

MAINE STATE LEGISLATURE

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Public Documents of Maine:

BEING THE

ANNUAL REPORTS

OF VARIOUS

PUBLIC OFFICERS AND INSTITUTIONS

FOR THE YEAR

1869-70.

AUGUSTA :

SPRAGUE, OWEN & NASH, PRINTERS TO THE STATE.

1870

REPORT

OF

COMMISSIONERS

ON

STATE VALUATION.

1870.



AUGUSTA:

SPRAGUE, OWEN & NASH, PRINTERS TO THE STATE.

1870.

1974

1974

1974

1974

1974

1974

REPORT.

To the Honorable Senate and House of Representatives in Legislature assembled :

The Commissioners on State Valuation, appointed under Resolves of the Legislature approved February 19, 1869, have completed the duties assigned them, and ask leave to report—

That in compliance with said resolves, they met at the time and place indicated, and organized October 15th, by choosing Seth Scamman, Chairman, and Enoch Knight, Clerk.

At this time but a small proportion of the towns had made returns of their valuations, as required by law, and several weeks elapsed before a majority were received. Notice was immediately issued to all parties having communications to make to the Board, indicating the time they would be heard.

The blank abstracts furnished towns in which the returns were to be made, not being so well adapted to that purpose as they should have been, occasioned a great variety of ways in making the returns; which taken in connection with the greater variety of valuing property, and in too many instances an evident design to *trim* for the occasion, at once showed that the magnitude of the work before us and the short time allowed to mature it would render it necessary to employ considerable clerical force. Accordingly, as soon as a majority of the towns had forwarded their returns, it was voted to employ L. G. Philbrook, Geo. K. Hatch, E. B. Averill, Samuel B. Holt, Cyrus W. Longley, Albert N. Ames and Charles A. Milliken as additional clerks, who entered upon their duties November 10th.

During the first two months of the session we were engaged in a careful examination of the returns made to us, noting the several methods adopted by assessors in valuing property and making their returns, and entering in our books such statistics and facts as would enable us to determine the true basis of property, and the various standards and classifications by which we might arrive at satisfactory results. Very much of this time, however, was consumed in hearing parties in explanation of their valuations, and the peculiar circumstances of each one's locality.

All the live stock returned from each town was averaged, and a standard adopted for the State, and the stock brought to that standard, from which we varied five to twenty per cent., as locality or quality might indicate. Navigation classified, and the value per ton of each class ascertained. All stocks brought to a standard, and the amount of money returned noted. By these standards and classifications the same species of property in different sections could be readily compared, and aided us materially in equalizing all property through the State.

As the law creating the commission did not provide for any return of the number and value of the townships known as "Wild Lands," except those sold during the last decade, it was deemed expedient to invite the owners thereof to appear before us and give the requisite information. Many of them responded to the call, and late in the session gave us what in their judgment they considered to be the relative value of a considerable portion of these lands. This, with the detailed account of the number of acres and their value, furnished us by Hon. Parker P. Burleigh, Land Agent, aided us very much in determining their value.

In equalizing and fixing the value of estates, real and personal returned to us, we have adopted as a basis that indicated in the resolves. Making the total amount of ratable estates, exclusive of wild lands, to be \$219,666,504, and on wild lands \$5,156,356, making a total of \$224,822,860, showing an increase of \$62,664,279 over 1860. But as the basis adopted is somewhat higher than in

sixty, the full amount should not be considered as actual increase.

The conflicting methods adopted in different sections of the State in placing values upon taxable property—the confused and incomplete returns made of such property, rendering the work of the State valuation so extremely difficult and unsatisfactory—warrants the Commission in recommending in the most positive terms, that some plan should be devised to secure a uniform basis of valuation throughout the State.

It should also be made the duty of the County Commissioners, or some authority, to make return of all plantations that neglect to do so according to law, and also make return of all wild lands.

In conclusion, we tender our thanks to gentlemen connected with the several departments of the Government, and to all municipal officers and gentlemen that have rendered us valuable information and assistance in the prosecution of our duties, and also to the superintendent of public buildings and his assistants for cheerfully contributing to our convenience and accommodation.

Respectfully submitted.

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| SETH SCAMMAN, | } | <i>Commissioners.</i> |
| R. S. PRESCOTT, | | |
| PARTMON HOUGHTON, | | |
| JOHN P. HUBBARD, | | |
| ALVAN CURRIER, | | |
| NEHEMIAH SMART, ABEL PRESCOTT, | | |