

MAINE STATE LEGISLATURE

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PRIVATE ACTS

OF THE

STATE OF MAINE,

PASSED BY THE

FOURTH LEGISLATURE,

AT ITS SESSION, HELD IN JANUARY, 1824.

PUBLISHED AGREEABLY TO THE RESOLVE OF THE 26TH JUNE, 1820.



PORTLAND:

PRINTED BY TODD AND SMITH.....PRINTERS TO THE STATE.
1824.

CHAPTER CCLXXXIII.

AN ACT to apportion and assess on this State a Tax of forty-five thousand, one hundred and twenty dollars and fifty-seven 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 respectively stand charged in the following Schedule, viz :*

COUNTY OF YORK.

Alfred,	Two hundred eight dollars and eighty four cents,	208 84
Berwick,	Four hundred twenty seven dollars and seventy six cents,	427 76
Biddford,	Three hundred thirty eight dollars and fifty six cents,	338 56
Buxton,	Three hundred forty six dollars and fifty five cents,	346 55
Cornish,	One hundred thirty two dollars and one cent,	132 01
Elliot,	Two hundred forty one dollars and fifty cents,	241 50
Hollis,	Two hundred sixteen dollars and eight cents,	216 08
Kennebunk,	Four hundred sixty four dollars and ninety two cents,	464 92
Kennebunk-Port,	Six hundred thirty one dollars and one cent,	631 01
Kittery,	Two hundred sixty two dollars and thirty two cents,	262 32
Lebanon,	Two hundred sixty seven dollars and thirty three cents,	267 33
Lyman,	One hundred seventy four dollars and eighty seven cents,	174 87
Limerick,	One hundred eighty seven dollars and fifty nine cents,	187 59
Limington,	Two hundred thirty five dollars and twenty nine cents,	235 29
Newfield,	One hundred forty eight dollars and fifty five cents,	148 55
Parsonsfield,	Three hundred forty six dollars and sixty cents,	346 60
Saco,	Five hundred and seventy four dollars,	574 00
Sanford,	Two hundred thirty four dollars and fifty four cents,	234 54
Shapleigh,	Three hundred twenty eight dollars and eight cents,	328 08
South Berwick,	Two hundred seventy two dollars,	272 00
Waterborough,	One hundred eighty seven dollars and thirty seven cents,	187 37
Wells,	Three hundred eighty nine dollars and eighty seven cents,	389 87
York,	Five hundred forty four dollars and thirty two cents,	544 32

\$7,159 96

COUNTY OF CUMBERLAND.

Baldwin	One hundred fifteen dollars and sixty cents,	115 60
Bridgton,	One hundred seventy two dollars and ninety two cents,	172 92
Brunswick,	Four hundred forty six dollars and thirteen cents,	446 13
Cumberland,	Two hundred seventy dollars and thirty one cents,	270 31
Cape Elizabeth,	Two hundred two dollars and fifty six cents,	202 56
Danville,	One hundred sixteen dollars and fifteen cents,	116 15
Durham,	Two hundred twenty seven dollars and seventy nine cents,	227 79
Falmouth,	Three hundred fifty seven dollars and eighty three cents,	357 83
Freeport,	Three hundred seventy seven dollars and fifty cents,	377 50
Gorham,	Five hundred one dollars and thirty four cents,	501 34
Gray,	One hundred ninety one dollars and ninety four cents,	191 94
Harrison,	Ninety four dollars and forty five cents,	94 45
Harpswell,	One hundred ninety seven dollars and seventy seven cents,	197 77
Minot,	Three hundred five dollars and ninety five cents,	305 95
New-Gloucester,	Three hundred nine dollars and twelve cents,	309 12
North-Yarmouth,	Four hundred seventy two dollars and eighty one cents,	472 81
Otisfield,	One hundred sixty eight dollars and thirty nine cents,	168 39
Portland,	Three thousand one hundred fifty nine dollars and twenty five cents,	3159 25
Poland,	One hundred thirty four dollars and eleven cents,	134 11
Pownal,	One hundred sixty five dollars and five cents,	165 05
Raymond,	One hundred five dollars and thirty three cents,	105 33
Scarborough,	Four hundred sixty seven dollars and twenty one cents,	467 21

STATE TAX.

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Standish,	Two hundred ninety nine dollars and seventy one cents,	299 71
Westbrook,	Four hundred sixty six dollars and fifty five cents,	466 55
Windham,	Two hundred seventy eight dollars and sixty eight cents,	278 68
Thompson Pond } Plantation, }	Twenty nine dollars and thirteen cents,	29 13

 \$9,633 58

COUNTY OF LINCOLN.

Alna,	One hundred eighty five dollars and seventy six cents,	185 76
Bath,	Five hundred five dollars and seventy five cents,	505 75
Boothbay,	Two hundred four dollars and fifty nine cents,	204 59
Bowdoin,	One hundred eighty two dollars and fifty two cents,	182 52
Bowdoinham,	Two hundred ninety dollars and eighty cents,	290 80
Bristol,	Three hundred seventy three dollars and twenty two cents,	373 22
Camden,	Two hundred eighty three dollars and ninety six cents,	283 96
Cushing,	Eighty two dollars and forty three cents,	82 43
Dresden,	One hundred eighty nine dollars and eighteen cents,	189 18
Edgecomb,	One hundred ninety one dollars and eighty eight cents,	191 88
Friendship,	Sixty three dollars and eighty seven cents,	63 87
Georgetown,	One hundred seventy five dollars and seven cents,	175 07
Hope,	One hundred twenty nine dollars and six cents,	129 06
Jefferson,	One hundred seventy seven dollars and sixty two cents,	177 62
Litchfield,	Two hundred forty three dollars and eleven cents,	243 11
Lewiston,	One hundred fifty six dollars and twenty nine cents,	156 29
Lisbon,	Two hundred forty one dollars and thirty six cents,	241 36
Montville,	One hundred sixty nine dollars and three cents,	169 03
New-Castle,	One hundred ninety dollars and ninety eight cents,	190 98
Nobleborough,	Two hundred twenty two dollars and sixty cents,	222 60
Palermo,	One hundred thirty eight dollars and ninety nine cents,	138 99
Phippsburg,	One hundred seventy six dollars and seventy nine cents,	176 79
St. George,	Ninety six dollars and twenty eight cents,	96 28
Thomaston,	Three hundred sixty dollars and twenty five cents,	360 25
Topsham,	One hundred ninety eight dollars and eighty eight cents,	198 88
Union,	One hundred ninety four dollars and seventy five cents,	194 75
Waldoborough,	Four hundred seventeen dollars and twenty five cents,	417 25
Wales,	Sixty eight dollars and sixty eight cents,	68 68
Warren,	Two hundred seventy eight dollars and twenty two cents,	278 22
Washington,	Seventy seven dollars and eighteen cents,	77 18
Whitefield,	One hundred forty dollars and seventy nine cents,	140 79
Wiscasset,	Three hundred forty dollars and seventy eight cents,	340 78
Woolwich,	Two hundred twenty four dollars and ninety two cents,	224 92
Appleton Planta.	Fifty three dollars and sixty five cents,	53 65
Montville Planta.	Thirty dollars and sixteen cents,	30 16
Patricktown Plan.	Eighteen dollars and fifty eight cents,	18 58

 \$7,075 23

COUNTY OF HANCOCK.

Belfast,	Three hundred twelve dollars and sixty cents,	312 60
Belmont,	Sixty seven dollars and sixty four cents,	67 64
Bluehill,	One hundred fifty one dollars and thirty five cents,	151 35
Brooks,	Fifty eight dollars and twenty nine cents,	58 29
Brooksville,	One hundred nineteen dollars and three cents,	119 03
Bucksport,	Two hundred fifty five dollars and eighty three cents,	255 83
Castine,	Three hundred twenty nine dollars and ninety five cents,	329 95
Deer-Isle,	Two hundred thirty three dollars and five cents,	233 05
Eden,	Eighty eight dollars and eighty one cents,	88 81
Ellsworth,	One hundred three dollars and thirteen cents,	103 13
Frankfort,	Two hundred eighty seven dollars and sixty two cents,	287 62
Goldsborough,	Ninety two dollars and thirty five cents,	92 35
Islesborough,	Eighty one dollars and twenty six cents,	81 26

Jackson,	Sixty four dollars and eighty three cents,	64 83
Knox,	Eighty eight dollars and thirty five cents,	88 35
Lincolntonville,	One hundred fifty six dollars and two cents,	156 02
Monroe,	Seventy nine dollars and seventy two cents,	79 72
Mount Desert,	One hundred forty four dollars and sixty six cents,	144 66
Northport,	Ninety eight dollars and fourteen cents,	98 14
Orland,	Ninety seven dollars and fifty seven cents,	97 57
Penobscot,	One hundred twenty one dollars and fifty seven cents,	121 57
Prospect,	Two hundred nineteen dollars and ninety five cents,	219 95
Searsmont,	Eighty four dollars and thirty eight cents,	84 38
Sedgwick,	One hundred seventy two dollars and ninety three cents,	172 93
Sullivan,	One hundred thirty four dollars and eighty two cents,	134 82
Surry,	One hundred eight dollars and sixty two cents,	108 62
Swanville,	Fifty six dollars and thirty four cents,	56 34
Thorndike,	Eighty five dollars and ninety two cents,	85 92
Trenton,	Seventy eight dollars and fifty two cents,	78 52
Vinalhaven,	One hundred thirty five dollars and sixty nine cents,	135 69
Mariaville,	Twenty eight dollars and thirty five cents,	28 35
No. 14, or Ma- riaville south,	Ten dollars and eighteen cents,	10 18
No. 26, or Ma- riaville north,	Fourteen dollars and ninety cents,	14 90
No. 27, or Richards,	Eleven dollars and thirty eight cents,	11 38
No's. 8 and 9, or north Sullivan,	Thirty five dollars and fifty nine cents,	35 59
No. 15, or East- brook,	Ten dollars and ninety six cents,	10 96
No. 8, or Otis,	Fifteen dollars and thirty cents,	15 30
Waldo Plantation,	Twenty two dollars and ninety six cents,	22 96
Residue of Bing- ham's purchase,	Fifty seven dollars and eighty cents,	57 80
No. 10, adjoining Steuben,	Five dollars and seventy eight cents,	5 78

 \$4,322 14

COUNTY OF WASHINGTON.

Addison,	Seventy dollars and twenty two cents,	70 22
Calais,	Seventy one dollars and sixty eight cents,	71 68
Columbia,	One hundred twenty eight dollars and twenty five cents,	128 25
Cooper,	Seventeen dollars and twenty eight cents,	17 28
Cherryfield,	Fifty one dollars and ninety four cents,	51 94
Dennysville,	One hundred two dollars and twelve cents,	102 12
Eastport,	Three hundred seventy three dollars and fifty seven cents,	373 57
Harrington,	Seventy eight dollars and eighteen cents,	78 18
Jonesborough,	Ninety five dollars and forty one cents,	95 41
Lubec,	Two hundred thirty eight dollars and twenty four cents,	238 24
Machias,	Three hundred twenty eight dollars and fifty nine cents,	328 59
Perry,	Sixty four dollars and fifty nine cents,	64 59
Steuben,	Ninety three dollars and fifty cents,	93 50
Robbinston,	Seventy one dollars and forty three cents,	71 43
Plantation No. 9,	Thirty one dollars and seventy six cents,	31 76
“ 11,	Thirty nine dollars and thirty three cents,	39 33
“ 12,	Forty dollars and seventy nine cents,	40 79
“ 23,	Eleven dollars and sixty cents,	11 60
“ No. 1, 1st range,	Eight dollars and fifty cents,	8 50
“ “ 3, “ “	Ten dollars and forty six cents,	10 46
Plantation No. } 3, 2d range, }	Two dollars and forty six cents,	2 46
Plantation No. } 3, or northeast }	Nineteen dollars and eighty seven cents,	19 87
Machias,		
Plantation No. 6,	Five dollars and sixteen cents,	5 16
“ 7,	Six dollars and thirty one cents,	6 31

STATE TAX.

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Plantation No.10,	Twenty seven dollars and twenty four cents,	27 24
"	13, Seven dollars and eighty three cents,	7 83
"	14, Nine dollars and eighty eight cents,	9 88
"	16, Five dollars and forty four cents,	5 44
"	17, Two dollars and three cents,	2 03
"	18, Seven dollars and eighty three cents,	7 83
"	20, One dollar and sixty cents,	1 60
Bingham's Pur-	} One hundred seventy two dollars and twenty two cents,	172 22
chase,		
Houlton Planta.	Eight dollars and twenty seven cents,	8 27
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		\$2,203 58

COUNTY OF KENNEBEC.

Augusta,	Three hundred ninety five dollars and seventy nine cents,	395 79
Belgrade,	One hundred twenty dollars and twenty seven cents,	120 27
Burnham,	Twenty one dollars and forty nine cents,	21 49
China,	One hundred seventy two dollars and thirty three cents,	172 33
Chesterville,	Ninety three dollars and forty nine cents,	93 49
Clinton,	One hundred sixty eight dollars and thirty cents,	168 30
Dearborn,	Forty dollars and seventy cents,	40 70
Farmington,	Three hundred three dollars and thirty four cents,	303 34
Fayette,	One hundred sixteen dollars and forty three cents,	116 43
Freedom,	Seventy six dollars and eighty five cents,	76 85
Gardiner,	Three hundred forty five dollars and five cents,	345 05
Greene,	One hundred sixty eight dollars and thirty four cents,	168 34
Hallowell,	Six hundred thirty three dollars and twelve cents,	633 12
Joy,	Fifty one dollars and ninety eight cents,	51 98
Leeds,	One hundred eighty five dollars and seventy one cents,	185 71
Ligonja,	One hundred twenty nine dollars and thirty cents,	129 30
Monmouth,	Two hundred five dollars and thirty two cents,	205 32
Mount Vernon,	One hundred sixty nine dollars and forty nine cents,	169 49
New-Sharon,	One hundred fifty nine dollars and forty eight cents,	159 48
Pittston,	Two hundred six dollars and seventy five cents,	206 75
Readfield,	Two hundred sixty six dollars and fifty cents,	266 50
Rome,	Thirty six dollars and forty three cents,	36 43
Sidney,	Two hundred eighty dollars and ninety one cents,	280 91
Temple,	Fifty six dollars and forty five cents,	56 45
Unity,	One hundred thirteen dollars and nine cents,	113 09
Vassalborough,	Four hundred twenty eight dollars and thirty cents,	428 30
Vienna,	Seventy nine dollars and fifty three cents,	79 53
Waterville,	Three hundred twenty nine dollars and nine cents,	329 09
Wayne,	One hundred twenty two dollars and fifty six cents,	122 56
Wilton,	One hundred twenty one dollars and seventy two cents,	121 72
Windsor,	Seventy eight dollars and seventy two cents,	78 72
Winthrop,	Two hundred sixty nine dollars and eighty four cents,	269 84
Winslow,	One hundred and eighty dollars,	180
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		\$6,126 67

COUNTY OF OXFORD.

Andover,	Sixty five dollars and sixty nine cents,	65 69
Albany,	Thirty eight dollars and ninety nine cents,	38 99
Brownfield,	Ninety dollars and seventeen cents,	90 17
Bethel,	One hundred seventy four dollars and thirty three cents,	174 33
Buckfield,	One hundred ninety six dollars and fifty one cents,	196 51
Berlin,	Five dollars and ninety five cents,	5 95
Canton,	Sixty eight dollars and eight cents,	68 08
Denmark,	Ninety eight dollars and twenty nine cents,	98 29
Dixfield,	Eighty five dollars and ninety three cents,	85 93
Fryeburg,	One hundred twenty nine dollars and seventy one cents,	129 71

Fryeburg addition,	Eleven dollars and twenty two cents,	11 22
Gilead,	Thirty seven dollars and twenty cents,	37 20
Greenwood,	Forty four dollars and eighty seven cents,	44 87
Hartford,	One hundred sixty eight dollars and seventy one cents,	168 71
Hebron,	Two hundred fifty five dollars and seventy five cents,	255 75
Hiram,	Eighty one dollars and ninety six cents,	81 96
Jay,	One hundred thirty six dollars and forty one cents,	136 41
Lovell,	Fifty eight dollars and sixteen cents,	58 16
Livermore,	Three hundred six dollars and forty nine cents,	306 49
Mexico,	Twenty seven dollars and seventy four cents,	27 74
Norway,	One hundred ninety eight dollars and eighty five cents,	198 85
Newry,	Sixty seven dollars and forty four cents,	67 44
Porter,	Sixty six dollars and sixty nine cents,	66 69
Paris,	Two hundred seventy five dollars and thirty nine cents,	275 39
Peru,	Fifty five dollars and eleven cents,	55 11
Rumford,	One hundred forty three dollars and nine cents,	143 09
Sumner,	One hundred thirty five dollars and twenty five cents,	135 25
Sweden,	Forty six dollars and fourteen cents,	46 14
Turner,	Two hundred ninety seven dollars and forty three cents,	297 43
Waterford,	One hundred seventy three dollars and eighty seven cents,	173 87
Weld,	Seventy five dollars and seventy four cents,	75 74
Woodstock,	Fifty six dollars and forty four cents,	56 44
Howard's Gore,	seven dollars and seventy four cents,	7 74
Bradley & East- man's Grant,	Five dollars and forty four cents,	5 44
Fryeburg Acad- emy land,	Four dollars and seventy four cents,	4 74
Township letter D. to J. Gardi- ner,	Five dollars and twenty two cents,	5 22
Township letter E. to J. Cum- mings,	Five dollars and twenty five cents,	5 25
No. 1, 1st Range,	Five dollars and sixty seven cents,	5 67
No. 1, letter A.	Six dollars and sixty seven cents,	6 67
No. 2, letter A.	Seven dollars and twenty six cents,	7 26
No. 2, 1st Range,	Five dollars and sixty three cents,	5 63
No. 3, 1st Range,	Seven dollars and fifty cents,	7 50
No. 4, 3d Range,	Five dollars and thirty five cents,	5 35
No. 5, 3d Range,	Five dollars and seventy nine cents,	5 79
No. 2, 3d Range,	Five dollars and thirty five cents,	5 35
No. 4, 4th Range,	Five dollars and eighty seven cents,	5 87
No. 2, 2d Range,	Five dollars and eighty seven cents,	5 87
No. 3, 2d Range,	Seven dollars and eighty three cents,	7 83
No. 3, 3d Range,	Five dollars and thirty five cents,	5 35
Letter C. adjoin- ing letter B.	Eight dollars and forty six cents,	8 46
Letter B.	Six dollars and fifty two cents,	6 52
No. 5, 4th range,	Five dollars and ninety five cents,	5 95
No. 4,	Five dollars and ten cents,	5 10
No. 7,	Five dollars and sixty one cents,	5 61
No. 8,	Five dollars and eighty six cents,	5 86
Andover surplus } west,	Two dollars and eighty cents,	2 80
Hamlin's Grant,	Forty cents,	40
North surplus of } Andover,	Three dollars and six cents,	3 06

 \$3,819 80

COUNTY OF SOMERSET

Anson.	One hundred nineteen dollars and three cents,	119 03
Athens,	One hundred seventeen dollars and forty six cents,	117 46
Avon,	Forty seven dollars and eighty eight cents,	47 88
Bingham,	Thirty two dollars and eighty six cents,	32 86

Bloomfield,	One hundred thirty one dollars and nineteen cents,	131 19
Canaan,	One hundred thirty nine dollars and fifty nine cents,	139 59
Corinna,	Thirty dollars and eleven cents,	30 11
Cornville,	One hundred five dollars and six cents,	105 06
Concord,	Thirty dollars and seventy six cents,	30 76
Embsen,	Seventy four dollars and thirty six cents,	74 36
Fairfield,	Two hundred four dollars and sixty seven cents,	204 67
Freeman,	Forty one dollars and eighty seven cents,	41 87
Harmony,	Sixty eight dollars and ninety three cents,	68 93
Hartland,	Thirty seven dollars and ninety two cents,	37 92
Industry,	Ninety one dollars and eighteen cents,	91 18
Kingfield,	Thirty three dollars and twenty three cents,	33 23
Madison,	One hundred twenty nine dollars and forty two cents,	129 42
Mercer,	Seventy eight dollars and fifty two cents,	78 52
Moscow,	Thirty two dollars and seventy eight cents,	32 78
Monson,	Eleven dollars and seventy four cents,	11 74
New Portland,	Ninety five dollars and sixty two cents,	95 62
New Vineyard,	Sixty five dollars and eighty two cents,	65 82
Norridgevoek,	One hundred ninety eight dollars and fourteen cents,	198 14
Northhill,	Forty two dollars and two cents,	42 02
North Salem,	Seventeen dollars and thirty four cents,	17 34
Palmyra,	Sixty three dollars,	63 00
Parkman,	Twenty nine dollars and four cents,	29 04
Phillips,	Forty four dollars and eighty five cents,	44 85
Pittsfield,	Forty one dollars and eight cents,	41 08
Ripley,	Thirty seven dollars and fifty four cents,	37 54
Solon,	Sixty six dollars and thirty four cents,	66 34
St. Albans,	Forty six dollars and forty six cents,	46 46
Starks,	One hundred seven dollars and twenty two cents,	107 22
Strong,	Ninety four dollars and nine cents,	94 09
No. 2, 1st range,	Nineteen dollars and sixty two cents,	19 62
No. 7, 7th range,	One dollar and seventy six cents,	1 76
No. 8, 8th range,	Eleven dollars and seventy four cents,	11 74
Half of No. 8,	} Two dollars and eighty nine cents,	} 2 89
9th range,		
No. 9, 9th range,	Five dollars and seventy eight cents,	5 78
Sebasticook plant,	Sixteen dollars and sixty eight cents,	16 68
East Pond settle-	} Seven dollars and seventy four cents,	} 7 74
ment,		
Half Township	} Two dollars and fifty two cents,	} 2 52
granted to Sa-		
co Academy,	} Two hundred thirty seven dollars and forty nine cents,	} 237 49
Bingham's pur-		
chase,		

\$2,813 34

COUNTY OF PENOBSCOT.

Atkinson,	Forty two dollars and fifty seven cents,	42 57
Bangor,	Two hundred sixty eight dollars and eighty two cents,	268 82
Brewer,	One hundred eight dollars and one cent,	108 01
Brownville,	Twenty six dollars and twenty nine cents,	26 29
Carmel,	Thirty six dollars and seventy six cents,	36 76
Corinth,	Fifty two dollars and nineteen cents,	52 19
Dexter,	Sixty one dollars and seventy six cents,	61 76
Dixmont,	Sixty seven dollars and sixty one cents,	67 61
Dover,	Twenty eight dollars and sixty nine cents,	28 69
Dutton,	Twenty eight dollars and fifty nine cents,	28 59
Eddington,	Forty two dollars and twelve cents,	42 12
Etna,	Thirty two dollars and thirty eight cents,	32 38
Exeter,	Sixty seven dollars and seventy one cents,	67 71
Foxcroft,	Thirty three dollars and three cents,	33 03
Garland,	Forty nine dollars and sixty four cents,	49 64
Guilford,	Twenty seven dollars and twenty cents,	27 20
Hampden,	Two hundred thirty seven dollars and forty seven cents,	237 47

Hermon,	Forty two dollars and four cents,	42 04
Kilmarnock,	Eight dollars and sixteen cents,	8 16
Levant,	Thirty three dollars and one cent,	33 01
Maxfield,	Seven dollars and twenty five cents,	7 25
Milo,	Fourteen dollars and eighty eight cents,	14 88
Newburg,	Fifty two dollars and nine cents,	52 09
New-Charleston,	Sixty four dollars and four cents,	64 04
Newport,	Sixty five dollars and twenty four cents,	65 24
Orono,	Fifty seven dollars and ninety seven cents,	57 97
Orrington,	One hundred thirty three dollars and twenty one cents,	133 21
Sangerville,	Forty eight dollars and thirty cents,	48 30
Sebec,	Fifty four dollars and seventy two cents,	54 72
Williamsburg,	Sixteen dollars and eighty six cents,	16 86
Sunkhaze Planta.	Twenty dollars and sixteen cents,	20 16
Plan.No.1,4th range	Eighteen dollars and thirty four cents,	18 34
“ No. 1, 7th “	Eight dollars and forty four cents,	8 44
“ No. 3, 3d “	Thirty dollars and eight cents,	30 08
“ No. 6, 9th “	Twelve dollars and nineteen cents,	12 19
“ No. 7, 8th “	Six dollars and fifty seven cents,	6 57
Blakesburg plant.	Twenty one dollars and fifty eight cents,	21 58
Jarvis Gore,	Thirteen dollars and four cents,	13 04
No. 4, east of Penobscot river,	Eight dollars and eighty one cents,	8 81
No.1,6th range, or Boyd,	Six dollars and twelve cents,	6 12
No. 5, 9th range, or Boston,	Four dollars and eight cents,	4 08
No. 3, 2d range,	Four dollars and eight cents,	4 08
No. 1, 2d range, east of Penobscot river,	Two dollars and four cents,	2 04
No. 3, 8th range, or Whitney,	Two dollars and four cents,	2 04
		\$1,966 18

RECAPITULATION.

COUNTIES.		
YORK,	Seven thousand one hundred fifty nine dollars and ninety six cents,	7159 96
CUMBERLAND,	Nine thousand six hundred thirty three dollars and fifty eight cents,	9633 58
LINCOLN,	Seven thousand seventy five dollars and twenty three cents,	7075 23
HANCOCK,	Four thousand three hundred twenty two dollars and fourteen cents,	4322 14
WASHINGTON,	Two thousand two hundred three dollars and fifty eight cents,	2203 58
KENNEBEC,	Six thousand one hundred twenty six dollars and sixty seven cents,	6126 67
OXFORD,	Three thousand eight hundred nineteen dollars and eighty nine cents,	3819 89
SOMERSET,	Two thousand eight hundred thirteen dollars and thirty four cents,	2813 34
PENOBSCOT,	One thousand nine hundred sixty six dollars and eighteen cents,	1966 18
		\$45,120 57

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 sixteen cents ; provided the same shall not exceed one fifth

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

who are to assess polls at 16 cents,

part of the whole sum to be assessed ; and if at sixteen 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 kinds 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 upwards, and swine six months old and upwards ; and also the amount of the income of such inhabitants from any profession, employment, or by any annuity, or legacy, or other source, or gained by trading at sea or

and residence
on real & personal estate:

Taxable property.

Articles not taxable.

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 woolen 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.

Polls of minors how assessed.

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.

Tenant may require his landlord to reimburse half the tax.

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

Selectmen or assessors to make out lists of their assessments,

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 how much 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 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 and commit them to the collectors with warrants, 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 five, 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. and return a certificate thereof to the State Treasurer.

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 occupy 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. Goods, merchandize, &c. to be taxed in the town where sold, &c. Provide.

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 or otherwise, may be unable to contribute towards the public charges, in the Estates of literary & charitable institutions exempted ; also students. Abatements when to be made.

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.

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

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

Proviso.

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 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.	No. of Polls	Poll Tax.		Tax on estate and income.		Total.	
		Dolls.	Cts.	Dollars.	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	No of Divisions or description of range, if known.	No. of Acres.	Value.		Tax.		Total.	
				Dols.	Cts.	Dols.	Cts.	Dols.	Cts.

[This Act passed February 24, 1824.]