

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.

AUGUSTA:

WM. T. JOHNSON, PRINTER TO THE STATE.

1845.

TWENTY-FIFTH LEGISLATURE.

No. 24.]

[HOUSE.

STATE OF MAINE.

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

AN ACT concerning the assessment of taxes.

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

SECTION 1. A poll tax shall be assessed upon every
male inhabitant of this State above the age of twenty-
one years, whether a citizen of the United States or
an alien, in the manner provided by law, unless he is
prevented therefrom by the provisions of this act.

SEC. 2. All real property within this State, all per-
sonal property of the inhabitants of this State, and all
personal property hereinafter specified of persons not
inhabitants of this State, shall be subject to taxation
in the manner provided in this act.

SEC. 3. Real estate shall for the purposes of taxa-
tion be construed to include all lands within this State

3 and all buildings and other things erected on or af-
4 fixed to the same. *Provided however*, that the track
5 of any railroad belonging to any railroad company
6 incorporated by this State and the land on which it is
7 placed, shall not be deemed real estate.

SEC. 4. Personal estate shall for the purposes of
2 taxation be construed to include all goods and chat-
3 tels, moneys and effects, wheresoever they may be—
4 all ships and vessels, whether at home or abroad—all
5 moneys at interest due the person to be taxed more
6 than they pay interest for—all other debts due them
7 more than they owe—all public stocks and securities—
8 all shares in moneyed corporations, whether within or
9 without the State—all income from any profession,
10 trade or employment ~~above the sum of three hundred~~
11 dollars a year—all annuities payable to the person to
12 be taxed when the capital of such annuity is not taxed
13 in this State—and all other property included in the
14 last preceding valuation for the purposes of taxation.

SEC. 5. The following property and polls shall be
2 exempted from taxation, namely :

3 First—The property of the United States and of this
4 State.

5 Second—The real and personal property of all lit-
6 erary, benevolent, charitable and scientific institutions
7 incorporated by this State.

8 Third—The household furniture of each person not
9 exceeding four hundred dollars to any one family,
10 and also his wearing apparel, farming utensils and

11 mechanics' tools necessary for carrying on his busi-
12 ness ; also musical instruments not exceeding in value
13 fifteen dollars to any one family.

14 Fourth—All houses of religious worship and the
15 pews and furniture within the same (except for pa-
16 rochial purposes), and all tombs and rights of burial.

17 Fifth—All mules, horses and neat cattle less than
18 one year old—all swine and sheep less than six
19 months old.

20 Sixth—The polls and estates of all Indians.

21 Seventh—The polls and estates of all persons who
22 by reason of age, infirmity and poverty may in the
23 judgment of the assessors be unable to contribute
24 towards the public charges.

25 Eighth—The polls and estates of inhabitants of
26 islands on which there are no highways, may be ex-
27 empted from the highway tax at the discretion of the
28 city, town or plantation to which they belong.

SEC. 6. The poll tax shall be assessed on each tax-
2 able person in the place where he shall be an inhabi-
3 tant on the first day of May in each year. *Provided*
4 *however*, that no person shall be considered an inhab-
5 itant of a place on account of his residing there as a
6 student in a literary seminary ; and the poll tax of
7 every person under guardianship shall be taxed to
8 his guardian in the place were such guardian is taxed
9 for his own poll.

SEC. 7. All taxes on real estate shall be assessed in
2 the city, town or plantation where the estate lies, to

3 the person who shall be the owner or in possession
4 thereof on the first day of May in each year. And in
5 cases of mortgaged real estate the mortgagor shall
6 for the purposes of taxation be deemed the owner
7 until the mortgagee shall take possession, after which
8 the mortgagee shall be deemed the owner.

SEC. 8. When a tenant paying rent for real estate
2 shall be taxed therefor he may retain out of his rent
3 the one half the taxes paid by him, and when a land-
4 lord is assessed for such real estate he may recover
5 the one half of the taxes paid by him and his rent in
6 the same action against the tenant, unless there be an
7 agreement to the contrary.

SEC. 9. All personal property, whether within or
2 without this State, shall, except in the cases enumer-
3 ated in the following section, be assessed to the owner
4 in the town where he shall be an inhabitant on the
5 first day of May in each year.

SEC. 10. The excepted cases referred to in the
2 preceding section are the following, namely :
3 First—All goods, wares and merchandize, or any
4 stock in trade including stock employed in the busi-
5 ness of any of the mechanic arts in any city, town or
6 plantation within this State other than where the
7 owners reside, shall be taxed in such city, town or
8 plantation if the owners occupy any store, shop or
9 wharf therein, and shall not be taxable where the own-
10 ers reside.

11 Secondly—All machinery employed in any branch

12 of manufacture and belonging to any corporation,
13 and all real estate belonging to any corporation, shall
14 be assessed to such corporation in the town or other
15 place where such real estate or machinery is situated
16 or employed; and in assessing the stockholders for
17 their shares in any such corporation, their propor-
18 tional part of the value of such machinery and real
19 estate shall be deducted from the value of such shares.

20 Thirdly—All neat cattle shall be taxed in the town
21 where they are kept on the first day of May in each
22 year, to the owner or person who has them in possess-
23 ion at that time. *Provided*, that such tax shall be
24 abated if the owner, being an inhabitant of some place
25 in this State other than that in which such cattle are
26 kept as aforesaid, shall within three months of such
27 assessment produce to the assessors of the town where
28 such cattle are so kept a certificate from the assessors
29 of the town where he resides that said cattle have ac-
30 tually been taxed to him in that year in the town where
31 he resides.

32 Fourthly—All personal property belonging to minors
33 under guardianship, shall be assessed to the guardian
34 in the place where he is an inhabitant; and the per-
35 sonal property of all other persons under guardian-
36 ship shall be assessed to the guardian in the town
37 where the ward is an inhabitant.

38 Fifthly—All personal property held in trust by any
39 executor, administrator or trustee, the income of

40 which is to be paid to any married woman or other
41 person, shall be assessed to the husband of such mar-
42 ried woman, or to such other person, respectively, in
43 the place of which he is an inhabitant. But if such
44 married woman, husband or other person reside out
45 of the State, the same shall be assessed to such exec-
46 utor, administrator or trustee, in the place where he
47 resides.

48 Sixthly—Personal property placed in the hands of
49 any corporation as an accumulating fund for the fu-
50 ture benefit of heirs or other persons, shall be assessed
51 to the person for whose benefit the same is accumu-
52 lating if within the State, otherwise to the person so
53 placing it, or his executors or administrators, until a
54 trustee shall be appointed to take charge of such
55 property or the income thereof—then to such trustee.

56 Seventhly—The personal property of deceased per-
57 sons which shall be in the hands of their executors or
58 administrators not distributed, shall be assessed to the
59 executors or administrators in the town where the de-
60 ceased person last dwelt until they shall give notice
61 to the assessors that said property has been distrib-
62 uted and paid over to the persons entitled to receive
63 it.

64 Eighthly—All property held by any religious society
65 as a ministerial fund shall be assessed to the treasurer
66 of such society; and if it be real estate, it shall be
67 assessed in the town where it is situated; and if it

68 consists of personal property, it shall be assessed in
69 the town where such society usually hold their meet-
70 ings.

SEC. 11. When any insurance or other incorporated
2 company is or shall be required by law to invest its
3 capital stock or any part thereof in the stock of any
4 bank or banks, or other corporation in this State, for
5 the security of the public, such investments shall not
6 be liable except to the stockholders of the company
7 so investing as making a part of the value of their
8 respective shares in the capital stock of said company.

SEC 12. When personal property is mortgaged or
2 pledged, it shall for the purposes of taxation, be
3 deemed the property of the party who has it in pos-
4 session.

SEC. 13. The undivided real estate of any deceased
2 person may be assessed to the heirs or devisees of such
3 person without designating any of the heirs or devi-
4 sees by name, until they have given notice to the as-
5 sessors, of the division of the estate and the names of
6 the several heirs or devisees. And each heir or
7 devisee shall be liable for the whole of such tax, and
8 shall have a right to recover of the other heirs or
9 devisees their respective portions thereof when paid
10 by him, and in an action for that purpose the undi-
11 vided shares of such heirs or devisees in the estate
12 upon which such tax has been paid, shall be liable to
13 be taken on execution whether at the time the same
14 belongs to the defendants in said action or otherwise.

SEC. 14. Partners in mercantile or other business,
2 whether residing in the same or different towns, may
3 be jointly taxed under their partnership name in the
4 town where their business is carried on, for all the
5 personal property employed in such business; and if
6 they have places of business in two or more towns,
7 they shall be taxed in the several towns for the portion
8 of property employed in each town respectively. And
9 said partners shall be jointly and severally liable for
10 such tax.

SEC. 15. Any property liable to taxation shall be
2 liable to be taken and sold for taxes in the manner
3 provided by law, notwithstanding the same may be
4 exempted by law from attachment and execution for
5 other claims against the owners.

SEC. 16. Whenever a State tax shall be ordered by
2 the legislature, the treasurer of the State shall forth-
3 with send his warrants, directed to the mayor and al-
4 dermen, selectmen or assessors, of each city, town,
5 plantation, or other place, in this State, requiring
6 them to assess upon the polls and estates of each such
7 city, town, plantation, or other place, its proportion of
8 such State tax, and the amount of such proportion
9 shall be stated in such warrant.

SEC. 17. The treasurer in his warrant shall require
2 the said mayor and aldermen, selectmen and assess-
3 ors, respectively, to make a fair list of their assess-
4 ments, setting forth in distinct columns against each
5 person's name, how much he or she is assessed for

6 polls, how much for real estate, and how much for
7 personal estate, distinguishing any sum assessed to
8 such person as guardian, or for any estate in his or
9 her possession, as executor, administrator or trustee,
10 and also insert in such list the number of acres of land
11 which they have assessed to each non-resident propri-
12 etor, and the value at which they have estimated the
13 same, and such list or lists when completed and signed
14 by them or the major part of them to commit to the
15 collector or collectors, constable or constables, of such
16 city, town, plantation, or other place, respectively,
17 with their warrant or warrants in due form of law,
18 requiring them to collect and pay the same to the
19 treasurer of the State, at such time as the legislature,
20 in the act authorizing such tax, shall direct the same
21 to be paid. And also to return a certificate of the
22 name or names of such collector or collectors, con-
23 stable or constables, together with the amount com-
24 mitted to each to collect, one month at least before
25 the time at which said collectors or constables are re-
26 quired to pay in such tax.

SEC. 18. The county commissioners in their re-
2 spective counties, when duly authorized to assess a
3 county tax, shall apportion the same on the several
4 cities, towns, plantations and other places therein, ac-
5 cording to the proportions fixed by the act authorizing
6 such county tax.

SEC. 20. In the assessment of all State, county,

2 town, plantation, parish or society taxes, the assessors
3 of each city, town, plantation, parish, society, or other
4 place, within this State, shall govern themselves by
5 the rules contained in this act, and such parts of the
6 fourteenth chapter of the Revised Statutes as are not
7 inconsistent with the provisions hereof, and shall as-
8 sess on the taxable polls therein one eighth part of the
9 amount of the tax that shall be assessed. *Provided*,
10 that the tax on each poll shall not exceed one dollar
11 and fifty cents, excepting in such parishes and socie-
12 ties where a different provision for assessing their
13 taxes is made by law. *Provided always*, that it shall
14 be lawful for any city, town, plantation, parish, socie-
15 ty, or other place, to levy and collect any tax accord-
16 ing to a new valuation, and for that purpose to cause
17 a new valuation to be taken therein at any time of
18 the year that may be determined on at a legal meet-
19 ing of the inhabitants called for that purpose.

SEC. 20. All acts and parts of acts inconsistent
2 herewith, are hereby repealed, and all reference in
3 any existing statute to the annual tax act shall as to
4 all taxes hereafter to be assessed be taken to be a
5 reference to this act.



STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }
March 7, 1845. }

This bill, reported by Mr. Allen, of Alfred, from the committee on the judiciary, was laid on the table, and 350 copies ordered to be printed for the use of the legislature.

SAMUEL BELCHER, *Clerk.*