

MAINE STATE LEGISLATURE

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DOCUMENTS

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THE LEGISLATURE

OF THE

STATE OF MAINE,

DURING ITS SESSIONS

A. D. 1842.

AUGUSTA:

SMITH & Co., PRINTERS TO THE STATE.

1842.

TWENTY-SECOND LEGISLATURE.

NO. 38.]

[HOUSE.

A N A C T

TO

APPORTION AND ASSESS A TAX

ON THE

INHABITANTS OF THIS STATE.

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

STATE OF MAINE.

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

AN ACT to apportion and assess on the inhabitants
of this State a tax of two hundred one thousand
five hundred and thirty dollars fifty seven cents.

*Be it enacted by the Senate and House of Rep-
2 resentatives in Legislature assembled—as follows :*

3 SECT. 1. [Section one, here omitted, con-
4 tains the schedule of sums charged to the several
5 towns.]

6 SECT. 2. The treasurer of the State shall forth-
2 with send his warrant, directed to the mayor
3 and aldermen, selectmen or assessors of each
4 city, town, plantation, or other place taxed as
5 aforesaid, requiring them respectively to assess
6 the sum so charged, in manner following, viz :
7 on the male polls, above the age of twenty one
8 years, within their respective cities, towns and

9 plantations, one sixth part of the whole sum to
10 be assessed; and if, by the above rule, the pro-
11 portion of the State, county and city, town or
12 plantation taxes, (exclusive of highway taxes)
13 to be paid by the polls, shall, in any city, town
14 or plantation, exceed two dollars on each poll,
15 it shall be reduced so as to make that sum; and
16 the highway taxes in such city, town or planta-
17 tion, shall be assessed in the same proportion
18 on each poll; and the residue of such sum,
19 charged as aforesaid to each city, town, planta-
20 tion or other place respectively, to assess upon
21 the respective inhabitants thereof, according to
22 the value of the real estate therein owned or
23 possessed by each of them on the first day of
24 May next, either in his own right, or the right
25 of others, improved or not improved, (except
26 pews in houses of public worship,) or upon the
27 owners of real estate in such city, town, planta-
28 tion, or other place, whether such owner resides
29 in the same or not, on said first day of May,
30 according to the just value thereof; and upon
31 the non-resident proprietors of real estates,
32 lying within such city, town, plantation or other
33 place, in their own right, or the right of others,

34 improved or not improved ; and also on all the
35 inhabitants of such city, town, plantation or
36 place, and all other persons possessing estates
37 within the same, on said first day of May,
38 according to the proportion of the amount of
39 their respective personal estates, including all
40 moneys at interest more than they pay interest
41 for, all debts due to them more than they are
42 indebted for, moneys of all kinds on hand,
43 public securities of all sorts, all bank stock,
44 shares (or property) in any incorporated com-
45 pany for a bridge or a turnpike road, or shares
46 in any other incorporated company possessing
47 taxable property, according to the just value
48 thereof, and also the amount of all goods, wares
49 and merchandize, or any stock in trade, includ-
50 ing stock employed in manufactories, not ex-
51 empted by law ; vessels of all kinds, whether at
52 home or abroad, with all their stores and appur-
53 tenances ; and all pleasure carriages drawn by
54 one or more horses ; mules, neat cattle and
55 horses each of one year old and upwards, and
56 swine six months old and upwards ; and also the
57 amount of income of such inhabitants from any
58 profession, employment, or by any annuity, or

59 legacy, or from rents for any real or personal
60 property, or other source, or gained by trading
61 at sea or on land, and all other property of the
62 several kinds returned in the last valuation for
63 the purpose of taxation ; excepting sheep to the
64 number; not exceeding forty, owned by any
65 one person, household furniture, wearing appa-
66 rel, farming tools, tools of mechanics necessary
67 for carrying on their business, and also the
68 machinery in cotton and woolen manufactories ;
69 but carding machines used for the purpose of
70 carding rolls from sheep's wool, whether at-
71 tached to such manufactories or not, shall not,
72 by this exception, be considered as exempted
73 from taxation.

SECT. 3. Every freeholder or tenant, who, by
2 virtue of this act, may be assessed, and shall pay
3 any sum for real estate in his possession, may
4 require his landlord, the owner, or agent of
5 such estate, to reimburse the half of such sum,
6 unless it be otherwise provided for by an agree-
7 ment between them. And every owner of
8 horses, mules, sheep, or neat cattle, shall be taxed
9 therefor, in the city, town, plantation or other
10 place, wherein he may be an inhabitant, on said

11 first day of May, notwithstanding any of said
12 creatures may be in some other place, for any
13 purpose whatever.

SECT. 4. The treasurer, in his warrant, shall
2 require the said mayor and aldermen, selectmen
3 or assessors, respectively to make a fair list or
4 lists of their assessments, setting forth in dis-
5 tinct columns, against each person's name, how
6 much he or she is assessed for polls, and for real
7 and personal estate and income as aforesaid, dis-
8 tinguishing any sum assessed on such person as
9 guardian, or for any estate in his or her posses-
10 sion in trust, and also insert in such list the num-
11 ber of acres of unimproved land, which they may
12 have taxed on each non-resident proprietor of
13 lands, and the value at which they may have
14 estimated the same; and such list or lists, when
15 completed and signed by them, or the major
16 part of them, to commit to the collector or col-
17 lectors, constable or constables of such city,
18 town, plantation or other places respectively,
19 with a warrant or warrants, in due form of law,
20 requiring them to collect and pay the same to
21 the treasurer, on or before the first day of Jan-
22 uary in the year of our Lord one thousand

23 eight hundred and forty three, and also to return
24 a certificate of the names of such collector or
25 collectors, constable or constables, with the sum
26 total which they may be so required to collect,
27 to the said treasurer, sometime before the first
28 day of December next.

SECT. 5. All goods, wares and merchandize,
2 or other stock in trade, including stock em-
3 ployed in manufactories, logs, timber, boards,
4 and other lumber, shall be taxed in the city,
5 town, or plantation, or other place where they
6 are sold, used or improved, notwithstanding the
7 owner or owners may reside in some other
8 place: *Provided*, such person or persons do
9 occupy or improve a shop, store or mill in such
10 city, town, plantation or other place, and not
11 where they dwell, or have their home ; and they
12 shall be respectively held to deliver on oath or
13 affirmation, if required, a list of their whole
14 taxable estates to the assessors of the city, town,
15 plantation or other place where they may dwell,
16 on said first day of May next, distinguishing
17 what part thereof is taxable elsewhere, and in
18 default thereof they may be doomed by said
19 assessors: *Provided, however*, that this clause

20 shall in no case be so construed as to enable the
21 assessors of any city, town, plantation, or other
22 place, to assess an inhabitant of any city, town,
23 plantation, or other place, for any other prop-
24 erty charged thereon in the last valuation.

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

21 cretion of the city, town, plantation or other
22 place to which they belong.

SECT. 7. The county commissioners, in their
2 respective counties, when duly authorized to
3 assess a county tax, shall apportion the same on
4 the several cities, towns, plantations, and other
5 places therein, according to the proportion at
6 which they are rated in this act. And in the
7 assessment of all county, city, town, plantation,
8 parish or society taxes, the assessors of each
9 city, town, plantation, parish, society or other
10 place, within this State, shall govern themselves
11 by the same rules, and assess the polls therein,
12 in the proportion as they may be assessed to pay
13 a State tax by virtue of this act, having regard
14 to all such alterations of polls and property as
15 may happen within the same subsequent to the
16 assessment of the tax made by this act, except-
17 ing such parishes and societies, for which a dif-
18 ferent provision for assessing their taxes is made
19 by law: *Provided, always,* that it shall be law-
20 ful for any city, town, plantation, parish or soci-
21 ety, to make, levy and collect any county, city,
22 town, plantation, parish or society tax, accord-
23 ing to a new valuation, and for that purpose to

24 cause a new valuation to be taken therein, at
25 any time of the year which may be determined
26 upon, at a legal meeting to be warned for that
27 purpose.

SECT. 8. The assessors shall make their sev-
2 eral rate lists, to be committed to the collectors
3 or constables, in such form, in substance, as
4 shall be prescribed by the treasurer of the State,
5 when he transmits his warrants to the several
6 cities, towns, and plantations, as herein di-
7 rected.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }
March 4, 1842. }

The foregoing Bill was laid on the table and (excepting the first section) 300 copies ordered to be printed.

Attest,

WM. T. JOHNSON, *Clerk.*