

MAINE STATE LEGISLATURE

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LAWS

OF THE

STATE OF MAINE,

PASSED BY THE LEGISLATURE,

AT ITS SESSION, WHICH COMMENCED ON WEDNESDAY, THE
THIRTY-FIRST DAY OF MAY, AND ENDED ON THE
TWENTY-EIGHTH DAY OF JUNE, A. D. 1820.

TO WHICH IS PREFIXED,

THE

CONSTITUTION OF THE STATE.

Published agreeably to a Resolution of June 23, 1820.

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1820.

CHAPTER XIX.

AN ACT to ascertain the Estate rateable within this State.

SECT. 1. *BE it enacted by the Senate and House of Representatives in Legislature assembled,* That the Assessors for each town, district and plantation in this State for the year one thousand eight hundred and twenty, shall on or before the first day of November next, take and lodge in the Secretary's office, a true and perfect list, agreeably to the list hereto annexed, of all male polls, including negroes and mulattoes of eighteen years old and upwards, whether at home or abroad, distinguishing such as are exempted from taxation, and of all rateable estate both real and personal, lying within, or adjacent to their respective towns, districts, or plantations, (not exempted by law from paying State taxes,) expressing by whom occupied or possessed, particularly distinguishing such adjacent estate, and particularly mentioning dwelling houses, dwelling houses and shops under the same roof, or adjoining thereto, shops separate from them, distil houses, sugar houses, tan houses, slaughter houses, pot and pearl-ash works, ware houses, wharves, ropewalks, grist mills, and the number of pairs of stones, fulling mills, carding machines, with their buildings, saw mills, and the number of saws, spinning machines going by water, with their buildings, small arm manufactories, with their buildings, slitting mills and all other mills, cotton and woolen factories, with their buildings, iron works, and furnaces, bake houses, barns and all other buildings and edifices of the value of twenty dollars and upwards, and the number tons of vessels, small craft of every kind of five tons burthen and upwards, computing the same according to the rules established by the laws of the United States, whether at home or abroad; and the amount of each persons' whole stock in trade, including all goods, wares and merchandize at home or abroad, paid for or not paid for; also those in their hands by factorage; also government securities of all kinds, particularly distinguishing securities of the United States, whether due for loans, upon their late established funds or otherwise, and all other monies at interest, more than such person pays interest for; also the whole amount of all monies on hand, including such as may be deposited in any Bank, or with any agent, exclusive of such as may belong to any stockholder, as such; the amount of stock held by the stockholders in any bank; the number of ounces of plate of all kinds; the number of shares in any toll bridges or turnpikes; horses; neat cattle, and swine of the respective ages in the said list mentioned; and all carriages kept for the transportation of persons and their baggage. And the said Assessors, in taking the said valuation, shall distin-

Assessors to lodge in the Secretary of State's office a list agreeably to this act; of polls,

Anti of estates.

guish the different modes of improvement of land, and return the list in the following manner, viz. : The number of acres of pasture land, with the number of cows the same land will keep; the number of barrels of cider that has been annually produced on an average, upon the whole farm since the last valuation; the number of acres of tillage land, annually improved for that purpose; the number of bushels of grain and corn of all sorts, the same will yearly produce; the number of acres of salt marsh with the tons of hay annually produced therefrom; the number of acres of English upland and fresh meadow mowing land with the tons of hay of each sort, annually produced therefrom; and all wood land of every kind, and lands belonging to any town or other proprietary, improved or unimproved; also the number of acres of land improved for roads, and covered with water, according to the best estimation of the Assessors; excepting however, the polls of Ministers of the Gospel, ordained according to the usages of the sect or denomination to which they respectively belong; with their estates under their own actual occupation and improvement. And excepting the polls of the Presidents, Professors, Tutors, Librarians and Students of Bowdoin College, of the Maine Literary and Theological Institution, and of the Maine Charity School, and the real and personal estate belonging to said Institutions, or to any incorporated School or Academy; and the Libraries and Philosophical Apparatus of any other Literary Institution; and also the funds appropriated for the support of any public School. *Provided always,* That the several articles of the produce of the lands herein before enumerated, shall not be taken into consideration in forming a valuation, for any other purpose, than for ascertaining the relative value of lands in the various parts of this State. And the said Assessors shall cause all the columns of the several articles contained in the several lists, to be carefully cast up and footed; and the lists of the polls and rateable estates to be taken as aforesaid, shall be taken as of the first day of August next.

SECT. 2. *Be it further enacted,* That the said Assessors, before they enter on this work, shall take an oath or affirmation, faithfully and impartially according to their best skill and judgment, to do and perform the whole duty of an Assessor, as directed and enjoined by this act, without favor or prejudice, which oath or affirmation may be administered by such officers, as are now authorised by law to administer the usual oaths to town officers. And each and every Assessor shall be paid by the town, district or plantation, to which he belongs, for every day he shall be necessarily employed in doing the duties enjoined by this act.

Penalty of neglect or fraudulent conduct of Assessors.

Persons refusing to give an account.

To be doomed,

And fined.

Proviso.

Treasurer to transmit blank lists.

Assessors to transmit to Secretary of State an attested copy of valuation.

Fines, &c. how recovered.

Form of the list.

SECT. 3. *Be it further enacted*, That if any Assessor of any town, district or plantation within this State, for the year aforesaid, shall refuse to take such oath or affirmation, or having taken the same, shall neglect or refuse to do and perform the duties required by this act, or shall act in any way deceitfully therein, he shall for each of those offences, forfeit and pay a fine of fifty dollars. And every person liable to be taxed, and not out of this State, on and from the first day of August next, to the first day of November next, who shall refuse or wilfully neglect to give the Assessors in writing, and on oath or affirmation, if required, (which oath or affirmation the said Assessors, are hereby respectively empowered to administer) a true account of all his or her rateable estate, according to the true intent and meaning of this act, shall be doomed by the said Assessors according to their best skill and judgment, to the full amount of his or her rateable estate, and shall likewise be subjected to pay a fine of six per centum, on the whole amount of the sums in which they shall have been thus doomed by the said Assessors; *Provided*, Said fine shall in no case exceed fifty dollars.

SECT. 4. *Be it further enacted*, That the Treasurer of this State shall forthwith transmit to the Sheriffs of the several counties, a suitable number of copies of this act, and of blank lists of the form prescribed in this act, sufficient for the use of the Assessors of the several towns, districts and plantations, in their several counties, who are hereby enjoined and required immediately on receipt thereof to cause the same to be delivered to the clerks of the several towns, districts and plantations aforesaid.

SECT. 5. *Be it further enacted*, That the Assessors of each town, district and plantation in this State for the year eighteen hundred and twenty, shall on or before the said first day of November next, transmit to the Secretary's office a true and attested copy of the valuation by which the Assessors of the said towns, districts and plantations made the State tax in their respective towns and plantations for the year eighteen hundred and twenty. And all fines and forfeitures, arising by this Act, may be recovered in any Court of Record proper to try the same, by action of debt, one moiety to him or them who shall sue for the same, and the other moiety to the use of the State.

SECT. 6. *Be it further enacted*, That the following shall be the form of the list for the valuation, for the year one thousand eight hundred and twenty. A list of the polls and estates, real and personal, of the several proprietors and inhabitants of the town of _____ in the county of _____ taken pursuant to an Act of the Legislature of this State, passed in the year of our Lord eighteen hundred and twenty, entitled "An Act to

ascertain the estate rateable within this State," by the subscribers, Assessors of the said duly elected and sworn. Number of polls rateable, eighteen years old and upwards to twenty-one years; number of polls rateable, twenty-one years old and upwards; number of male polls, not rateable, nor supported by the town; number of male polls supported by the town, distinguishing State paupers from town paupers; number of dwelling-houses; number of shops within or adjoining to dwelling-houses; number of other shops; number of distil houses; number of sugar houses; number of tan houses; number of slaughter houses, and other working houses; number of pot and pearlash works; number of ware-houses; number of rope-walks; number of gristmills, and the number of pair of stones in each; number of carding machines, with their buildings; number of fulling mills; number of spinning machines, going by water, with their buildings; number of saw-mills and the number of saws; number of small arm manufactories, with their buildings; number of slitting mills; number of cotton and woolen factories, with their buildings; number of other mills; number of iron-works and furnaces; number of bake-houses; number of barns; number of all other buildings and edifices of the value of twenty dollars and upwards; number of superficial feet of wharf, and the annual income thereof; number of tons of vessels, and small craft of five tons burthen and upwards, at home or abroad, computing the same according to the rules established by the laws of the United States; the amount of every person's whole stock in trade, goods, wares and merchandize, at home or abroad, paid for or not paid for; the annual amount of commissions arising from factorage; the amount of securities of the United States, of this State, or any of the United States, and at what rate of interest; the amount of money on hand, including such as may be deposited in any Bank or with any agent, and exclusive of such as may belong to any stockholder as such; the amount of stock held by the stockholders in any Bank; number of ounces of plate; number of shares in any toll bridges or turnpikes, and the value of such shares, with the annual income thereof; number of acres tillage land, including orchards tilled; number of bushels of wheat; number of bushels of rye; number of bushels of oats; number of bushels of indian corn; number of bushels of barley; number of bushels of peas and beans, raised on the said tillage land per year; number of pounds of hops; number of acres of English and upland mowing, including orcharding mowed; number of tons of hay, the yearly produce of the same; number of acres of fresh meadow; number of tons of hay, the yearly produce of the same; number of acres of salt marsh; number of tons of hay, the yearly produce of the same; number of

acres of pasturage, including the orcharding pastured; number of cows the same will keep; number of barrels of cider, which can be made yearly upon the whole farm; number of acres of wood-land, exclusive of pasture land inclosed; number of acres of unimproved land; number of acres of land unimprovable; number of acres of land owned by the town; number of acres owned by any other proprietors; number of acres of land used for roads; number of acres of land covered with water; number of horses three years old and upwards; number of oxen four years old and upwards; number of steers and cows three years old and upwards; number of swine six months old and upwards; number of carriages kept for transportation of persons and their baggage; amount of estates doomed.

Treasurer to ascertain lands without towns or plantations incorporated.

SECT. 7. *Be it further enacted*, That the Treasurer of this State or his successor in office, shall cause to be ascertained, the number of acres of wild land, situate in this State, which are without the limits of any incorporated town, or of any district or plantation, where Assessors are elected according to law (and which wild lands are owned by non-resident proprietors) and liable to be taxed. And the said Treasurer shall cause a true and correct list to be made of the same, and also of the several counties wherein the same are situated. And on or before the first day of November next, the said Treasurer shall transmit a copy of said list to the Secretary of State for the time being.

June 27, 1820.—Approved,

WILLIAM KING.

CHAPTER XX.

AN ACT incorporating certain persons, for the purpose of building a Bridge uniting the towns of Eastport and Perry.

Persons incorporated.

SECT. 1. *BE it enacted by the Senate and House of Representatives in Legislature assembled*, That Aaron Hayden, Jonathan Bartlett, Samuel Wheeler, Leonard Pierce, Ichabod R. Chadbourn, and Jery Burgin, with their associates, be, and they hereby are, made a corporation by the name of the Proprietors of the Eastport Bridge, and by that name, may sue and be sued, and may have a common seal and change the same at pleasure; and may make any by-laws, for the management of their concerns not repugnant to the laws of this State; and may at any meeting choose a Clerk and any other officers for managing the business of said corporation by a vote of a majority of the members present; allowing one vote to each share: *Provided*, No person shall be entitled to more than ten votes.