

# MAINE STATE LEGISLATURE

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PRIVATE ACTS

OF THE

STATE OF MAINE,

PASSED BY THE LEGISLATURE,

*AT THEIR SESSIONS,*

HELD IN

JUNE, 1820, AND JANUARY, 1821.

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Published agreeably to a Resolve of June 28, 1820.

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PORTLAND :

PRINTED BY THOMAS TODD & CO. PRINTERS TO THE STATE.

1821.

CHAPTER LXXXV.

AN ACT to apportion and assess on this State a Tax of Fifty Thousand Dollars.

SECT. 1. *BE it enacted by the Senate and House of Representatives in Legislature assembled,* That each town, plantation or other place hereinafter named, within this State, shall be assessed and pay the several sums, with which they stand respectively charged, in the following Schedule, viz :

COUNTY OF YORK.		Assessment.
Alfred,	Two hundred and thirty one dollars and thirty five cents,	231 35
Kennebunk Port,	Seven hundred and two dollars and sixty nine cents,	702 69
Berwick,	Four hundred and seventy four dollars and seven cents,	474 07
Biddeford,	Three hundred and seventy five dollars and ninety four cents,	375 94
Buxton,	Three hundred and ninety five dollars and thirty nine cents,	395 39
Cornish,	One hundred and forty six dollars and seven cents,	146 07
Elliot,	Two hundred and sixty seven dollars and fifteen cents,	267 15
Hollis,	Two hundred and thirty eight dollars and seventy two cents,	238 72
Kittery,	Two hundred and eighty nine dollars and ninety one cents,	289 91
Lebanon,	Two hundred and ninety five dollars and twenty five cents,	295 25
Lyman,	One hundred and ninety three dollars and fourteen cents,	193 14
Limerick,	Two hundred and seven dollars and fifty seven cents,	207 57
Limington,	Two hundred and fifty nine dollars and twenty six cents,	259 26
Newfield,	One hundred and sixty four dollars and thirty six cents,	164 36
Parsonsfield,	Three hundred and eighty three dollars and seventy five cents,	383 75
Saco,	Six hundred and thirty eight dollars and twenty three cents,	638 23
Sanford,	Two hundred and fifty nine dollars and eleven cents,	259 11
Shapleigh,	Three hundred and sixty one dollars and eighty cents,	361 80
South Berwick,	Three hundred and one dollars and ninety seven cents,	301 97
Waterborough,	Two hundred and six dollars and forty nine cents,	206 49
York,	Six hundred and three dollars and forty seven cents,	603 47
Kennebunk,	Five hundred and sixteen dollars and forty six cents,	516 46
Wells,	Four hundred and thirty one dollars and seventeen cents,	431 17
	[Seven thousand nine hundred and forty three dollars and thirty two cents,]	\$7,943 32

## COUNTY OF CUMBERLAND.

Baldwin,	One hundred and twenty seven dollars and ten cents,	127 10
Bridgton,	One hundred and ninety one dollars and sixteen cents,	191 16
Brunswick,	Four hundred and ninety four dollars and fifty nine cents,	494 59
Cape-Elizabeth,	Two hundred and twenty four dollars and five cents,	224 05
Danville,	One hundred and twenty eight dollars and two cents,	128 02
Durham,	Two hundred and fifty one dollars and eighty one cents,	251 81
Falmouth,	Three hundred and ninety seven dollars and thirty eight cents,	397 38
Freeport,	Four hundred and eighteen dollars and thirty five cents,	418 35
Gorham,	Five hundred and fifty six dollars and thirty seven cents,	556 37
Gray,	Two hundred and thirteen dollars and fourteen cents,	213 14
Harrison,	One hundred and four dollars and twenty nine cents,	104 29
Harpwell,	Two hundred and eighteen dollars and seventy one cents,	218 71
Minot,	Three hundred and ninety seven dollars and ninety three cents,	397 93
New-Gloucester,	Three hundred and forty two dollars and eighty nine cents,	342 89
North-Yarmouth,	Five hundred and sixteen dollars and five cents,	516 05
Otisfield,	One hundred and eighty six dollars and fifty four cents,	186 54
Portland,	Three thousand five hundred twenty six dollars and seventy four cents,	3,526 74
Poland,	One hundred and forty seven dollars and forty nine cents,	147 49
Pownal,	One hundred and eighty two dollars and fifty three cents,	182 53
Raymond,	One hundred and fifteen dollars and ninety three cents,	115 93
Scarborough,	Five hundred and nineteen dollars and forty five cents,	519 45
Standish,	Three hundred and twenty dollars and six cents,	320 06
Westbrook,	Five hundred and seventeen dollars and ninety four cents,	517 94
Windham,	Three hundred and seven dollars and sixty nine cents,	307 69

Thompson Pond Plantation, Thirty two dollars and thirteen cents, 32 13  
 Cumberland, Three hundred and nine dollars and twelve cents, 309 12

[Ten thousand six hundred and eighty seven dollars and forty six cents,] \$10,687 46

COUNTY OF LINCOLN.

Alna,	Two hundred and five dollars and eighty six cents,	205 86
Appleton Plantation,	Fifty nine dollars and thirty one cents,	59 31
Bath,	Five hundred and sixty one dollars and sixty four cents,	561 64
Boothbay,	Two hundred and twenty five dollars and fourteen cents,	225 14
Bowdoin,	Two hundred and one dollar and ten cents,	201 10
Bowdoinham,	Three hundred and twenty one dollar and sixty three cents,	321 63
Bristol,	Four hundred and twelve dollars and forty four cents,	412 44
Camden,	Three hundred and fourteen dollars and fifty cents,	314 50
Cushing,	Ninety one dollar and seventeen cents,	91 17
Dresden,	Two hundred and nine dollars and one cent,	209 01
Edgecomb,	Two hundred and twelve dollars and ten cents,	212 10
Friendship,	Seventy dollars and twenty four cents,	70 24
Georgetown,	One hundred and ninety three dollars and sixty six cents,	193 66
Hope,	One hundred and forty two dollars and sixty six cents,	142 66
Jefferson,	One hundred and ninety six dollars and thirty eight cents,	196 38
Litchfield,	Two hundred and sixty eight dollars and twenty eight cents,	268 28
Lewiston,	One hundred and seventy two dollars and seventy eight cents,	172 78
Lisbon,	Two hundred and sixty five dollars and eighty two cents,	265 82
Montville,	One hundred and eighty six dollars and eighty one cents,	186 81
Montville Plantation,	Thirty three dollars and two cents,	33 02
New-Castle,	Two hundred and eleven dollars and fifty nine cents,	211 59
Nobleborough,	Two hundred and forty six dollars and forty three cents,	246 43

Palmer,	One hundred and fifty three dollars and seventy five cents,	153 75
Putnam,	Eighty five dollars and six cents,	85 06
Phippsburg,	One hundred and ninety five dollars and sixty five cents,	195 65
St. George,	One hundred and five dollars and fifty nine cents,	105 59
Thomaston,	Three hundred and ninety eight dollars and forty six cents,	398 46
Topsham,	Two hundred and nineteen dollars and ninety two cents,	219 92
Union,	Two hundred and fifteen dollars and thirty five cents,	215 35
Waldoborough,	Four hundred and sixty two dollars and forty three cents,	462 43
Wales,	Seventy five dollars and eighty seven cents,	75 87
Warren,	Three hundred and seven dollars and eighty five cents,	307 85
Whitfield,	One hundred and fifty five dollars and twenty three cents,	155 23
Wiscasset,	Three hundred and seventy eight dollars and six cents,	378 06
Woolwich,	Two hundred and forty nine dollars and forty cents,	249 40
Patricktown Plantation.	Twenty dollars and thirty four cents,	20 34

[Seven thousand eight hundred and twenty four dollars and fifty three cents.] \$7,824 53

#### COUNTY OF HANCOCK.

Belfast,	Three hundred and forty six dollars and forty cents,	346 40
Belmont,	Seventy four dollars and twenty four cents,	74 24
Blehill,	One hundred and sixty seven dollars and forty nine cents,	167 49
Brooks,	Sixty four dollars and sixty five cents,	64 65
Brooksville,	One hundred and thirty one dollars and thirty nine cents,	131 39
Bucksport,	Two hundred and eighty three dollars and twenty three cents,	283 23
Castine,	Three hundred and sixty eight dollars and one cent,	268 01
Deer-Isle,	Two hundred and fifty seven dollars and forty six cents,	257 46
Eden,	Ninety eight dollars and nine cents,	98 09
Ellsworth,	One hundred and fourteen dollars and thirty one cents,	114 31

Frankfort,	Three hundred and eighteen dollars and twenty six cents,	318 26
Gouldsborough,	One hundred and one dollars and ninety seven cents,	101 97
Islesborough,	Eighty nine dollars and fifty nine cents,	89 59
Jackson,	Seventy one dollars and ninety nine cents,	71 99
Knox,	Ninety seven dollars and ninety two cents,	97 92
Lincolnville,	One hundred and seventy two dollars and forty four cents,	172 44
Monroe,	Ninety three dollars and seven cents,	93 07
Mount Desert,	One hundred and fifty eight dollars and ninety one cents,	158 91
Northport,	One hundred and eight dollars and fifteen cents,	108 15
Orland,	One hundred and eight dollars and nine cents,	108 09
Penobscot,	One hundred and thirty four dollars and fifty seven cents,	134 57
Prospect,	Two hundred and forty two dollars and ninety eight cents,	242 98
Searsmont,	Ninety two dollars and ninety eight cents,	92 98
Sedgwick,	One hundred and ninety one dollars,	191
Sullivan,	One hundred and forty eight dollars and eighty cents,	148 80
Surry,	One hundred and nineteen dollars and ninety nine cents,	119 99
Swanville,	Seventy four dollars and seventy five cents,	74 75
Thorndike,	Ninety five dollars and twenty five cents,	95 25
Trenton,	Eighty six dollars and eighty three cents,	86 83
Vinalhaven,	One hundred and forty nine dollars and eighteen cents,	149 18
Mariaville,	Thirty one dollars and twenty three cents,	31 23
No. 14, or Mariaville South,	Eleven dollars and thirty cents,	11 30
No. 26, or Mariaville North,	Sixteen dollars and fifty three cents,	16 53
No. 27, or Richards,	Twelve dollars and sixty nine cents,	12 69
Nos. 8 and 9, or North Sullivan,	Thirty nine dollars and twelve cents,	39 12
No. 15, or Eastbrook,	Twelve dollars and twenty cents,	12 20
No. 8, or Otis,	Seventeen dollars and seventeen cents,	17 17
Waldo Plantation,	Twelve dollars and sixty seven cents,	12 67

64 88  
6 49

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\$4,786 27Residue of Bingham's Purchase, Sixty four dollars and eighty eight cents,  
No. 10, adjoining Steuben, Six dollars and forty nine cents,

[Four thousand seven hundred and eighty six dollars and twenty seven cents,]

## COUNTY OF WASHINGTON.

Addison,	Seventy seven dollars and seventy seven cents,	77 77
Calais,	Seventy nine dollars and forty cents,	79 40
Columbia,	One hundred and forty two dollars and thirty four cents,	142 34
Cherryfield,	Fifty seven dollars and sixty three cents,	57 63
Dennysville,	One hundred and thirteen dollars and thirteen cents,	113 13
Eastport,	Four hundred and fourteen dollars and ninety nine cents,	414 99
Harrington,	Eighty six dollars and fifteen cents,	86 15
Jonesborough,	One hundred and five dollars and thirty nine cents,	105 39
Lubec,	Two hundred and sixty three dollars and seventy six cents,	263 76
Machias,	Three hundred and sixty three dollars and sixty cents,	363 60
Perry,	Seventy one dollars and fifty cents,	71 50
Steuben,	One hundred and three dollars and twenty four cents,	103 24
Robbinstown,	Seventy nine dollars and twenty three cents,	79 23
Plantation No. 9,	Thirty five dollars and twenty six cents,	35 26
" No. 11,	Forty three dollars and thirty cents,	43 30
" " 23,	Twelve dollars and eighty seven cents,	12 87
" " 12,	Forty five dollars and twenty nine cents,	45 29
No. 1, First Range,	Nine dollars and fifty five cents,	9 55
No. 1, Second Range,	Eight dollars and thirty cents,	8 30
No. 3, First Range,	Eleven dollars and seventy four cents,	11 74
No. 3, Second Range,	Two dollars and seventy six cents,	2 76
No. 3, or N.E. Machias,	Twenty one dollars and ninety eight cents,	21 98



Number 6,	5 72
" 7,	6 93
" 10,	30 25
" 13,	8 79
" 14,	11 02
" 15,	19 25
" 16,	5 89
" 17,	2 17
" 18,	8 79
" 20,	1 68
Bingham's purchase,	193 30
Houlton plantation,	9 11
	<hr/>
	\$2,452 08

Five dollars and seventy two cents,	
Six dollars and ninety three cents,	
Thirty dollars and twenty five cents,	
Eight dollars and seventy nine cents,	
Eleven dollars and two cents,	
Nineteen dollars and twenty five cents,	
Five dollars and eighty nine cents,	
Two dollars and seventeen cents,	
Eight dollars and seventy nine cents,	
One dollar and sixty eight cents,	
One hundred and ninety three dollars and thirty cents,	
Nine dollars and eleven cents,	

[Two thousand four hundred and fifty two dollars and eight cents,]

COUNTY OF KENNEBEC.

Augusta,	438 75
Chesterville,	103 34
Clinton,	185 82
Belgrade,	132 92
China,	106 10
Dearborn,	44 65
Fairfax, now Ligonis,	142 67
Farmington,	336 17
Fayette,	128 83
Gardiner,	383 49
Greene,	186 30
Hallowell,	703 96
Harlem,	93 60

Four hundred and thirty eight dollars and seventy five cents,	
One hundred and three dollars and thirty four cents,	
One hundred and eighty five dollars and eighty two cents,	
One hundred and thirty two dollars and ninety two cents,	
One hundred and six dollars and ten cents,	
Forty four dollars and sixty five cents,	
One hundred and forty two dollars and sixty seven cents,	
Three hundred and thirty six dollars and seventeen cents,	
One hundred and twenty eight dollars and eighty three cents,	
Three hundred and eighty three dollars and forty nine cents,	
One hundred and eighty six dollars and thirty cents,	
Seven hundred and three dollars and ninety six cents,	
Eighty three dollars and sixty cents,	

Joy,	Fifty seven dollars and thirty three cents,	57 33
Leeds,	Two hundred and five dollars and forty six cents,	205 46
Malta, now Gerry,	Eighty six dollars and thirty two cents,	86 32
Monmouth,	Two hundred and twenty seven dollars,	227
Mount Vernon,	One hundred and eighty seven dollars and twenty two cents,	187 22
New Sharon,	One hundred and seventy six dollars and thirty three cents,	176 33
Pittston,	Two hundred and twenty eight dollars and eighty seven cents,	228 87
Readfield,	Two hundred and ninety five dollars and forty six cents,	295 46
Rome,	Thirty nine dollars and eighty cents,	39 80
Sidney,	Three hundred and eleven dollars and thirty four cents,	311 34
Temple,	Sixty two dollars and three cents,	62 03
25 Mile Pond Plantation,	Twenty three dollars and seventy cents,	23 70
Unity,	One hundred and twenty five dollars and four cents,	125 04
Vassalborough,	Four hundred and seventy five dollars and sixty five cents,	475 65
Vienna,	Eighty seven dollars and eighty four cents,	87 84
Waterville,	Three hundred and sixty five dollars and thirty five cents,	365 35
Wayne,	One hundred and thirty five dollars twenty seven cents,	135 27
Wilton,	One hundred and thirty four dollars and eight cents,	134 08
Winthrop,	Two hundred and ninety nine dollars and six cents,	299 06
Winslow,	One hundred and ninety nine dollars and seventy eight cents,	199 78
Freedom,	Eighty four dollars and fifty four cents,	84 54
	[Six thousand seven hundred and eighty four dollars and seven cents,]	\$6,784 07

## COUNTY OF OXFORD.

Andover,	Seventy two dollars and eighty six cents,	72 86
Albany,	Forty two dollars and ninety six cents,	42 96
Brownfield,	Ninety nine dollars and fifty three cents,	99 53
Buckfield,	Two hundred and seventeen dollars and thirty three cents,	217 33

Bethel,	One hundred and ninety one dollars and seventy one cents,	191 71
Denmark,	One hundred and eight dollars and sixty nine cents,	108 69
Dixfield,	Ninety four dollars and sixty two cents,	94 62
Fryeburg,	One hundred and forty three dollars and sixty four cents,	143 64
Fryeburg addition,	Twelve dollars and twenty eight cents,	12 28
Gilead,	Forty one dollars and thirteen cents,	41 13
Greenwood,	Forty nine dollars and twenty six cents,	49 26
Hartford,	One hundred and eighty six dollars and sixty four cents,	186 64
Hebron,	Two hundred and eighty three dollars and sixty eight cents,	283 68
Hiram,	Ninety dollars and sixteen cents,	90 16
Jay,	One hundred and fifty dollars and forty cents,	150 40
Lovel,	Sixty four dollars and twenty seven cents,	64 27
Livermore,	Three hundred and thirty nine dollars and ninety one cents,	339 91
Mexico,	Thirty dollars and eighty seven cents,	30 87
Norway,	Two hundred and twenty dollars and thirty six cents,	220 36
Newry,	Seventy four dollars and sixty five cents,	74 65
Porter,	Seventy three dollars and fifty two cents,	73 52
Paris,	Three hundred and five dollars and eighty four cents,	305 84
Rumford,	One hundred and fifty eight dollars and seventy cents,	158 70
Sumner,	One hundred and forty nine dollars and forty nine cents,	149 49
Sweden,	Fifty one dollars and eighteen cents,	51 18
Turner,	Three hundred and twenty nine dollars and sixty cents,	329 60
Waterford,	One hundred and ninety two dollars and thirty eight cents,	192 38
Weld,	Eighty three dollars and ninety four cents,	83 94
Woodstock,	Sixty two dollars and forty eight cents,	62 48
Canton,	Seventy five dollars and twenty cents,	75 20
Plantation No. 1,	Sixty dollars and ninety seven cents,	60 97
Howard's Gore,	Eight dollars and fifty eight cents,	8 58
Bradley and Eastman's Grant,	Six dollars and ten cents,	6 10

Freeburg Academy land,	Five dollars and thirty four cents,	5 34
Township letter D. to J. Gardner,	Five dollars and eighty six cents,	5 86
Township do. E. to J. Cummings.	Five dollars and eighty nine cents,	5 89
No. 1, first Range,	Six dollars and thirty six cents,	6 36
No. 1, Letter A.	Seven dollars and forty nine cents,	7 49
No. 2, Letter A.	Eight dollars and sixteen cents,	8 16
No. 2, 1st Range,	Six dollars and thirty one cents,	6 31
No. 3, 1st Range,	Eight dollars and forty two cents,	8 42
No. 4, 3d Range,	Six dollars and one cent,	6 01
No. 5, 3d Range,	Six dollars and fifty cents,	6 50
No. 4, 4th Range,	Six dollars and fifty nine cents,	6 59
No. 2, 3d Range,	Six dollars and one cent,	6 01
No. 2, 2d Range,	Six dollars and fifty nine cents,	6 59
No. 3, 2d Range,	Eight dollars and seventy nine cents,	8 79
No. 3, 3d Range,	Six dollars and one cent,	6 01
Letter B.	Seven dollars and thirty two cents,	7 32
Letter C. adjoining B.	Nine dollars and fifty cents,	9 50
No. 5, 4th Range,	Six dollars and sixty eight cents,	6 68
No. 8,	Six dollars and fifty eight cents,	6 58
No. 4,	Five dollars and seventy two cents,	5 72
No. 6,	Six dollars and sixty seven cents,	6 67
No. 7,	Six dollars and twenty nine cents,	6 29
Andover Surplus West,	Three dollars and fifteen cents,	3 15
Andover Surplus North,	Three dollars and forty four cents,	3 44
Hamlin's Grant,	Forty six cents,	46

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 \$4,229 05

[Four thousand two hundred and twenty nine dollars and five cents.]

## COUNTY OF SOMERSET.

Anson,	One hundred and thirty one dollars and forty nine cents,	131 49
Avon,	Fifty two dollars and seventy seven cents,	52 77
Athens,	One hundred and thirty dollars and twenty one cents,	130 21
Bloomfield,	One hundred and forty five dollars and forty eight cents,	145 48
Bingham,	Thirty six dollars and twenty six cents,	36 26
Corrville,	One hundred and sixteen dollars and forty seven cents,	116 47
Canaan,	One hundred and fifty three dollars and seventy seven cents,	153 77
Corinna,	Thirty three dollars and one cent,	33 01
Emden,	Eighty one dollars and ninety nine cents,	81 99
Fairfield,	Two hundred and twenty six dollars and fifty five cents,	226 55
Freeman,	Fifty five dollars and twenty nine cents,	55 29
Hartland,	Forty one dollars and sixty eight cents,	41 68
Harmony,	Seventy six dollars and twelve cents,	76 12
Industry,	One hundred dollars and fifty two cents,	100 52
Kingfield,	Thirty six dollars and forty four cents,	36 44
Moscow,	Thirty six dollars and twenty five cents,	36 25
Madison,	One hundred and forty three dollars and twenty seven cents,	143 27
Mercer,	Eighty six dollars and fifty seven cents,	86 57
Norridgwick,	Two hundred and nineteen dollars and eleven cents,	219 11
New Portland,	One hundred and five dollars and fifty three cents,	105 53
New Vineyard,	Seventy two dollars and seventy three cents,	72 73
Northhill,	Forty six dollars and ten cents,	46 10
Phillips,	Fifty nine dollars and sixteen cents,	59 16
Painra,	Sixty nine dollars and seventy three cents,	69 73
Plantation No. 1, 1st Range,	Thirty four dollars and two cents,	34 02
Plantation No. 7, 7th Range,	One dollar and eighty five cents,	1 85
Plantation No. 2, 1st Range,	Twenty one dollars and eighty cents,	21 80

STATE TAX.

Ripley,	Forty one dollars and forty one cents	41 41
St. Albans,	Fifty one dollars and forty two cents,	51 42
Solon,	Seventy three dollars and forty one cents,	73 41
Strong,	One hundred and three dollars and ninety one cents,	103 91
Starks,	One hundred and eighteen dollars and forty eight cents,	118 48
Warsaw,	Forty five dollars and thirty four cents,	45 34
Parkman Plantation,	Thirty two dollars and twenty five cents,	32 25
Sebasticook,	Eighteen dollars and sixty one cents,	18 61
East Pond Settlement,	Eight dollars and fifty six cents,	8 56
Township No. 8, 8th Range,	Thirteen dollars and sixteen cents,	13 16
Township No. 9, 8th Range,	Thirteen dollars and sixteen cents,	13 16
Bingham's purchase,	Two hundred and sixty six dollars, and fifty seven cents,	266 57
Township No. 8, 9th Range,	Six dollars and forty nine cents,	6 49
Township No. 9, 9th Range,	Six dollars and forty nine cents,	6 49
1-2 Township granted to Saco Academy,	Two dollars and eighty one cents,	2 81

\$3,116 24

[Three thousand one hundred and sixteen dollars and twenty four cents,]

COUNTY OF PENOBSCOT.

Atkinson,	Forty seven dollars and twenty eight cents,	47 28
Bangor,	Two hundred and ninety eight dollars and seventy five cents,	298 75
Brewer,	One hundred and nineteen dollars and fifty eight cents,	119 58
Carmel,	Forty dollars and eighty three cents,	40 83
Corinth,	Fifty seven dollars and eighty eight cents,	57 88
Dixmont,	Seventy four dollars and seventy one cents,	74 71
Dexter,	Sixty eight dollars and twenty five cents,	68 25
Exeter,	Seventy four dollars and fifty six cents,	74 56

Eddington,	Forty six dollars and sixty one cents,	46 61
Etna,	Thirty five dollars and eighty eight cents,	35 88
Foxcroft,	Thirty six dollars and fifty cents,	36 50
Guilford,	Twenty nine dollars and eighty one cents,	29 81
Garland,	Fifty five dollars and eleven cents,	55 11
Hampden,	Two hundred and sixty two dollars and seventy five cents,	262 75
Hermon,	Forty six dollars and fifty six cents,	46 56
Levant,	Thirty six dollars and seventy three cents,	36 73
Newburg,	Fifty seven dollars and seventy eight cents,	27 78
New-Charleston,	Seventy dollars and ninety one cents,	70 91
Newport,	Seventy one dollars and ninety five cents,	71 95
Orrington,	One hundred and forty seven dollars and thirteen cents,	147 13
Orono,	Sixty three dollars and ninety four cents,	63 94
Sebec,	Sixty dollars and thirty eight cents,	60 38
Sangerville,	Fifty three dollars and thirty three cents,	53 33
Sunkhaze Plantation,	Twenty two dollars and twenty eight cents,	22 28
Williamsburg,	Eighteen dollars and sixty seven cents,	18 67
No. 1, 3d Range Plantation,	Thirty one dollars and fifty eight cents,	31 58
No. 1, 4th Range Plantation,	Twenty dollars and thirty nine cents,	20 39
No. 1, 7th Range Plantation,	Seventeen dollars and twenty five cents,	17 25
No. 3, 3d, Range Plantation,	Thirty three dollars and forty three cents,	33 43
No. 3, 6th Range Plantation,	Thirty one dollars and fifty nine cents,	31 59
No. 4, east of Penobscot River,	Nine dollars and sixty cents,	9 60
No. 6, 9th Range Plantation,	Thirteen dollars and sixty three cents,	13 63
No. 7, 8th Range Plantation,	Seven dollars and thirty two cents,	7 32
Brownville Plantation,	Twenty nine dollars and ten cents,	29 10
Blakesburg,	Twenty four dollars and sixteen cents,	24 16
Leesmont or No. 3, 7th Range,	Sixteen dollars and fifty eight cents,	16 58
Jarvis' Gore,	Fourteen dollars and forty two cents,	14 42

6 87
9 16
4 58
4 58
2 29
2 27
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\$2,176 96

No. 1, 6th Range or Boyd, Six dollars and eighty seven cents,  
 No. 2, 7th Range and associates, Nine dollars and sixteen cents,  
 No. 5, 9th Range or Boston, Four dollars and fifty eight cents,  
 No. 3, 2d Range, Four dollars and fifty eight cents,  
 No. 1, 2d Range E. of Penob- } Two dollars and twenty nine cents,  
 scot River, }  
 No. 3, 8th Range or Whitney, Two dollars and twenty seven cents.

[Two thousand one hundred and seventy six dollars and ninety six cents.]

**RECAPITULATION.**

COUNTIES.

York,	Seven thousand nine hundred and forty three dollars and thirty two cents,	7,943 32
Cumberland,	Ten thousand six hundred and eighty seven dollars and forty six cents,	10,687 46
Lincoln,	Seven thousand eight hundred and twenty four dollars and fifty three cents,	7,824 53
Hancock,	Four thousand seven hundred and eighty six dollars and twenty seven cents,	4,786 27
Washington,	Two thousand four hundred and fifty two dollars and eight cents,	2,452 08
Kennebec,	Six thousand seven hundred and eighty four dollars and seven cents,	6,784 07
Oxford,	Four thousand two hundred and twenty nine dollars and seven cents,	4,229 07
Somerset,	Three thousand one hundred and sixteen dollars and twenty four cents,	3,116 24
Penobscot,	Two thousand one hundred and seventy six dollars and ninety six cents,	2,176 96
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		\$50,000 00

*Fifty Thousand Dollars,*



SECT. 2. *Be it further enacted,* That the Treasurer of this State shall forthwith send his warrant, directed to the Selectmen or Assessors, of each town, plantation or other place, taxed as aforesaid, requiring them respectively, to assess in dollars and cents, the sum so charged, in manner following, viz. : To tax each male poll, above the age of eighteen years, within their respective towns, plantations, or other places adjoining them, not belonging to any other town or plantation, provided such places were returned and included in the last valuation, at seventeen cents; and the remainder of such sum, charged as aforesaid, to each town, plantation or other place respectively, to assess upon the respective inhabitants thereof, according to the value of the real estate therein possessed or owned by each of them, on the first day of May next, either in his own right, or the right of others, improved or not improved, (excepting pews in houses of public worship,) or upon the owners of real estate in such town, plantation or other place, whether such owner resides in the same or not, on the said first day of May, according to the just value thereof: and upon non resident proprietors of real estates lying within such town, plantation, or other place, in their own right or the right of others, improved or not improved; and also on all the inhabitants of such town, plantation, or other place, and all other persons possessing estates within the same, on the first day of May, according to the proportion of the amount of their respective personal estates, including all monies at interest, more than they pay interest for, and all other debts due to them more than they are indebted for; monies of all kind on hand; public securities of all sorts; all bank stock and shares (or property) in any incorporated company for a bridge or a turnpike road, or shares in any other incorporated company possessing taxable property, according to the just value thereof; and also the amount of all goods, wares and merchandize, or any other stock in trade, including stock employed in manufactories; vessels of all kinds at home or abroad, with all their stores and appurtenances; and all pleasure carriages, drawn by one or more horses; mules, horses and neat cattle, each of one year old and upwards, and swine six months old and upwards; and also the amount of the income of such inhabitants from any profession, trade or employment, or gained by trading at sea or on land, and all other property of the several kinds, returned in the last valuation for the purpose of taxation: excepting sheep, household furniture, wearing apparel, farming utensils, tools of mechanics, necessary for carrying on their business, and salt works, for the manufacture of salt, and also the machinery in cotton and woollen manufactories; but carding machines used for the

Treasurer to send his warrant to the assessors &c. of each town &c.

who are to assess polls at seventeen cents,

and the residue of the tax on real estate at its value owned by residents

or non-residents;

and on personal estates within the town owned by residents or non-residents.

Property exempted.

purpose of carding rolls from sheep's wool, whether attached to such manufactories or not, shall not by this exception be considered as exempted from taxation.

Polls of minors assessed to parents or masters.

Tenant may require his landlord to reimburse half the tax.

Horses, cattle, &c. to be assessed to the owner where he resides.

Assessors to make out lists of their assessments,

and deliver them to the collectors with warrants,

to collect and pay the tax by June 1, 1822.

Persons having shops &c. in towns where they do not live,

to be taxed for them in the towns where the shops &c. are.

SECT. 3. *Be it further enacted,* That every minor, whose poll shall be taxed by force of this act, may be assessed to his parents, master or guardian, under whose immediate government he may be, living in the same town, plantation or other place; otherwise such minor shall be personally taxed for his poll as though he were of full age. And every freeholder or tenant, who by force of this act, may be assessed and shall pay any sum for real estate, in his possession, may require his landlord, the owner, or agent of such estate, to reimburse the half of such sum, unless it be otherwise provided for by an agreement between them. And every owner of horses, mules or neat cattle, shall be taxed therefor, in the town, plantation or other place wherein he may be an inhabitant on the first day of May, notwithstanding any of said creatures may have been sent to some other place for pasturage only, before that time.

SECT. 4. *Be it further enacted,* That the Treasurer in his said warrant shall require the said Selectmen or Assessors, respectively, to make a fair list or lists of their assessments, setting forth in distinct columns against each person's name how much he or she is assessed for polls and for real and personal estate and income as aforesaid; distinguishing any sum assessed on such person as guardian, or for any estate in his or her possession in trust, and also to insert in such list the number of acres of unimproved land, which they may have taxed to each non-resident proprietor of lands, and the value at which they may have estimated the same; and such list or lists when completed and signed by them or the major part of them, to commit to the collector or collectors, constable or constables of such town, plantation or other places, respectively, with a warrant or warrants in due form of law requiring them to collect and pay the same to the said Treasurer on or before the first day of January, in the year of our Lord one thousand eight hundred and twenty-two, and also to return a certificate of the names of such collector or collectors, constable or constables with the sum total which they may be so required to collect, to the said Treasurer some time before the first day of December next. And whereas many persons engaged in trade, negotiate much business, and hire shops, stores and wharves in towns, plantations or other places, other than where they dwell: Therefore,

SECT. 5. *Be it further enacted,* That for such goods, wares and merchandize or other stock in trade, including stock employed in manufactories, ships or vessels, as are sold, used or improved in towns, plantations or other places, other

than where the owner thereof may dwell, such owners shall be respectively taxed therefor, in such towns, plantations or other places: *Provided*, Such person or persons do hire a shop, store or wharf in such town, plantation or other place, and not where they dwell or have their home; and they shall be respectively held to deliver, on oath or affirmation, if required, a list of their whole taxable estate to the assessors of the town, plantation, or other place where they may dwell, on the said first day of May, distinguishing what part thereof, is taxable elsewhere, and in default thereof, they may be doomed by said assessors: *Provided however*, That this clause shall in no case be so construed as to enable the assessors of any town, plantation or other place, to assess an inhabitant of any other town, plantation, or other place, for any other property charged thereon in the last valuation.

SECT. 6. *Be it further enacted*, That all property and estate belonging to any literary or charitable institution shall be exempted from assessment and taxation; and no person shall be taxed in any town on account or by reason of his residing there as a student in any literary seminary; and that Indians shall not be assessed and taxed for their polls and estates. And if there be any persons, who by reason of their poverty may be unable to contribute towards the public charges, in the judgment of the said assessors, they may exempt the polls and estates of such persons, or abate any part of the sum which they are assessed at, as the said assessors may think just and equitable.

Estates of literary and charitable institution exempted.

Poor persons may be exempted.

SECT. 7. *Be it further enacted*, That the Justices of the Courts of Sessions in their respective counties, when duly authorised to assess a county tax, shall apportion the same on the several towns, plantations and other places therein, according to the proportion at which they are rated in this act. And in the assessment of all county, town, plantation, parish or society taxes, the assessors of each town, parish, society, plantation or other place in this State, shall govern themselves by the same rules, and assess the polls therein in the same proportion, as they may be assessed, to pay a State tax by force of this act, having regard to all such alterations of polls and property as may happen within the same, subsequent to the assessment of the tax made by this act, excepting such parishes and societies, for which a different provision for assessing their taxes, is made by law: *Provided always*, That it shall be lawful for any town, parish, society or plantation to make, levy and collect any county, town, parish, society or plantation tax, according to a new valuation, and for that purpose to cause a new valuation to be taken therein, at any time of the year which may be determined upon at a legal meeting to be warned for that purpose: *Provided nevertheless*,

County taxes to be in the same proportions as by this act.

Town taxes to be assessed by the rules of this act.

Towns may take a new valuation,

provided the tax on polls shall not exceed one fifth of the whole.

that in assessing any tax, if the sum to be assessed on the polls, pursuant to the provisions of this act, shall exceed one fifth part of such tax, then the assessors shall so reduce the poll tax, that the sum assessed on the polls shall not exceed one fifth part of such tax, but shall be as nearly equal to one fifth part thereof as conveniently may be.

Treasurer to advertise certain taxes on unimproved lands.

SECT. 8. *Be it further enacted*, That the Treasurer of this State shall forthwith cause a list of the taxes which are by this act assessed on the several townships or other tracts of unimproved lands, lying in the counties of Oxford, Somerset, Hancock, Penobscot and Washington, respectively, to be published in the newspaper of the printer for the State, and in one of the newspapers printed in the county where such lands lie, or in the next adjoining county, if any such newspaper there be, and therein notify the proprietors and all persons interested in said townships or other tracts of unimproved lands, that unless the amount of said taxes respectively, be paid into the Treasury of this State, on or before the first day of January, one thousand eight hundred and twenty-two, warrants will be issued from the said Treasury to the several sheriffs of said counties, requiring them to collect all the said taxes which may then remain unpaid, in the same manner as collectors or constables are authorised and directed to proceed in the collection of taxes laid on non-resident proprietors of unimproved lands, and the Treasurer shall issue his warrants accordingly.

Tax appropriated to the expenses of government.

SECT. 9. *Be it further enacted*, That the foregoing tax be and hereby is appropriated for defraying the expenses of government; and that no order shall be drawn by the Treasurer on any constable or collector of this tax, for any part of the same: And the said assessors shall make their several rate lists to be committed to collectors or constables in the form prescribed at the end of this act.

*Form of Rate Lists, to be made by Assessors, committed to Collectors or Constables.*

STATE TAX.

Names of Persons to be Taxed.	No. of Polls.	Poll Tax.		Tax on estate and income.		Total.	
		Dolls.	Cents.	Dollars.	Cents.	Dolls.	Cents.

*Form of Rate Lists, of Non-resident Proprietors of Unimproved Lands.*

STATE TAX.

Names of Persons to be Taxed, if known.	No. of each lot, if known.	No. of Divisions or descriptions of range, if known.	No. of Acres.	Value.		Tax.		Total.
				Dols.	Cts.	Dls.	Cts.	Dls.   Cts.

[This Act passed March 22, 1821.]