

MAINE STATE LEGISLATURE

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PRIVATE ACTS

OF THE

STATE OF MAINE,

PASSED BY THE

THIRD LEGISLATURE,

AT THE SESSION, HELD IN JANUARY, 1823.

PUBLISHED AGREEABLY TO THE RESOLVE OF JUNE 28, 1820.

PORTLAND:

BY TODD AND SMITH.....PRINTERS TO THE STATE.

1823.

CHAPTER CCXXII.

AN ACT to apportion and assess on this State a Tax of forty thousand, three hundred and thirty-one dollars and sixty-four cents.

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.

Alfred,	One hundred eighty six dollars and seventy cents,	186 70
Berwick,	Three hundred eighty two dollars and twenty four cents,	382 24
Biddeford,	Three hundred one dollars and ninety six cents,	301 96
Buxton,	Three hundred twenty dollars and twenty one cents,	320 21
Cornish,	One hundred eighteen dollars and sixteen cents,	118 16
Elliot,	Two hundred sixteen dollars and nineteen cents,	216 19
Hollis,	One hundred ninety three dollars sixty eight cents,	193 68
Kittery,	Two hundred thirty five dollars and four cents,	235 04
Kennebunk,	Four hundred fourteen dollars and forty nine cents,	414 49
Kennebunk Port,	Five hundred sixty one dollars and twenty eight cents,	561 28
Lebanon,	Two hundred thirty nine dollars and sixty nine cents,	239 69
Lyman,	One hundred fifty six dollars and eighty cents,	156 80
Limerick,	One hundred sixty seven dollars and eighty nine cents,	167 89
Limington,	Two hundred eleven dollars and forty four cents,	211 44
Newfield,	One hundred thirty two dollars and ninety five cents,	132 95
Parsonsfield,	Three hundred and ten dollars,	310 00
Saco,	Five hundred eleven dollars and twenty-six cents,	511 26
Sandford,	Two hundred ten dollars and twenty three cents,	210 23
Shapleigh,	Two hundred ninety four dollars and fifty eight cents,	294 58
South Berwick,	Two hundred forty two dollars and sixty four cents,	242 64
Waterborough,	One hundred sixty eight dollars and thirty three cents,	168 33
Wells,	Three hundred forty nine dollars and eight cents,	349 08
York,	Four hundred eighty six dollars and twenty one cents,	486 21

6,411 05

COUNTY OF CUMBERLAND.

Baldwin,	One hundred four dollars and twelve cents,	104 12
Bridgton,	One hundred fifty four dollars and ninety cents,	154 90
Brunswick,	Three hundred ninety eight dollars and fifty two cents,	398 52
Cumberland,	Two hundred forty dollars and seventy five cents,	240 75
Cape Elizabeth,	One hundred eighty one dollars and thirty two cents,	181 32
Danville,	One hundred four dollars and thirty six cents,	104 36
Durham,	Two hundred four dollars and eight cents,	204 08
Falmouth,	Three hundred nineteen dollars and twelve cents,	319 12
Freeport,	Three hundred thirty seven dollars and thirty six cents,	337 36
Gorham,	Four hundred forty seven dollars and thirty eight cents,	447 38
Gray,	One hundred seventy two dollars and twenty six cents,	172 26
Harrison,	Eighty four dollars and seventy three cents,	84 73
Harpswell,	One hundred seventy seven dollars and eleven cents,	177 11
Minot,	Two hundred seventy four dollars and thirty cents,	274 30
New Gloucester,	Two hundred seventy five dollars and ninety nine cents,	275 99

North Yarmouth,	Four hundred twenty two dollars and one cent,	422 01
Otisfield,	One hundred fifty dollars and fifty four cents,	150 54
Portland,	} Two thousand eight hundred two dollars and eighty } eight cents,	2,802 88
Poland,		
Pownal,	One hundred forty seven dollars and seventy nine cents,	147 79
Raymond,	Ninety four dollars and seventy eight cents,	94 78
Scarborough,	Four hundred sixteen dollars,	416 00
Standish,	Two hundred fifty seven dollars and ninety cents,	257 90
Westbrook,	Four hundred sixteen dollars and sixteen cents,	416 16
Windham,	Two hundred forty eight dollars and eighty three cents,	248 83
Thomson Pond Pla.	Twenty six dollars and fifteen cents,	26 15
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		8,580 07

COUNTY OF LINCOLN.

Alna,	One hundred sixty six dollars,	166 00
Bath,	Four hundred fifty one dollars and two cents,	451 02
Boothbay,	One hundred eighty four dollars and nine cents,	184 09
Bowdoin,	One hundred sixty four dollars and four cents,	164 04
Bowdoinham,	Two hundred and sixty dollars and thirty-eight cents,	260 38
Bristol,	Three hundred thirty four dollars and forty three cents,	334 43
Camden,	Two hundred fifty three dollars and ninety two cents,	253 92
Cushing,	Seventy three dollars and eighty cents,	73 80
Dresden,	One hundred sixty nine dollars and fifty six cents,	169 56
Edgecomb,	One hundred seventy one dollars and ninety cents,	171 90
Friendship,	Fifty seven dollars and fifty cents,	57 50
Georgetown,	One hundred fifty six dollars and seventy three cents,	156 73
Hope,	One hundred fifteen dollars and sixty four cents,	115 64
Jefferson,	One hundred fifty nine dollars and ten cents,	159 10
Litchfield,	Two hundred eighteen dollars and fifteen cents,	218 15
Lewiston,	One hundred forty dollars,	140 00
Lisbon,	Two hundred seventeen dollars and one cent,	217 01
Montville,	One hundred fifty one dollars and forty seven cents,	151 47
New Castle,	One hundred seventy dollars and seventy two cents,	170 72
Nobleborough,	One hundred ninety nine dollars and three cents,	199 03
Palermo,	One hundred twenty four dollars and forty three cents,	124 43
Washington,	Sixty nine dollars and thirty four cents,	69 34
Phippsburg,	One hundred fifty eight dollars and twenty cents,	158 20
St. George,	Eighty six dollars and ninety three cents,	86 93
Thomaston,	Three hundred twenty two dollars and fifty one cents,	322 51
Topsham,	One hundred seventy eight dollars and eight cents,	178 08
Union,	One hundred seventy four dollars and thirty eight cents,	174 38
Waldoborough,	Three hundred seventy three dollars and four cents,	373 04
Wales,	Sixty one dollars and forty two cents,	61 42
Warren,	Two hundred forty eight dollars and ninety seven cents,	248 97
Whitefield,	One hundred twenty six dollars and forty five cents,	126 45
Wiscasset,	Three hundred four dollars and twenty two cents,	304 22
Woolwich,	Two hundred dollars and eighty eight cents,	200 88
Appleton Planta.	Forty eight dollars and six cents,	48 06
Montville Planta.	Twenty seven dollars and twenty seven cents,	27 27
Patricktown Plan.	Sixteen dollars and sixty two cents,	16 62
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		6,335 20

COUNTY OF HANCOCK.

Belfast,	Two hundred seventy nine dollars & thirty seven cents,	279 37
Belmont,	Sixty dollars and ninety nine cents,	60 99
Bluehill,	One hundred thirty five dollars and forty four cents,	135 44
Brooks,	Fifty two dollars and four cents,	52 04
Brooksville,	One hundred six dollars and seventy nine cents,	106 79
Bucksport,	Two hundred twenty eight dollars and eighty two cents,	228 82
Castine,	Two hundred ninety two dollars and ninety seven cents,	292 97
Deer Isle,	Two hundred eight dollars and eighty nine cents,	208 89
Eden,	Seventy nine dollars and sixty two cents,	79 62
Ellsworth,	Ninety two dollars and fifteen cents,	92 15
Frankfort,	Two hundred fifty seven dollars thirty and nine cents,	257 39
Gouldsborough,	Eighty two dollars and eighty two cents	82 82
Islesborough,	Seventy two dollars and ninety eight cents,	72 98
Jackson,	Fifty seven dollars and eighty three cents,	57 83
Knox,	Seventy eight dollars and ninety four cents,	78 94
Lincolnton,	One hundred thirty nine dollars and seventy nine cents,	139 79
Monroe,	Seventy one dollars and fifty one cents,	71 51
Mount Desert,	One hundred thirty dollars and thirty six cents,	130 36
Northport,	Eighty eight dollars and seventeen cents,	88 17
Orland,	Eighty seven dollars and twenty two cents,	87 22
Penobscot,	One hundred eight dollars and seventy six cents,	108 76
Prospect,	One hundred ninety seven dollars and seventeen cents,	197 17
Searsmont,	Seventy five dollars and eighty three cents,	75 83
Sedgwick,	One hundred fifty five dollars and seven cents,	155 07
Sullivan,	One hundred twenty dollars and ninety six cents,	120 96
Surry,	Ninety seven dollars and thirty four cents,	97 34
Swanville,	Sixty dollars and fifty seven cents,	60 57
Thorndike,	Seventy six dollars and seventy six cents,	76 76
Trenton,	Seventy dollars and thirty cents	70 30
Vinalhaven,	One hundred twenty two dollars and twenty one cents,	122 21
Mariaville,	Twenty five dollars and thirty four cents,	25 34
No. 14, or Maria- ville South,	} Nine dollars and nine cents,	9 09
No. 26, or Maria- ville North,		
No. 27, or Richards,	Ten dollars and thirteen cents,	10 13
No. 8 and 9, or North Sullivan,	} Thirty two dollars and five cents,	32 05
No. 15, or Eastabrook,		
No. 8 or Otis,	Nine dollars and seventy six cents,	9 76
Waldo Plantation,	Thirteen dollars and fifty cents,	13 50
Residue of Bing- ham's Purchase.	Ten dollars and sixty seven cents,	10 67
No 16, adjoining, Steuben,	} Fifty one dollars,	51
	Five dollars and ten cents,	5 10
		3,869 00

COUNTY OF WASHINGTON.

Addison,	Sixty two dollars and eighty cents,	62 80
Calais,	Sixty four dollars and nine cents,	64 09
Columbia,	One hundred fourteen dollars and twenty six cents,	114 26
Cherryfield,	Forty six dollars and thirty seven cents,	46 37
Dennysville,	Ninety one dollars and twenty nine cents,	91 29
Eastport,	Three hundred thirty three dollars and five cents,	333 05

STATE TAX.

313

Harrington,	Seventy dollars and twenty five cents,	70 25
Jonesborough,	Eighty five dollars and fifty four cents,	85 54
Lubec,	Two hundred thirteen dollars and eleven cents,	213 11
Machias,	Two hundred ninety four dollars and seven cents,	294 07
Perry,	Fifty seven dollars and seventy eight cents,	57 78
Robbinston,	Sixty three dollars and seventy eight cents,	63 78
Steuben,	Eighty three dollars and eighty five cents,	83 85
Plantation No. 9,	Twenty eight dollars and thirty four cents,	28 34
“ No. 11,	Thirty five dollars and thirty eight cents,	35 38
“ No. 12,	Thirty six dollars and thirty eight cents,	36 38
“ No. 23,	Ten dollars and thirty seven cents,	10 37
No. 1, First Range,	Seven dollars and fifty one cents,	7 51
No. 3, First Range,	Nine dollars and twenty three cents,	9 23
No. 3, 2d Range,	Two dollars and seventeen cents,	2 17
No. 3, or N. E. } Machias,	Seventeen dollars and eighty cents,	17 80
Number 6,	Four dollars and sixty one cents,	4 61
Number 7,	Five dollars and sixty nine cents,	5 69
Number 10,	Twenty four dollars and thirty cents,	24 30
Number 13,	Six dollars and ninety one cents,	6 91
Number 14,	Eight dollars and seventy seven cents,	8 77
Cooper,	Fifteen dollars and thirty eight cents,	15 38
Plantation No. 16,	Four dollars and ninety eight cents,	4 98
“ No. 17,	One dollar and eighty eight cents,	1 88
“ No. 18,	Six dollars and ninety one cents,	6 91
“ No. 20,	One dollar and fifty cents,	1 50
Bingham's Purchase,	One hundred fifty one dollars and ninety six cents,	151 96
Houlton Plantation,	Seven dollars and forty three cents,	7 43
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		1,967 74

COUNTY OF KENNEBEC.

Augusta,	Three hundred fifty three dollars and sixty cents,	353 60
Belgrade,	One hundred seven dollars and seventy seven cents,	107 77
Chesterville,	Eighty-three dollars and seventy four cents,	83 74
Clinton,	One hundred fifty dollars and ninety seven cents,	150 97
China,	One hundred fifty four dollars and ninety two cents,	154 92
Dearborn,	Thirty six dollars and seventy four cents,	36 74
Farmington,	Two hundred seventy one dollars and sixteen cents,	271 16
Fayette,	One hundred four dollars and eighteen cents,	104 18
Freedom,	Sixty nine dollars and seventeen cents,	69 17
Gardiner,	Three hundred seven dollars and forty nine cents,	307 49
Greene,	One hundred fifty dollars and sixty four cents,	150 64
Hallowell,	Five hundred sixty three dollars and ninety two cents,	563 92
Joy,	Forty six dollars and sixty seven cents,	46 67
Ligonia,	One hundred sixteen dollars and two cents,	116 02
Leeds,	One hundred sixty six dollars and twenty three cents,	166 23
Monmouth,	One hundred eighty three dollars and ninety cents,	183 90
Mount Vernon,	One hundred fifty one dollars and ninety four cents,	151 94
New Sharon,	One hundred forty two dollars and eighty three cents,	142 83
Pittston,	One hundred eighty four dollars and ninety five cents,	184 95
Readfield,	Two hundred thirty eight dollars and five cents,	238 05
Rome,	Thirty three dollars,	33 00
Sidney,	Two hundred fifty one dollars,	251 00
Temple,	Fifty dollars and eighty six cents,	50 86
Unity,	One hundred one dollars and twenty seven cents,	101 27
Vassalborough,	Three hundred eighty one dollars and ninety four cents,	381 94

Vienna,	Seventy one dollars and twenty-nine cents,	71 25
Waterville,	Two hundred ninety three dollars and fifty six cents,	293 56
Wayne,	One hundred nine dollars and ninety six cents,	109 96
Wilton,	One hundred nine dollars and forty two cents,	109 42
Winthrop,	Two hundred forty-one dollars and twelve cents,	241 12
Winslow,	One hundred sixty dollars and sixty one cents,	160 61
Windsor,	Seventy one dollars and seven cents,	71 07
25 mile pond Plan- tation,	Nineteen dollars and twenty nine cents,	19 29
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		5,479 28

COUNTY OF OXFORD.

Andover,	Fifty eight dollars and sixty-five cents,	58 65
Albany,	Thirty five dollars and four cents,	35 04
Brownfield,	Eighty dollars and eighty nine cents,	80 89
Buckfield,	One hundred seventy five dollars and ninety seven cents,	175 97
Bethel,	One hundred fifty five dollars and twenty cents,	155 20
Canton,	Sixty one dollars and three cents,	61 03
Denmark,	Eighty eight dollars and ten cents,	88 10
Dixfield,	Seventy six dollars and fifty one cents,	76 51
Fryeburg,	One hundred sixteen dollars and one cent,	116 01
“ addition,	Ten dollars and fifteen cents,	10 15
Gilead,	Thirty three dollars and thirty three cents,	33 33
Greenwood,	Forty dollars and forty six cents,	40 46
Hartford,	One hundred fifty one dollars and five cents,	151 05
Hebron,	Two hundred twenty eight dollars and seventy-five cents,	228 75
Hiram,	Seventy three dollars and seventy eight cents,	73 78
Jay,	One hundred and twenty two dollars and seven cents,	122 07
Lovell,	Fifty two dollars and fourteen cents,	52 14
Livemore,	Two hundred seventy four dollars and seven cents,	274 07
Mexico,	Twenty four dollars and sixty nine cents,	24 69
Norway,	One hundred seventy seven dollars & seventy two cents,	177 72
Porter,	Fifty nine dollars and ninety one cents,	59 91
Paris,	Two hundred forty six dollars and twenty six cents,	246 26
Peru,	Forty nine dollars and thirty cents,	49 30
Rumford,	One hundred twenty seven dollars and eighty four cents,	127 84
Sumner,	One hundred twenty dollars and ninety four cents,	120 94
Sweden,	Forty one dollars and twenty one cents,	41 21
Turner,	Two hundred sixty five dollars and eighty four cents,	265 84
Waterford,	One hundred fifty five dollars and sixty three cents,	155 63
Weld,	Sixty seven dollars and sixty eight cents,	67 68
Woodstock,	Fifty dollars and fifty cents,	50 50
Howard's Gore,	Six dollars and ninety two cents,	6 92
Bradley and East- man's grant,	Four dollars and eighty cents,	4 80
Fryeburg Acade- my Land,	Four dollars and nineteen cents,	4 19
Newry,	Sixty dollars and thirteen cents,	60 13
Township letter D. to J. Gardner,	Four dollars and sixty one cents,	4 61
Township letter E. to J. Cummings,	Four dollars and sixty four cents,	4 64
No. 1, 1st Range,	Five dollars and one cent,	5 01
No. 1, letter A.	Five dollars and eighty nine cents,	5 89
No. 2, letter A.	Six dollars and forty one cents,	6 41
No. 2, 1st Range,	Four dollars and ninety seven cents,	4 97

No. 3, 1st Range,	Six dollars and sixty two cents,	6 62
No. 4, 3d Range,	Four dollars and seventy three cents,	4 73
No. 5, 3d Range,	Five dollars and eleven cents,	5 11
No. 2, 3d Range,	Four dollars and seventy three cents,	4 73
No. 4, 4th Range,	Five dollars and eighteen cents,	5 18
No. 2, 2d Range,	Five dollars and eighteen cents,	5 18
No. 3, 2d Range,	Six dollars and ninety one cents,	6 91
No. 3, 3d Range,	Four dollars and seventy three cents,	4 73
Letter C. adjoining letter B. }	Seven dollars and forty eight cents,	7 48
Letter B.	Five dollars and seventy six cents,	5 76
No. 5, 4th Range,	Five dollars and twenty six cents,	5 26
No. 4,	Four dollars and fifty cents,	4 50
No. 6,	Five dollars and twenty five cents,	5 25
No. 7,	Four dollars and ninety five cents,	4 95
No. 8,	Five dollars and eighteen cents,	5 18
Andover surplus West, }	Two dollars and forty eight cents,	2 48
Hamlin's Grant,	Thirty six cents,	36
North surplus of Andover, }	Two dollars and seventy cents,	2 70

 3,415 40

COUNTY OF SOMERSET.

Anson,	One hundred six dollars and seventy one cents,	106 71
Avon,	Forty three dollars and three cents,	43 03
Athens,	One hundred five dollars and fifty two cents,	105 52
Bloomfield,	One hundred seventeen dollars and seventeen cents,	117 17
Bingham,	Twenty nine dollars and forty nine cents,	29 49
Cornville,	Ninety three dollars and eighty six cents,	93 86
Canaan,	One hundred twenty five dollars and forty seven cents,	125 47
Concord,	Twenty seven dollars and fifty three cents,	27 53
Corinna,	Twenty seven dollars and eighteen cents,	27 18
Embden,	Sixty six dollars and seventy seven cents,	66 77
Fairfield,	One hundred eighty three dollars and fifteen cents,	183 15
Freeman,	Thirty seven dollars and forty one cents,	37 41
Hartland,	Thirty two dollars and fifty three cents,	32 53
Harmony,	Sixty one dollars and eighty cents,	61 80
Industry,	Eighty one dollars and ninety cents,	81 90
Kingfield,	Thirty dollars,	30 00
Moscow,	Twenty nine dollars and thirty five cents,	29 35
Madison,	One hundred fifteen dollars and eighty one cents,	115 81
Mercer,	Seventy dollars and fifty one cents,	70 51
Norridgewock,	One hundred seventy seven dollars and forty four cents,	177 44
New Portland,	Eighty five dollars and seventy nine cents,	85 79
New Vineyard,	Fifty nine dollars,	59 00
Northhill,	Thirty seven dollars and ninety cents,	37 90
Phillips,	Forty dollars and sixty four cents,	40 64
Palmyra,	Fifty six dollars and thirty seven cents,	56 37
Ripley,	Thirty three dollars and seventy cents,	33 70
St. Albans,	Forty two dollars and sixty cents,	42 60
Solon,	Fifty nine dollars and thirty seven cents,	59 37
Starks,	Ninety six dollars and eight cents,	96 08
Parkman,	Twenty five dollars and eighty nine cents,	25 89
Plantation No. 2, 1st Range, }	Seventeen dollars and forty six cents,	17 46
Plantation No. 7, 7th Range, }	One dollar and sixty five cents,	1 65

Strong,	Eighty four dollars and thirty eight cents,	84 38
Sebasti- cook Plan- tion,	Fourteen dollars and eighty one cents,	14 81
Warsaw,	Thirty six dollars and eighty seven cents,	36 87
Bingham's Purchase,	Two hundred nine dollars and fifty five cents,	209 55
East Pond Settle- ment,	Six dollars and ninety one cents,	6 91
Half Township, granted Saco A- cademy,	Two dollars and twenty two cents,	2 22
Township No. 8, 8th Range,	Ten dollars and thirty five cents,	10 35
North Salem,	Fifteen dollars sixty one cents,	15 61
Township No. 9, 8th Range,	Ten dollars and thirty five cents,	10 35
Township No. 9, 9th Range,	Five dollars and ten cents,	5 10
		2,515 23

COUNTY OF PENOBSCOT.

Atkinson,	Thirty seven dollars and ninety seven cents,	37 97
Bangor,	Two hundred thirty nine dollars and fifty five cents,	239 55
Brewer,	Ninety six dollars and sixty cents,	96 60
Carmel,	Thirty two dollars and seventy seven cents,	32 77
Corinth,	Forty six dollars and sixty one cents,	46 61
Dixmont,	Sixty dollars and fifty nine cents,	60 59
Dexter,	Fifty five dollars and thirty three cents,	55 33
Dover,	Twenty five dollars and seventy nine cents,	25 79
Dutton,	Twenty five dollars and sixty three cents,	25 63
Exeter,	Sixty dollars and eighty eight cents,	60 88
Eddington,	Thirty seven dollars and sixty nine cents,	37 69
Ema,	Twenty eight dollars and ninety four cents,	28 94
Foxcroft,	Twenty nine dollars and sixty one cents,	29 61
Guilford,	Twenty four dollars and fifty eight cents,	24 58
Garland,	Forty four dollars and twenty eight cents,	44 28
Hampden,	Two hundred twelve dollars and fifty five cents,	212 55
Heron,	Thirty seven dollars and fifty eight cents,	37 58
Levant,	Twenty nine dollars and thirty eight cents,	29 38
Newburgh,	Forty six dollars and fifty three cents,	46 53
New Charleston,	Fifty seven dollars and twenty seven cents,	57 27
Newport,	Fifty eight dollars and fifty eight cents,	58 58
Orington,	One hundred nineteen dollars and forty two cents,	119 42
Orono,	Fifty two dollars and four cents,	52 04
Sebec,	Forty nine dollars and one cent,	49 01
Sangerville,	Forty three dollars and thirty one cents,	43 31
Williamsburgh,	Fifteen dollars and eighteen cents,	15 18
Blakesburgh,	Nineteen dollars and twenty one cents,	19 21
Sunkhaze Planta- tion	Eighteen dollars and four cents,	18 04
Brownville Plan- tation,	Twenty three dollars and fifty two cents,	23 52
Plantation No. 1, 4th Range,	Sixteen dollars and thirty five cents,	16 35
Plantation No. 1, 7th Range,	Fourteen dollars and twelve cents,	14 12

Plantation No. 3, 3d Range,	} Twenty six dollars and eighty two cents,	26 82
No. 4, East Pe- nobscoot River,		} Eight dollars and one cent.
No. 6, 9th Range,	} Ten dollars and eighty cents,	
No. 7, 8th Range,		} Five dollars and eighty three cents,
Milo,	} Thirteen dollars and twenty two cents,	
Jarvis' Gore,		} Eleven dollars and sixty nine cents,
No. 1, 6th Range, or Boyd,	} Five dollars and forty cents,	
No. 2, 7th Range and Associates,		} Seven dollars and twenty cents,
No. 5, 9th Range, or Boston,	} Three dollars and sixty cents,	
No. 3, 2d Range,		} Three dollars and sixty cents,
No. 1, 2d Range East of Penob- scot River,	} One dollar and eighty cents,	
No. 3, 8th Range, or Whitney,		} One dollar and eighty cents,

RECAPITULATION.

COUNTIES.		
York,	Six thousand four hundred eleven dollars and five cents,	6,411 05
Cumberland,	Eight thousand five hundred eighty dollars and seven cents,	8,580 07
Lincoln,	Six thousand three hundred thirty five dollars & twenty nine cts.	6,335 29
Hancock,	Three thousand eight hundred sixty nine dollars,	3,869 00
Washington,	One thousand nine hundred sixty seven dolls. & seventy four cts.	1,967 74
Kennebec,	Five thousand four hundred seventy nine dolls & twenty eight cts	5,479 28
Oxford,	Three thousand four hundred fifteen dollars and forty cents,	3,415 40
Somerset,	Two thousand five hundred fifteen dollars & twenty three cents,	2,515 23
Penobscot,	One thousand seven hundred fifty eight dolls & fifty eight cents,	1,758 58
		\$40,331 64

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 re-

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

who are to assess polls at 15 cents,

and residue on real estate and personal.

Taxable property.

turned and included in the last valuation, at fifteen cents : *Provided*, The same shall not exceed one fifth part of the whole sum to be assessed ; and if at fifteen cents on the poll, the poll tax shall exceed one fifth part of the sum to be assessed, the poll tax shall be so reduced, as not to exceed one fifth part of such tax ; but shall be as nearly equal to one fifth part, as may be ; 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, (except 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 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 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 upward, and swine six months old and upwards ;

and also the amount of the income of such inhabitants from any profession, trade, employment, or by any annuity or legacy, or other source, 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 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.

Articles not taxable.

SECT. 3. *Be it further enacted,* That every minor whose poll shall be taxed by force of this act, may be assessed to his parent, 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 virtue 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.

Polls of minors how assessed.

Tenant may require landlord to reimburse half the tax.

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

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

Assessors to make out lists of their assessments,

and commit them to the Collectors with warrants,

and return a certificate thereof to the State Treasurer.

Goods, merchandise, &c. to be taxed in town where sold, &c.

Provided.

in his or her possession in trust, and also insert in such list the number of acres of unimproved land; which they may have taxed on 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-four; 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, on or before the first day of November next.

SECT. 5. *Be it further enacted*, That all goods, wares, and merchandize, or other stock in trade, including stock employed in manufactories, ships or vessels, shall be taxed in the town, plantation or other place where they are sold, used or improved, notwithstanding the owner or owners may reside in some other place: *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 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 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 institutions exempted, and students also.

Abatements when to be made.

SECT. 7. *Be it further enacted,* That the Justices of the Court of Sessions in their respective counties, when duly authorized 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, within this State, shall govern themselves by the same rules, and assess the polls therein in the proportion as they may be assessed, to pay a State tax, by virtue 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. And the Assessors shall make their several rate lists, to be

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

Town and other taxes to be assessed by the rules of this act

Proviso.

committed to the 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.	Number of Polls.	Poll Tax.		Tax on estate and income.		Total.	
		Dollars.	Cents.	Doll.-rs.	Cents.	Dollars.	Cents.

Form of Rate Lists, of Non-Resident Proprietors of Unimproved Lands.

STATE TAX.

Names of Persons to be Taxed, if known.	Number of each lot, if known.	Number of Divisions or description of range, if known.	Number of Acres.	Value.		Tax.		Total.	
				Dols.	Cts.	Dols.	Cts.	Dols.	Cts.

[This Act passed February 11, 1823.]