MAINE STATE LEGISLATURE

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FIFTIETH LEGISLATURE.

HOUSE.

No. 46.

STATE OF MAINE.

The Delegation from Aroostook county to which was referred the petitions of the inhabitants of the towns of Sherman, Bridgewater, Grant Isle, Madawaska, Limestone, Dickeyville, and Fort Kent, and the plantations of No. 11, Range 1, Alva, Castle Hill, Mapleton, Woodland, Oakfield, Perham, Van Buren and Hamlin, and of the owners of the townships B, Range 2, and No. 7, Range 3, in said county, praying that a reduction may be made in the valuation of said towns, plantations and townships, as established by the Legislature of 1870, and a corresponding abatement may be made in the State tax of said towns and plantations for said year, have had the same under consideration, and ask leave to report, that the resolve of 1869 providing for a State valuation required that a member of the board of assessors of each city, town and plantation shall appear at the time and place fixed in the public notice by the commissioners, or transmit to them on said day their several tax and valuation lists, and lists of taxable polls of their several cities, towns and plantations, for the years 1867, 1868 and 1869, and also such lists for the year 1869, affixing to such estates and property of whatever kind enumerated and set forth therein, a full, fair, cash value thereof, as required by law, which list shall be made out and verified under oath.

And your Committee find that the assessors of the towns and plantations named above did transmit to the Commission the lists of polls and the estates in their several towns and plantations with what they regarded as the fair cash value annexed, the whole verified by the oath of all or of a majority of the assessors.

Your Committee have carefully and minutely examined the lists of property as returned, and are unanimously of opinion that with few exceptions, the values affixed to the property by the assessors were the full cash value thereof, and in many instances more than any business would pay for the same, if in the market

The valuation of the towns and plantations as given by the assessors, and as established by the Commission, is shown in the table annexed:

	Assessors' Valuation.	Commissioners' Valuation.
Sherman	\$60,860	\$117,917
Bridgewater	55,509	83,263
Grant Isle	31,865	61,082
Madawaska	62,155	82,576
Limestone	27,647	34,955
Dickeyville	71,600	111,699
Fort Kent	52,356.50	83,858
No. 11, Range 1	14,350	28,672
Alva	35,093	49,717
Castle Hill		
Mapleton	19,707	51,240
Woodland	12,474	23,728
Oakfield	18,068	52,330
Perham	11,905	20,495
Van Buren	41,233	61,592
Hamlin	24,218	49,218

It will be seen that some of these towns and plantations have nearly 100 per cent. added to their valuation, as returned by their assessors; others have more than 100 per cent.; and Mapleton and Oakfield have more than 150 per cent. added.

All of these towns and plantations are set apart by the State for settlement, and much of the land is still the property of the State, and hence not liable to taxation, and it is possible the commissioners regarded the land as belonging to private individuals, which to some extent may account for the manifest errors in the valuation. These towns and plantations are generally new; many of them being settled but a very few years, and have no good roads or facilities which render property valuable, a large portion of the people occupy dwellings of the rudest and cheapest construction; their horses and neat stock are poor compared with those of older towns, and it will not only be very unjust, but impossible for them to bear up under the weight of taxation which this valuation will force upon them for the next ten years. Although these townships

are among the most valuable the State owns in the county of Aroostook, yet no prudent man will emigrate thither with whatever means he may chance to have, sure as he will be to meet with a perfectly unbearable load of taxation, and in the end the State will be the loser, as well as the people oppressed.

It will be remembered also that the county taxes will be assessed on the same valuation, and both united will be an onerous load of taxation equally prejudicial to the interests of the State, the county and the people who reside in those towns and plantations.

Not regarding ourselves as authorized to change the county aggregate of our county, and considering the wild lands as less highly valued than the towns, plantations and townships abovementioned, we therefore recommend that the sum of two hundred and seventy-eight thousand and thirty-six dollars (\$278.036) be deducted from the valuation of the towns and plantations and townships named above; so that their valuations shall conform respectively to the annexed resolve, and that the same be apportioned pro rata upon the wild lands in Aroostook county, and that the State tax for 1870 be abated in those towns, plantations and townships so as to conform to the reduced valuation, and we therefore submit the accompanying resolves.

DAVID DUDLEY.
DANIEL STICKNEY.
ISAAC HACKER.
P. C. KEEGAN.
WILLIAM REED.

STATE OF MAINE.

RESOLVES in relation to the valuation of certain towns, plantations and townships in Aroostook county, and for the abatement of taxes thereon.

Resolved, That the state valuation of the town of 2 Sherman, shall be ninety-two thousand dollars; of 3 the town of Bridgewater, sixty-five thousand five hun-4 dred and nine dollars; of the town of Madawaska, 5 sixty-five thousand one hundred and fifty-five dollars; 6 of the town of Limestone, twenty-seven thousand six 7 hundred and forty-seven dollars; of the town of 8 Dickeyville, eighty thousand six hundred dollars; of 9 the town of Fort Kent, sixty-five thousand three hun-10 dred and fifty-seven dollars; of the town of Grant 11 Isle, forty thousand eight hundred and sixty-five dol-12 lars; of the plantation number eleven, range one, 13 twenty thousand three hundred and fifty dollars; of 14 the plantation of Alva, thirty-five thousand and ninety-15 three dollars; of the plantation of Castle Hill, twenty

- 16 thousand and fifty-three dollars; of the plantation of
- 17 Mapleton, twenty-eight thousand seven hundred and
- 18 seven dollars; of the plantation of Woodland, fourteen
- 19 thousand four hundred and seventy-four dollars; of
- 20 the plantation of Oakfield, twenty-five thousand and
- 21 sixty-eight dollars; of the plantation of Perham,
- 22 twelve thousand nine hundred and five dollars; of the
- 23 plantation of Van Buren, forty-six thousand two hun-
- 24 dred and thirty-three dollars; of the plantation of
- 25 Hamlin, twenty-eight thousand two hundred and eigh-
- 26 teen dollars; and of township B, range two, twenty
- 27 thousand dollars; and of township number seven,
- 28 range three, nineteen thousand dollars.

Resolved, That the state treasurer is required to abate

- 2 so much of the state tax for eighteen hundred and
- 3 seventy of each of the above named towns, plantations
- 4 and townships, as will make it correspond with the
- 5 above valuation.

Resolved, That the state treasurer is required to

- 2 apportion upon the wild lands in Aroostook county,
- 3 pro rata, the sum of two hundred and seventy-eight
- 4 thousand and thirty-six dollars, in addition to their
- 5 present valuation.

Resolved, That these resolves shall take effect when 2 approved.

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STATE OF MAINE.

In House of Representatives, February 14, 1871.

Reported from the Aroostook Delegation, by Mr. STICKNEY, laid on the table and ordered printed.

S. J. CHADBOURNE, Clerk.