

MAINE STATE LEGISLATURE

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Charles F. Rice
DOCUMENTS

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THE LEGISLATURE,

OF THE

STATE OF MAINE,

DURING ITS SESSION

A. D. 1840.

AUGUSTA:

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1840.

TWENTIETH LEGISLATURE.

NO. 32.

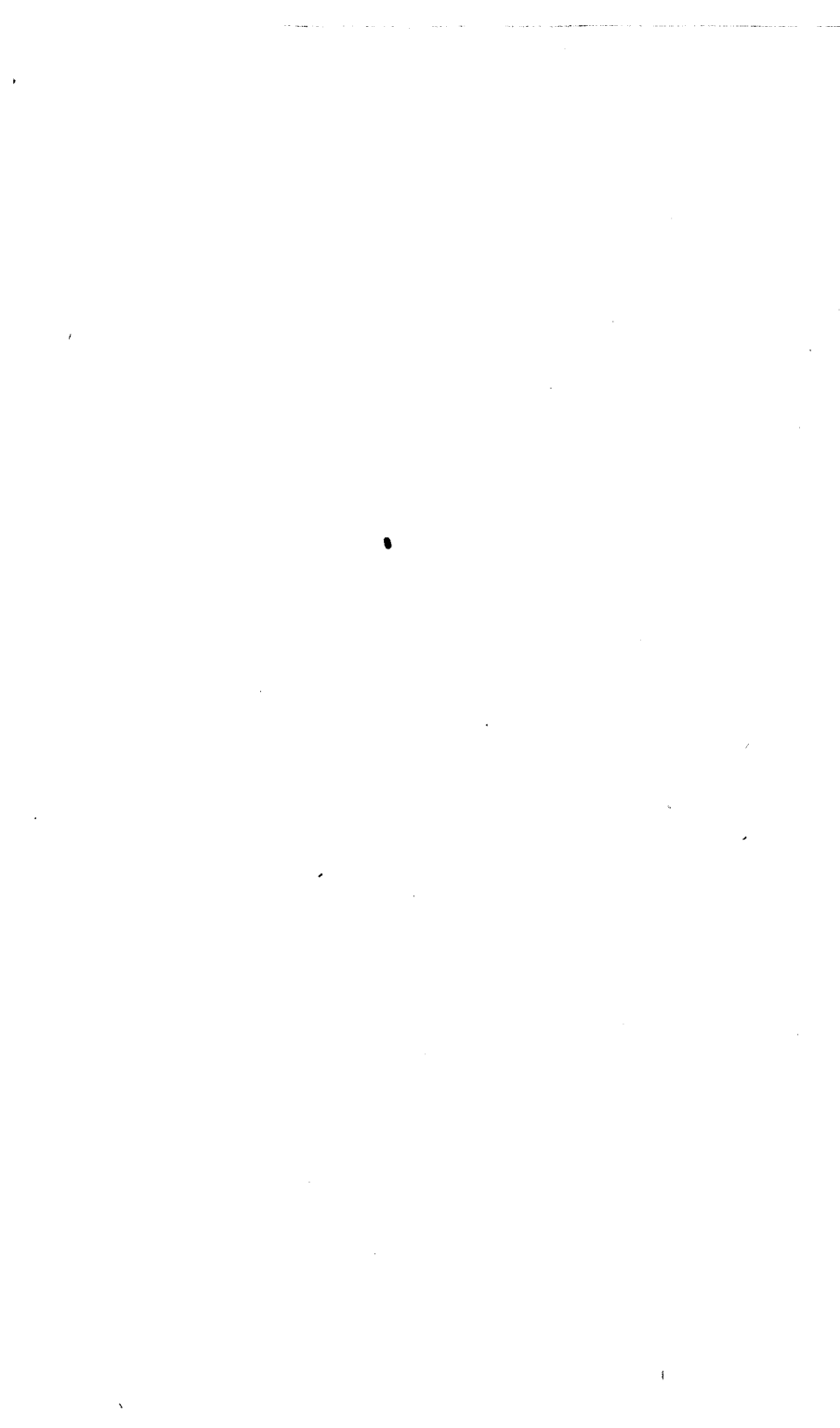
HOUSE.

A N A C T

RELATING TO A

S T A T E V A L U A T I O N .

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



STATE OF MAINE.

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

AN ACT to ascertain the amount and description
of estates and of certain description of persons
within this State.

SECT. 1. *Be it enacted by the Senate and
2 House of Representatives in Legislature
3 assembled, That on or after the first day of
4 May next and before the first day of November
5 next, the Assessors of each city, town and plan-
6 tation within this State, for the current year,
7 shall take and record in the books of such city,
8 town or plantation, and shall lodge in the office
9 of the Secretary of State a copy of a true and
10 perfect list of all the male polls of twenty-one
11 years of age and upwards, residents in or belong-
12 ing to such city, town or plantation on the first*

13 day of May next, whether such persons are at
14 the time at home or abroad, distinguishing such
15 as are exempted from taxation, and of all rate-
16 able estate, both real and personal, also the
17 just value of each person's real and personal
18 estate as specified in the list hereunto annexed,
19 lying within or adjacent to their respective city,
20 towns or plantations (not exempted by law from
21 paying State taxes) expressing by whom occu-
22 pied or possessed, particularly distinguishing such
23 adjacent estate, and also each article of such
24 estate by itself agreeably to the list hereto
25 annexed, and also a list of all persons supported
26 in whole or in part by such city, town or plan-
27 tation with the average annual expense of sup-
28 porting such persons, excepting the real and per-
29 sonal estate of any incorporated literary or
30 religious institution, and also the funds appro-
31 priated for the support of any public school in
32 this State. The polls of the students at any
33 such institution shall be taken in the city, town
34 or plantation where they respectively belong.
35 And such lists or inventories shall be made in
36 the following form.

37 The word annually in the following list shall be
 38 construed to embrace an average period of three
 39 years immediately preceding May, A. D. 1840.

40 A list of the polls and estate and value thereof
 41 in certain cases, real and personal, of the several
 42 proprietors and inhabitants of the ——— in
 43 the county of ——— taken pursuant to an Act
 44 of the Legislature passed in the year of our Lord
 45 eighteen hundred and forty, entitled an Act to
 46 ascertain the amount and description of estates
 47 and of certain description of persons within this
 48 State, by the subscribers, Assessors of the said
 49 ——— duly elected and sworn.

50 Names of Persons

51 Total value of each person's real estate

52 No. of polls 21 years of age and upwards liable
 53 to be taxed.

54 No. of males supported in whole or in part by the

55 “ “ females supported in whole or in part by

56 by the

57 Average annual expense for supporting each

58 person.

59 No. of aliens not naturalized.

60 “ of Dwelling-houses.

61 “ of Barns.

- 62 No. of shops and stores for the sale of merchandize.
- 63 “ “ Warehouses for deposit of merchandize.
- 64 “ of stores, shops, offices and buildings, whether
- 65 attached to or included in other buildings or
- 66 not.
- 67 “ of all other buildings of the value of twenty
- 68 dollars and upwards.
- 69 “ “ acres of Land tilled annually
- 70 “ “ bushels of Indian Corn
- 71 “ “ bushels of Wheat
- 72 “ “ bushels of Rye
- 73 “ “ bushels of Oats
- 74 “ “ bushels of Beans and Peas
- 75 “ “ bushels of Buck Wheat
- 76 “ “ bushels of all other grain
- 77 “ “ bushels of Potatoes
- 78 “ “ bushels of Flax-seed
- 79 “ “ bushels of Ruta Baga
- 80 “ “ bushels of Sugar Beet
- 81 “ “ pounds of Flax
- 82 “ “ acres of English upland mowing, includ-
- 83 ing orchards mowed,
- 84 “ “ tons of English and upland Hay cut off
- 85 of the same annually.
- 86 “ “ acres of fresh or natural meadow land.

raised annually on said tillage land.

- 87 No. of acres of fresh meadow Hay cut off of
88 the same annually.
89 “ “ acres salt marsh.
90 “ “ tons salt Hay cut off of the same annu-
91 nally.
92 “ “ acres of pasturage, including orchard’s
93 pastured.
94 “ “ Cows the same will pasture annually.
95 “ “ acres of Wood land.
96 “ “ acres of unimproved land not cov-
97 ered with wood.
98 “ “ acres of unimprovable or waste land.
99 “ “ bushels of Apples raised annually.
100 “ “ barrels of Cider made annually.
101 “ “ Horses and Colts three years old and
102 upwards.
103 “ “ Colts two years old.
104 “ “ Colts one year old.
105 “ “ Oxen four years old and upwards.
106 “ “ Cows of all ages.
107 “ “ Bulls, Steers and Heifers 3 years old.
108 “ “ Bulls, Steers and Heifers 2 years old.
109 “ “ Bulls, Steers and Heifers 1 year old.
110 “ “ Sheep six months old and upwards.
111 “ “ Swine six months old and upwards.

- 112 No. of pounds of Pork killed annually.
- 113 “ “ pounds of Beef killed annually.
- 114 “ “ barrels of Beef annually inspected.
- 115 “ “ barrels of Pork annually inspected.
- 116 “ “ Coaches or other four wheeled carriages for the conveyance of persons and
- 117 baggage.
- 118
- 119 “ “ Chaises or other two wheeled pleasure carriages.
- 120
- 121 “ “ Horse wagons for all purposes.
- 122 “ “ Grist-mills.
- 123 “ “ pairs of stones in the same.
- 124 “ “ bushels of Grain ground annually.
- 125 “ “ Saw-mills.
- 126 “ “ Saws in the same.
- 127 Value of Saw-mills.
- 128 No. of feet of Boards and other lumber sawed
- 129 annually in the same.
- 130 “ “ Clapboard machines.
- 131 “ “ thousand of Clapboards made annually.
- 132 “ “ circular Saws or box cutting machines.
- 133 Value of Lumber cut annually by the same.
- 134 No. of Shingle machines.
- 135 “ “ thousand of Shingles made annually,
- 136 sawed or rift.

- 137 No. of Lath machines.
138 “ “ thousand of Laths cut annually.
139 “ “ Stave machines.
140 “ “ thousand of Staves sawed or rift, made
141 annually.
142 All other machines for wood work and value
143 of the same.
144 Value of all articles manufactured from wood
145 not before enumerated.
146 No. of Fulling and Clothing mills and their
147 value.
148 “ “ yards of Cloth dressed annually in the
149 same.
150 “ “ Carding machines.
151 “ “ pounds of Wool carded annually.
152 “ “ Spinning machines.
153 “ “ Spindles.
154 Amount of Yarn spun annually.
155 No. of Woollen manufactories.
156 Value of the same.
157 “ “ Cloth manufactured annually.
158 No. of Cotton Manufactories.
159 Value of Cloth and Yarn manufactured annu-
160 ally.
161 “ “ Silk manufactured annually.

- 162 No. of furnaces for casting Iron.
163 Value of Iron castings annually.
164 No. of horse power Threshing machines.
165 “ “ Steam engines.
166 “ “ Machine shops.
167 Value of machinery, including engines used in
168 the same.
169 “ “ articles manufactured annually in the
170 same.
171 No. of Carpet Factories.
172 “ “ yards of Carpeting manufactured annu-
173 ally.
174 Value of the same.
175 No. of square yards of Oil cloth Carpeting
176 made annually.
177 Value of the same.
178 “ “ Oil cloth table coverings manufac-
179 tured annually.
180 No. of Satinet manufactories.
181 “ “ yards of Satinet manufactured annu-
182 ally.
183 Value of the same.
184 No. of Nail cutting machines.
185 Value of the same.
186 No. of pounds of Nails and Spikes made
187 annually.

- 188 No. of Oil mills.
189 “ “ gallons Flax-seed oil made annually.
190 “ “ powder mills.
191 “ “ pounds of Powder made annually.
192 “ “ Paper mills.
193 “ “ reams of Paper made annually.
194 Value of the same.
195 No. of Plaster mills.
196 “ “ tons of Plaster ground annually.
197 “ “ all other mills and machines.
198 Value of the same.
199 No. of Tin plate manufactories.
200 Value of Tin ware manufactured annually.
201 No. of manufactories in Brass and value of the
202 same.
203 Value of articles manufactured annually in the
204 same.
205 No. of manufactories in Iron.
206 “ “ Scythes made annually.
207 “ “ Axes made annually.
208 “ “ Hoes made annually.
209 Value of all other articles made annually in the
210 same.
211 No. of ounces of plate or Silver ware,
212 “ “ Clock and watch makers, silver smiths
213 and jewellers.

- 214 Value of clocks, watches, plate and jewelry
215 manufactured annually.
216 No. of Gun-smiths.
217 Value of Guns of all kinds made annually.
218 No. of all other manufactories in metals.
219 Value of all articles manufactured in the same
220 annually.
221 No. of Wheel-wrights and Coach and Chaise
222 makers.
223 Value of wheel and runner carriages of all
224 kinds made annually.
225 No. of Printing offices.
226 “ “ Printing presses.
227 Value of printing done annually.
228 No. of Tanneries.
229 “ “ Pits or vats for tanning.
230 “ “ foreign Hides tanned.
231 “ “ slaughter Hides tanned.
232 “ “ Calf skins tanned.
233 “ “ Sheep skins tanned.
234 Value of Leather tanned annually.
235 No. of Boot and Shoe manufactories.
236 Value of Boots and Shoes manufactured annu-
237 ally.
238 No. of Hat manufactories.

- 239 Value of Hats and Caps manufactured annually.
240 ally.
- 241 No. of Rope-walks.
- 242 “ “ tons of Cordage made annually.
- 243 “ “ Distilleries.
- 244 “ “ gallons of spirits distilled annually.
- 245 “ “ Marble or other Stone cutting establishments, excepting granite.
246
- 247 Value of Marble or Stone wrought in the same.
- 248 No. of Granite quarries.
- 249 “ “ cubic feet of Stone quarried annually.
- 250 “ “ cubic “ “ Stone dressed annually.
- 251 Value of Stone quarried and dressed annually.
- 252 No. of Lime kilns.
- 253 “ “ casks of Lime burnt annually.
- 254 “ “ Brick yards.
- 255 “ “ thousands of Bricks made annually.
- 256 “ “ Ship yards.
- 257 “ “ Vessels built annually.
- 258 Total tonnage of the same.
- 259 Total value of stock and materials used in
260 building the same.
- 261 No. of Steam boats or vessels.
- 262 Value of the same.

263	No. of Vessels new, and up to 3 years	} employed wholly or principally in foreign or coast- ing trade.
264	old.	
265	Value of the same.	
266	Tonnage of the same.	
267	No. of Vessels from three to six years	
268	old,	
269	Value of the same.	
270	Tonnage of the same.	
271	No. of Vessels six years old and upwards.	
272	Value of the same.	
273	Tonnage of the same.	} employed wholly or principally in the fisheries.
274	No. of Vessels new, and up to three	
275	years old.	
276	Value of the same.	
277	Tonnage of the same.	
278	No. of Vessels from three to six years old.	
279	Value of the same.	
280	Tonnage of the same.	
281	No. of Vessels six years old and upwards.	
282	Value of the same.	
283	Tonnage of the same.	
284	No. of barrels of Fish salted annually	
285	“ “ boxes of Herrings cured annually	
286	“ “ quintals of Cod Fish dried annually	

- 287 No. of quintals of other kinds of Fish dried
288 annually
- 289 “ “ barrels of fish Oil made annually
- 290 Superficial feet of Wharf
- 291 Value of the same
- 292 Annual amount of Wharfage and Dockage
- 293 Total average amount of each person's Stock
294 in trade for the year, including goods, wares,
295 and merchandize of every description at home
296 or abroad
- 297 Total amount of each person's sales for the
298 year as factor or commission merchant exclu-
299 sive of his own bona fide stock in trade.
- 300 Total amount of money on hand including bank
301 bills and deposits in any bank or in the hands
302 of agents or any other persons.
- 303 Total amount of money loaned or on interest,
304 more than the person pays interest for
- 305 Amount of United States Stock or securities
- 306 Amount of Stock or public securities of this
307 State
- 308 Amount of Stock or public securities of any
309 other of the United States
- 310 Amount of Stock or public securities of any
311 foreign country

- 312 Amount of Bank Stock in this State
313 Amount of Bank Stock in any other of the
314 United States
315 Amount of Stock or securities in any foreign
316 country
317 No. of Shares in any rail-road in this State
318 Value of the same.
319 No. of Shares in any rail-road out of this State
320 Value of the same
321 No. of Shares in any toll bridges
322 Value of the same
323 No. of Shares in any turnpikes
324 Value of the same
325 No. of Shares in any stage company
326 Value of the same
327 No. of Shares in all other incorporated com-
328 panies not before enumerated in this list
329 Total value of the same
330 Total number of acres of tillage, mowing and
331 pasture land in the town owned by inhabitants
332 or residents
333 Total number of acres of tillage, mowing and
334 pasture lands owned by non-residents in the
335 town
336 Total number of acres of wood and unim-

- 337 proved land in the town owned by inhabitants
338 or residents
- 339 Total number of acres of wood and unim-
340 proved land in the town owned by non-resi-
341 dents
- 342 Total number of acres of unimprovable or
343 waste land in the town owned by inhabitants
344 or residents
- 345 Total number of acres of unimprovable or
346 waste land in the town owned by non-resi-
347 dents
- 348 Total number of acres of land used for roads
- 349 Total number of acres of land covered by
350 water exclusive of tide water
- 351 Total number of acres of land covered with
352 tide water
- 353 No. of acres of land owned by the town in its
354 corporate capacity or reserved for public uses.
- 355 Total number of acres of land within the exte-
356 rior limits of the town
- 357 Doomings or estimated value of estates or parts
358 of estates of which no inventory can be
359 obtained
- 360 Total value of all other property or estate of

361 whatever description, not before embraced in
362 this list, liable to taxation
363 Provided always that the several articles of
364 the produce of lands and of manufactories herein
365 before enumerated shall not be taken into con-
366 sideration in forming a valuation for any other
367 purpose than for ascertaining the relative value
368 of land and manufactories in the various parts
369 of the State.

SECT. 2. *Be it further enacted,* That said
2 Assessors before they enter on this work in order
3 that the valuation provided for in the first sec-
4 tion of this Act may be uniform, shall take the
5 following oath :
6 You ——— ——— one of the Assessors of
7 ——— do swear or affirm that you will per-
8 form all the duties required of you as Assessor
9 by this Act, without favor or prejudice, and that
10 you will according to your best skill and judg-
11 ment appraise all real and personal estate accord-
12 ing to the true value thereof, without regard to
13 any appraisment or valuation heretofore taken,
14 so help you God.
15 Which oath or affirmation may be administered
16 by any officer authorized by law to administer

17 oaths to town officers. And said Assessors shall
18 be paid by the cities, towns and plantations to
19 which they respectively belong, for the time in
20 which they shall necessarily be employed in
21 doing the duties required by this Act.

SECT. 3. *Be it further enacted,* That if
2 any Assessor of any city, town or plantation for
3 the year eighteen hundred and forty shall refuse
4 or neglect to take the oath or affirmation required
5 by this Act, or shall refuse or neglect to do and
6 perform the duties required by this Act or shall
7 in any way act deceitfully or evasively therein,
8 he shall for each such offence forfeit and pay a
9 fine not less than fifty nor more than two hun-
10 dred dollars. And every person liable to be
11 taxed, and not out of the State on and from the
12 first day of May next, to the first day of Novem-
13 ber next, who shall refuse or wilfully neglect to
14 give the Assessors on oath or affirmation when
15 required, which said Assessors are hereby
16 empowered to administer, a true and perfect
17 account of all his or her estate and of all estates
18 in his or her hands or under his or her care as
19 agent, according to the true intent and meaning
20 of this Act, shall be doomed by said Assessors

21 to the full amount of his or her estate according
22 to their best skill and judgment and shall pay a
23 fine of six per cent. on the whole amount of the
24 sums in which he or she shall have been thus
25 doomed by the said Assessors.

SECT. 4. *Be it further enacted,* That the
2 Secretary of the State shall forthwith cause to
3 be made and printed a sufficient number of blank
4 lists with columns for each article required by
5 this Act, and proper titles to each column, and
6 transmit to the Clerk of each city, town and
7 plantation in this State, a suitable number of
8 copies of the same, and of this Act for the use
9 of the Assessors of each city, town and planta-
10 tion by mail or otherwise.

SECT. 5. *Be it further enacted,* That the
2 said Assessors shall on or before the first day of
3 November next transmit to the office of the Sec-
4 retary of State, a true and attested copy of the
5 inventory and valuation by which the Assessors
6 of the respective cities, towns and plantations
7 made their respective taxes for the year eighteen
8 hundred and thirty-nine, and all fines, penalties
9 and forfeitures incurred by any breach of this

10 act, may be recovered by action of debt in any
11 Court of record proper to try the same, one
12 moiety thereof to him who shall sue for the
13 same, and the other moiety to the use of the
14 State.

SECT. 6. *Be it further enacted,* That the
2 Treasurer of this State or his successor in office
3 shall cause to be ascertained the number of acres
4 of wild land situated in this State which are
5 without the limits of any incorporated city, town
6 or plantation where Assessors are elected ac-
7 cording to law (and which wild lands are owned
8 by non-resident proprietors) and liable to be
9 taxed. And the said Treasurer shall cause a
10 true and correct list to be made of the same,
11 and also of the several Counties wherein the
12 same are situated. And on or before the first
13 day of November next the said Treasurer shall
14 transmit a copy of said list to the Secretary of
15 State for the time being.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }
March 7, 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.]

ELBRIDGE GERRY, *Clerk.*