.98	1.64	2.10	1.83	1.72	1.84	2.30	2.29	2.00	2.17	2.05	1.70	1.48
1914	2.06	2.06	2.53	1.99	2.24	1.72	2.18	1.91	1.85	1.93	2.10	2.47	1.90	2.41	2.02	1.86	1.47
1915	2.08	2.07	2.55	2.13	2.16	1.80	2.17	1.95	1.95	2.06	2.17	2.38	2.12	2.32	2.29	1.95	1.01
1916	2.21	2.20	2.73	2.17	2.27	1.96	2.22	2.08	2.07	2.16	2.30	2.49	2.30	2.45	2.32	2.15	1.71
1917	2.57	2.65	3.45	2.32	2.68	2.28	2.81	2.30	2.52	2.52	2.56	2.88	2.37	2.65	2.57	2.45	1.90
1918	2.69	2.95	3.42	2.59	2.94	2.23	2.87	2.33	2.42	2.56	2.59	2.88	2.65	2.98	2.84	2.71	2.18
1919	3.02	3.41	3.86	2.86	3.20	2.64	3.20	2.80	2.92	3.30	2.97	3.42	3.40	3.07	3.07	3.11	2.54
1920	3.60	3.45	4.86	3.22	3.55	3.04	3.67	3.44	3.46	4.08	3.70	4.09	3.60	3.56	4.23	3.00	2.85
1921	3.47	3.36	4.39	3.36	3.30	3.04	3.45	3.28	3.25	3.87	3.47	4.04	3.07	3.67	3.95	3.62	2.90
1922	3.32	3.08	4.44	3.11	3.06	2.99	3.43	3.28	3.30	3.33	3.42	3.08	3.27	3.34	4.07	3.51	2.93
1923	3.37	3.17	4.08	3.44	3.32	3.38	3.47	3.55	3.85	3.57	3.57	3.75	3.35	3.40	3.92	3.59	2.94
1924	3.27	2.94	4.34	3.20	3.11	3.04	3.44	3.34	3.30	3.38	3.52	3.83	3.32	3.27	3.83	3.69	2.97
1925	3.10	2.94	3.68	3.00	2.96	3.12	3.23	3.42	3.32	3.44	3.35	3.52	3.17	3.18	3.41	3.50	2.94
1926	3.17	2.86	4.55	2.82	3.08	3.15	3.22	3.30	3.34	3.23	3.41	3.75	3.21	3.21	3.58	3.50	3.03
1927	3.13	2.64	4.71	2.65	3.08	3.20	3.30	3.13	3.32	3.23	3.28	3.67	2.99	3.17	3.40	3.31	2.89
1928	3.16	2.58	4.93	2.44	3.24	3.10	3.20	3.08	3.02	3.18	3.35	3.79	3.01	3.22	3.66	3.46	2.83
1929	3.24	2.57	4.88	2.47	3.32	3.22	3.28	3.12	2.88	3.32	3.42	3.01	3.05	3.30	3.52	3.47	2.79
1930	3.29	2.58	5.42	2.43	3.38	3.25	3.23	3.25	2.86	3.34	3.54	3.04	3.23	3.07	3.83	3.68	2.93
1931	3.22	2.53	5.37	2.32	3.23	3.23	3.07	3.19	2.86	3.14	3.43	3.78	3.22	2.80	3.76	3.53	2.82
1932	2.91	2.54	4.31	2.15	2.69	2.94	2.92	3.16	2.58	2.70	3.07	3.24	3.27	2.53	3.09	3.42	2.02

²² Same as footnote 15.

TABLE 2
Index of Taxes on Horses per Head in Maine by Counties
 1910 to 1914 = 100

Year	State	Andros- coggin	Aroostook	Cumber- land	Frank- lin	Han- cock	Kenne- bec	Knox	Lincoln	Oxford	Penob- scot	Piscata- quia	Sagada- hoc	Somer- set	Waldo	Wash- ington	York
1910	91	91	94	93	89	95	93	88	96	93	85	94	83	89	88	90	97
1911	95	97	82	100	99	106	91	96	95	99	94	93	99	92	90	94	99
1912	95	96	101	93	93	93	98	94	91	92	94	93	98	94	93	100	97
1913	110	104	111	107	103	101	107	109	105	106	117	106	111	106	115	106	103
1914	110	112	112	108	116	106	111	113	113	111	110	114	109	118	114	110	103
1915	111	112	113	115	112	111	110	116	119	118	110	110	118	114	129	116	113
1916	118	119	121	117	118	120	113	124	126	124	117	115	131	120	131	128	120
1917	137	144	153	126	139	140	143	137	154	144	130	133	132	130	145	145	137
1918	143	160	152	140	152	137	146	138	148	147	131	133	147	132	160	161	152
1919	161	185	171	155	169	162	165	166	178	193	151	158	192	151	173	184	178
1920	192	187	216	174	184	187	186	204	211	234	188	189	200	175	238	214	199
1921	185	182	195	182	171	187	175	195	198	222	176	187	170	180	222	215	203
1922	177	167	197	168	159	184	174	195	205	191	174	170	181	164	229	208	205
1923	179	172	181	186	172	208	176	211	235	205	181	174	186	171	221	213	206
1924	174	159	193	173	161	187	175	198	205	194	179	177	184	160	216	219	208
1925	165	159	163	162	154	192	164	203	203	197	170	163	176	156	192	208	206
1926	169	155	202	153	160	193	163	196	204	185	173	174	178	158	202	211	212
1927	167	143	209	143	160	197	168	186	203	185	166	170	166	156	195	196	202
1928	168	140	219	132	168	196	162	183	184	182	170	175	167	158	206	205	198
1929	173	139	216	134	172	198	166	185	176	190	174	181	169	166	198	206	195
1930	175	140	240	131	175	200	164	193	175	192	180	182	179	151	216	218	205
1931	171	137	238	126	168	198	156	189	175	180	174	175	179	137	212	209	197
1932	155	138	191	116	140	181	148	188	158	155	156	150	181	124	174	203	183

TABLE 3

Taxes on Cows per Head in Maine by Counties

Year	State	Andros- coggin	Aroostook	Cumber- land	Frank- lin	Han- cock	Kenne- bec	Knox	Lincoln	Oxford	Penob- scot	Piscata- quis	Sagada- hoc	Somer- set	Waldo	Wash- ington	York
1910	\$.53	\$.50	\$.47	\$.53	\$.54	\$.61	\$.56	\$.54	\$.57	\$.55	\$.52	\$.50	\$.52	\$.55	\$.52	\$.52	\$.40
1911	.58	.56	.45	.57	.62	.65	.60	.62	.57	.62	.59	.64	.60	.62	.54	.53	.50
1912	.56	.54	.53	.51	.55	.55	.60	.62	.56	.57	.57	.61	.55	.60	.55	.55	.50
1913	.63	.60	.57	.57	.60	.61	.64	.71	.64	.62	.71	.65	.64	.67	.60	.57	.52
1914	.64	.66	.57	.57	.67	.62	.67	.75	.68	.64	.67	.69	.62	.71	.67	.58	.56
1915	.65	.67	.57	.63	.63	.63	.70	.73	.70	.70	.67	.66	.68	.68	.74	.61	.66
1916	.72	.74	.65	.68	.70	.79	.72	.78	.84	.75	.77	.72	.75	.73	.70	.68	.71
1917	.91	.96	.87	.79	.94	.97	1.04	.92	1.01	.97	.96	.92	.84	.91	.97	.85	.84
1918	1.10	1.20	1.05	1.02	1.22	1.06	1.23	1.07	1.18	1.15	1.13	1.02	.99	1.04	1.23	.99	1.00
1919	1.28	1.51	1.23	1.21	1.38	1.23	1.43	1.31	1.45	1.50	1.35	1.29	1.34	1.22	1.38	1.21	1.19
1920	1.55	1.59	1.59	1.41	1.52	1.45	1.65	1.56	1.70	1.81	1.72	1.68	1.46	1.47	1.85	1.43	1.39
1921	1.40	1.36	1.40	1.39	1.29	1.33	1.38	1.45	1.45	1.54	1.61	1.44	1.21	1.37	1.61	1.37	1.35
1922	1.28	1.21	1.36	1.26	1.22	1.36	1.27	1.33	1.33	1.35	1.41	1.29	1.20	1.24	1.52	1.32	1.33
1923	1.35	1.32	1.25	1.34	1.38	1.55	1.37	1.49	1.54	1.53	1.44	1.39	1.36	1.35	1.64	1.40	1.41
1924	1.33	1.33	1.38	1.30	1.26	1.40	1.33	1.44	1.41	1.52	1.40	1.43	1.38	1.28	1.58	1.39	1.42
1925	1.33	1.32	1.19	1.32	1.22	1.50	1.42	1.55	1.51	1.57	1.45	1.38	1.30	1.28	1.53	1.37	1.40
1926	1.44	1.40	1.54	1.30	1.45	1.56	1.49	1.50	1.65	1.60	1.58	1.50	1.47	1.42	1.68	1.51	1.56
1927	1.44	1.41	1.57	1.30	1.45	1.53	1.57	1.47	1.78	1.69	1.55	1.58	1.44	1.44	1.60	1.40	1.50
1928	1.56	1.49	1.68	1.35	1.70	1.61	1.66	1.57	1.84	1.87	1.69	1.68	1.57	1.58	1.98	1.52	1.72
1929	1.70	1.63	1.68	1.52	1.85	1.73	1.78	1.74	1.97	2.11	1.79	1.84	1.74	1.75	2.04	1.60	1.84
1930	1.75	1.65	1.96	1.52	1.90	1.85	1.83	1.85	2.06	2.26	1.90	1.82	1.85	1.72	2.16	1.74	2.01
1931	1.63	1.42	1.97	1.47	1.73	1.87	1.66	1.86	1.97	1.95	1.76	1.72	1.74	1.41	1.93	1.70	1.87
1932	1.39	1.35	1.56	1.34	1.32	1.68	1.42	1.61	1.50	1.55	1.49	1.39	1.65	1.20	1.51	1.63	1.71

TABLE 4
Index of Taxes on Cows per Head in Maine by Counties
 1910 to 1914 = 100

Year	State	Andros- coggin	Aroostook	Cumber- land	Frank- lin	Han- cock	Kenne- bec	Knox	Lincoln	Oxford	Penob- scot	Piscata- quis	Sagada- hoc	Somer- set	Waldo	Wash- ington	York
1910	90	88	91	96	91	100	90	83	94	92	85	93	80	87	88	95	95
1911	99	99	87	104	104	107	97	96	94	103	96	101	102	98	92	96	97
1912	95	95	102	93	92	90	97	96	93	95	93	96	94	95	94	100	97
1913	107	106	110	104	101	100	103	110	106	103	116	102	109	106	112	104	101
1914	109	117	110	104	112	102	108	116	113	107	109	108	106	113	114	105	109
1915	111	118	110	115	106	104	113	113	116	117	109	104	116	108	126	111	128
1916	122	131	125	124	117	130	116	120	139	125	126	113	128	116	134	124	138
1917	155	170	168	144	158	160	168	142	167	162	157	145	143	144	165	155	163
1918	187	212	203	185	205	174	198	165	195	192	185	160	169	165	209	180	195
1919	218	267	237	220	232	202	231	202	240	250	221	203	229	194	235	220	232
1920	264	281	307	256	255	238	266	241	281	302	281	264	249	233	315	260	270
1921	238	240	270	253	216	219	223	224	240	257	203	226	206	217	274	249	263
1922	218	214	263	229	205	224	205	205	220	225	230	203	205	197	258	240	259
1923	230	233	241	244	232	255	221	230	255	255	235	219	232	214	270	255	274
1924	226	235	266	236	211	230	215	222	233	253	243	225	235	203	269	253	276
1925	226	233	230	240	205	247	229	239	250	262	237	217	237	203	260	240	284
1926	245	247	297	236	243	257	240	245	273	267	258	250	251	225	286	275	303
1927	245	249	303	236	243	252	253	227	295	282	253	248	246	229	267	255	303
1928	265	263	324	245	285	265	268	242	304	312	276	264	268	251	337	276	335
1929	289	268	324	276	310	285	287	269	326	352	292	289	297	278	347	291	358
1930	298	262	378	276	319	304	295	285	341	377	310	286	316	273	367	316	391
1931	277	251	380	287	290	308	298	287	326	325	288	270	297	224	328	320	364
1932	236	239	301	244	221	276	229	248	263	258	243	219	282	190	257	296	333

APPENDIX C

Relation between assessment of real estate and taxes levied on different types of farms.

TABLE 1

Variations in Assessments of Real Estate and Taxes Levied

Per cent assessed is of estimated valuation	Number of farms	Total estimated value	Total assessed value	Assessed valuation per \$1000 estimated value	Tax rate	Taxes per \$1000 estimated value	Tax above or below average per \$1000 of estimated value
APPLE FARMS							
Less than 20	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
20 — 29	7	43,392	11,423	263.25	.043	11.32	— 8.07
30 — 39	13	89,201	30,416	340.98	.044	15.02	— 4.37
40 — 49	18	95,473	42,983	450.21	.042	19.12	— .27
50 — 59	10	52,621	27,710	526.60	.042	22.12	2.73
60 — 69	2	12,623	8,133	644.30	.030	25.27	5.88
70 — 79	7	31,756	23,109	727.70	.044	31.96	12.57
80 and over	3	8,130	7,217	887.70	.043	37.76	18.37
Total	60	\$333,196	\$150,991	\$453.16	\$.043	\$19.39	
BLUEBERRY FARMS							
Less than 20	13	\$ 64,843	\$ 9,033	\$139.31	\$.052	\$ 7.25	\$ -10.38
20 — 29	40	166,055	41,152	247.82	.052	12.82	— 4.81
30 — 39	24	104,759	35,083	340.62	.053	18.18	.55
40 — 49	18	52,722	23,516	446.04	.053	23.01	5.98
50 — 59	9	17,052	9,535	559.17	.052	29.00	11.46
60 — 69	11	19,218	12,599	655.58	.050	32.68	15.05
70 — 79	3	5,214	3,725	714.42	.051	36.03	19.00
80 and over	4	11,872	13,417	1,130.14	.054	61.16	43.52
Total	122	\$ 441,735	\$148,660	\$330.54	\$.052	\$17.63	

TABLE 1—Concluded

Per cent assessed in of estimated valuation	Number of farms	Total estimated value	Total assessed value	Assessed valuation per \$1000 estimated value	Tax rate	Taxes per \$1000 estimated value	Tax above or below average per \$1000 of estimated value
DAIRY FARMS							
Less than 20	4	\$ 71,436	\$ 11,275	\$157.83	\$.044	\$ 6.04	\$ - 8.42
20 — 29	16	179,514	46,575	259.45	.050	12.97	- 2.39
30 — 39	30	252,267	83,510	331.04	.043	14.22	- 1.14
40 — 49	15	123,707	53,560	432.96	.046	19.85	4.49
50 — 59	7	37,126	19,650	529.28	.042	22.44	7.08
60 and over	6	30,039	20,475	681.61	.047	31.83	16.47
Total	78	\$ 694,089	\$235,045	\$338.64	\$.045	\$15.36	
POTATO FARMS IN AND OOSTOOK COUNTY							
Less than 20	14	\$ 445,074	\$ 72,849	\$163.68	\$.063	\$10.31	\$ - 5.56
20 — 29	60	1,592,169	392,395	246.45	.061	15.10	- .77
30 — 39	36	744,932	253,652	340.50	.058	19.73	3.86
40 and over	6	95,659	41,517	434.01	.057	24.71	8.84
Total	116	\$2,877,834	\$760,413	\$264.23	\$.060	\$15.87	
POTATO FARMS IN CENTRAL MAINE							
Less than 20	1	\$ 13,093	\$ 2,300	\$175.67	\$.050	\$ 8.71	\$ - 9.40
20 — 29	7	72,236	17,488	242.10	.054	13.08	- 5.03
30 — 39	2	34,264	11,800	344.38	.044	15.21	- 2.90
40 — 49	5	59,552	26,950	462.55	.063	23.81	5.70
50 and over	3	20,894	12,300	588.69	.051	29.91	11.80
Total	18	\$ 200,039	\$ 70,838	\$354.12	\$.051	\$18.11	
POULTRY FARMS							
Less than 20	1	\$ 4,028	\$ 700	\$173.78	\$.063	\$ 9.19	\$ - 12.48
20 — 29	4	23,998	5,475	231.03	.053	12.28	- 9.39
30 — 39	4	17,159	6,095	365.21	.053	18.82	- 2.85
40 — 49	9	33,068	14,525	439.25	.052	23.01	1.34
50 — 59	4	10,186	5,500	539.98	.052	28.27	6.60
60 — 69	3	9,274	5,780	623.25	.061	31.70	10.03
70 and over	3	6,853	5,000	729.61	.053	38.67	17.00
Total	28	\$ 104,266	\$ 43,075	\$413.13	\$.052	\$21.67	

FARM-PROPERTY TAXATION IN MAINE