

# MAINE STATE LEGISLATURE

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DOCUMENTS

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THE LEGISLATURE

OF THE

STATE OF MAINE.

1860.

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1860.

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# THIRTY-NINTH LEGISLATURE.

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HOUSE.

No. 8.

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## REPORT

OF

### COMMISSIONERS ON STATE VALUATION.

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*To the Honorable Governor and Council:*

The undersigned, Commissioners on State Valuation, appointed in pursuance of Resolves of the Legislature, approved April 4th, 1859, having completed the duties assigned them, and deposited in the office of the Treasurer of State, the lists of valuation by them completed, would respectfully

#### REPORT:

That, pursuant to the requirements of said resolves, they met at the time and place designated, and organized by the election of E. Wells of Freeport, as Chairman, and James W. Webster of Belfast, as Clerk, and entered immediately upon the duties before them.

The first few weeks of the session were occupied in examining the returns, for the purpose of ascertaining the basis upon which they were made, and also the nature of the certificates accompanying the same.

Having ascertained by a careful examination of the returns before us, that in the brief time allowed us to complete the lists of valuation, it would be impossible to devote to the subject the labor and attention which its importance demanded, without additional clerical help, and in accordance with our convictions of duty, and the advice of gentlemen connected with the Executive department of the government, we assumed the responsibility of employing Samuel Small

of Portland, Samuel B. Holt of Turner, George A. Thatcher of Bangor, and A. K. P. Hammond of Elliot, as additional clerks, (relying upon the action of the Legislature to provide a fair equivalent for the service thus rendered,) and we cheerfully bear testimony to the industry and fidelity with which they discharged the various duties required of them.

From a careful examination of the returns, it was found that to enable us to reach satisfactory results, their clerical accuracy must be carefully tested. This was found to be a work of no ordinary magnitude, requiring much time and close application; and from the loose and incomplete manner in which many of the returns were made, it was found extremely difficult. Finding also that the law requiring the assessors to return the estates contained in their lists at the "full fair cash value, verifying the same under oath," had, in many cases, been but imperfectly complied with, and in others, entirely disregarded, we prepared and issued to such delinquent assessors, a circular requesting them to state under oath, the basis upon which their returns were made, and in most instances they promptly responded, furnishing us with the necessary information upon which to base our action.

The provision of law requiring the returns of the original poll and valuation list of 1857, 1858 and 1859, was also in many cases entirely disregarded—some furnishing certified copies, others the aggregate only, and others making no returns whatever, except the abstract of 1859. To all embraced in the latter class, a circular was sent, requesting them to return the aggregate of the real and personal estates, with the number of polls, in their respective cities, towns and plantations, together with the basis upon which such aggregates were made, verifying the same under oath; and in most cases this request was complied with, in whole or in part.

Appreciating the advantage which might be derived from the personal explanations of the assessors of the several cities, towns and plantations, we deemed it advisable to give public notice, which we did, by publishing the same in one or more papers in each county, that during the month of November, we would give special attention to such explanations as might be offered by those assessors who chose to avail themselves of the opportunity thus afforded. None, however, were precluded from giving such explanations or state-

ments as they desired, at any time subsequent to that mentioned, until the time of completing our lists. Although much time was consumed in receiving testimony of this kind, yet we are of the opinion that it was well employed, inasmuch as we obtained many facts, which aided us very materially in arriving at what we deem correct conclusions.

For the purpose of rendering the work before us more systematic and intelligible, we prepared, from the returns before us, statistical tables, showing the polls and valuation of 1850, 1857, 1858 and 1859, also containing the number and average value of horses, oxen, cows, sheep and swine in each of the several cities, towns and plantations where they could be ascertained, and cash on hand and money at interest, the value of bank stock, the number of tons of vessels, together with their whole value, and average value per ton.

For the purpose of arranging the latter class of property more definitely than could be done from the returns before us, we issued a blank circular directed to the assessors of the cities and towns engaged in commercial pursuits, requesting them to return to us, the name, age, whole number of tons and parts of each vessel owned in such city or town. To these inquiries we received, with few exceptions, prompt and satisfactory replies; thus enabling us to classify and equalize this class of property with more accuracy than could otherwise have been done.

From the statistics thus arranged we were enabled to ascertain the value placed by assessors upon the same class of property in the several cities, towns and plantations in the State, thus rendering their equalization comparatively easy.

Had the provision of law requiring the assessors to make their returns based upon the "full, fair cash value," of all property therein enumerated, been strictly complied with, little would have remained for the Commissioners to do, except to harmonize the differences found to exist in the judgment of the different boards of assessors; but on the contrary many returns were made without stating the basis upon which the property enumerated was valued, and in some cases there appeared to be a discrepancy in the relative value of real and personal estates. A great difference was also found to exist in the judgment of the different boards of assessors as to what rule should be applied in fixing the "full, fair cash value" to the different

species of property returned. We therefore found it necessary to adopt some general rules, applicable to all species of property, to be varied only when local considerations were of such a nature as to enhance or diminish the value of said property, to such an extent as to render a departure therefrom necessary and proper in order to establish a just and fair equalization.

And while duly appreciating the various statements and explanations submitted by parties interested, and giving them the importance to which they were entitled, yet we were forced to the conclusion that the statistical facts before us furnished the most reliable basis upon which a just and fair equalization could safely be made.

The provision of law requiring the return of all the taxable polls, specifying those exempted from taxation, was in many cases imperfectly complied with; and in some cases the names of non-resident proprietors were placed indiscriminately among the names of taxable residents; thus rendering it in such cases, exceedingly difficult to ascertain what should be taken as the true number of taxable polls, for the several places where such difficulty existed; and it is not impossible that some trifling errors may have been committed in the numbers adopted for such places.

In equalizing the value of estates, real and personal, returned to us, we have adopted as a basis, a "full, fair cash value," (errors of judgment excepted,) making the total amount of ratable estates, exclusive of wild lands, \$162,470,884, and on the same basis the wild lands were valued at \$2,284,986, making a sum total of \$164,755,870; showing an increase from the valuation of 1850 of \$64,598,297.

In the absence of any evidence as to the basis adopted in fixing the valuation in 1850, we are unable to state what proportion of the apparent gain may be regarded as real.

Our attention was early called to the subject of wild lands, and for the purpose of affording the proprietors an opportunity of presenting such evidence and statements regarding their present value, as they might desire, public notice was given that during the week ending December 12th, we would give special attention to such statements, as said proprietors or others might desire to make.

Many of the owners and others interested availed themselves of the opportunity thus afforded of appearing before us, and from thence

we derived much valuable information in regard to the present position and value of those lands with which they were acquainted.

In accordance with the requirements of the law, Hon. Noah Barker, Land Agent, prepared and transmitted to the Commissioners a list of all the wild lands sold since 1850, and which had not before been taxed, together with all tracts or townships which had been bargained for, but where the title had not yet passed from the State; also all tracts whereon perpetual leases had been granted, with the value annexed thereto, all of which has been incorporated in the lists of wild lands liable to a State tax.

We also derived much valuable information from Mr. Barker, in relation to the value of other lands with which he was acquainted.

The members of the Legislature representing the localities where these lands are situated, have also cheerfully rendered all the aid in their power to assist us in acquiring a correct knowledge of their value.

In conclusion, we desire to tender our sincere thanks to the Governor and Council, and other gentlemen connected with the several departments of the government, for the promptness with which they have afforded us every facility in their power to assist us in the prosecution of our duties; also to the Superintendent of public buildings and his subordinates, for the cheerful manner in which they have rendered all the aid in their power, in contributing to our convenience; and also to the assessors, and the municipal officers of the various cities and towns throughout the State, who have promptly and in terms of uniform courtesy answered all our communications, and furnished the various items of information called for, or which they judged might aid us in arriving at correct conclusions in the premises.

All of which is respectfully submitted.

E. WELLS,	} <i>Commissioners on State Valuation.</i>
J. ERSKINE,	
W. P. HARRIMAN,	
R. S. PRESCOTT,	
JONATHAN RUSS,	
D. PEIRCE,	
L. G. PHILBROOK,	}

February 10, 1860.





STATE OF MAINE.

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HOUSE OF REPRESENTATIVES, }  
February 11, 1860. }

On motion of Mr. HEATH of Detroit,

Laid on the table, and 2500 copies ordered to be printed for the  
use of the Legislature.

CHARLES A. MILLER, *Clerk.*