

MAINE STATE LEGISLATURE

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PRIVATE ACTS

OF THE

STATE OF MAINE,

PASSED BY THE

SIXTH LEGISLATURE,

AT ITS SESSION, HELD IN JANUARY, 1826.

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PUBLISHED AGREEABLY TO THE RESOLVE OF THE 28th OF JUNE, 1826.

◆◆◆◆◆

Portland.

PRINTED BY THOMAS TODD.....PRINTER TO THE STATE.

1826.

and notified at such time and place as a majority of the persons herein named may direct.

SECT. 5. *Be it further enacted,* That the powers granted by this Act, may be enlarged, restricted or annulled, at the pleasure of the Legislature.

[*Approved by the Governor, March 8, 1826.*]

CHAPTER CCCXXXIII.

AN ACT to apportion and assess on this State a Tax of Forty-nine thousand nine hundred and ninety-one dollars and ninety-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 and thirty two dollars,	232 00
Berwick,	Four hundred seventy four dollars and fifty cents,	474 50
Biddesford,	Three hundred and seventy six dollars,	376 00
Buxton,	Three hundred eighty two dollars and fifty cents,	382 50
Cornish,	One hundred forty six dollars and ten cents,	146 10
Eliot,	Two hundred sixty seven dollars and twenty cents,	267 20
Hollis,	Two hundred thirty eight dollars and eighty cents,	238 80
Kennebunk,	Five hundred sixteen dollars and fifty cents,	516 50
Kennebunk Port,	Seven hundred two dollars and seventy cents,	702 70
Kittery,	Two hundred eighty nine dollars and fifty cents,	289 50
Lebanon,	Three hundred and five dollars and fifty cents,	305 50
Lyman,	One hundred ninety three dollars and twenty cents,	193 20
Limerick,	Two hundred seven dollars and sixty cents,	207 60
Limington,	Two hundred fifty nine dollars and thirty cents,	259 30
Newfield,	One hundred sixty four dollars and forty cents,	164 40
Parsonsfield,	Three hundred and eighty four dollars,	384 00
Saco,	Six hundred thirty eight dollars and fifty cents,	638 50
Sanford,	Two hundred fifty nine dollars and twenty cents,	259 20
Shapleigh,	Three hundred fifty one dollars and eighty cents,	351 80
South Berwick,	Three hundred and two dollars,	302 00
Waterborough,	Two hundred and six dollars and fifty cents,	206 50
Wells,	Four hundred thirty one dollars and twenty cents,	431 20
York,	Six hundred three dollars and fifty cents,	603 50
Seven thousand nine hundred thirty two dollars and fifty cents,		7,932 50

COUNTY OF CUMBERLAND.

Baldwin,	Seventy six dollars and twenty-five cents,	76 25
Bridgeton,	One hundred ninety one dollars and twenty cents,	191 20
Brunswick,	Four hundred ninety five dollars,	495 00

Cumberland,	Three hundred nine dollars and twenty cents,	309 20
Cape Elizabeth,	Two hundred twenty four dollars and ten cents,	224 10
Danville,	One hundred twenty eight dollars and five cents,	128 05
Durham,	Two hundred fifty one dollars and eighty five cents,	251 85
Falmouth,	Three hundred ninety seven dollars and fifty cents,	397 50
Freeport,	Four hundred eighteen dollars and forty cents,	418 40
Gorham,	Five hundred fifty six dollars and fifty cents,	556 50
Gray,	Two hundred thirteen dollars and twenty cents,	213 20
Harrison,	One hundred four dollars and thirty cents,	104 30
Harpsswell,	Two hundred eighteen dollars and eighty cents,	218 80
Minot,	Three hundred thirty eight dollars,	338 00
New Gloucester,	Three hundred forty three dollars,	343 00
North Yarmouth,	Five hundred sixteen dollars and thirty cents,	516 30
Otisfield,	One hundred eighty six dollars and sixty cents,	186 60
Portland,	Three thousand five hundred and twenty eight dollars,	3528 00
Pownal,	One hundred eighty two dollars and sixty cents,	182 60
Poland,	One hundred forty seven dollars and fifty cents,	147 50
Raymond,	One hundred and sixteen dollars,	116 00
Scarborough,	Five hundred nineteen dollars and sixty cents,	519 60
Sebago,	Fifty dollars and eighty five cents,	50 85
Standish,	Three hundred and thirty three dollars,	333 00
Westbrook,	Five hundred and eighteen dollars,	518 0
Windham,	Three hundred seven dollars and eighty cents,	307 0
Thompson Pond } Plantation, }	Thirty two dollars and twenty cents,	32 20
Ten thousand seven hundred three dollars and eighty cents,		10,703 80

COUNTY OF LINCOLN.

Alna,	Two hundred five dollars and ninety cents,	205 90
Bath,	Five hundred sixty one dollars and eighty cents,	561 80
Boothbay,	Two hundred twenty five dollars and twenty cents,	225 20
Bowdoin,	Two hundred one dollars and twenty cents,	201 20
Bowdoinham,	Three hundred twenty one dollars and eighty cents,	321 80
Bristol,	Four hundred twelve dollars and sixty cents,	412 60
Camden,	Three hundred fourteen dollars and sixty cents,	314 60
Cushing,	Ninety one dollars and twenty cents,	91 20
Dresden,	Two hundred nine dollars and ten cents,	209 10
Edgecomb,	Two hundred twelve dollars and fifteen cents,	212 15
Friendship,	Seventy dollars and twenty five cents,	70 25
Georgetown,	One hundred ninety three dollars and seventy cents,	193 70
Hope,	One hundred forty two dollars and seventy cents,	142 70
Jefferson,	One hundred ninety six dollars and forty cents,	196 40
Litchfield,	Two hundred sixty eight dollars and thirty cents,	268 30
Lewiston,	One hundred seventy two dollars and eighty cents,	172 80
Lisbon,	Two hundred sixty five dollars and ninety cents,	265 90
Montville,	One hundred eighty six dollars and ninety cents,	186 90
New Castle,	Two hundred eleven dollars and seventy cents,	211 70
Nobleborough,	Two hundred forty six dollars and fifty cents,	246 50
Palermo,	One hundred fifty three dollars and eighty cents,	153 80
Phippsburg,	One hundred ninety five dollars and seventy cents,	195 70
St. George,	One hundred five dollars and sixty five cents,	105 65
Thomaston,	Three hundred ninety eight dollars and sixty cents,	398 60
Topsham,	Two hundred and twenty dollars,	220 00
Union,	Two hundred fifteen dollars and forty cents,	215 40
Waldoborough,	Four hundred sixty two dollars and sixty cents,	462 60
Wales,	Seventy five dollars and ninety cents,	75 90
Warren,	Three hundred and eight dollars,	308 00
Washington,	Eighty five dollars and ten cents,	85 10
Whitfield,	One hundred fifty five dollars and thirty cents,	155 30
Wiscasset,	Three hundred seventy eight dollars and thirty cents,	378 30
Woolwich,	Two hundred forty nine dollars and sixty cents,	249 60
Appleton Planta.	Fifty nine dollars and thirty five cents,	59 35
Montville Planta.	Thirty three dollars and five cents,	33 05
Patricktown Plant.	Twenty dollars and thirty five cents,	20 35
Seven thousand eight hundred twenty seven dollars and forty cents,		7,827 40

COUNTY OF HANCOCK.

Belfast,	Three hundred forty six dollars and fifty cents,	346 50
Belmont,	Seventy four dollars and twenty five cents,	74 25
Bluehill,	One hundred sixty seven dollars and fifty cents,	167 50
Brooks,	Sixty four dollars and sixty five cents,	64 65
Brooksville,	One hundred thirty one dollars and forty cents,	131 40
Bucksport,	Two hundred eighty three dollars and twenty five cents,	283 25
Castine,	Three hundred sixty eight dollars and five cents,	368 05
Deer-Isle,	Two hundred fifty seven dollars and fifty cents,	257 50
Eden,	Ninety eight dollars and ten cents,	98 10
Ellsworth,	One hundred fourteen dollars and thirty five cents,	114 35
Frankfort,	Three hundred eighteen dollars and thirty cents,	318 30
Franklin,	Thirty two dollars and sixty five cents,	32 65
Gouldsborough,	One hundred and two dollars,	102 00
Islesborough,	Eighty nine dollars and sixty cents,	89 60
Jackson,	Seventy two dollars,	72 00
Knox,	Ninety seven dollars and ninety five cents,	97 95
Lincolnville,	One hundred seventy two dollars and fifty cents,	172 50
Monroe,	Ninety three dollars and ten cents,	93 10
Mount Desert,	One hundred fifty eight dollars and ninety five cents,	158 95
Northport,	One hundred eight dollars and twenty five cents,	108 25
Orland,	One hundred eight dollars and ten cents,	108 10
Penobscot,	One hundred thirty four dollars and sixty cents,	134 60
Prospect,	Two hundred and forty three dollars,	243 00
Searsmont,	Ninety three dollars,	93 00
Sedgewick,	One hundred ninety one dollars and ten cents,	191 10
Sullivan,	One hundred forty eight dollars and eighty five cents,	148 85
Surry,	One hundred twenty dollars and five cents,	120 05
Swanville,	Seventy four dollars and eighty cents,	74 80
Thorndike,	Ninety five dollars and thirty cents,	95 30
Trenton,	Eighty six dollars and ninety cents,	86 90
Vinalhaven,	One hundred forty nine dollars and twenty five cents,	149 25
Mariaville,	Thirty seven dollars and ninety one cents,	37 91
No. 14, or Maria- ville south,	} Eleven dollars and thirty cents,	11 30
No. 26, or Maria- ville north,		
No. 27, or Richards,	Twelve dollars and seventy cents,	12 70
No. 3,	Six dollars and fifty five cents,	6 55
No. 15, or Eastbrook,	Twelve dollars and twenty five cents,	12 25
No. 8, or Otis,	Seventeen dollars and twenty cents,	17 20
Waldo Plantation,	Twenty five dollars and ninety five cents,	25 95
Residue of Bing- ham's purchase,	} Sixty four dollars and ninety cents,	64 90
No. 10, adjoining Stenben,		
		6 50

Four thousand eight hundred seven dollars and sixty one cents,

4,807 61

COUNTY OF WASHINGTON.

Addison,	Seventy seven dollars and seventy cents,	77 70
Alexander,	Five dollars and ninety five cents,	5 95
Baring,	Five dollars and sixty five cents,	5 65
Calais,	Seventy nine dollars and forty cents,	79 40
Columbia,	One hundred forty two dollars and thirty cents,	142 30
Cooper,	Nineteen dollars,	19 00
Charlotte,	Twenty dollars and eighty five cents,	20 85
Cherryfield,	Fifty seven dollars and sixty cents,	57 60
Cudler,	Forty three dollars and thirty cents,	43 30
Dennysville,	One hundred thirteen dollars and ten cents,	113 10
Eastport,	Four hundred and fifteen dollars,	415 00
East Machias,	One hundred fifty two dollars and twenty five cents,	152 25
Harrington,	Eighty six dollars and ten cents,	86 10

Jonesborough,	One hundred five dollars and thirty five cents,	105 35
Lubec,	Two hundred sixty three dollars and seventy five cents,	263 75
Machias Port,	Sixty dollars and fifty cents,	60 50
Perry,	Seventy one dollars and fifty cents,	71 50
Robbinston,	Seventy nine dollars and twenty cents,	79 20
Steuben,	One hundred three dollars and twenty five cents,	103 25
Whiting,	Forty four dollars and seventy five cents,	44 75
West Machias,	One hundred fifty two dollars and twenty five cents,	152 25
Plantation No. 9,	Thirty five dollars and twenty five cents,	35 25
“ No. 23,	Twelve dollars and eighty five cents,	12 85
Plan. No. 1, 1st ran.	Nine dollars and fifty five cents,	9 55
“ No. 3, “ “	Eleven dollars and seventy cents,	11 70
“ No. 3, 2d “	Two dollars and seventy five cents,	2 75
Plantation No. 7,	Six dollars and ninety cents,	6 90
“ No. 10,	Thirty dollars and twenty five cents,	30 25
“ No. 13,	Eight dollars and eighty cents,	8 80
“ No. 14,	Eleven dollars,	11 00
“ No. 17,	Two dollars and fifteen cents,	2 15
“ No. 18,	Eight dollars and eighty cents,	8 80
“ No. 20,	One dollar and eighty five cents,	1 85
Bingham's Pur- } chase,	One hundred ninety three dollars and thirty cents,	193 30
Houlton Planta. }	Nine dollars and fourteen cents,	9 14
Two thousand four hundred forty three dollars and four cents,		2,443 04

COUNTY OF KENNEBEC.

Albion,	One hundred forty two dollars and fifty cents,	142 50
Augusta,	Four hundred and thirty nine dollars,	439 00
Belgrade,	One hundred thirty two dollars and ninety five cents,	132 95
Burnham,	Twenty three dollars and sixty three cents,	23 63
China,	One hundred eighty nine dollars and eighty cents,	189 80
Chesterville,	One hundred three dollars and thirty five cents,	103 35
Clinton,	One hundred eighty five dollars and eighty five cents,	185 85
Dearborn,	Forty four dollars and sixty five cents,	44 65
Farmington,	Three hundred thirty six dollars and fifty cents,	336 50
Fayette,	One hundred twenty eight dollars and eighty five cents,	128 85
Freedom,	Eighty four dollars and sixty cents,	84 60
Gardiner,	Three hundred eighty three dollars and sixty cents,	383 60
Greene,	One hundred eighty six dollars and thirty five cents,	186 35
Hallowell,	Seven hundred four dollars and twenty cents,	704 20
Leeds,	Two hundred five dollars and fifty cents,	205 50
Monmouth,	Two hundred and twenty seven dollars,	227 00
Montgomery,	Fifty seven dollars and forty cents,	57 40
Mount Vernon,	One hundred eighty seven dollars and twenty five cents,	187 25
New Sharon,	One hundred seventy six dollars and thirty five cents,	176 35
Pittston,	Two hundred and twenty nine dollars,	229 00
Readfield,	Two hundred ninety five dollars and fifty cents,	295 50
Rome,	Thirty nine dollars and eighty cents,	39 80
Sidney,	Three hundred eleven dollars and forty cents,	311 40
Temple,	Sixty two dollars and five cents,	62 05
Unity,	One hundred twenty five dollars and ten cents,	125 19
Vassalborough,	Four hundred seventy five dollars and eighty cents,	475 80
Vienna,	Eighty seven dollars and eighty five cents,	87 85
Waterville,	Three hundred sixty five dollars and fifty cents,	365 50
Wayne,	One hundred thirty five dollars and thirty cents,	135 30
Wilton,	One hundred thirty four dollars and ten cents,	134 10
Windsor,	Eighty six dollars and thirty five cents,	86 35
Winthrop,	Three hundred dollars,	300 00
Winslow,	One hundred ninety nine dollars and ninety cents,	199 90

Six thousand seven hundred eighty six dollars and ninety eight cents, 6,786 98

COUNTY OF OXFORD:

Andover,	Seventy two dollars and eighty cents,	72 80
Albany,	Forty two dollars and ninety five cents,	42 95
Brownfield,	Ninety nine dollars and forty five cents,	99 45
Bethel,	One hundred ninety one dollars and forty five cents,	191 45
Buckfield,	Two hundred and seventeen dollars,	217 00
Berlin,	Six dollars and fifty five cents,	6 55
Canton,	Seventy five dollars and fifteen cents,	75 15
Carthage,	Five dollars and seventy cents,	5 70
Denmark,	One hundred eight dollars and fifty cents,	108 50
Dixfield,	Ninety four dollars and fifty five cents,	94 55
Fryeburg,	One hundred forty three dollars and fifty cents,	143 50
" Addition,	Twelve dollars and twenty five cents,	12 25
Gilead,	Forty one dollars and ten cents,	41 10
Greenwood,	Thirty seven dollars,	37 00
Hartford,	One hundred eighty six dollars and fifty cents,	186 50
Hebron,	Two hundred eighty three dollars and fifty cents,	283 50
Hiram,	Ninety dollars and ten cents,	90 10
Jay,	One hundred fifty dollars and twenty cents,	150 20
Lovell,	Sixty four dollars and twenty cents,	64 20
Livermore,	Three hundred and thirty nine dollars,	339 00
Mexico,	Thirty dollars and eighty five cents,	30 85
Norway,	Two hundred twenty dollars and ten cents,	220 10
Newry,	Seventy four dollars and fifty cents,	74 50
Porter,	Seventy three dollars and forty five cents,	73 45
Paris,	Three hundred four dollars and twenty cents,	304 20
Peru,	Sixty dollars and sixty cents,	60 60
Rumford,	One hundred fifty seven dollars and fifty cents,	157 50
Sumner,	One hundred forty nine dollars and ten cents,	149 10
Sweden,	Fifty one dollars and ten cents,	51 10
Turner,	Three hundred twenty eight dollars and twenty cents,	328 20
Waterford,	One hundred ninety two dollars and twenty cents,	192 20
Weld,	Eighty three dollars and ninety cents,	83 90
Woodstock,	Sixty two dollars and forty five cents,	62 45
Howard's Gore,	Eight dollars and fifty five cents,	8 55
Bradley & East- man's Grant,	} Six dollars and ten cents,	6 10
Fryeburg Acad- emy land	} Five dollars and thirty cents,	5 30
Township letter D. to J. Gardner,	} Five dollars and eighty five cents,	5 85
Township letter E. to J. Cum- mings,	} Five dollars and ninety cents,	5 90
No. 1, 1st Range,	Six dollars and thirty five cents,	6 35
No. 1, letter A.	Seven dollars and fifty cents,	7 50
No. 2, letter A.	Eight dollars and fifteen cents,	8 15
No. 2, 1st Range,	Six dollars and thirty cents,	6 30
No. 3, 1st Range,	Eight dollars and forty cents,	8 40
No. 4, 3d Range,	Six dollars,	6 00
No. 5, 3d Range,	Six dollars and fifty cents,	6 50
No. 2, 3d Range,	Six dollars,	6 00
No. 4, 4th Range,	Six dollars and sixty cents,	6 60
No. 2, 2d Range,	Six dollars and sixty cents,	6 60
No. 3, 2d Range,	Eight dollars and seventy five cents,	8 75
No. 3, 3d Range,	Six dollars,	6 00
Letter C. adjoin- ing letter B.	} Nine dollars and fifty cents,	9 50
Letter B.	Seven dollars and thirty cents,	7 30
No. 5, 4th Range,	Six dollars and sixty five cents,	6 65
Number 7,	Six dollars and thirty cents,	6 30
Number 8,	Six dollars and fifty five cents,	6 55
Andover surplus west,	} Three dollars and fifteen cents,	3 15

Hamilin's Grant.	Forty five cents,	45
North surplus of } Andover, }	Three dollars and forty five cents,	3 45
Four thousand two hundred seven dollars and eighty cents,		4,207 80

COUNTY OF SOMERSET.

Anson,	One hundred thirty one dollars and forty five cents,	131 45
Athens,	One hundred thirty dollars and twenty cents,	130 20
Avon,	Fifty two dollars and seventy five cents,	52 75
Bingham,	Thirty six dollars and twenty five cents,	36 25
Bloomfield,	One hundred forty five dollars and forty five cents,	145 45
Canaan,	Seventy six dollars and seventy five cents,	76 75
Corinna,	Thirty three dollars,	33 00
Cornville,	One hundred sixteen dollars and forty five cents,	116 45
Concord,	Thirty three dollars and eighty cents,	33 80
Embsden,	Eighty one dollars and ninety five cents,	81 95
Fairfield,	Two hundred twenty six dollars and fifty cents,	226 50
Freeman,	Forty six dollars and five cents,	46 05
Harmony,	Seventy six dollars and ten cents,	76 10
Hartland,	Forty one dollars and sixty five cents,	41 65
Industry,	One hundred dollars and fifty cents,	100 50
Kingfield,	Thirty six dollars and forty cents,	36 40
Madison,	One hundred forty three dollars and twenty five cents,	143 25
Mercer,	Eighty six dollars and fifty five cents,	86 55
Milburn,	Seventy six dollars and seventy five cents,	76 75
Moscow,	Thirty six dollars and twenty five cents,	36 25
Monson,	Thirteen dollars,	13 00
New Portland,	One hundred five dollars and fifty cents,	105 50
New Vineyard,	Seventy two dollars and seventy cents,	72 70
Norridgewock,	Two hundred nineteen dollars,	219 00
Northhill,	Forty six dollars and five cents,	46 05
North Salem,	Nineteen dollars and five cents,	19 05
Palmyra,	Sixty nine dollars and seventy cents,	69 70
Parkman,	Thirty two dollars and twenty cents,	32 20
Phillips,	Forty nine dollars and thirty cents,	49 30
Pittsfield,	Forty five dollars and fifteen cents,	45 15
Ripley,	Forty one dollars and forty cents,	41 40
Solon,	Seventy three dollars and forty cents,	73 40
St. Albans,	Fifty one dollars and forty cents,	51 40
Starks,	One hundred eighteen dollars and forty five cents,	118 45
Strong,	One hundred three dollars and ninety cents,	103 90
No. 2, 1st range,	Twenty one dollars and eighty cents,	21 80
No. 7, 7th range,	One dollar and eighty five cents,	1 85
Part of No. 8, 9th range, granted to heirs of W. Vaughan,	Three dollars and fifteen cents,	3 15
No. 9, 9th range, Sebasticook plan.	Six dollars and forty five cents,	6 45
No. 5, second range, part,	Nine dollars and thirty cents,	9 30
East Pond settle- ment,	Eight dollars and fifty five cents,	8 55
Half Township granted to Sa- co Academy,	Two dollars and eighty cents,	2 80
Bingham's Pur- chase,	Two hundred sixty six dollars and sixty five cents,	266 65
Three thousand eighty eight dollars and eighty cents,		3,088 80

COUNTY OF PENOBSCOT

Atkinson,	Forty seven dollars and thirty cents,	47 30
Bangor,	Two hundred ninety nine dollars,	299 00
Brewer,	One hundred nineteen dollars and sixty cents,	119 60
Brownville,	Twenty eight dollars and ninety five cents,	28 95
Carmel,	Forty dollars and ninety cents,	40 90
Coriuth,	Fifty seven dollars and ninety cents,	57 90
Dexter,	Sixty eight dollars and thirty cents,	68 30
Dixmont,	Seventy four dollars and eighty cents,	74 80
Dover,	Thirty one dollars and fifty five cents,	31 55
Dutton,	Thirty one dollars and forty five cents,	31 45
Eddington,	Forty six dollars and sixty five cents,	46 65
Eina,	Twenty three dollars and ninety three cents,	23 93
Exeter,	Seventy four dollars and sixty cents,	74 60
Foxcroft,	Thirty six dollars and fifty five cents,	36 55
Garlaud,	Fifty five dollars and twenty cents,	55 20
Guilford,	Twenty nine dollars and ninety cents,	29 90
Hampden,	Two hundred and sixty three dollars,	263 00
Hermon,	Forty four dollars and sixty cents,	44 60
Howland,	Seventeen dollars and twenty five cents,	17 25
Kirkland,	Twenty dollars and forty cents,	20 40
Kilmarnock,	Nine dollars and twenty cents,	9 20
Levant,	Thirty six dollars and eighty cents,	36 80
Maxfield,	Eight dollars,	8 00
Milo,	Sixteen dollars and fifty cents,	16 50
Newburg,	Fifty seven dollars and eighty cents,	57 80
New Charleston,	Seventy one dollars,	71 00
Newport,	Seventy two dollars,	72 00
Orono,	Sixty four dollars,	64 00
Orrington,	One hundred forty seven dollars and thirty cents,	147 30
Plymouth,	Twenty one dollars twenty seven cents,	21 27
Sangerville,	Fifty three dollars and forty cents,	53 40
Sebec,	Sixty dollars and fifty cents,	60 50
Williamsburg,	Eighteen dollars and seventy cents,	18 70
Sunkhaze planta.	Twenty two dollars and thirty cents,	22 30
No. 3, 3d range,	Thirty three dollars and fifty cents,	33 50
No. 6, 9th range,	Thirteen dollars and sixty five cents,	13 65
No. 7, 8th range,	Seven dollars and thirty five cents,	7 35
Blakesburg plant.	Twenty four dollars fifteen cents,	24 15
Jarvis' Gore,	Fourteen dollars and forty four cents,	14 44
No. 4, east of Penobscot river,	Nine dollars and sixty five cents,	9 65
No. 1, 6th range, or Boyd,	Six dollars and ninety cents,	6 90
No. 5, 9th range, or Boston,	Four dollars and sixty cents,	4 60
No. 3, 2d range,	Four dollars and sixty cents,	4 60
No. 1, 2d range, East of Penobscot river,	Two dollars and thirty cents,	2 30
No. 3, 8th range, or Whitney,	Two dollars and thirty cents,	2 30
	Two thousand one hundred ninety four dollars and four cents,	2,194 04

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 RECAPITULATION.

COUNTIES.	
YORK,	Seven thousand nine hundred thirty two dollars and fifty cents, 7,932 50
CUMBERLAND,	Ten thousand seven hundred and three dollars and eighty cents, 10,703 80
LINCOLN,	Seven thousand eight hundred twenty seven dollars and forty cents, 7,827 40
HANCOCK,	Four thousand eight hundred and seven dollars and sixty one cents, 4,807 61
WASHINGTON,	Two thousand four hundred forty three dollars four cents, 2,443 04
KENNEBEC,	Six thousand seven hundred eighty six dollars and ninety eight cts. 6,786 93
OXFORD,	Four thousand two hundred seven dollars and eighty cents, 4,207 80
SOMERSET,	Three thousand eighty eight dollars and eighty cents, 3,088 80
PENOBSCOT,	Two thousand one hundred ninety four dollars and four cents, 2,194 04

Forty nine thousand nine hundred and ninety one dollars ninety seven cents, 49,991 97

SECT. 2. *Be it further enacted,* That the Treasurer of the 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 the sum, so charged, in manner following, viz: Treasurer to issue his warrant to the Assessors of each town, &c.

To each male poll above the age of twenty-one years, within their respective towns, plantations or other places adjoining them, not belonging to any other town or plantation, provided such places were included and returned in the last valuation, at twenty cents, provided, the same shall not exceed one sixth part of the whole sum to be assessed: and if at twenty cents on the poll, the poll-tax shall exceed one sixth part of the sum to be assessed, the poll-tax shall be so reduced, as not to exceed one sixth part of such tax, but shall be made as nearly equal as may be to said sixth part of the whole: and if, by the above rules the proportion of the State, County and Town or Plantation taxes, exclusive of highway taxes, to be paid by the polls, shall, in any town or plantation, exceed two dollars on each poll, it shall be reduced, so as to make that sum; and the highway taxes in such town or plantation shall be assessed in the same proportion; and the residue 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 owned or possessed, 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, who are to assess polls and estates.

Taxable property

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 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 stock in trade, including stock employed in manufactories, not exempted by law; vessels of all kinds, whether 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 income of such inhabitants from any profession, 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.

Not taxable.

SECT. 3. *Be it further enacted,* That 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 pro-

Tenant may require his landlord to reimburse half the tax.

vided 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.

Horses, &c. to be taxed 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 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-seven, 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.

Assessors to make out bills of their assessments.

and commit them to collectors with warrants, and return a certificate thereof to the 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

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

Proviso.

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 estates 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.

Property of literary and charitable institutions exempted, &c.

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.

Abatements may 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,

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

Town and other taxes 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* ^{Proviso.} *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.

SECT. 8. *Be it further enacted*, That the assessors shall make their several rate lists, to be committed to the collectors or constables in such form, in substance, as shall be prescribed by the Treasurer of the State, when he transmits his warrants to the several towns and plantations, as herein directed.

[*Approved by the Governor, March 8, 1826.*]

STATE OF MAINE.

SECRETARY OF STATES' OFFICE, }
PORTLAND, APRIL 25, 1826. }

I HEREBY CERTIFY, That the Laws contained in this pamphlet have been compared with the originals deposited in this Office, and appear to be correctly printed.

AMOS NICHOLS, *Secretary of State.*