

MAINE STATE LEGISLATURE

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DOCUMENTS

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THE LEGISLATURE

OF THE

STATE OF MAINE,

DURING ITS SESSION

A. D. 1843.

AUGUSTA:

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



1843.

TWENTY-THIRD LEGISLATURE.

No. 43.]

[SENATE.

AN ACT

IN RELATION TO A

STATE VALUATION.

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

STATE OF MAINE.

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

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

*Be it enacted by the Senate and House of Represen-
tatives in Legislature assembled—as follows :*

3 SECTION 1. On or after the first day of **May**
4 next, and before the first day of **November** next, the
5 Assessors of each city, town and plantation, within
6 this State, for the current year, shall take and record
7 in the books of such city, town or plantation, and
8 shall lodge in the office of the Secretary of State, a
9 copy of a true and perfect list of all the male polls of
10 twenty-one years of age and upwards, residents in,
11 or belonging to such city, town or plantation, on the
12 first day of **May** next, whether such persons are at
13 the time at home or abroad, distinguishing such as
14 are exempted from taxation, and of all rateable es-
15 tates, both real and personal ; also, the just value of
16 each person's real and personal estate as specified in
17 the list hereunto annexed, lying within or adjacent

18 to their respective city, town or plantation, (not ex-
 19 empted by law from paying State taxes) expressing
 20 by whom occupied or possessed, particularly distin-
 21 guishing such adjacent estate, and also each article
 22 of such estate by itself, agreeably to the list hereto
 23 annexed; and also a list of all persons supported in
 24 whole or in part by such city, town or plantation,
 25 with the average annual expense of supporting such
 26 persons, excepting the real and personal estate of
 27 any incorporated literary or religious institution; and
 28 also the funds appropriated for the support of any
 29 public school in this State. The polls of the stu-
 30 dents at any such institution, shall be taken in the
 31 city, town or plantation where they respectively be-
 32 long. And such lists or inventories shall be made
 33 in the following form :

34 The word annually in the following list shall be
 35 construed to embrace an average period of three
 36 years, immediately preceding May, A. D. 1843.

37 A list of the polls and estate, and value thereof in
 38 certain cases, real and personal, of the several pro-
 39 prietors and inhabitants of the _____ in the
 40 County of _____ taken pursuant to an Act of
 41 the Legislature, passed in the year of our Lord eigh-
 42 teen hundred and forty-three, entitled an Act to
 43 ascertain the amount and description of estates, and
 44 of certain description of persons within this State,
 45 by the subscribers, Assessors of the said
 46 duly elected and sworn.

- 47 Names of persons.
- 48 Total value of each persons real estate.
- 49 No. of polls 21 years of age and upwards, liable to be taxed.
- 50 No. of males supported in whole or in part by the —.
- 51 No. of females supported in whole or in part by the —.
- 52 Average annual expense for supporting each person.
- 53 No. of aliens not naturalized.
- 54 “ of dwelling-houses.
- 55 “ of barns.
- 56 “ of shops and stores for the sale of merchandize.
- 57 “ of warehouses for the deposit of merchandize.
- 58 “ of stores, shops, offices and buildings, whether attached to, or
- 59 included in other buildings, or not.
- 60 “ of all other buildings of the value of twenty dollars and up-
- 61 wards.
- 62 “ of acres of land tilled annually.
- 63 “ of bushels of Indian corn,
- 64 “ of bushels of wheat,
- 65 “ of bushels of rye,
- 66 “ of bushels of oats,
- 67 “ of bushels of beans and peas,
- 68 “ of bushels of buck wheat,
- 69 “ of bushels of all other grain,
- 70 “ of bushels of potatoes,
- 71 “ of bushels of flax seed,
- 72 “ of bushels of ruta бага,
- 73 “ of bushels of sugar beet,
- 74 “ of pounds of flax,
- 75 “ of acres English upland mowing, including orchards mowed.
- 76 “ of tons of English and upland hay cut off of the same annually.
- 77 “ of fresh or natural meadow land.
- 78 “ of tons of fresh meadow hay, cut off of the same annually.
- 79 “ of acres of salt marsh.
- 80 “ of tons salt hay cut off of the same annually.

} Raised annually on said
tillage land.

- 81 No. of acres of pasturage, including orchards pastured.
- 82 “ of cows the same will pasture annually.
- 83 “ of acres of wood land.
- 84 “ of acres of unimproved land not covered with wood.
- 85 “ of acres of unimprovable or waste land.
- 86 “ of bushels of apples raised annually.
- 87 “ of barrels of cider made annually.
- 88 “ of horses and colts, three years old and upwards.
- 89 “ of colts two years old.
- 90 “ of colts one year old.
- 91 “ of oxen four year old and upwards.
- 92 “ of cows of all ages.
- 93 “ of bulls, steers and heifers, three years old.
- 94 “ of bulls, steers and heifers, two years old.
- 95 “ of bulls, steers and heifers, one year old.
- 96 “ of sheep, six months old and upwards.
- 97 “ of swine, six months old and upwards.
- 98 “ of pounds of pork killed annually.
- 99 “ of pounds of beef killed annually.
- 100 “ of barrels of beef annually inspected.
- 101 “ of barrels of pork annually inspected.
- 102 “ of coaches or other four wheeled carriages for the convey-
103 ance of persons and baggage.
- 104 “ of chaises or other two wheeled pleasure carriages.
- 105 “ of horse waggons for all purposes.
- 106 “ of grist mills.
- 107 “ of pairs of stones in the same.
- 108 “ of bushels of grain ground annually.
- 109 “ of saw mills.
- 110 “ of saws in the same.
- 111 Value of saw mills.
- 112 No. of feet of boards, and the lumber sawed annually in the same.
- 113 “ of clapboard machines
- 114 “ of thousands of clapboards made annually.

- 115 No. of circular saws or box cutting machines.
- 116 Value of lumber cut annually by the same.
- 117 No. of shingle machines.
- 118 “ of thousands of shingles made annually, sawed or rift.
- 119 “ of lath machines.
- 120 “ of thousands of laths cut annually.
- 121 “ of stave machines.
- 122 “ of thousands of staves, sawed or rift, made annually.
- 123 “ of all other machines for wood work and value of the same.
- 124 Value of all articles manufactured from wood not before enumer-
- 125 ated.
- 126 No. of fulling and clothing mills and their value.
- 127 “ of yards of cloth dressed annually in the same.
- 128 “ of carding machines.
- 129 “ of pounds of wool carded annually.
- 130 “ of spinning machines.
- 131 “ of spindles.
- 132 Amount of yarn spun annually.
- 133 No. of woolen manufactories.
- 134 Value of the same.
- 135 “ of cloth manufactured annually.
- 136 No. of cotton manufactories.
- 137 Value of cloth and yarn manufactured annually.
- 138 “ of silk manufactured annually.
- 139 No. of furnaces for casting iron.
- 140 Value of iron castings annually.
- 141 No. of horse power thrashing machines.
- 142 “ of steam engines.
- 143 “ of machine shops.
- 144 Value of machinery, including engines used in the same.
- 145 “ of articles manufactured annually in the same.
- 146 No. of carpet factories.
- 147 “ of yards of carpeting manufactured annually.
- 148 Value of the same.

- 149 No. of square yards of oil cloth carpeting made annually.
- 150 Value of the same.
- 151 No. of cloth table coverings manufactured annually.
- 152 “ of satinett manufactories.
- 153 “ of yards of satinett manufactured annually.
- 154 Value of the same.
- 155 No. of nail cutting machines.
- 156 Value of the same.
- 157 No. of pounds of nails and spikes made annually.
- 158 “ of oil mills.
- 159 “ of gallons of flax seed oil made annually.
- 160 “ of powder mills.
- 161 “ of pounds of powder made annually.
- 162 “ of paper mills.
- 163 “ of reams of paper made annually.
- 164 Value of the same.
- 165 No. of plaster mills.
- 166 “ of tons of plaster ground annually.
- 167 “ of all other mills and machines.
- 168 Value of the same.
- 169 No. of tin plate manufactories.
- 170 Value of tin ware manufactured annually.
- 171 No. of manufactories in brass, and value of the same.
- 172 Value of articles manufactured annually in the same.
- 173 No. of manufactories in iron.
- 174 “ of scythes made annually.
- 175 “ of axes made annually.
- 176 “ of hoes made annually.
- 177 Value of all other articles made annually in the same.
- 178 No. of ounces of plate or silver ware.
- 179 “ of clock and watch makers, silver-smiths and jewellers.
- 180 Value of clocks, watches, plate and jewelry, manufactured annu-
- 181 ally.
- 182 No. of gun-smiths.

- 183 Value of guns, of all kinds, made annually.
- 184 No. of all other manufactories in metals.
- 185 Value of all articles manufactured in the same annually.
- 186 No. of wheel-wrights and coach and chaise makers.
- 187 Value of wheel and runner carriages, of all kinds, made annually.
- 188 No. of printing offices.
- 189 ‘ of printing presses.
- 190 Value of printing done annually.
- 191 No. of tanneries.
- 192 ‘ of pits or vats for tanning.
- 193 ‘ of foreign hides tanned.
- 194 ‘ of slaughter hides tanned.
- 195 ‘ of calf-skins tanned.
- 196 ‘ of sheep-skins tanned.
- 197 Value of leather tanned annually.
- 198 No. of boot and shoe manufactories.
- 199 Value of boots and shoes manufactured annually.
- 200 No. of hat manufactories.
- 201 Value of hats and caps manufactured annually.
- 202 No. of rope-walks.
- 203 ‘ of tons of cordage made annually.
- 204 ‘ of distilleries.
- 205 ‘ of gallons of spirits distilled annually.
- 206 ‘ of marble or other stone cutting establishments excepting
- 207 granite.
- 208 Value of marble or stone wrought in the same.
- 209 No. of granite quarries.
- 210 ‘ of cubic feet of stone quarried annually.
- 211 “ of cubic feet of stone dressed annually.
- 212 Value of stone quarried and dressed annually.
- 213 No. of lime kilns,
- 214 “ of casks of lime burnt annually.
- 215 “ of brick yards.
- 216 “ of thousands of bricks made annually.

- 217 No. of ship yards.
 218 " of vessels built annually.
 219 Total tonnage of the same.
 220 Total value of stock and materials used in building the same.
 221 No. of steamboats or vessels.
 222 Value of the same.
 223 No. of vessels new and up to three years old,
 224 Value of the same,
 225 Tonnage of the same,
 226 No. of vessels from three to six years old,
 227 Value of the same,
 228 Tonnage of the same,
 229 No. of vessels six years old and upwards.
 230 Value of the same.
 231 Tonnage of the same,
 232 No. of vessels new, and up to three years old,
 233 Value of the same,
 234 Tonnage of the same,
 235 No. of vessels from three to six years old,
 236 Value of the same,
 237 Tonnage of the same,
 238 No. of vessels six years old and upwards,
 239 Value of the same,
 240 Tonnage of the same,
 241 No. of vessels, copper fastened and sheathed, new
 242 and up to three years old,
 243 Value of the same,
 244 Tonnage of the same,
 245 No. of vessels copper fastened and sheathed, from
 246 three to six years old,
 247 Value of the same,
 248 Tonnage of the same,
 249 No. of copper fastened and copper sheathed vessels, six years
 250 old and upwards.

} Iron fastened vessels employed wholly or principally in foreign or coasting trade.
 } Iron fastened vessels employed wholly or principally in the fisheries.
 } Copper fastened and copper sheathed vessels.

- 251 Value of same.
- 252 Tonnage of same.
- 253 No. of copper fastened vessels, new and up to three years old.
- 254 Value of same.
- 255 Tonnage of same.
- 256 No. of copper fastened vessels from three to six years old.
- 257 Value of same.
- 258 Tonnage of same.
- 259 No of copper fastened vessels six years old and upwards.
- 260 Value of same.
- 261 Tonnage of same.
- 262 No. of barrels of of fish salted annually.
- 263 “ of boxes of herrings cured annually.
- 264 “ of quintals of cod fish dried annually.
- 265 “ of quintals of other kinds of fish dried annually.
- 266 “ of barrels of fish oil made annually.
- 267 “ of superficial feet of wharf.
- 268 Value of the same.
- 269 Annual amount of wharfage and dockage.
- 270 Total average amount of each person's stock in trade for the
- 271 year, including goods, wares and merchandise of every de-
- 272 scription, at home or abroad.
- 273 Total amount of each person's sales for the year as factor or
- 274 commission merchant, exclusive of his own bona fide stock in
- 275 trade.
- 276 Total amount of money on hand, including bank bills and de-
- 277 posits in any bank, or in the hands of agents or any other
- 278 persons.
- 279 Total amount of money loaned or on interest, more than the
- 280 person pays interest for.
- 281 Amount of United States stock or securities.
- 282 Amount of stock or public securities of this State.
- 283 Amount of stock or public securities of any other of the United
- 284 States.

- 285 Amount of stock or public securities of any foreign country.
286 Amount of bank stock in this State.
287 Amount of bank stock in any other of the United States.
288 Amount of stock or securities in any foreign country.
289 No. of shares in any rail road in this State.
290 Value of the same.
291 No. of shares in any rail road out of this State.
292 Value of the same.
293 No. of shares in any toll bridges.
294 Value of the same.
295 No. of shares in any turnpikes.
296 Value of the same.
297 No. of shares in any stage company.
298 Value of the same.
299 No. of shares in all other incorporated companies not before
300 enumerated in this list.
301 Total value of the same.
302 Total number of acres of tillage, mowing and pasture land in the
303 town, owned by inhabitants or residents.
304 Total number of acres of tillage, mowing and pasture lands owned
305 by non-residents, in the town.
306 Total number of acres of wood and unimproved land in the town,
307 owned by inhabitants or residents.
308 Total number of acres of wood and unimproved land in the
309 town, owned by non-residents.
310 Total number of acres of unimprovable or waste land in the town,
311 owned by inhabitants or residents.
312 Total number of acres of unimprovable or waste land in the
313 town, owned by non-residents.
314 Total number of acres of land used for roads.
315 Total number of acres of land covered by water, exclusive of
316 tide water.
317 Total number of acres of land covered with tide water.

318 No. of acres of land owned by the town in its corporate capacity,
319 or reserved for public uses.

320 No. of buildings and other property owned by cities, towns and
321 plantations in their corporate capacity, not exempted by law
322 from taxation.

323 Total number of acres of land within the exterior limits of the
324 town.

325 Doomings or estimated value of estates or parts of estates, of
326 which no inventory can be obtained.

327 Total value of all other property or estate of whatever description,
328 not before numerated in this list, liable to taxation.

329 *Provided always* that the several articles of the
330 produce of lands and of manufactories herein before
331 enumerated, shall not be taken into consideration
332 in forming a valuation for any other purpose than
333 for ascertaining the relative value of land and man-
334 ufactories in the various parts of the State.

SEC. 2. Said assessors, before they enter on this
2 work, in order that the valuation provided for in the
3 first section of this act, may be uniform, shall take
4 the following oath :

5 You one of the assessors of
6 do swear or affirm that you will perform all the du-
7 ties required of you as assessor by this act, without
8 favor or prejudice, and that you will, according to
9 your best skill and judgment, appraise all real and
10 personal estate according to the true value thereof,
11 without regard to any appraisement or valuation
12 heretofore taken. So help you God.

13 Which oath or affirmation may be administered

14 by any officer authorized by law to administer oaths
15 to town officers. And said assessors shall be paid
16 by the cities, towns and plantations to which they
17 respectively belong, for the time in which they shall
18 necessarily be employed in doing the duties required
19 by this act.

SEC. 3. If any assessor of any city, town or
2 plantation for the year eighteen hundred and forty
3 three, shall refuse or neglect to take the oath or af-
4 firmation required by this act, or shall refuse or neg-
5 lect so to do and perform all the duties required by
6 this act, or shall in any way act deceitfully or eva-
7 sively therein, he shall for each such offence forfeit
8 and pay a fine not less than fifty, nor more than two
9 hundred dollars. And every person liable to be
10 taxed, and not out of the State, on and from the first
11 day of May next, to the first day of November
12 next, who shall refuse or wilfully neglect to give the
13 assessors on oath or affirmation when required, which
14 said assessors are hereby empowered to administer,
15 a true and perfect account of all his or her estate,
16 and of all estates in his or her hands, or under his
17 or her care, as agent, according to the true intent
18 and meaning of this act, shall be doomed by said
19 assessors to the full amount of his or her estate ac-
20 cording to their best skill and judgment, and shall
21 pay a fine of six per cent. on the whole amount of
22 the sums in which he or she shall have been thus
23 doomed by the said assessors.

SEC. 4. The Secretary of the State shall forth-
2 with cause to be made and printed a sufficient num-
3 ber of blank lists with columns for each article re-
4 quired by this act, and proper titles to each column,
5 and transmit to the clerk of each city, town and
6 plantation in this State, a suitable number of copies
7 of the same, and of this act, for the use of the asses-
8 sors of each city, town and plantation, by mail or
9 otherwise.

SEC. 5. The said assessors shall, on or before
2 the first day of November next, transmit to the of-
3 fice of the Secretary of State, a true and attested
4 copy of the inventory and valuation by which the
5 assessors of the respective cities, towns and planta-
6 tions made their respective taxes for the year eigh-
7 teen hundred and forty two, and all fines, penalties
8 and forfeitures incurred by any breach of this act,
9 may be recovered by action of debt in any court of
10 record proper to try the same, one moiety thereof to
11 him who shall sue for the same, and the other moiety
12 to the use of the State.

SEC. 6. The Treasurer of this State or his suc-
2 cessor in office shall cause to be ascertained the num-
3 ber of acres of wild land situated in this State, which
4 are without the limits of any incorporated city, town
5 or plantation where assessors are elected according
6 to law (and which wild lands are owned by non-res-
7 ident proprietors), and liable to be taxed. And the
8 said Treasurer shall cause a true and correct list to

9 be made of the same, and also of the several coun-
10 ties wherein the same are situated. And on or be-
11 fore the first day of November next, the said Treas-
12 urer shall transmit a copy of said list to the Secre-
13 tary of State for the time being.



STATE OF MAINE.

IN SENATE, March 6, 1843.

ORDERED : That 300 copies of the foregoing bill, be printed for the use of the Legislature.

JERE HASKELL, *Secretary.*