

# MAINE STATE LEGISLATURE

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*Charles F. Rice*

DOCUMENTS

PRINTED BY ORDER OF

THE LEGISLATURE,

OF THE

STATE OF MAINE,

DURING ITS SESSION

A. D. 1840.

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AUGUSTA:

WM. R. SMITH & CO., PRINTERS TO THE STATE.

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1840.

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**TWENTIETH LEGISLATURE.**

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**NO. 22.**

**HOUSE.**

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**A N A C T**

ASSESSING A

**TAX ON THIS STATE.**

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[Wm. R. SMITH & Co.....Printers to the State.]



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# STATE OF MAINE.

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IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND FORTY.

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AN ACT to apportion and assess on the inhabitants of this State a Tax of one hundred and one thousand seventy-five dollars eighty-eight cents.

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SECT. 1. *Be it enacted by the Senate and House of Representatives in*  
2 *Legislature assembled,* That each city, town, plantation, or other place, herein-  
3 after named, within this State shall be assessed and pay the several sums with  
4 which they respectively stand charged, viz :

**County of York.**

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Acton,	Two hundred ninety-eight dollars ninety cents,	298 90
Alfred,	Four hundred fifty-eight dollars fifty cents,	458 50

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**County of York, (Continued.)**

Berwick,	Three hundred ninety-eight dollars forty-eight cents,	398 48
Biddeford,	Six hundred forty-nine dollars twenty-five cents,	649 25
Buxton,	Seven hundred two dollars,	702 00
Cornish,	Two hundred fifty dollars,	250 00
Eliot,	Three hundred eighty-eight dollars seventy-five cents,	388 75
Hollis,	Four hundred eighty-four dollars ninety-two cents,	484 92
Kennebunk,	Seven hundred thirty-three dollars thirty-eight cents,	733 38
Kennebunk Port,	Eight hundred eighty-three dollars sixty-seven cents,	883 67
Kittery,	Four hundred sixteen dollars seventeen cents,	416 17
Lebanon,	Four hundred ninety-seven dollars fifty-seven cents.	497 57
Lyman,	Three hundred nineteen dollars eighty cents,	319 80
Limerick,	Three hundred forty dollars thirty-eight cents,	340 38
Limington,	Four hundred ninety-four dollars twenty-eight cents,	494 28
Newfield,	Two hundred seventy-two dollars forty-seven cents,	272 47
North Berwick,	Four hundred fourteen dollars sixty-seven cents,	414 67
Parsonsfield,	Six hundred seventy-four dollars forty-seven cents,	674 47
Saco,	One thousand one hundred six dollars forty cents,	1,106 40
Sanford,	Four hundred seven dollars twenty cents,	407 20
Shapleigh,	Two hundred eighty-nine dollars ninety-three cents,	289 93
South Berwick,	Six hundred sixty-nine dollars eighty-three cents,	669 83
Waterborough,	Three hundred fourteen dollars ten cents,	314 10
Wells,	Six hundred thirty-four dollars sixty-three cents,	634 63
York,	Nine hundred sixteen dollars thirty-five cents,	916 35
	Thirteen thousand sixteen dollars and ten cents,	13,016 10

## County of Cumberland.

Baldwin,	Two hundred four dollars sixty-seven cents,	204 67
Bridgton,	Six hundred twenty-nine dollars thirteen cents,	629 13
Brunswick,	Twelve hundred twenty-one dollars eighty-five cents,	1,221 85
Cape Elizabeth,	Two hundred sixty-one dollars forty-two cents,	261 42
Cumberland,	Four hundred seventy-seven dollars twelve cents,	477 12
Danville,	Two hundred sixty-six dollars fifty-three cents,	266 53
<sup>1</sup> Durham,	Three hundred ninety-two dollars sixty-four cents,	392 64
* Falmouth,	Five hundred seven dollars fifty-two cents,	507 52
Freeport,	Six hundred seventy-nine dollars seventy-nine cents,	679 79
Gorham,	Nine hundred fifty-four dollars fifty-two cents,	954 52
Gray,	Three hundred sixty-three dollars sixty cents,	363 60
Harpwell,	Three hundred eighty-four dollars forty cents,	384 40
Harrison,	Three hundred ten dollars fifty-two cents,	310 52
Minot,	Seven hundred forty-four dollars ten cents,	744 10
New Gloucester,	Five hundred fifty-three dollars,	553 00
North Yarmouth,	Eight hundred one dollars thirty-four cents,	801 34
Otisfield,	Three hundred sixty-seven dollars twenty-five cents,	367 25
Poland,	Four hundred three dollars eighty-seven cents,	403 87
Portland,	Seven thousand four hundred sixty-five dollars five cents,	7,465 05
Pownal,	Three hundred sixty-one dollars four cents,	361 04
Raymond,	Three hundred nine dollars forty-seven cents,	309 47
Scarborough,	Five hundred seventy-eight dollars fifty-nine cents,	578 59
Sebago,	One hundred sixteen dollars seventy-nine cents,	116 79
Standish,	Six hundred nineteen dollars,	619 00
Westbrook,	One thousand twenty dollars nineteen cents,	1,020 19

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HOUSE.—No. 22.

5

## County of Cumberland, (*Continued.*)

6

Windham,	Five hundred eleven dollars eighty-nine cents,	511 89
	Twenty thousand five hundred five dollars twenty-nine cents,	20,505 29

## County of Lincoln.

Alna,	Three hundred thirty-three dollars seventeen cents,	333 17
Bath,	Twelve hundred ninety-seven dollars twenty-five cents,	1,297 25
Boothbay,	Three hundred sixty-seven dollars eighty-two cents,	367 82
Bowdoin,	Three hundred sixty-five dollars ten cents,	365 10
Bowdoinham,	Four hundred sixty-nine dollars nine cents,	469 09
Bremen,	One hundred seventy-four dollars seven cents,	174 07
Bristol,	Five hundred fifty-five dollars seventy-four cents,	555 74
Cushing,	One hundred thirty-nine dollars thirty-seven cents,	139 37
Dresden,	Three hundred forty-five dollars twenty cents,	345 20
Edgecomb,	One hundred ninety-one dollars seventy cents,	191 70
Friendship,	One hundred eight dollars sixty-nine cents,	108 69
Georgetown,	Two hundred fifty-nine dollars sixty-nine cents,	259 69
Jefferson,	Four hundred forty-seven dollars forty cents,	447 40
Lewiston,	Three hundred forty-seven dollars fifty-four cents,	347 54
Lisbon,	Four hundred eighty-five dollars fifty cents,	485 50
Newcastle,	Three hundred eighty-four dollars seventy cents,	384 70

STATE TAX.

[Feb.





## County of Hancock, (Continued.)

8

Bucksport,	Six hundred forty-three dollars ten cents,	643 10
Castine,	Five hundred seventy-five dollars thirty-five cents,	575 35
Cranberry Isle,	Eighty-one dollars eighty-five cents,	81 85
Deer Isle,	Three hundred fifty-nine dollars seventy-seven cents,	359 77
Dedham,	Thirty-five dollars eighteen cents,	35 18
Eastbrook,	Eighteen dollars ninety cents,	18 90
Eden,	One hundred seventy dollars seventy-nine cents,	170 79
Ellsworth,	Four hundred eighty-one dollars thirty-five cents,	481 35
Franklin,	Ninety-seven dollars nineteen cents,	97 19
Gouldsborough,	One hundred eighty-one dollars eighty-two cents,	181 82
Greenfield,	Nineteen dollars twenty-six dollars [cents,]	19 26
Hancock,	One hundred forty-four dollars eighty cents,	144 80
Mariaville,	Fifty-eight dollars sixty-seven cents,	58 67
Mount Desert,	Two hundred fifty-two dollars nineteen cents,	252 19
Orland,	Two hundred twenty dollars five cents,	220 05
Otis,	Seventeen dollars fifty-eight cents,	17 58
Penobscot,	Two hundred fifty dollars eighty cents,	250 80
Sedgwick,	Three hundred thirty-one dollars thirty-two cents,	331 32
Sullivan,	One hundred forty-two dollars forty-six cents,	142 46
Surry,	One hundred thirty-six dollars fifty-nine cents,	136 59
Seaville,	Thirty dollars,	30 00
Swan's Island,	Seven dollars,	7 00
Trenton,	One hundred forty-six dollars ninety-five cents,	146 95
Waltham,	Thirty-eight dollars forty-two cents,	38 42
No.1, North Division,	Thirteen dollars twelve cents,	13 12

STATE TAX.

[Feb.

No. 2, North Division,	Fourteen dollars fifty-five cents,	14 55
3, " "	Twelve dollars,	12 00
4, " "	Eleven dollars fifty cents,	11 50
Matinicus Island,	Two dollars fifteen cents,	2 15
Butter Isle,	Two dollars eighty cents,	2 80
Eagle Island,	One dollar and ninety cents,	1 90
Beech Isle,	Seventy-five cents,	75
Sprucehead and Bear Isle,	One dollar fifty cents,	1 50
Pickering's Island,	Eighty-nine cents,	89
Hog Island,	One dollar thirty-two cents,	1 32
Marshall's Isle,	One dollar ten cents,	1 10
Bradbury Island,	One dollar twenty four cents,	1 24
No. 7, S. Division of } Bingham purchase, }	Nine dollars thirty-nine cents,	9 39
Wetmore Isle,	Thirty dollars twenty cents,	30 20
No. 10, So. Division of } Bingham purchase, }	Eight dollars thirty-four cents,	8 34
No. 16, Middle do. do. do.	Eleven dollars seventy cents,	11 70
21, do. do. do. do.	Thirteen dollars two cents,	13 02
22, do. do. do. do.	Thirteen dollars forty-four cents,	13 44
28, do. do. do. do.	Thirteen dollars sixty-four cents,	13 64
32, do. do. do. do.	Sixteen dollars nine cents,	16 09
33, do. do. do. do.	Fifteen dollars eighty-nine cents,	15 89
34, do. do. do. do.	Fourteen dollars five cents,	14 05
35, do. do. do. do.	Thirteen dollars ninety-five cents,	13 95
39, do. do. do. do.	Ten dollars ninety cents,	10 90

1840.]

HOUSE.—No. 22.

9

**County of Hancock, (Continued.)**

10

No. 40, Middle Divis. of } Bingham purchase,	Ten dollars ninety-nine cents,	10 99
No. 41, do. do. do. do. }	Fifteen dollars seven cents,	15 07
Strip N. of No. 1, 3 & 4,	Twelve dollars ninety-two cents,	12 92
	Five thousand three hundred ninety-five dollars forty-three } cents,	5,395 43

**County of Washington.**

STATE TAX.

Addison,	One hundred ninety-two dollars forty-seven cents,	192 47
Alexander,	Sixty-nine dollars forty-five cents,	69 45
Baileyville,	Twenty-one dollars seventy cents,	21 70
Baring,	Eighty dollars forty-two cents,	80 42
Beddington,	Twelve dollars eighty-six cents,	12 86
Calais,	Five hundred three dollars two cents,	503 02
Columbia,	One hundred seventy dollars twelve cents,	170 12
Cooper,	Sixty-eight dollars two cents,	68 02
Cutler,	Eighty-nine dollars sixty-seven cents,	89 67
Charlotte,	Eighty-nine dollars fifty cents,	89 50
Cherryfield,	One hundred fifty dollars seven cents,	150 07
Crawford,	Forty-four dollars thirty-five cents,	44 35

[Feb.

Dennysville,	Seventy-five dollars ten cents,	75 10
Eastport,	Six hundred thirty-six dollars forty-five cents,	636 45
Edmunds,	Fifty-seven dollars,	57 00
Harrington,	Two hundred twenty-seven dollars eighty-two cents,	227 82
Jonesborough,	Ninety-three dollars,	93 00
Jonesport,	Fifty-one dollars forty-seven cents,	51 47
Lubec,	Two hundred fifty eight dollars thirty cents,	258 30
Machias,	Three hundred eighty-two dollars fifty-seven cents,	382 57
Machias Port,	One hundred sixty-two dollars forty-nine cents,	162 49
Marion,	Three dollars eighty cents,	3 80
Mechisses,	Two hundred ninety-five dollars,	295 00
Northfield,	Twelve dollars twenty-four cents,	12 24
Pembroke,	One hundred one dollars thirty-two cents,	101 32
Perry,	One hundred thirty-three dollars twelve cents,	133 12
Princeton,	Fourteen dollars,	14 00
Robbinston,	One hundred thirty-eight dollars ninety-nine cents,	138 99
Topsfield,	Fifteen dollars fifty cents,	15 50
Steuben,	One hundred sixty-five dollars nine cents,	165 09
Trescott,	Seventy-eight dollars sixty-two cents,	78 62
Wesley,	Twenty-one dollars,	21 00
Whiting,	Seventy-six dollars seven cents,	76 07
No. 1, 1st Range, or Fowler and Ely,	Twenty-two dollars fifty cents,	22 50
No. 1, 2d Range, called Dyer No. 1,	Twelve dollars sixty-nine cents,	12 69
No. 3, 1st R.,	Ten dollars seventy-seven cents,	10 77

**County of Washington, (Continued.)**

12

No. 3, 2d R.,	Nine dollars ten cents,	9 10
No. 9, 4th R.,	Eight dollars thirty-five cents,	8 35
Plant. No. 14, E. Divis.,	Ten dollars ninety cents,	10 90
" No. 18, " " "	Six dollars seven cents,	6 07
East half No. 6, 1st R.	Six dollars seventy-two cents,	6 72
West half No. 6, 1st R.	Nine dollars ninety-five cents,	9 95
S. half No. 9, 2d R.	Six dollars seventy-two cents,	6 72
N. half No. 9, 2d R.	Eight dollars fifty-four cents,	8 54
Part No. 7, 2d R.	Eight dollars fifteen cents,	8 15
No. 1, 4th R. or Vance- boro',	} Nine dollars sixty-five cents,	9 65
No. 11, 4th R.,	Two dollars forty-four cents,	2 44
No. 8, 3d R.,	Seven dollars sixty-two cents,	7 62
No. 9, 3d R.,	Seven dollars sixty-two cents,	7 62
No. 10, 3d R.,	Nine dollars twenty cents,	9 20
Township No. 1, next south of Vanceboro',	} Six dollars seventy-two cents,	6 72
Township No. 5, north Divis. in Bing. Pur.	} Seven dollars twenty-nine cents,	7 29
Township No. 6, north Divis. in Bing. Pur.	} Seven dollars twenty-nine cents,	7 29
Strip No. of Nos. 5 and 6,	Nine dollars seventeen cents,	9 17
No. 17, or Annsburg, Middle Division,	} Eight dollars five cents,	8 05
No. 18, Middle Division.	Ten dollars twenty cents,	10 20

STATE TAX.

[Feb.

24, Middle Division,	Eleven dollars sixty-seven cents,	11 67
25, do. do.	Fourteen dollars fifty-nine cents,	14 59
29, do. do.	Thirteen dollars twelve cents,	13 12
30, do. do.	Thirteen dollars twelve cents,	13 12
31, do. do.	Eleven dollars sixty-seven cents,	11 67
36, do. do.	Fourteen dollars fifty-nine cents,	14 59
37, do. do.	Thirteen dollars twelve cents,	13 12
42, do. do.	Eleven dollars sixty-seven cents,	11 67
43, do. do.	Eleven dollars sixty-seven cents,	11 67
19, East Division,	Eleven dollars sixty-seven cents,	11 67
21, do. do.	Eight dollars seventy-five cents,	8 75
26, do. do.	Eleven dollars sixty-seven cents,	11 67
27, do. do.	Five dollars eighty-four cents,	5 84
	Four thousand eight hundred forty-nine dollars forty-six cents,	4,849 46

1840.]

HOUSE.—No. 22.

**County of Kennebec.**

Albion,	Three hundred fifty-three dollars seventy-six cents,	353 76
Augusta,	Fifteen hundred eighty-four dollars thirty cents,	1,584 30
Belgrade,	Three hundred thirty-five dollars sixteen cents,	335 16

13

## County of Kennebec, (Continued.)

14

STATE TAX.

[Feb.

China,	Four hundred fifty-six dollars sixty-three cents,	456 63
Clinton,	Three hundred ninety-nine dollars fifty cents,	399 50
Fayette,	Two hundred fifty-seven dollars five cents,	257 05
Gardiner,	Twelve hundred seventy-eight dollars twenty-six cents,	1,278 26
Greene,	Three hundred fifty dollars forty-six cents,	350 46
Hallowell,	Fifteen hundred eight dollars eighteen cents,	1,508 18
Leeds,	Three hundred ninety dollars sixty-two cents,	390 62
Litchfield,	Four hundred twenty-six dollars seventy-one cents,	426 71
Monmouth,	Four hundred fifty dollars thirty-five cents,	450 35
Mount Vernon,	Three hundred eighty-seven dollars ninety-three cents,	387 93
Pittston,	Four hundred eighty-six dollars forty-eight cents,	486 48
Readfield,	Five hundred fifty-two dollars thirty-six cents,	552 36
Rome,	Ninety-seven dollars eighty cents,	97 80
Sidney,	Five hundred eighty-three dollars twenty-seven cents,	583 27
Vassalborough,	Eight hundred thirty-six dollars ninety-three cents,	836 93
Vienna,	One hundred ninety-two dollars fifty-five cents,	192 55
Wales,	One hundred forty-seven dollars sixty-six cents,	147 66
Waterville,	Eight hundred seventy-six dollars twenty-three cents,	876 23
Windsor,	Two hundred seventy-nine dollars thirty-five cents,	279 35
Winthrop,	Six hundred nine dollars forty-eight cents,	609 48
Winslow,	Three hundred sixteen dollars sixty cents,	316 60
Wayne,	Two hundred sixty-five dollars seventy-one cents,	265 71
	Thirteen thousand four hundred twenty-three dollars thirty- three cents,	13,423 33



## County of Oxford.

Albany,	Ninety-six dollars forty-five cents,	96 45
Andover,	One hundred nine dollars forty-four cents,	109 44
Bethel,	Three hundred eighty-one dollars ninety cents,	381 90
Brownfield,	Two hundred nine dollars ninety-two cents,	209 92
Buckfield,	Three hundred seventy-five dollars twenty-seven cents,	375 27
Byron,	Thirty dollars thirty-nine cents,	30 39
Canton,	One hundred ninety-five dollars ninety-nine cents,	195 99
Denmark,	One hundred ninety-three dollars ninety-nine cents,	193 99
Dixfield,	One hundred eighty-two dollars four cents,	182 04
Frycburg,	Three hundred fifty dollars thirty-nine cents,	350 39
Greenwood,	Seventy-six dollars seventy-four cents,	76 74
Gilead,	Fifty-nine dollars twenty cents,	59 20
Hartford,	Two hundred seventy-one dollars seventeen cents,	271 17
Hebron,	Two hundred ninety-four dollars thirty-nine cents,	294 39
Hiram,	One hundred eighty-eight dollars twelve cents,	188 12
Howard's Gore,	Eighteen dollars seventy-nine cents,	18 79
Hamlin's Grant,	Six dollars seventy-four cents,	6 74
Lovell,	One hundred forty-four dollars forty-two cents,	144 42
Livermore,	Seven hundred six dollars seventeen cents,	706 17
Mexico,	Fifty-one dollars one cent,	51 01
Newry,	Fifty-three dollars ninety-two cents,	53 92
Norway,	Four hundred eighty-seven dollars sixty cents,	487 60
Oxford,	Two hundred fifty dollars forty-five cents,	250 45
Paris,	Five hundred fifty-two dollars nine cents,	552 09
Peru,	Eighty-eight dollars fifty-nine cents,	88 59

1840.]

HOUSE.—No. 22.

15

**County of Oxford, (Continued.)**

Porter,	One hundred fifty dollars forty cents,	150 40
Roxbury,	Four dollars eighteen cents,	4 18
Rumford,	Three hundred seventeen dollars seventy-seven cents,	317 77
Stoneham,	Thirty-one dollars seventy-four cents,	31 74
Stow,	Forty-five dollars,	45 00
Sumner,	Two hundred forty-three dollars ten cents,	243 10
Sweden,	One hundred fifteen dollars thirty-four cents,	115 34
Turner,	Five hundred sixty-nine dollars twenty-four cents,	569 24
Waterford,	Three hundred ninety-eight dollars four cents,	398 04
Woodstock,	Eighty-seven dollars twenty-four cents,	87 24
Andover North Surplus,	Two dollars eighty cents,	2 80
Andover West Surplus,	Four dollars ten cents,	4 10
No. 2,	Seven dollars eighty-four cents,	7 84
Township C,	Three dollars seven cents,	3 07
Township C Surplus,	Two dollars five cents,	2 05
Township B,	Eleven dollars twenty cents,	11 20
No. 5, 1st R.,	Seven dollars forty-two cents,	7 42
No. 5, 2d R.,	Three dollars sixty-three cents,	3 63
No. 2, Letter A.,	Nine dollars ninety-nine cents,	9 99
No. 1, Letter A.,	Nine dollars ninety cents,	9 90
No. 4, 1st R.,	Three dollars fifty-one cents,	3 51
No. 4, 2d R.,	Three dollars eighty-seven cents,	3 87
No. 4, 3d R.,	Three dollars seven cents,	3 07
No. 5, 3d R.,	Three dollars thirty-four cents,	3 34
No. 4, 4th R.,	Four dollars four cents,	4 04

No. 5, 4th R.,  
 Township No. 1,  
 Chandler's Gore,  
 Half of No. 5, 5th R.,  
 One fourth of same,

Four dollars twelve cents,  
 Twenty-nine dollars thirty-four cents,  
 One dollar eighty-nine cents,  
 Two dollars sixty cents,  
 One dollar thirty-five cents,

4 12  
 29 34  
 1 89  
 2 60  
 1 35

Seven thousand four hundred fifty-six dollars thirty-six cents,

7,456 36

1840.]

9\*

**County of Somerset.**

Anson,  
 Athens,  
 Bingham,  
 Bloomfield,  
 Brighton,  
 Canaan,  
 Cambridge,  
 Concord,  
 Cornville,  
 Chandlerville,  
 Embden,  
 Fairfield,  
 Hartland,  
 Harmony,

Three hundred forty-eight dollars,  
 Three hundred four dollars seventy-five cents,  
 Eighty-two dollars thirteen cents,  
 Two hundred ninety-two dollars ninety-three cents,  
 One hundred seven dollars fifteen cents,  
 Two hundred eleven dollars thirty-three cents,  
 Thirty-three dollars fifteen cents,  
 Seventy-one dollars seventy-two cents,  
 Two hundred twenty-three dollars seventy-two cents,  
 Thirty-one dollars eighty-two cents,  
 One hundred seventy-five dollars ninety-seven cents,  
 Four hundred fifty-three dollars sixty-two cents,  
 One hundred four dollars twelve cents,  
 One hundred fifty-six dollars twenty-five cents,

348 00  
 304 75  
 82 13  
 292 93  
 107 15  
 211 33  
 33 15  
 71 72  
 223 72  
 31 82  
 175 97  
 453 62  
 104 12  
 156 25

HOUSE.—No. 22.

17

## County of Somerset, (Continued.)

18

STATE TAX.

[Feb.

Lexington,	Thirty-nine dollars twenty-seven cents,	39 27
Madison,	Two hundred eighty-three dollars fifty-two cents,	283 52
Mayfield,	Eight dollars seventy-five cents,	8 75
Mercer,	One hundred eighty-eight dollars ninety-five cents,	188 95
Moscow,	Sixty-seven dollars forty-seven cents,	67 47
New Portland,	Two hundred thirty-three dollars twenty-five cents,	233 25
Norridgewock,	Four hundred twenty-five dollars seventy-five cents,	425 75
Palmyra,	One hundred seventy-eight dollars ten cents,	178 10
Pittsfield,	Eighty-one dollars thirty-three cents,	81 33
Ripley,	Sixty-six dollars thirty-two cents,	66 32
Solon,	One hundred seventy dollars thirty-three cents,	170 33
St. Albans,	One hundred fifty-seven dollars seventy-five cents,	157 75
Starks,	Two hundred twenty-five dollars seven cents,	225 07
Skowhegan,	Three hundred two dollars forty-seven cents,	302 47
Smithfield,	Ninety-seven dollars thirty-two cents,	97 32
No. 1, 2d R., W. of Ken- nebec river on Bingham Purchase,	} Twelve dollars,	12 00
No. 2, 2d R. do do do do		
1, 3d R. do do do do	Two dollars sixty-seven cents,	2 67
2, 3d R. do do do do	Five dollars thirteen cents,	5 13
3, 3d R. do do do do	Five dollars eighty-seven cents,	5 87
N. half No. 4, do do do do	Two dollars eighty cents,	2 80
No. 1, 4th R. do do do do	Three dollars ninety-two cents,	3 92
2, 4th R. do do do do	Fifteen dollars thirty-five cents,	15 35

No. 3, 4th R., W. of Ken- nebec river on Bingham Purchase,	} Seventeen dollars thirty-two cents,	17 32
No. 4, 4th R. do do do do		Seven dollars forty-seven cents,
1, 5th R. do do do do	Twenty-four dollars seventy-seven cents,	24 77
2, 5th R. do do do do	Thirteen dollars fifty cents,	13 50
3, 5th R. do do do do	Eleven dollars sixty-seven cents,	11 67
4, 5th R. do do do do	Fourteen dollars fifty-eight cents,	14 58
1, 6th R. do do do do	Seventeen dollars forty-three cents,	17 43
2, 6th R. do do do do	Four dollars seventeen cents,	4 17
3, 6th R. do do do do	Two dollars fifty-five cents,	2 55
4, 6th R. do do do do	Two dollars fifty cents,	2 50
5, 6th R. do do do do	Two dollars fifty cents,	2 50
1, 7th R. do do do do	Twelve dollars fifty-seven cents,	12 57
2, 7th R. do do do do	Two dollars ninety-two cents,	2 92
3, 7th R. do do do do	Two dollars ninety-two cents,	2 92
4, 7th R. do do do do	Two dollars ninety-two cents,	2 92
5, 7th R. do do do do	One dollar forty-five cents,	1 45
6, 7th R. do do do do	One dollar forty-five cents,	1 45
1, 3d R., E. do do do	Four dollars fifty cents,	4 50
2, 3d R. do do do do	Two dollars ninety-two cents,	2 92
1, 4th R. do do do do	Four dollars thirty-seven cents,	4 37
2, 4th R. do do do do	Eleven dollars sixty-seven cents,	11 67
1, 5th R. do do do do	Fourteen dollars fifty-eight cents,	14 58
2, 5th R. do do do do	Four dollars seventy-five cents,	4 75
1, 6th R. do do do do	Two dollars ninety cents,	2 90

**County of Somerset, (Continued.)**

No. 1, 1st R., N. of Bing.	}	Four dollars sixty-seven cents,	4 67
Purchase,			
2, 1st R. do do do		Two dollars ninety-two cents,	2 92
5, 1st R. do do do		Five dollars eighty-three cents,	5 83
1, 2d R. do (Boyd)		Eight dollars seventy-five cents,	8 75
2, 2d R. do (Brassway)		Eleven dollars sixty-seven cents,	11 67
4, 2d R. do		Two dollars ninety-two cents,	2 92
5, 2d R. do (Brown's)		Five dollars eighty-three cents,	5 83
5, 3d R. do (Sandy B.)		Two dollars ninety-two cents,	2 92
1, 4th R. do (Plymouth)		Two dollars ninety-two cents,	2 92
$\frac{1}{2}$ No. 2, 4th R. do (Pittston)		One dollar forty-five cents,	1 45
W. half of Seboomook,		Two dollars eighteen cents,	2 18
		Five thousand four hundred and six dollars thirty-two cents,	5,406 32

20

STATE TAX.

**County of Penobscot.**

Argyle,	Five dollars fifty-two cents,	5 52
Bangor,	One thousand three hundred eighty dollars twenty cents,	1,380 20
Bradford,	Sixty-five dollars fifty-four cents,	65 54
Brewer,	Two hundred seventy-five dollars fifteen cents,	275 15

[Feb.

Bradley,	Nineteen dollars eighty-eight cents,	19 83
Burlington,	Twenty dollars,	20 00
Carmel,	Ninety dollars fifty-seven cents,	90 57
Corinna,	One hundred forty-two [dollars] fifty-four cents,	142 54
Corinth,	One hundred fifty dollars thirty-nine cents,	150 39
Charleston,	One hundred seventy-eight dollars sixty-seven cents,	178 67
Chester,	Twenty dollars,	20 00
Dexter,	One hundred seventy dollars seven cents,	170 07
Dixmont,	Two hundred ten dollars sixty-one cents,	210 61
Edinburg,	Twenty dollars,	20 00
Eddington,	One hundred nine dollars twenty-five cents,	109 25
Etna,	Seventy-nine dollars ninety-seven cents,	79 97
Enfield,	Three dollars fifty cents,	3 50
Exeter,	Two hundred thirty-six dollars five cents,	236 05
Garland,	One hundred fifty dollars five cents,	150 05
Glenburn,	Ninety-four dollars forty-four cents,	94 44
Greenbush,	Forty dollars,	40 00
Hampden,	Five hundred thirty-nine dollars eighty-four cents,	539 84
Hermon,	One hundred eleven dollars eighty-four cents,	111 84
Howland,	Thirty-eight dollars ninety-seven cents,	38 97
Kirkland,	Forty-five dollars fifty-seven cents,	45 57
Lagrange,	Fourteen dollars eighty-two cents,	14 82
Lee,	Seven dollars seventy-two cents,	7 72
Levant,	One hundred twenty-eight dollars fifty-two cents,	128 52
Lincoln,	Sixty-seven dollars twenty-seven cents,	67 27
Lowell,	Twenty dollars,	20 00

**County of Penobscot, (Continued.)**

22

Madawaska,	Twenty dollars,	20 00
Mattamiscontis,	Twenty dollars,	20 00
Maxfield,	Eighteen dollars fifty-two cents,	18 52
Milford,	Ninety-eight dollars ninety-four cents,	98 94
Newburg,	One hundred forty-one dollars thirty-four cents,	141 34
Newport,	One hundred ninety dollars fifty-two cents,	190 52
Orono,	Three hundred sixty-six dollars fifty-two cents,	366 52
Orrington,	Three hundred five dollars sixty-two cents,	305 62
Passadumkeag,	Fifty dollars,	50 00
Plymouth,	Seventy-four dollars twelve cents,	74 12
Springfield,	Six dollars forty-four cents,	6 44
Stetson,	One hundred six dollars seventy-nine cents,	106 79
All that part of Jarvis Gore not included in any in- corporated town,	} Nine dollars ninety-two cents,	9 92
Part of No. 6, 4th R., N. of Bing. Pur., granted to Ducktrap Bridge Cor.		
Part of No. 6, 4th R., do other than that granted to Ducktrap Bridge Cor.	} Three dollars thirty-seven cents,	3 37
W. half of No. 6, 2d R., N. of Bingham's Pur- chase,		
No. 3, 1st R., do do do do	} Eight dollars seven cents,	8 07
	} Five dollars thirty-seven cents,	5 37
	} Twelve dollars four cents,	12 04

STATE TAX.

[Feb.



River township No. 4, 4th R., N. Bingham's Purchase,	}	Twenty-four dollars ten cents,	24 10
No. 7, 3d R., do do do		Twelve dollars eighty-seven cents,	12 87
No. 7, 4th R., do do do		Twelve dollars eighty-nine cents,	12 89
No. 6, 3d R., do do do		Ten dollars seventy-five cents,	10 75
Hopkins' Academy Grant, Tract Z,		Four dollars twenty-two cents, Ninety-nine cents,	4 22 99
No. 6, 7th Range, West from East line of the State,	}	Eight dollars seventy-four cents,	8 74
N. half No. 1, 6th R. do do		Six dollars forty cents,	6 40
N. part No. 3, 7th R. do do		Five dollars forty-two cents,	5 42
No. 1, 7th R., do do		Eleven dollars sixty-four cents,	11 64
No. 2, 6th R., do do		Ten dollars seventy-seven cents,	10 77
S. half of A, 6th R., do do		Four dollars seventy-seven cents,	4 77
S. half No. 1, 6th R., do do		Six dollars forty-four cents,	6 44
Part No. 3, 8th Range North of Waldo Patent,	}	Two dollars ninety cents,	2 90
E. half No. 3, 8th R., do do		Six dollars forty-four cents,	6 44
No. 2, 9th R., do do		Eight dollars seven cents,	8 07
Half No. 3, 9th R., do do		Six dollars fifty cents,	6 50
No. 2, Old Indian Pur.		Seven dollars sixty-two cents,	7 62
		Six thousand twenty-six dollars six cents,	6,026 06

## County of Waldo.

24

STATE TAX.

[Feb.

Appleton,	One hundred twenty-one dollars ninety-nine cents,	121 99
Belfast,	Nine hundred ninety-two dollars sixty cents,	992 60
Belmont,	One hundred sixty-two dollars seventy-seven cents,	162 77
Brooks,	One hundred two dollars ninety cents,	102 90
Burnham,	Seventy dollars fifty-four cents,	70 54
Camden,	Four hundred ninety-five dollars sixty-seven cents,	495 67
Frankfort,	Five hundred sixty-six dollars twelve cents,	566 12
Freedom,	One hundred fifty-seven dollars sixty-four cents,	157 64
Hope,	Three hundred fourteen dollars five cents,	314 05
Islesborough,	One hundred thirty-one dollars sixty-two cents,	131 62
Jackson,	One hundred twenty-one dollars seventy-nine cents,	121 79
Knox,	One hundred sixty-one dollars fifty-seven cents,	161 57
Liberty,	Ninety-four dollars twenty-seven cents,	94 27
Lincolnton,	Three hundred thirty-one dollars two cents,	331 02
Monroe,	One hundred ninety-five dollars sixty cents,	195 60
Montville,	Three hundred twenty-eight dollars seventy-seven cents,	328 77
Northport,	One hundred ninety-nine dollars fifteen cents,	199 15
Palermo,	Two hundred seventeen dollars sixty-two cents,	217 62
Prospect,	Five hundred fifty-one dollars nineteen cents,	551 19
Searsmont,	Two hundred thirty-one dollars fifty-five cents,	231 55
Swanville,	One hundred one dollars thirty-seven cents,	101 37
Thorndike,	One hundred sixty-five dollars four cents,	165 04
Troy,	One hundred thirty-six dollars seventeen cents,	136 17
Unity,	Two hundred seventy dollars ninety cents,	270 90
Vinalhaven,	Two hundred sixty dollars eighty-four cents.	260 84

Waldo Plantation,

Seventy-seven dollars ninety cents,

77 90

Six thousand five hundred sixty dollars sixty-five cents,

6,560 65

1840.]

3

**County of Franklin.**

Avon,  
Berlin,  
Carthage,  
Chesterville,  
Farmington,  
Freeman,  
Industry,  
Jay,  
Kingfield,  
Madrid,  
New Sharon,  
New Vineyard,  
Phillips,  
Salem,  
Strong,  
Temple,  
Weld,

One hundred thirty-four dollars sixty-nine cents,  
Seventy-two dollars forty-five cents,  
Fifty-four dollars seventy-five cents,  
Two hundred twenty-three dollars sixty cents,  
Seven hundred seven dollars seventy-five cents,  
One hundred twenty-four dollars thirty-four cents,  
One hundred eighty-eight dollars eighty-four cents,  
Three hundred thirty-two dollars twenty-seven cents,  
Eighty-nine dollars twenty-two cents,  
Thirty dollars fifty-nine cents,  
Four hundred twenty-nine dollars forty-five cents,  
One hundred fifty-seven dollars twenty cents,  
One hundred fifty-three dollars forty cents,  
Fifty-two dollars thirty-four cents,  
Two hundred seventeen dollars fifteen cents,  
One hundred forty dollars twenty-two cents,  
One hundred twenty-five dollars fifty-nine cents,

134 69  
72 45  
54 75  
223 60  
707 75  
124 34  
188 84  
332 27  
89 22  
30 59  
429 45  
157 20  
153 40  
52 34  
217 15  
140 22  
125 59

HOUSE.—No. 22.

25

## County of Franklin, (Continued.)

Wilton,	Three hundred forty-four dollars ninety-seven cents,	344 97
No. 2, 1st Range,	Two dollars fifty-eight cents,	2 58
No. 3, do do	Five dollars fifteen cents,	5 15
No. 2, 2d do	Four dollars seventy cents,	4 70
No. 3, 2d R. called Range- ley,	} Eighteen dollars twenty-five cents,	18 25
N. half No. 1, 3d Range,		Three dollars thirty-seven cents,
No. 2, 3d Range,	Four dollars ninety cents,	4 90
No. 3, do do	Three dollars seven cents,	3 07
S. half No. 1, 4th Range,	Four dollars,	4 00
N. half do do do	Three dollars eighty-seven cents,	3 87
N. half No. 2, do do	Two dollars,	2 00
Part of No. 1, 6th do	Seven dollars,	7 00
Letter D,	Two dollars forty cents,	2 40
Letter E,	Three dollars,	3 00
Part of No. 6, near Berlin,	Two dollars five cents,	2 05
No. 3, 2d R., in Bingham Purchase, W. of river,	} One dollar forty-six cents,	1 46
No. 4, do do do do		One dollar forty-six cents,
S. half No. 4, 3d R. do do	One dollar forty cents,	1 40
Part No. 4, 2d R. do do not in Salem,	} One dollar twenty-five cents,	1 25
		Three thousand six hundred fifty dollars seventy-three cents,

26

STATE TAX.

[Feb.

## County of Piscatquis.

Abbot,	Forty-three dollars sixty-four cents,	43 64
Atkinson,	Ninety-seven dollars thirty nine cents,	97 39
Barnard,	Twenty-four dollars thirty-four cents,	24 34
Bowerbank,	Three dollars sixty-nine cents,	3 69
Blanchard,	Nineteen dollars eighty-five cents,	19 85
Brownville,	Ninety dollars sixty-five cents,	90 65
Dover,	One hundred fifty-two dollars seventy-two cents,	152 72
Eliotsville,	Seven dollars twenty-nine cents,	7 29
Foxcroft,	One hundred twenty-seven dollars seventy-two cents,	127 72
Guilford,	One hundred nineteen dollars ninety-five cents,	119 95
Greenville,	Ten dollars twenty cents,	10 20
Kilmarnock,	Thirty-one dollars thirty-two cents,	31 32
Kingsbury,	Eight dollars two cents,	8 02
Monson,	Seventy-six dollars ninety-seven cents,	76 97
Milton,	Fourteen dollars seventy-nine cents,	14 79
Milo,	Seventy dollars forty-nine cents,	70 49
Parkman,	One hundred thirty-four dollars forty-four cents,	134 44
Sangerville,	One hundred fifty-one dollars sixty-seven cents,	151 67
Sebec,	One hundred fifty-four dollars forty-two cents,	154 42
Shirley,	Thirteen dollars ninety-five cents,	13 95
Wellington,	Seventy-six dollars,	76 00
Wilson,	Twelve dollars fifteen cents,	12 15
Williamsburg,	Twenty-two dollars thirty-seven cents,	22 37
No. 1, 11th R., W. from E. line of State,	Eight dollars thirty-five cents,	8 35

**County of Piscataquis, (Continued.)**

28

A, 11th Range, W. from E. line of State,	} Ten dollars twenty-nine cents,	10 29
B, 11th Range, do do do	Fifteen dollars two cents,	15 02
No. 1, 9th Range, do do do	Nine dollars eighty-nine cents,	9 89
S. half No. 1, 14th R., do (Littletown,)	} Nine dollars sixty-two cents,	9 62
No. 2, 14th R., do do do (East Middlesex,)	} Five dollars eighty-four cents,	5 84
No. 3, 14th R., do do do	Six dollars ninety-two cents,	6 92
A, 3, 14th R., do (Lillybay,)	} Fourteen dollars fifty-nine cents,	14 59
A, 13th R. (Roach Pond)	Six dollars thirty four cents,	6 34
A 2, 13th R., (LakeGore,)	Seven dollars twenty-nine cents,	7 29
E. half Seboomook,	Two dollars nineteen cents,	2 19
Part of No. 4,	One dollar thirty-four cents	1 34
S. half No. 6, 9th R., N. of Waldo Patent,	} Five dollars fifteen cents,	5 15
N. half of same,	Two dollars fifty-seven cents,	2 57
No. 1, Old Indian Pur.	Seven dollars sixty-two cents,	7 62
No. 8, 8th R., N. of Waldo Patent,	} Six dollars thirty-four cents,	6 34
No. 4, 8th R., do do do	Seven dollars seventy-two cents,	7 72
No. 5, 9th R., do do do	Eight dollars seven cents,	8 07
S. third No. 1, 12th R., W. from E. line of State,	} Three dollars forty-four cents,	3 44

STATE TAX.

[Feb.

No. 3, 5th R., E. of Kennebec R. N. of Shirley,	} Eight dollars twenty-two cents,	8 22	1840.]
No. 2, 6th R., do do do			
One thousand six hundred fourteen dollars ninety-three cents,		1,614 93	

3\*

**County of Aroostook.**

Hodgdon,	Forty-six dollars ten cents,	46 10	HOUSE.—No. 22.	
Houlton,	Eighty-eight dollars sixty cents,	88 60		
Linneus,	Sixteen dollars sixty-seven cents,	16 67		
New Limerick,	Thirty-six dollars fifty cents,	36 50		
Monticello,	Eight dollars thirty-four cents,	8 34		
Half township, Belfast } Academy grant, }	Three dollars thirty-five cents,	3 35		
Half township, Williams' } College Grant, }	Three dollars thirty-nine cents,	3 39		
Part township, sold to Edmund Munroe,	Three dollars thirty-four cents,	3 34		
Township sold Morrill & Pickering,	Eight dollars seventy-two cents,	8 72		
Part township sold to Gen. Eaton,	Two dollars ninety-two cents,	2 92		
No. 3, 3d R., W. from E. line of State,	Ten dollars fifty-nine cents,	10 59		29

**County of Aroostook, (Continued.)**

30

Central part No. 1, 4th R., W. from E. line of State,	} Eight dollars seventy-four cents,	8 74
N. & S. parts No. 1, 4th R., W. from E. line of State,		
N. part No. 4, 3d R., do	} Five dollars thirty-five cents,	5 35
N. part No. 5, 4th R., do		
No. 1, 5th R., do	Four dollars four cents,	4 04
	Twenty-one dollars twenty-two cents,	21 22
	Five dollars fifteen cents,	5 15
	Two hundred seventy-three dollars two cents,	273 02

**Recapitulation.**

County of York,	Thirteen thousand sixteen dollars ten cents,	13,016 10
Cumberland,	Twenty thousand five hundred five dollars twenty-nine cents,	20,505 29
Lincoln,	Twelve thousand eight hundred ninety-eight dollars twenty cents,	12,898 20
Hancock,	Five thousand three hundred ninety-five dollars forty-three cents,	5,395 43
Washington,	Four thousand eight hundred forty-nine dollars forty-six cents,	4,849 46
Kennebec,	Thirteen thousand four hundred twenty-three dollars thirty-three cents,	13,423 33
Oxford,	Seven thousand four hundred fifty-six dollars thirty-six cents,	7,456 36
Somerset,	Five thousand four hundred six dollars thirty-two cents,	5,406 32
Penobscot,	Six thousand twenty-six dollars six cents,	6,026 06
Waldo,	Six thousand five hundred sixty dollars sixty-five cents,	6,560 65
Franklin,	Three thousand six hundred fifty dollars seventy-three cents,	3,650 73
Piscataquis,	Sixteen hundred fourteen dollars ninety-three cents,	1,614 93
Aroostook,	Two hundred seventy-three dollars and two cents,	273 02
	One hundred one thousand seventy-five dollars eighty-eight cents,	101,075 88

STATE TAX.

[Feb.



SECT. 2. *Be it further enacted,* That the  
2 Treasurer of State shall forthwith send his  
3 warrant, directed to the Mayor and Aldermen,  
4 Selectmen or Assessors of each city, town, plan-  
5 tation or other place, taxed as aforesaid, requiring  
6 them respectively to assess the sum, so charged,  
7 in manner following, viz: to each male poll  
8 above the age of twenty-one years, within their  
9 respective cities, towns and plantations, seven-  
10 teen cents, provided the same shall not exceed  
11 one sixth part of the whole sum to be assessed;  
12 and if, at seventeen cents on the poll, the poll  
13 tax shall exceed one sixth part of the sum to be  
14 assessed, the poll tax shall be so reduced, as not  
15 to exceed one sixth part of such tax, but shall  
16 be made as nearly equal as may be, to said sixth  
17 of the whole; and if by the above rules, the  
18 proportion of the State, county and city, town  
19 or plantation taxes exclusive of highway taxes,  
20 to be paid by the polls, shall, in any city, town  
21 or plantation, exceed two dollars on each poll,  
22 it shall be reduced so as to make that sum; and  
23 the highway taxes in such city, town or planta-  
24 tion, shall be assessed in the same proportion,  
25 and the residue of such sum charged as aforesaid,

26 to each city, town, plantation or other place,  
27 respectively, to assess upon the respective inhab-  
28 itants thereof, according to the value of the real  
29 estate therein owned or possessed, by each of  
30 them, on the first day of May next, either in  
31 his own right or the right of others, improved  
32 or not improved, (except pews in houses of  
33 public worship) or upon the owners of real  
34 estate in such city, town, plantation or other  
35 place, whether such owner resides in the same  
36 or not, on the first day of May, according to  
37 the just value thereof; and upon non-resident  
38 proprietors of real estates, lying within such  
39 city, town, plantation or other place, in their  
40 own right or the right of others, improved or not  
41 improved; and also on all the inhabitants of such  
42 city, town, plantation or other place, and all  
43 other persons possessing estates within the same,  
44 on the first day of May, according to the pro-  
45 portion of the amount of their respective per-  
46 sonal estates, including all monies at interest  
47 more than they pay interest for, and all debts  
48 due to them more than they are indebted for;  
49 monies of all kinds on hand; public securities  
50 of all sorts; all bank stock, and shares (or prop-

51 erty) in any incorporated company for a bridge  
52 or turnpike road, or shares in any other incorpo-  
53 rated company possessing taxable property,  
54 according to the just value thereof; and also the  
55 amount of all goods, wares and merchandize, or  
56 any stock in trade, including stock employed in  
57 manufactories, not exempted by law; vessels of  
58 all kinds, whether at home or abroad, with all  
59 their stores and appurtenances; and all pleasure  
60 carriages drawn by one or more horses; mules,  
61 horses and neat cattle, each of one year old and  
62 upwards, and swine six months old and upwards;  
63 and also the amount of income of such inhab-  
64 itants from any profession, employment, or by  
65 any annuity, or legacy, or other source, or gained  
66 by trading at sea or on land, and all other  
67 property of the several kinds returned in the  
68 last valuation for the purpose of taxation; ex-  
69 cepting sheep to the number of not exceeding  
70 forty, owned by any one person, household fur-  
71 niture, wearing apparel, farming tools, tools of  
72 mechanics necessary for carrying on their busi-  
73 ness, and also the machinery in cotton and  
74 woolen manufactories; but carding machines  
75 used for the purpose of carding rolls from sheep's

76 wool, whether attached to such manufactories  
77 or not, shall not, by this exception, be considered  
78 as exempted from taxation.

SECT. 3. *Be it further enacted,* That every  
2 freeholder or tenant, who, by virtue of this Act,  
3 may be assessed, and shall pay any sum for real  
4 estate in his possession, may require his land-  
5 lord, the owner, or agent of such estate, to  
6 reimburse the half of such sum, unless it be  
7 otherwise provided for by an agreement between  
8 them. And every owner of horses, mules, or  
9 neat cattle, shall be taxed therefor, in the city,  
10 town, plantation or other place, wherein he may  
11 be an inhabitant, on the first day of May, not-  
12 withstanding any of said creatures may have  
13 been sent to some other place for keeping before  
14 that time.

SECT. 4. *Be it further enacted,* That the  
2 Treasurer, in his warrant, shall require the said  
3 Mayor and Aldermen, Selectmen or Assessors,  
4 respectively to make a fair list or lists, of their  
5 assessments, setting forth in distinct columns  
6 against each person's name, how much he or  
7 she is assessed for polls, and for real and per-  
8 sonal estate and income as aforesaid; distin-

9 guishing any sum assessed on such person as  
10 guardian, or for any estate in his or her posses-  
11 sion in trust, and also insert in such list, the  
12 number of acres of unimproved land, which they  
13 may have taxed on each non-resident proprietor  
14 of lands, and the value at which they may have  
15 estimated the same; and such list, or lists, when  
16 completed and signed by them, or the major part  
17 of them, to commit to the collector or collectors,  
18 constable or constables of such city, town, plan-  
19 tation or other places, respectively, with a war-  
20 rant or warrants, in due form of law, requiring  
21 them to collect and pay the same to the Treas-  
22 urer, on or before the first day of January, in  
23 the year of our Lord one thousand eight hun-  
24 dred and forty-one, and also to return a certifi-  
25 cate of the names of such collector or collectors,  
26 constable or constables, with the sum total which  
27 they may be so required to collect, to the said  
28 Treasurer, some time before the first day of  
29 December next.

SECT. 5. *Be it further enacted,* That all  
2 goods, wares and merchandize, or other stock  
3 in trade, including stock employed in manufac-  
4 tories, shall be taxed in the city, town or plan-

5 tation, or other place where they are sold, used  
6 or improved, notwithstanding the owner or own-  
7 ers may reside in some other place; Provided,  
8 such person or persons do hire a shop or store  
9 in such city, town, plantation, or other place,  
10 and not where they dwell, or have their home;  
11 and they shall be respectively held to deliver on  
12 oath or affirmation, if required, a list of their  
13 whole taxable estates to the Assessors of the  
14 city, town, plantation, or other place where they  
15 may dwell, on the said first day of May, distin-  
16 guishing what part thereof is taxable elsewhere,  
17 and in default thereof, they may be doomed by  
18 said Assessors; Provided however, that this  
19 clause shall in no case be so construed, as to  
20 enable the Assessors of any city, town, planta-  
21 tion, or other place, to assess an inhabitant of  
22 any city, town, plantation, or other place, for  
23 any other property charged thereon in the last  
24 valuation; Provided also, that logs, boards, and  
25 lumber at saw-mills, shall not be taken to be  
26 stock, employed in manufactories; Provided  
27 however, That all ships and vessels shall be  
28 liable to be taxed in the city, town, plantation  
29 or other place, to which the same were charged,

30 in the valuation of this year, so long as the owner  
31 thereof shall remain an inhabitant of such city,  
32 town, plantation or other place, and shall own  
33 such property.

SECT. 6. *Be it further enacted,* That all  
2 property and estate belonging to any literary or  
3 charitable institution shall be exempted from  
4 assessment and taxation, and no person shall be  
5 taxed in any city, town, plantation or other  
6 place, on account or by reason of his residing  
7 there as a student in any literary seminary; but  
8 students shall be taxed in the cities, towns,  
9 plantations, or other places, where they have  
10 their established residence; and Indians shall  
11 not be assessed and taxed for their polls and  
12 estates. And if there be any persons, who, by  
13 reason of their poverty, age, or bodily infirmity,  
14 may be unable to contribute towards the public  
15 charges, in the judgment of said Assessors, they  
16 may exempt the polls and estates of such per-  
17 sons, or abate any part of the sum which they  
18 are assessed at, as the said Assessors may think  
19 just and equitable. And inhabitants of Islands,  
20 on which there are no highways, may be omitted  
21 in any highway tax, at the discretion of the city,

22 town, plantation, or other place to which they  
23 belong.

SECT. 7. *Be it further enacted,* That the  
2 County Commissioners, in their respective coun-  
3 ties, when duly authorized to assess a county  
4 tax, shall apportion the same on the several  
5 cities, towns, plantations, and other places  
6 therein, according to the proportion at which  
7 they are rated in this Act. And in the assess-  
8 ment of all county, city, town, plantation, parish  
9 or society taxes, the Assessors of each city,  
10 town, plantation, parish, society, or other place,  
11 within this State, shall govern themselves by  
12 the same rules, and assess the polls therein in  
13 the proportion as they may be assessed, to pay a  
14 State tax by virtue of this Act, having regard  
15 to all such alterations of polls and property as  
16 may happen within the same, subsequent to  
17 the assessment of the tax made by this Act,  
18 excepting such parishes and societies, for which  
19 a different provision for assessing their taxes, is  
20 made by law ; Provided always, That it shall  
21 be lawful for any city, town, plantation, parish  
22 or society to make, levy and collect any county,  
23 city, town, plantation, parish or society tax



24 according to a new valuation, and for that pur-  
25 pose to cause a new valuation to be taken therein,  
26 at any time of the year which may be deter-  
27 mined upon, at a legal meeting to be warned  
28 for that purpose.

SECT. 8. *Be it further enacted,* That the  
2 Assessors shall make their several rate lists, to  
3 be committed to the collectors or constables in  
4 such form, in substance, as shall be prescribed  
5 by the Treasurer of the State, when he trans-  
6 mits his warrants to the several cities, towns  
7 and plantations as herein directed.

# STATE OF MAINE.

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HOUSE OF REPRESENTATIVES, }  
February 26, 1840. }

This Bill, having had two several readings, was laid on the table, and 300 copies ordered to be printed for the use of the Legislature.

[Extract from the Journal.]

Attest: ELBRIDGE GERRY, *Clerk.*