

# MAINE STATE LEGISLATURE

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# SIXTIETH LEGISLATURE.

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HOUSE.

No. 147.

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## STATE OF MAINE.

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RESOLVE in favor of the town of Stockton.

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*Resolved,* That the sum of nineteen hundred and  
2 ninety-three dollars and seventy-seven cents, be  
3 and hereby is abated from the state tax assessed  
4 on, and collected of the town of Stockton, in the  
5 county of Waldo, for the year eighteen hundred  
6 and eighty; and that there be paid by the treasurer  
7 of state to said town of Stockton, said sum.

## STATEMENT OF FACTS.

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The grounds upon which we base our claims to a rebate of a portion of the tax assessed (against the town in 1880) by the State, are first: for the past ten years we have paid a State and County tax on a valuation \$40,000 larger than the average valuation of the town (by the assessors' books) for the three years next preceding the last decade, viz. 1867, 1868 and 1869. Our State and County taxes have been assessed on a valuation of \$800,200 for eleven years. Our highest taxable valuation was in 1869, including supplement, \$793,747, and in 1868, \$760,475, in 1867, \$727,179. Average for the three years 1867-8 and 9, \$760,275. As one of the causes of the large amount of \$800,200 in the town's valuation by the State Valuation Commissioners was through the selectmen in making the valuation and replying to the State inquiries. The town had for several years prior to 1870 been making the assessments on a full valuation or such an amount as would, in the judgment of the assessors, be the cash value of the property at the time of making the assessment, which in most cases would average about three-fourths of the actual cost of the property. When the selectmen replied to the State inquiry in 1869 of what proportion the actual value they had returned, they looked over their valuation, and concluded that as it was about three-fourths of the actual cost, they reported a three-fourths valuation instead of a full valuation, as in fact it was, and as shown by their books. Another cause for being valued so high as \$800,200 may have been that the State Valuation Commission of 1869 seeing a large annual increase in the town's valuation (from \$425,000 in 1859 to \$790,000, in 1869) might reason that a few thousand

dollars in addition to the value returned would be found within the town's limits in one or two years at most, and that at the end of the decade would then be much under the town's actual valuation in 1879. This last, gentlemen, is a supposition and perhaps you will agree with me that it is not an unreasonable one.

2. Owing to the extreme depression in commerce during the past decade, a very large, and very unusual number of business failures occurred in the town. Stockton people in 1870 were largely interested in vessel property, building and owning many vessels. When these vessels ceased to be remunerative, as was the case with very many of them, became charges on their owners, the merchant builders had to succumb and their property was sacrificed. These business failures cost the people of Stockton over \$100,000. Failure of the National Insurance Co. The people of Stockton subscribed for and took \$100,000 of the stock of the company, for which nearly all mortgaged their homes, places of business or both. The disastrous fires of Chicago and Boston in 1873 caused a collapse of the company, and it is estimated by those interested and in a position to know that this failure alone cost the Stockholders in Stockton more than fifty thousand dollars.

3. The several large fires since 1870, have deprived the town of more than \$20,000, in taxable property. Five stores and twelve dwellings that were taxed in 1869, have been burned since and not rebuilt.

4. The loss in navigation. By far the largest one item of loss in taxable property is in vessels. In the year 1869 the vessel property owned and taxed by the people of Stockton, was \$298,000. In 1870, \$259,943. In 1880 there appears upon the assessors' books only \$25,060.25, showing a net loss in the decade of \$234,882.75. If we reckon the eleven years from 1869 to and including 1880, the loss in vessels and shipyards actually shows by the records \$273,000, almost one-third of a million dollars. This last item of vessel property is a matter of fact and record—no guess work about it.

The foregoing are the primary causes for the large loss in the town's valuation since the year 1869, which may be briefly stated as follows, viz :

Valuation and supplement in 1869, as per assessors' books, and kept on file in their office .....	\$793,749
Losses by business failures since 1869....	\$100,000
"    National Insurance Company...	50,000
"    fires, buildings not replaced...	20,000
"    in vessels and shipyards, 1870-'80,	234,883
"    by depreciation and shrinkage....	56,015
Valuation in 1879, as per assessors' books,	232,849
	<hr/>
	793,749

In evidence of the justice upon which we make claim to abatement of State tax assessed against the town in 1880, I have compiled from the assessors' books from 1870 to 1880 inclusive, the valuation of the several boards of assessors.

In 1870 the assessors valuation including supplement, was \$793,747. Number taxable polls, 457. Rate of taxation, highway .004, cash .012.

In 1871, valuation \$764,864. Taxable polls, 452. Rate of taxation, highway .0035, cash .0115.

In 1872, valuation, \$691,168. Taxable polls, 423. Rate of taxation, highway .002, cash .013.

In 1873, valuation, \$753,795. Taxable polls, 400. Rate of taxation, highway .004 $\frac{1}{4}$ , cash .014.

In 1874, valuation, \$602,731. Taxable polls, 376. Rate of taxation, highway .005  $\frac{3}{4}$ , cash .015 $\frac{1}{4}$ .

In 1875, valuation, \$627,327. Taxable polls, 382. Rate of taxation, highway .004 $\frac{1}{4}$ , cash .016 $\frac{1}{2}$ .

In 1876, valuation, \$574,466. Taxable polls, 382. Rate of taxation, highway .0037, cash .02.

In 1877, valuation, \$460,400. Taxable polls, 371. Rate of taxation, highway .005, cash .024.

In 1878, valuation, \$392,652. Taxable polls, 355. Rate of taxation, highway .003, cash .025.

In 1879, valuation, \$332,849. Taxable polls, 352. Rate of taxation, highway .005, cash .028.

In 1880, valuation, \$308,164. Taxable polls, 333. Rate of taxation, highway .006, cash .031.

Vessel property taxed in 1869.....	\$298,000 00
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Vessel property taxed in 1880.....	25,060 25
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Loss in eleven years.....	272,939 75
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Valuation in 1867, \$727,179; in 1868, \$760,468; in 1869, \$793,179. Average valuation, \$760,275.

Average valuation from 1870 to 1879 inclusive, for

the ten years.....	\$599,399
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The town has paid State and County taxes for the

ten years above named on.....	800,220
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Annual tax valuation over real valuation.....	200,839
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Which at an average of .005 on State valuation, \$1004, which the town has paid more than in justice it ought.

The population of Stockton in 1870 was.....	20.89
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“ “ “ 1880 “ .....	15.46
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Loss in the decade, equal 25 per cent.....	5.43
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Valuation for State and County taxation in 1880....	\$800,220
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“ as found by late Commission, 1881.....	401,446
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Loss as shown by State Commission.....	398,774
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Which at .005 would amount to \$1,993.87, which we ask you to refund to us, and which we ask on the ground of equity.

We have borne the burden from year to year, till the expiration of the decade, when our State and county taxes would be much lighter from our reduced property. We only ask, gentlemen, for an abatement upon the eleventh year, feeling that if clearly shown you that the State has taken money from the town of Stockton from an unjust valuation, your high sense of justice and honor would be an incentive to restore it in the same manner that, as a municipal officer you would restore to a tax-payer a tax unjustly assessed, through error or otherwise, as in your dealings between man

and man. As I have before remarked, we base our claim upon equity, though we find that the Constitution (the supreme law of the State) comes to our rescue. I quote from art. 9, sections 7 and 8, as follows: "Sect. 7. While the public expenses shall be assessed on polls and estates, a general valuation shall be taken once in ten years"; and "Sect. 8. All taxes upon real estate assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof."

Such, gentlemen, is the evidence which we present to you of the justice of our claim, and of which we humbly ask your honors' attention and consideration. Any questions which your honors wish to ask, we will endeavor to answer to the best of our ability.

# STATE OF MAINE.

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IN HOUSE OF REPRESENTATIVES, }  
March 4, 1881. }

Reported by Mr. PITCHER, from Committee on Claims, and  
ordered printed under Joint Rule.

ORAMANDAL SMITH, *Clerk.*