

MAINE STATE LEGISLATURE

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DOCUMENTS

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THE LEGISLATURE

OF THE

STATE OF MAINE,

DURING ITS SESSION

A. D. 1845.

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1845.

REPORT

OF THE

VALUATION COMMITTEE.

1845.

THE Valuation Committee appointed under the resolve of March 22, 1844, to sit during the recess, and continued in office by the present Legislature, having completed the valuation, report the same in a condensed form to the Senate and House of Representatives of Maine in Legislature now assembled.

Availing themselves of this opportunity, the committee consider it their duty to call the attention of the Legislature to the many difficulties which they have had to encounter in the discharge of the duty assigned them. This is not done with a view to self-justification, as an excuse for the length of time occupied in the work, but with the hope of calling attention to the subject, and inducing legislative action prior to the next decennial valuation of the State.

In pursuance of this object a brief description of the mode of State valuation heretofore adopted will be given, its defects pointed out, and a new mode suggested, which in the opinion of a majority of the committee is free from the same objections.

The present and preceding valuations have been based on statistical returns, blank forms for which had been transmitted to the several towns, which having been filled up by their respective boards of assessors, had been returned for the purpose designated.

The object of these returns appears to have been two-fold, the one, already named; the other, that of embodying valuable statistical

information of the resources of the State. By thus endeavoring to combine two objects which are in a measure independent and disconnected, neither have been effected. The returns are not what they should be for either valuation or statistical information, and if reliance were to be placed upon them for either purpose they would lead to most erroneous and deceptive conclusions.

Valuation based upon returns of specific articles must always bear heavily on the agricultural interest, on which all other interests are dependent for support, but which itself yielding the smallest returns for the capital invested, should not sustain more than its proportion of the public burthens.

The property of the farmer is all open to inspection. It consists in his farm and its appendages, and his neat stock, horses and sheep.

In these returns his farm is subdivided into its component parts, which are all enumerated specifically. The house, the barns, the sheds, the acres of tillage, mowing, pasture, wood and unimproved land are all valued separately; his horses, colts, oxen, cows, young cattle, sheep and hogs—nothing escapes, all are numbered and valued separately. These it is true constitute his wealth, and for these he should be taxed. But the value of a farm does not depend exclusively upon the buildings, nor upon the number of acres of improved or unimproved land; that value is enhanced or depressed by its location, the productiveness or sterility of the soil, or other favorable or unfavorable contingencies too numerous to mention. A farm should be estimated as a whole, not by dividing it into its integral parts, the value of each part depending upon its connection and adaptation to others. What would be thought of valuing a ship by numbering the timber heads, the streaks of plank, the iron and copper bolts in the hull; the yards of duck, the the pounds of cordage in the sails and rigging? A ship is valued as a whole; a deficiency in any material part would derogate from the value of the other parts; and the same holds good as to a farm, and even to a greater extent.

In the returns of specific articles, many of the great sources of the wealth of cities,—the industry of the artizan, more productive

than that of the farmer; an increased productiveness arising from the time spent in the acquisition of his art; the income of the professional man, arising from the fixed capital vested in him, of which he cannot be divested as long as he retains life and reason—are altogether unnoticed. And yet the amount of this fixed capital exceeds that of any average farm; and the annual expenditure of such artisan or professional man, without any taxable property being returned, exceeds the expenditure of many a substantial farmer; the extra furniture of his house alone in many cases would amount to more than the average of farms throughout the State. Yet all this wealth and this power of accumulating wealth is not returned, and thus evades taxation for State and county purposes.

But waiving the increased burthen imposed by this system of valuation upon the country, which it may be said might be remedied by additional columns of specific articles, the system is liable to far more serious objections, which will be next considered.

These valuation and statistical returns now compose over two hundred columns of specific articles and values, many of which are of no importance for the purpose of valuation—many of which are so slightly distinguishable from each other, that no two men could be found who would fill them up alike. This alone would have led to great confusion; but when to this is added—that the value as affixed has been by the assessors of the respective towns acting independently and without concert, each board governed by its own judgment, that judgment more or less influenced by the apprehension that affixing a fair value, others not doing the same, the relative valuation of their town would be increased—the result may be more easily imagined than described! Thus if the returns were perfect as to quantity—which is very far from being the case, for the quantity or number of some of the most important items is often a mere matter of judgment, subject to the influences above described—still the value would vary materially according to the judgment of men acting without concert, although not swayed by interested motives.

That men of the same locality honestly differ as to value will be readily admitted by every one who has acted upon or witnessed

an appraisal of property ; how much more then must they differ when remote from each other and operated upon although unconsciously by the prejudices of their respective sections. The money price of the various articles also differs materially in different localities, a difference arising from the scarcity or plenty of money in the widely separated sections of the State, increased or diminished by the different estimations in which certain descriptions of property may be held, varying according to the dominant interest in each section.

In corroboration of the foregoing, and in evidence of the gross discrepancy of the returns on which the valuation now submitted has been predicated, not made, it is stated as extreme cases—that shipping of the same class, an article of property that is self-transported, and therefore more nearly susceptible of an uniform value than any other throughout the State, is estimated at from ten to fifty dollars per ton ; that the number of acres of mowing in some towns does not average half an acre to a cow, in others again it exceeds two acres ; and that the price per acre in the town returning the lesser is not so great as the town returning the larger quantity ; and combining quantity and price, that the one town has returned only one dollar forty cents, and the other town has returned eighty-five dollars of improved land to each cow !

These returns of specific articles and values, crude and imperfect as they have been described, the quantity and value varying as it must from the discordant judgment of men warped by interest, are then submitted for equalization to a committee of members of the Legislature from the several counties, each one probably acquainted with his own county, and with a very superficial knowledge if not profoundly ignorant of every other. To compare two articles of the same description when standing side by side, and adjust their relative value, requires some exercise of judgment ; but to compare the known with the unknown, a house in York with a house in Washington, or a house in Lincoln with one in Somerset, exceeds the power or capacity of man. The knowledge of the member from one county cannot come in aid of the ignorance of the member from another—all are alike versed in their own sections, all are

alike ignorant of every other; there must be then either a blind confidence in the fallible judgment of man, influenced as he may be by local interest or prejudice, or as would be more naturally the case, a general distrust pervading every mind. The committee are in the situation of men groping in darkness, every step is to be felt out, each one for himself, no reliance upon another, all fearful of going ahead lest they should go wrong, and hence the time that has been spent and will be spent on every valuation founded on statistical returns of articles and values.

A valuation predicated on such materials may have been effected either by a vote of the majority of the members, the minority compelled to yield to numbers, not to reason, or by a compromise of the conflicting interests and localities; whether such a valuation is right or wrong must be a matter of chance, and such has been the past valuations of the State. The only superiority that the valuation now submitted can claim is founded on the greater advantages enjoyed by the committee of having the recent returns of the last valuation as a check on those of 1843, and of having been exempt themselves from all legislative duties, and enabled to give their undivided attention to the subject, and thus devote more time to the calculations necessary to ferret out errors and reconcile discrepancies than was possible for the legislative committee upon whom the labor had previously devolved.

But defective and erroneous as such a valuation must be though made under the most favorable circumstances, still it is attended with a very heavy expense, deserving of consideration if a cheaper and better mode can be devised.

There are four hundred towns in the State, the cost of the blank documents and the expense of their transmission to the several towns and remission to the seat of government, cannot be estimated at less than one thousand dollars. The filling up these blank documents by the assessors cannot cost on an average less than thirty dollars to each town, or twelve thousand dollars. Twenty days protracted session of the Legislature the year of making the valuation, at four hundred dollars per day, would be eight thousand dollars. The aggregate expense then of a valuation on the present

system cannot be less to the people than twenty-one thousand dollars, and would probably far exceed that sum.

This is the money expense, easily estimated, and of comparatively trifling importance; but how measure the injurious effects of such a system—how estimate the pernicious consequences of the emulation who shall best disguise falsehood and palm her off in the garb of truth! how estimate the evils resulting from sectional feelings which will be engendered and embittered in the contests between county and county, town and town, each one to avoid its fair proportion of State expenditure, each one to impose an undue proportion on its neighbor. Such a system carries in its train a moral pestilence sweeping over the land, invading every nook and corner of the State, corrupting alike city, town and country. If a system cannot be devised free from such objections, better, far better graduate the aggregate of counties upon polls, leaving to county authorities the distribution on towns according to property. But fortunately however we are not reduced to this alternative.

Instead of this mode of making a valuation on statistical returns, in which so little confidence can be reposed, and which has been so unsatisfactory in its results, that a new valuation was imperatively called for, within two years after the valuation of 1841 was made, and the people burthened with an expense of at least thirty thousand dollars; the committee would suggest an entire change, and that State and county taxation, should be hereafter based upon the aggregate of the real and personal estates of each town.

To insure an uniformity in the towns in the estimate of property, constituting the aggregate of real and personal estates; it is proposed that a board of three State assessors should be constituted.

The duty of this board should be to perambulate the State, ascertain by inspection of the books of the assessors, the aggregate of the real and personal estates of their respective towns. Any inequality of such aggregate when compared with that of other towns, may then be corrected on the spot, by the examination of the value affixed, to some particular piece of property, or to certain descriptions of property, which are nearly of an uniform value throughout the State.

A board so constituted, it is believed, in four, certainly in less than six months, could perform the whole work, and make out a valuation far more equal than on the present system. The judgment of such a board will be made up after the inspection of the property, with a full knowledge of the attendant local advantages or disadvantages, and their influence upon its value.

The expense of such a board of State assessors, estimating their pay and traveling expenses at four dollars per day, at the longest time—six months—would amount to twenty one hundred and sixty dollars; at the shortest time—four months—to only fourteen hundred and forty dollars; in the one case, not probably one tenth part, in the other not one fifteenth part the cost of the present system.

To prepare the way for the change now proposed, before taking the next decennial valuation of the State, some legislative action prescribing uniformity in the keeping of the books of assessors of towns may be required. Such uniformity ought to be required as a security to the rights of individuals, even without regard to State valuation; but what should be the form prescribed, is the subject of legislative inquiry, and not within the province of the committee.

In thus availing themselves of this opportunity to call the attention of the legislature to the present mode of making the valuation of the State, and to suggest another which in the opinion of a majority of the committee, will not only be a great saving of expense, but will be at the same time far more equal, the committee believe if it should result in the change of system, the expense of their protracted session will not have been lost to the State.

In connexion with the aggregate of towns in the several counties as now adjusted, the committee have affixed in a parallel column the aggregate of the same, as settled by the valuation of 1841; thus affording a criterion by which to judge of the valuation now made, and the one it is to supersede. All which is respectfully submitted.

JOEL WELLINGTON, *Chairman.*

STATE VALUATION.

County of York.

Towns.	1841.		1845.	
	Polls.	Estates.	Polls.	Estates.
Acton,	271	198,762	294	173,962
Alfred,	240	208,855	246	184,399
Berwick,	237	198,702	274	199,258
Biddeford,	479	323,798	484	421,117
Buxton,	451	364,317	482	289,740
Cornish,	226	160,554	224	130,765
Eliot,	325	237,438	324	254,048
Hollis,	504	289,087	391	265,597
Kennebunk,	359	442,901	429	581,820
Kennebunk-port,	515	449,901	381	400,924
Kittery,	375	215,787	409	242,915
Lebanon,	366	288,337	387	257,996
Limerick,	245	229,339	236	166,080
Limington,	386	322,344	398	265,063
Lyman,	246	194,313	241	159,892
Newfield,	230	172,206	218	156,691
North Berwick,	245	281,976	245	265,838
Parsonsfeld,	430	369,712	444	337,517
Saco,	645	911,849	589	1,072,723
Sanford,	336	321,314	381	264,632
Shapleigh,	264	187,946	251	156,352
South Berwick,	364	366,063	402	454,830
Waterboro',	335	209,159	311	188,683
Wells,	475	370,552	475	385,062
York,	565	417,029	579	366,874
	9,114	\$7,732,241	8,574	\$7,642,778

VALUATION.

County of Cumberland.

Towns.	1841.		1845.	
	Polls.	Estates.	Polls.	Estates.
Auburn,	Minot.	Minot.	339	259,165
Baldwin,	189	172,097	213	125,396
Bridgton,	357	355,574	354	300,200
Brunswick,	730	815,178	840	835,786
Cumberland,	238	256,667	248	236,426
Cape Elizabeth,	274	146,127	305	152,342
Casco,	167	135,694	163	89,779
Danville,	210	187,239	221	159,336
Durham,	337	289,614	335	230,756
Falmouth,	332	269,765	369	229,133
Freeport,	523	426,103	508	381,593
Gorham,	532	571,945	477	492,348
Gray,	293	281,304	290	193,428
Harpswell,	284	220,113	281	211,966
Harrison,	232	171,173	240	161,529
Minot,	640	563,501	263	228,491
Naples,	163	111,900	170	85,500
North Yarmouth,	503	520,726	532	599,159
New Gloucester,	425	331,674	309	287,777
Otisfield,	227	214,941	188	167,882
Poland,	338	303,763	372	202,500
Portland,	2,511	3,106,514	2,445	4,076,303
Pownal,	220	197,765	221	182,134
Raymond,	159	141,803	191	103,018
Scarboro',	380	324,713	360	308,725
Sebago,	145	74,080	150	63,012
Standish,	365	326,299	380	292,131
Westbrook,	712	656,403	738	667,236
Windham,	367	324,360	402	304,719
	11,826	\$11,502,040	11,883	\$11,627,770

County of Lincoln.

Alna,	212	206,998	198	181,895
Arowsic,	78	49,072	73	44,426
Bath,	797	1,189,797	736	1,388,175

County of Lincoln, (Continued.)

Towns.	1841.		1845.	
	Polls.	Estates.	Polls.	Estates.
Boothbay,	470	202,568	395	181,005
Bowdoinham,	350	307,529	349	302,276
Bowdoin,	292	238,885	285	223,629
Bremen,	135	103,568	145	90,273
Bristol,	533	334,037	544	301,266
Cushing,	160	95,080	161	78,902
Dresden,	313	284,604	305	273,080
Edgecomb,	241	140,857	237	124,835
Friendship,	148	68,505	147	69,447
Georgetown,	151	98,146	190	95,433
Jefferson,	378	255,418	381	248,085
Lewiston,	295	286,939	289	272,692
Lisbon,	258	183,434	250	187,282
Newcastle,	294	331,957	291	316,838
Nobleboro',	372	395,028	382	325,060
Phipsburg,	315	192,990	326	233,427
Richmond,	275	229,027	263	212,409
St. George,	350	162,516	370	162,881
Thomaston,	1,137	1,085,823	1,226	1,223,044
Topsham,	384	428,931	339	387,116
Union,	356	324,415	345	300,265
Waldoboro',	708	708,794	698	685,557
Webster,	183	173,663	189	162,713
Warren,	425	449,972	431	464,677
Washington,	267	175,780	233	148,828
Westport,	96	75,460	123	66,504
Whitefield,	364	302,186	371	268,936
Wiscasset,	461	411,831	474	474,282
Woolwich,	276	249,413	291	255,852
Patricktown plantation,	89	38,461	97	24,904
Monhegan plantation,	14	10,095	15	3,506
Townsend,			92	31,242
West Bath,			99	49,129
	11,177	\$9,811,779	11,390	\$9,859,871

VALUATION.

County of Hancock.

Towns.	1841.		1845.	
	Polls.	Estates.	Polls.	Estates.
Aurora,	25	19,349	36	26,016
Amherst,	39	21,191	65	35,549
Bluehill,	362	288,171	392	267,161
Brooksville,	214	74,490	200	89,526
Bucksport,	618	408,362	636	447,094
Castine,	227	322,848	212	361,878
Cranberry Isle,	51	47,183	55	34,931
Deer Isle,	498	208,155	481	162,699
Dedham,	78	40,631	90	45,853
Ellsworth,	455	322,943	495	381,711
Eden,	198	90,328	208	90,136
Eastbrook,	28	14,525	32	20,373
Franklin,	96	60,235	122	67,865
Gouldsboro',	231	86,738	237	85,864
Greenfield,	42	14,805	53	25,270
Hancock,	149	76,443	145	73,252
Mariaville,	53	25,650	56	31,877
Mt. Desert,	332	193,586	323	134,274
Orland,	273	216,972	290	148,465
Otis,	22	14,952	26	19,703
Penobscot,	273	146,696	279	156,640
Seaville,	27	28,884	30	42,214
Sedgwick,	371	211,858	405	179,994
Sullivan,	146	100,701	157	75,690
Surry,	164	110,466	191	99,795
Swan Island,	47	20,279	63	17,147
Trenton,	183	117,547	202	103,659
Waltham,	47	24,644	49	29,747
Wetmore Isle,	35	26,487	37	22,519
		3,339,374	5,572	3,276,902
Wild Lands,		89,568		200,400
		\$3,428,942		\$3,477,302

Wild Lands in the County of Hancock.

No. and Range.	Description.	Acres.	Value.
No. 1,	North Division,	23,040	7,000
No. 2,	“ “	23,040	8,000
No. 3,	“ “	23,040	16,000
No. 4,	“ “	23,040	16,000
	Strip N. of No. 3, N. Division,	7,844	2,000
	“ “ 4, “	7,844	2,000
No. 7,	South Division,	20,475	5,000
No. 8,	“ “	9,600	2,400
No. 9,	“ “	5,760	2,000
No. 10,	Adjoining Steuben,	23,936	8,300
No. 16,	Middle Division,	23,040	8,000
No. 21,	“ “	23,040	8,000
No. 22,	“ “	23,040	8,000
No. 28,	“ “	23,040	8,000
No. 32,	“ “	23,040	8,000
No. 33,	“ “	23,040	16,000
No. 34,	“ “	23,040	16,000
No. 35,	“ “	33,040	16,000
No. 39,	“ “	23,040	8,000
No. 40,	“ “	23,040	12,300
No. 41,	“ “	23,040	16,000
	Butter Island,	240	750
	Eagle Island,	240	1,000
	Spruce-head and Bear Island,	172	500
	Beech Island,	96	500
	Hog Island,	75	400
	Bradbury Island,	140	500
	Pond and Weston Island,	65	200
	Little Spruce Head Island,	60	200
	Pond Island,	207	500
	Calf Island,	256	300
	West Black Island,	150	100
	East Black Island,	300	100
	Placentia Island,	500	200
	Old Harbor Island,	150	600
	Long Island,	500	300
	Marshall's Island,	375	500
	Great Duck Island,	100	250
	Pickering's Island,	150	500
		424,835	\$200,400

VALUATION.

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County of Washington.

Towns.	1841.		1845.	
	Polls.	Estates.	Polls.	Estates.
Addison,	210	135,000	200	104,049
Alexander,	106	48,464	103	33,926
Beddington,	31	20,041	34	14,111
Baileyville,	66	24,364	50	23,439
Baring,	66	42,504	64	42,148
Calais,	544	323,490	664	341,312
Centreville,			29	16,012
Columbia,	175	116,291	191	112,888
Cooper,	110	38,955	105	33,390
Cutler,	140	65,987	147	52,552
Charlotte,	127	47,559	108	39,827
Cherryfield,	190	131,416	233	132,045
Crawford,	46	24,676	58	16,800
Dennysville,	67	53,168	69	54,364
East Machias,	285	199,549	233	188,449
Eastport,	476	333,286	511	340,725
Edmunds,	52	51,021	57	38,248
Harrington,	296	121,750	306	115,508
Jonesboro',	78	42,956	97	30,385
Jonesport,	115	35,000	133	34,773
Lubec,	483	175,190	471	161,779
Machias,	279	249,078	363	246,823
Machias-port,	183	71,025	214	80,050
Marion,	43	29,025	37	14,300
Medybemps,	57	22,000	61	15,991
Northfield,	55	15,000	41	16,411
Pembroke,	160	92,172	150	88,333
Perry,	205	96,050	283	85,250
Princeton,	36	24,365	53	18,339
Robbinston,	176	108,498	162	96,372
Steuben,	162	69,961	179	67,328
Trescott,	118	49,353	102	42,515
Topsfield,	56	23,018	46	20,456
Westley,	61	26,195	52	19,832
Whiting,	77	73,476	88	40,717
	5,331	2,978,983	5,694	2,778,514
Wild Lands,		201,500		388,000
		\$3,180,483		\$3,166,514

Wild Lands in the County of Washington.

No. and Range.	Description.	Acres.	Value.
No. 14,	East Division,	26,240	5,000
No. 18,	“ “	23,040	4,000
No. 19,	“ “	23,040	4,000
No. 21,	“ “	23,040	8,000
No. 26,	“ “	19,000	8,000
No. 27,	“ “	17,328	8,000
No. 17,	Middle Division,	23,040	4,000
No. 18,	“ “	23,040	4,000
No. 19,	“ “	23,040	7,000
No. 24,	“ “	23,040	14,000
No. 25,	“ “	20,500	11,000
No. 29,	“ “	23,040	24,000
No. 30,	“ “	23,040	21,000
No. 31,	“ “	23,040	9,000
No. 36,	“ “	23,040	30,000
No. 37,	“ “	23,040	16,000
No. 42,	“ “	23,040	27,000
No. 43,	“ “	23,040	15,000
No. 5,	North Division,	30,720	10,000
No. 6,	“ “	30,720	12,000
	Two mile strip N. of No. 5,	7,680	1,500
	“ “ “ 6,	7,680	1,500
No. 1, R. 1,	Titcomb's Survey,	24,050	9,000
No. 3, R. 1,	“ “ Hinkley's,	30,770	11,000
No. 1, R. 2,	“ “ Dyer's,	22,990	10,000
No. 2, R. 2,	“ “ Waite's,	23,040	10,000
No. 3, R. 2,	“ “ Tallmadge,	23,040	10,000
N. $\frac{1}{2}$ No. 1, R. 3,		11,850	3,000
S. $\frac{1}{2}$ No. 1, R. 3,		11,850	3,000
No. 1, R. 4,	Vanceboro'	24,000	8,000
W. $\frac{1}{2}$ No. 6, R. 1,	Lennox,	11,520	4,000
E. $\frac{1}{2}$ No. 6, R. 1,	Vanceboro',	11,520	4,000
N. E. $\frac{1}{4}$ No. 7, R. 2,		7,190	2,000
$\frac{3}{4}$ No. 7, R. 2,		22,500	7,000
S. $\frac{1}{2}$ No. 9, R. 2,		15,440	6,000
N. $\frac{1}{2}$ No. 9, R. 2,		15,440	6,000
No. 8, R. 3,		23,040	10,000
No. 9, R. 3,		23,040	10,000
No. 10, R. 3,		25,811	8,000
No. 11, R. 3,		8,374	3,000
	Danforth tract,	11,520	4,000
No. 9, R. 4,	N. of Bingham Purchase,	23,583	8,000
No. 8, R. 4,	“ “ “	23,040	8,000
		876,036	\$388,000

VALUATION.

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County of Kennebec.

Towns.	1841.		1845.	
	Polls.	Estates.	Polls.	Estates.
Augusta,	939	1,162,209	984	1,143,885
Albion,	276	251,871	286	228,475
Belgrade,	283	217,887	311	206,291
China,	462	407,636	501	391,248
Clinton,	458	275,824	251	160,934
Clinton Gore,		4,000	25	6,722
Fayette,	174	161,380	205	165,921
Gardiner,	724	705,079	600	878,821
Greene,	219	193,750	208	177,803
Hallowell,	756	903,758	750	851,229
Leeds,	262	243,499	252	219,340
Litchfield,	378	268,564	391	256,133
Monmouth,	349	295,664	432	291,893
Mount Vernon,	261	192,351	275	177,752
Pittston,	420	381,143	446	469,483
Readfield,	363	353,284	311	363,795
Rome,	150	65,925	144	63,493
Sidney,	370	351,181	405	338,603
Sebasticook,			175	103,990
Vassalborough,	508	520,066	491	503,496
Vienna,	161	99,160	150	95,951
Waterville,	527	539,948	571	677,800
Wales,	115	104,200	111	99,654
Wayne,	199	154,476	165	149,549
Windsor,	252	190,835	274	196,348
Winthrop,	347	351,744	396	355,150
Winslow,	294	227,872	296	221,981
East Livermore,*			158	116,920
	9,247	\$8,638,857	9,563	\$8,912,662
Wild Land,		3,500		5,000
		\$8,642,357		\$8,917,662

Wild Land.

Territory north of Albion, . . . \$5,000

* Taken from Oxford since 1841.

County of Oxford.

Towns.	1841.		1845.	
	Polls.	Estates.	Polls.	Estates.
Albany,	139	91,649	142	70,947
Andover,	116	74,249	139	61,428
Bethel,	349	236,529	357	205,556
Buckfield,	308	204,755	286	190,605
Brownfield,	234	141,633	244	125,258
Byron,	41	18,951	56	14,451
Canton,	173	113,936	166	101,751
Denmark,	203	132,440	208	110,121
Dixfield,	192	134,078	186	120,931
Fryeburg,	304	258,135	274	207,232
Gilead,	63	31,871	65	29,448
Greenwood,	156	53,778	154	41,953
Hartford,	266	180,457	255	166,872
Hebron,	153	96,245	147	86,977
Hiram,	184	125,908	216	103,669
Hanover,			48	29,394
Lovel,	189	129,257	210	118,906
Livermore,	376	372,181	282	208,424
Mexico,	80	34,105	94	28,685
Mason,			23	14,101
Newry,	81	31,116	92	28,104
Norway,	323	247,477	333	216,359
Oxford,	199	187,413	174	137,060
Porter,	221	113,984	238	99,355
Paris,	413	358,151	393	306,675
Peru,	184	82,107	185	72,544
Rumford,	250	210,718	258	172,495
Roxbury,	44	16,844	39	13,251
Sumner,	257	177,172	245	156,213
Sweden,	130	97,965	146	83,578
Stow,	78	32,061	80	27,888
Stoneham,			62	12,380
Turner,	458	351,102	458	305,995
Woodstock,	133	61,205	117	53,314
Waterford,	282	232,448	284	200,209
Hamlin's Grant,	9	2,630	13	2,379
Franklin Plantation,			57	3,948

VALUATION.

17

County of Oxford, (Continued.)

Towns.	1841.		1845.	
	Polls.	Estates.	Polls.	Estates.
Milton Plantation,			30	7,080
Wild Lands,	6,679	4,656,061 64,500	6,756	3,935,536 86,250
		\$4,720,561		\$4,021,786

Wild Lands in the County of Oxford.

No. and Range.	Description.	Acres.	Value.
No. 2,	Andover North Surplus,	15,960	2,500
A, No. 1,	South of Rumford,	26,165	3,750
B,		26,880	6,250
A, No. 2,		25,600	10,000
C,		28,507	6,250
C,		21,074	6,250
No. 4, R. 1,	Surplus,	12,206	6,250
No. 5, R. 1,	West of Bingham Purchase,	24,448	6,250
No. 4, R. 2,		31,780	6,250
No. 4, R. 2,		23,040	6,250
No. 5, R. 2,		20,904	6,250
No. 4, R. 3,		21,000	3,750
No. 5, R. 3,		22,717	4,375
No. 4, R. 4,		23,040	4,375
No. 5, R. 4,		23,436	4,375
S. $\frac{1}{2}$ No. 5, R. 5,		10,404	1,875
N. $\frac{1}{2}$ No. 5, R. 5,		5,202	1,250
		362,363	\$86,250

VALUATION.

County of Somerset.

Towns.	1841.		1845.	
	Polls.	Estates.	Polls.	Estates.
Anson,	341	282,140	333	250,200
Athens,	236	223,983	222	189,736
Brighton,	124	59,173	123	45,865
Bloomfield,	182	206,233	194	180,814
B'ingham,	123	64,323	129	54,505
Cornville,	172	178,738	211	160,645
Canaan,	217	161,736	219	132,075
Concord,	98	35,111	96	27,754
Cambridge,	81	29,255	92	26,150
Detroit,	71	30,312	81	29,896
Embden,	143	120,471	179	105,355
Fairfield,	356	346,780	333	301,690
Hartland,	188	81,792	210	68,255
Harmony,	190	119,023	194	107,339
Lexington,	96	37,507	97	33,122
Mercer,	192	149,259	182	131,608
Madison,	312	255,531	306	230,423
Moscow,	114	52,356	124	44,173
Mayfield,	28	17,310	30	13,508
New Portland,	245	223,707	265	188,311
Norridgewock,	333	336,891	386	306,776
Palmyra,	288	136,909	312	123,511
Pittsfield,	167	88,267	218	77,993
Ripley,	105	51,954	132	44,615
Starks,	288	152,974	242	134,538
Skowhegan,	284	218,565	285	196,403
Solon,	224	146,719	247	128,126
Smithfield,	131	59,394	141	51,091
St. Albans,	308	154,827	334	134,143
	5,629	4,021,232	5,917	3,520,488
Wild Lands,		214,600		405,115
		\$4,235,832		\$3,925,603

Wild Lands in the County of Somerset.

No. and Range.	Description.	Acres.	Value.
No. 1, R. 2,	Bing. Pur. W. of Ken. River,	13,116	3,090
No. 2, R. 2,	“ “ “	23,040	6,180
No. 1, R. 3,	“ “ “	8,883	2,060
No. 2, R. 3,	“ “ “	24,162	10,300
No. 3, R. 3,	“ “ “	24,792	8,240
No. 4, R. 3,	“ “ “ N. hf.	11,144	5,050
No. 1, R. 4,	“ “ “	17,800	5,050
No. 2, R. 4,	“ “ “	25,200	10,300
No. 3, R. 4,	“ “ “	24,040	9,270
No. 4, R. 4,	“ “ “	21,143	10,300
No. 1, R. 5,	“ “ “	29,950	10,300
No. 2, R. 5,	“ “ “	22,320	12,360
No. 3, R. 5,	“ “ “	23,980	8,240
No. 4, R. 5,	“ “ “	23,915	8,240
No. 1, R. 6,	“ “ “	24,175	14,420
No. 2, R. 6,	“ Crocker's pt. E. pt.	13,040	6,180
No. 2, R. 6,	“ W. K. Riv., W. pt.	10,000	2,060
No. 3, R. 6,	“ “ “	23,040	6,180
No. 4, R. 6,	“ “ “	23,040	8,240
No. 5, R. 6,	“ “ “	23,040	8,240
No. 1, R. 7,	“ “ “	17,600	8,240
No. 2, R. 7,	“ “ “	22,985	9,270
No. 3, R. 7,	“ “ “	14,600	6,180
No. 4, R. 7,	“ “ “	15,144	7,210
No. 5, R. 7,	“ “ “	15,744	8,240
No. 6, R. 7,	“ “ “	16,350	4,120
No. 1, R. 3,	“ E. Ken. River,	29,541	7,210
No. 2, R. 3,	“ “	23,040	14,240
No. 1, R. 4,	“ “	23,040	14,240
No. 2, R. 4,	“ “	24,250	12,360
No. 1, R. 5,	“ “	12,240	4,120
No. 2, R. 5,	“ “	23,040	8,240
No. 1, R. 6,	“ “	10,750	5,150
No. 1, R. 1,	S. pt., N. of Bing. Pur.	11,520	7,210
No. 1, R. 1,	N. pt., “ “ strip north,	4,469	2,060
No. 2, R. 1,	N. B. Pur, S.pt.Sandwich acad.	11,520	6,180
No. 2, R. 1,	“ N.pt., strip N. the above	2,066	1,030
No. 3, R. 1,	N. Bing. Pur., Long Pond,	20,065	10,300
No. 4, R. 1,	“ “ Moose River,	23,040	7,210
No. 5, R. 1,	“ “	23,040	7,210
No. 1, R. 2,	“ “ Tomhegan,	18,224	10,300
No. 2, R. 2,	“ “ Brassua,	21,960	10,300
No. 3, R. 2,	“ “ Thorndike,	23,040	12,360
No. 4, R. 2,	“ “ pt.of, granted sold's,	17,000	7,210

Wild Lands in the County of Somerset, (Continued.)

No. and Range.	Description.	Acres.	Value.
No. 5, R. 2,	N. Bing. Pur., Dennis,	23,040	8,240
No. 1, R. 3,	“ “ W. Middlesex,	23,040	8,240
No. 2, R. 3,	“ “ pt. of, granted sold's,	17,000	6,180
No. 5, R. 3,	“ “ Sandy Bay,	23,040	4,120
No. 1, R. 4,	“ “ Plymouth,	23,040	8,240
No. 2, R. 4,	“ “ ¹ / ₄ of, Pittston,	7,680	5,150
No. 2, R. 4,	“ “ of,	15,360	8,240
No. 3, R. 3,	“ “ ¹ / ₂ of East half,	5,480	3,090
No. 3, R. 4,	“ “ ¹ / ₂ of,	11,040	6,180
	Seboomook,	23,040	13,055
		1,012,789	\$405,115

County of Penobscot.

Towns.	1841.		1845.	
	Polls.	Estates.	Polls.	Estates.
Alton,	43	15,930	33	9,782
Argyle,	72	24,754	73	19,606
Bangor City,	1,487	1,919,413	1,549	2,016,914
Bradford,	192	74,285	220	59,342
Bradley,	109	63,065	110	57,338
Brewer,	364	332,499	382	257,560
Burlington,	68	17,574	73	14,596
Carmel,	111	82,950	165	71,546
Corinna,	227	126,479	280	112,819
Corinth,	238	189,106	266	137,357
Charleston,	248	129,308	269	104,410
Chester,	76	14,000	45	11,698
Dexter,	266	192,400	312	174,058
Dixmont,	250	172,386	249	142,528
Eddington,	108	94,143	135	75,545
Edinburg,	9	16,600	14	10,147
Enfield,	61	21,283	66	19,137
Etna,	89	40,203	144	33,700

VALUATION.

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County of Penobscot, (Continued.)

Towns.	1841.		1845.	
	Polls.	Estates.	Polls.	Estates.
Exeter,	337	203,581	366	169,833
Glenburn,	124	75,086	155	60,124
Garland,	208	120,722	221	100,324
Greenbush,	78	11,100	80	16,322
Hampden,	433	322,134	450	294,967
Hermon,	178	95,791	183	75,525
Howland,	57	34,124	42	22,067
Kirkland,	60	33,641	77	26,422
La Grange,	66	46,833	73	27,055
Lee,	149	44,779	156	37,738
Levant,	196	123,577	259	100,010
Lincoln,	198	97,371	249	86,901
Lowell,	66	21,302	74	15,988
Mattamiscontis,	20	6,105	9	4,523
Maxfield,	33	14,902	34	5,340
Milford,	111	83,228	104	67,696
Newburg,	166	109,180	170	81,614
Newport,	246	187,474	282	149,568
Orono,	339	189,175	379	176,346
Orrington,	307	212,438	345	188,682
Oldtown,	275	196,325	480	195,705
Passadumkeag,	61	21,654	53	16,838
Plymouth,	152	65,378	152	56,126
Patten,	50	17,714	91	24,319
Springfield,	113	30,654	96	22,209
Stetson,	136	73,406	129	57,220
	8,277	5,934,068	9,094	5,407,545
Wild Lands,		175,500		344,025
		\$6,109,568		\$5,751,570

Wild Lands in the County of Penobscot.

No. and Range.	Description.	Acres.	Value.
No. 3, R. 1,	North of Bingham Purchase,	26,010	11,250
No. 4, R. 1,	“ “ “	38,424	9,000
No. 5, R. 1,	“ Amherst Acad.,	11,520	5,625
No. 6, R. 2,	“ “ Purchase,	26,773	13,500
No. 6, R. 3,	“ “ “	23,040	10,125
No. 7, R. 3,	“ “ “	23,040	5,625
S. W. $\frac{1}{4}$ No. 6, R. 4,	“ “ “	5,760	4,500
$\frac{3}{4}$ No. 6, R. 4,	“ “ “	17,280	9,000
No. 7, R. 4,	“ “ “	23,040	12,375
No. 4,	River Township,	23,040	45,000
No. 2, R. 8,	North of Waldo Patent,	23,040	9,000
E. $\frac{1}{2}$ No. 3, R. 8,	“ “ “	11,520	2,250
No. 2, R. 9,	“ “ “	23,040	11,250
No. 3, R. 9,	“ “ “	23,040	9,000
S. $\frac{1}{2}$ A, R. 6,	W. from E. line of State,	12,000	2,700
N. $\frac{1}{2}$ A, R. 6,	“ “ “	12,000	2,700
S. $\frac{1}{2}$ No. 1, R. 6,	“ “ “	11,520	2,250
N. $\frac{1}{2}$ No. 1, R. 6,	“ “ “	11,520	2,250
No. 2, R. 6,	“ “ “	23,040	7,875
S. $\frac{1}{2}$ No. 3, R. 6,	“ “ “	11,520	4,500
Pt. N. $\frac{1}{2}$ No. 3, R. 6,	“ “ “	9,520	4,500
A, R. 7,	“ “ “	24,000	6,750
No. 1, R. 7,	“ “ “	23,040	16,875
No. 2, R. 7,	“ “ “	23,040	4,500
No. 3, R. 7,	“ “ “	23,040	13,500
No. 6, R. 7,	“ “ “	23,040	11,250
No. 7, R. 7,	“ “ “	23,040	11,250
No. 1, R. 8,	“ “ “	11,520	9,000
S. $\frac{1}{2}$ No. 2, R. 8,	“ “ “	11,520	11,250
N. $\frac{1}{2}$ No. 2, R. 8,	“ “ “	11,520	5,625
E. $\frac{1}{2}$ No. 3, R. 8,	“ “ “	11,520	5,625
No. 4, R. 8,	“ “ “	23,040	11,250
No. 5, R. 8,	“ “ “	23,040	11,250
E. $\frac{1}{3}$ No. 6, R. 8,	“ “ “	11,520	6,750
Part No. 2,	Indian Purchase,	17,040	6,750
No. 3,	“ “	23,040	13,500
No. 4,	“ “	15,040	2,250
Z, N. No. 2,	“ “	2,100	2,250
R. 8,	Hopkins Academy Grant,	11,520	5,625
	Jarvis' Gore,	15,050	4,500
		716,357	\$344,025

VALUATION.

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County of Waldo.

Towns.	1841.		1845.	
	Polls.	Estates.	Polls.	Estates.
Appleton,	138	183,000	311	150,000
Belfast,	802	658,523	815	724,122
Belmont,	218	137,365	206	108,000
Brooks,	188	122,253	172	91,000
Burnham,	109	65,922	112	47,000
Camden,	532	349,297	574	367,430
Frankfort,	638	498,159	633	447,000
Freedom,	198	153,666	188	127,200
Hope,	329	139,103	212	122,000
Islesboro',	157	79,804	171	71,000
Jackson,	140	137,176	135	95,000
Knox,	171	131,049	201	102,000
Liberty,	135	82,181	154	74,000
Lincolnton,	333	240,488	326	200,000
Monroe,	303	170,103	287	141,000
Montville,	294	292,165	295	220,000
Northport,	211	111,642	231	107,000
Palermo,	241	161,797	221	138,000
Prospect,	658	490,150	737	494,207
Searsmont,	273	174,484	318	154,000
Swanville,	166	100,778	178	83,000
Thorndike,	163	158,955	172	123,000
Troy,	246	163,155	242	138,000
Unity,	237	215,840	283	190,000
Vinalhaven,	355	143,530	324	124,000
Waldo plantation,	136	89,425	160	65,000
	7,371	\$5,249,980	7,658	\$4,702,959

County of Franklin.

Avon,	141	79,730	118	53,280
Carthage,	91	41,235	89	30,687
Chesterville,	197	142,359	197	121,158
Farmington,	459	503,424	457	468,386
Freeman,	142	83,902	147	71,062

County of Franklin, (Continued.)

Towns.	1841.		1845.	
	Polls.	Estates.	Polls.	Estates.
Industry,	181	139,067	195	137,623
Jay,	290	239,077	281	201,526
Kingfield,	112	64,171	125	52,798
Madrid,	64	21,181	76	18,242
New Sharon,	319	286,890	327	257,333
New Vineyard,	166	90,408	108	55,624
Phillips,	226	166,770	285	159,897
Salem,	82	39,381	95	31,709
Strong,	155	158,989	197	138,590
Temple,	149	90,594	129	69,726
Weld,	200	105,128	188	83,479
Wilton,	401	295,163	362	272,231
	3,453	\$2,575,689	3,376	\$2,223,351
Wild Lands,		80,000		138,800
		\$2,655,689		\$2,362,151

Wild Lands in the County of Franklin.

No. and Range.	Description.	Acres.	Value.
E. part No. 6,	Near Phillips,	10,000	2,400
W. part No. 6,	Walker,	10,000	2,400
N. pt. No. 4, R. 1,	Bingham Purchase,	18,300	3,200
No. 3, R. 2,	“ “	26,792	4,800
No. 4, R. 2,	“ “	21,288	4,000
S. $\frac{1}{2}$ No. 4, R. 3,	“ “	10,644	2,000
D,		20,500	4,800
E,		20,600	5,600
No. 2, R. 1,	West of Bingham Purchase,	22,080	4,800
No. 3, R. 1,	“ “	29,440	6,400
No. 1, R. 2,	“ “	23,040	4,000
No. 2, R. 2,	“ “	23,040	9,600
No. 3, R. 2,	“ “	30,720	12,000
N. $\frac{1}{2}$ No. 1, R. 3,	“ “	11,520	3,200

VALUATION.

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Wild Lands in the County of Franklin, (Continued.)

No. and Range.	Description.	Acres.	Value.
S. $\frac{1}{2}$ No. 1, R. 3,	West of Bingham Purchase,	11,520	1,600
No. 2, R. 3,	“ “	21,000	6,400
No. 3, R. 3,	“ “	21,000	4,800
N. $\frac{1}{2}$ No. 1, R. 4,	“ “	11,520	6,400
S. $\frac{1}{2}$ No. 1, R. 4,	“ “	11,520	6,400
N. $\frac{1}{2}$ No. 2, R. 4,	“ “	11,520	5,600
No. 1, R. 5,	“ “	22,080	11,200
No. 2, R. 5,	“ “	23,040	8,000
S. $\frac{3}{4}$ No. 1, R. 6,	“ “	14,694	4,000
W. $\frac{1}{2}$ No. 2, R. 7,	“ “	10,100	4,000
Gore North of Nos. 2 & 3, R. 6,	Dead River,	20,000	11,200
		455,966	\$138,800

County of Piscataquis.

Towns.	1841.		1845.	
	Polls.	Estates.	Polls.	Estates.
Abbot,	111	52,768	138	46,844
Atkinson,	137	93,585	177	68,475
Barnard,	24	13,131	30	12,952
Bowerbank,	21	16,461	32	14,598
Blanchard,	50	20,345	49	12,846
Brownville,	111	56,438	132	48,466
Dover,	256	152,849	275	101,321
Elliotsville,	19	9,932	18	8,944
Foxcroft,	162	99,508	166	63,340
Greenville,	26	18,996	37	17,480
Guilford,	164	90,768	177	72,172
Kilmarnock,	63	30,569	67	22,237
Kingsbery,	46	18,238	43	20,496
Milo,	136	50,649	156	42,245
Monson,	114	73,987	120	54,111
Orville,	80	25,965	80	21,470
Parkman,	240	120,941	251	88,956
Sangerville,	210	153,361	245	108,952

County of Piscataquis, (Continued.)

Towns.	1841.		1845.	
	Polls.	Estates.	Polls.	Estates.
Sebec,	193	117,746	208	85,455
Shirley,	36	16,874	43	13,890
Wellington,	89	34,129	121	29,825
Williamsburg,	23	11,987	26	11,787
Wilson,	14	9,413	27	10,097
	2,330	1,288,680	2,618	981,961
Wild Lands,		135,350		344,952
		\$1,424,030		\$1,326,913

Wild Lands in the County of Piscataquis.

No. and Range.	Description.	Acres.	Value.
No. 4, R. 8,	North of Waldo Patent,	23,040	2,000
No. 8, R. 8,	“ “	23,040	6,000
No. 5, R. 9,	“ “	23,040	4,000
N. $\frac{1}{2}$ No. 6, R. 9,	“ “	11,520	2,000
S. $\frac{1}{2}$ No. 6, R. 9,	“ “	11,520	2,000
No. 3, R. 5,	Bingham Purchase, E. K. R.,	23,040	4,500
No. 2, R. 6,	“ “	22,640	9,000
No. 1, R. 9,	W. from E. line of State,	22,104	5,000
No. 2, R. 9,	“ “	23,040	7,000
No. 4, R. 9,	“ “	23,040	5,500
No. 6, R. 9,	“ “	23,063	5,500
E. $\frac{1}{2}$ A, R. 10,	“ “	11,520	11,000
W. $\frac{1}{2}$ A, R. 10,	“ “	11,520	9,000
No. 1, R. 10,	“ “	23,040	5,000
No. 2, R. 10,	“ “	23,040	9,000
No. 3, R. 10,	“ “	23,040	4,500
E. $\frac{1}{2}$ No. 5, R. 10,	“ “	11,040	3,000
W. $\frac{1}{2}$ No. 5, R. 10,	“ “	5,732	3,000
No. 6, R. 10,	“ “	23,729	10,000
S. E. $\frac{1}{4}$ No. 7, R. 10,	“ “	15,785	7,000

Wild Lands in the County of Piscataquis, (Continued.)

No. and Range.	Description.	Acres.	Value.
A, R. 11,	W. from E. line of State,	23,040	6,000
B, R. 11,	“ “	28,736	7,000
No. 1, R. 11,	“ “	23,040	12,000
S. $\frac{1}{2}$ A, R. 12,	“ “	13,638	9,000
N. $\frac{1}{2}$ A, R. 12,	“ “	11,520	11,000
S. $\frac{1}{3}$ No. 1, R. 12,	“ “	7,680	6,000
N. $\frac{2}{3}$ No. 1, R. 12,	“ “	15,360	7,000
No. 2, R. 12,	“ “	23,040	10,000
E. $\frac{1}{2}$ No. 3, 12,	“ “	11,520	5,000
W. $\frac{1}{3}$ No. 3, R. 12,	“ “	11,520	5,000
Half No. 4, R. 12,	“ “	11,377	4,000
A, No. 2, R. 13&14,	“ “	17,925	7,000
A, R. 13,	“ “	23,040	11,000
$\frac{2}{3}$ No. 1, R. 13,	“ “	15,360	7,000
No. 3, R. 13,	“ “	19,825	15,000
S. pt. No. 4, R. 13,	“ “	10,126	7,000
A, R. 14,	“ “	19,164	11,000
No. 1, R. 14,	“ “	23,941	9,000
E. $\frac{1}{2}$ No. 3, R. 14&15,	“ “	19,787	11,000
W. $\frac{1}{2}$ No. 3, R. 14&15,	“ “	23,236	9,000
S. E. $\frac{1}{4}$ No. 4, R. 14,	“ “	6,462	4,000
No. 6, R. 10,	“ “	23,040	9,216
No. 6, R. 11,	“ “	23,040	9,216
No. 6, R. 15,	“ “	23,040	9,216
N.W. $\frac{1}{4}$ No. 5, R. 15,	“ “	5,760	2,304
	Middlesex Canal,	23,040	11,000
	Day's Academy Grant,	11,520	5,000
	Sugar Island,	4,950	5,000
	Deer Island,	2,000	7,000
		854,240	\$344,952

VALUATION.

County of Aroostook.

Towns.	1841.		1845.	
	Polls.	Estates.	Polls.	Estates.
Amity,	31	25,453	34	12,141
Hodgdon,	116	63,410	116	47,377
Houlton,	256	139,043	257	113,517
Linneus,	72	37,536	95	15,901
New Limerick,	22	17,234	29	7,493
Masardis,			25	8,500
Smyrna,	41	29,146	52	9,342
Weston,	40	22,521	51	14,959
	572	334,343	659	229,230
Wild Lands,		157,500		207,237
		\$491,843		\$436,467

Wild Lands in the County of Aroostook.

No. and Range.	Description.	Acres.	Value.
No. 1, R. 1,	Gore East of Weston,	6,132	2,000
No. 9,	Greenwood's Survey,	23,040	7,680
No. 1, R. 2,	Fowler and others,	27,576	9,192
No. 2, R. 2,	Pickering,	10,785	3,595
No. 3, R. 2,	Morrill & Pickering,	22,000	7,333
R. 1,	Williams College Grant,	11,520	3,840
R. 1,	Framingham Academy Grant,	11,520	3,456
A, R. 1,	Monticello,	23,040	7,680
R. 1,	Portland Academy Grant,	11,520	3,456
R. 1,	Bridgewater Academy Grant,	11,520	3,840
R. 1,	Mars Hill Township,	23,040	6,912
R. 1,	Town of Plymouth Grant,	23,040	7,680
R. 2,	Belfast Academy Grant,	11,520	3,840
B, R. 2,	W. from E. line of State,	23,040	7,680
D, R. 2,	" "	22,477	7,680
R. 2,	Deerfield Academy Grant,	11,520	3,456
R. 2,	Westfield Academy Grant,	11,520	2,771

VALUATION.

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Wild Lands in the County of Aroostook, (Continued.)

No. and Range.	Description.	Acres.	Value.
R. 2,	General Eaton Grant,	10,000	3,000
E, R. 2,	W. from E. line State,	12,622	3,786
Part No. 1, R. 3,	" " Nichols Acad.	7,680	2,393
No. 1, R. 3,	" "	23,040	7,680
S. $\frac{1}{2}$ No. 2, R. 3,	" "	11,520	3,840
N. $\frac{1}{2}$ No. 2, R. 3,	" "	11,520	3,840
No. 3, R. 3,	" "	23,040	6,912
$\frac{2}{3}$ S. pt. No. 4, R. 3,	" "	12,480	3,744
$\frac{1}{3}$ N. pt. No. 4, R. 3,	" "	9,600	2,880
No. 7, R. 3,	" "	23,040	4,500
No. 8, R. 3,	" "	23,040	4,500
S. pt. No. 1, R. 4,	" "	16,520	4,956
No. 1, R. 4,	" "N. Yarmouth Acd.	11,520	4,000
N. pt. No. 1, R. 4,	" "	11,520	4,000
No. 2, R. 4,	" "	23,040	6,912
No. 5, R. 4,	" "	23,040	5,000
E. $\frac{1}{2}$ No. 6, R. 4,	" "	11,520	3,456
N. W. $\frac{1}{4}$ No. 6, R. 4,	" "	5,760	1,728
S. pt. A, R. 5,	" " Chamberlain,	7,680	2,560
N. pt. A, R. 5,	" " Fisk & Bridge,	11,520	3,860
S. $\frac{1}{2}$ No. 1, R. 5,	" " do.	11,520	3,860
N. $\frac{1}{2}$ No. 1, R. 5,	" " Harvey Reed,	11,520	3,860
W. $\frac{1}{2}$ No. 2, R. 5,	" " Benedicta,	11,520	3,860
No. 3, R. 5,	" "	22,188	6,656
No. 5, R. 5,	" "	23,040	5,000
No. 7, R. 5,	" "	23,040	5,000
Part No. 6, R. 5,	" "	13,452	3,363
		690,792	\$207,237

VALUATION.

AGGREGATE.

Counties.	1841.		1845.	
	Polls.	Estates.	Polls.	Estates.
York,	9,114	7,728,640	8,874	7,642,788
Cumberland,	11,866	11,502,040	11,883	11,627,770
Lincoln,	11,155	9,801,779	11,390	9,859,871
Hancock,	5,306	3,428,942	5,572	3,477,302
Washington,	5,331	3,180,483	5,694	3,166,514
Kennebec,	9,272	8,631,760	9,563	8,917,662
Oxford,	6,679	4,720,561	6,756	4,021,786
Somerset,	5,629	4,235,832	5,917	3,925,603
Penobscot,	8,277	6,118,315	9,094	5,751,570
Waldo,	7,371	5,249,980	7,658	4,702,959
Piscataquis,	2,330	1,465,030	2,618	1,326,913
Franklin,	3,453	2,655,689	3,376	2,362,151
Aroostook,	572	501,843	659	436,467
	86,355	\$69,220,894	89,054	\$67,219,356

STATE OF MAINE.

IN SENATE, March 8, 1845.

ORDERED, That the chairman of the valuation committee be authorized to cause 350 copies of their report to be printed for the use of the legislature; and that the secretary of the senate cause a copy of this order to be served on the chairman of that committee.

A true copy. Attest:

J. O. L. FOSTER, *Secretary.*

A true copy. Attest:

N. C. WOODARD, *Clerk Valuation Committee.*