

# MAINE STATE LEGISLATURE

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# PRIVATE ACTS

OF THE

## STATE OF MAINE,

PASSED BY THE

### EIGHTH LEGISLATURE,

AT ITS

SESSION HELD IN JANUARY, 1828.

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Published agreeably to the Resolve of the 28th June, 1828.

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PORTLAND.

PRINTED BY THOMAS TODD, PRINTER TO THE STATE.  
1828.

**SECT. 3.** *Be it further enacted,* That at any time, within six years from the passage of said Act, the Legislature may take said Canals as provided in the fifteenth section of said Act, and not afterwards.

Legislature may take the Canals within a certain time and not afterwards.

**SECT. 4.** *Be it further enacted,* That so much of the second section of said Act as requires the dam to be kept and maintained across the mouth of Dead River, and so much of the fifteenth section as is inconsistent with the provisions of this Act, be, and hereby are repealed.

Parts of former Act repealed.

[Approved by the Governor, February 25, 1828.]

## CHAPTER DLXVIII.

AN ACT to apportion and assess on the Inhabitants of this State a Tax of forty-nine thousand, nine hundred and eighty-eight dollars.

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

Towns, Plantations, &c. assessed.

### COUNTY OF YORK.

Alfred,	Two hundred thirty dollars, sixty one cents,	230 61
Berwick,	Four hundred seventy four dollars, seventy five cents,	474 75
Biddeford,	Three hundred seventy six dollars, fifteen cents,	376 15
Buxton,	Three hundred eighty two dollars, sixty five cents,	382 65
Cornish,	One hundred forty six dollars, twenty cents,	146 20
Eliot,	Two hundred sixty seven dollars, thirty cents,	267 30
Hollis,	Two hundred thirty eight dollars, ninety cents,	238 90
Kennebunk,	Five hundred sixteen dollars, seventy cents,	516 70
Kennebunk Port,	Seven hundred and three dollars,	703
Kittery,	Two hundred eighty nine dollars, sixty one cents,	289 61
Lebanon,	Three hundred five dollars, sixty two cents,	305 62
Lyman,	One hundred ninety three dollars, twenty eight cents,	193 28
Limerick,	Two hundred seven dollars, sixty eight cents,	207 68
Limington,	Two hundred fifty nine dollars, forty two cents,	259 42
Newfield,	One hundred sixty four dollars, fifty cents,	164 50
Parsonfield,	Three hundred eighty four dollars, fifteen cents,	384 15
Saco,	Six hundred thirty eight dollars, seventy five cents,	638 75
Sanford,	Two hundred sixty dollars, eighty four cents,	260 84
Shapleigh,	Three hundred fifty one dollars, ninety five cents,	351 95
South Berwick,	Three hundred two dollars, twelve cents,	302 12

Waterborough,	Two hundred six dollars, sixty cents,	206 60
Wells,	Four hundred thirty one dollars, thirty six cents,	431 36
York,	Six hundred three dollars, seventy four cents,	603 74
Seven thousand nine hundred thirty five dollars, eighty eight cents,		7,935 88

## COUNTY OF CUMBERLAND.

Baldwin,	Seventy six dollars, thirty cents,	76 30
Bridgton,	One hundred ninety one dollars, thirty cents,	191 30
Brunswick,	Four hundred ninety five dollars, twenty cents,	495 20
Cumberland,	Three hundred nine dollars, thirty five cents,	309 35
Cape Elizabeth,	Two hundred twenty four dollars, twenty cents,	224 20
Danville,	One hundred twenty eight dollars, ten cents,	128 10
Durham,	Two hundred fifty one dollars, ninety five cents,	251 95
Falmouth,	Three hundred ninety seven dollars, sixty five cents,	397 65
Freeport,	Four hundred eighteen dollars, sixty cents,	418 60
Gorham,	Five hundred fifty six dollars, seventy five cents,	556 75
Gray,	Two hundred thirteen dollars, thirty cents.	213 30
Harrison,	One hundred four dollars, thirty five cents,	104 35
Harpeswell,	Two hundred eighteen dollars, ninety cents,	218 90
Minot,	Three hundred thirty eight dollars, fifteen cents,	338 15
New Gloucester,	Three hundred forty three dollars, fifteen cents,	343 15
North Yarmouth,	Five hundred sixteen dollars, fifty five cents,	516 55
Otisfield,	One hundred eighty six dollars, seventy cents,	186 70
Portland,	Three thousand five hundred twenty nine dollars, thirty cents,	3529 30
Pownal,	One hundred eighty two dollars, seventy cents,	182 70
Poland,	One hundred forty seven dollars, fifty five cents,	147 55
Raymond,	One hundred sixteen dollars, five cents,	116 05
Scarborough,	Five hundred nineteen dollars, seventy cents,	519 70
Sebago,	Fifty dollars, eighty six cents,	50 86
Staudish,	Three hundred thirty three dollars, fifteen cents,	333 15
Westbrook,	Five hundred eighteen dollars, twenty five cents,	518 25
Windham,	Three hundred seven dollars, ninety five cents,	307 95
Thompson Pond } Plantation, }	Twenty four dollars, sixteen cents,	24 16
Ten thousand seven hundred dollars and seventeen cents,		10,700 17

## COUNTY OF LINCOLN.

Alna,	Two hundred and six dollars,	206
Bath,	Five hundred sixty two dollars, ten cents,	562 10
Boothbay,	Two hundred twenty five dollars, thirty cents,	225 30
Bowdoin,	Two hundred one dollars, thirty cents,	201 30
Bowdoinham,	One hundred ninety seven dollars, seventy five cents,	197 75
Bremen,	One hundred thirty seven dollars,	137
Bristol,	Two hundred seventy five dollars, eighty cents,	275 80
Cushing,	Ninety one dollars, twenty five cents,	91 25
Dresden,	Two hundred nine dollars twenty cents,	209 20
Edgecomb,	One hundred forty two dollars, twenty five cents,	142 25
Friendship,	Seventy dollars, thirty cents,	70 30
Georgetown,	One hundred ninety three dollars, eighty cents,	193 80
Jefferson,	One hundred ninety six dollars, fifty cents,	196 50
Litchfield,	Two hundred sixty eight dollars, forty cents,	268 40
Lewiston,	One hundred seventy two dollars, ninety cents,	172 90
Lisbon,	Two hundred sixty six dollars,	266
Newcastle,	Two hundred eleven dollars, eighty cents,	211 80
Nobleborough,	Two hundred forty six dollars, sixty cents,	246 60
Phippsburg,	One hundred ninety five dollars, eighty cents,	195 80
Richmond,	One hundred twenty four dollars, ten cents,	124 10
Saint George,	One hundred five dollars, seventy cents,	105 70

Thomaston,	Three hundred ninety eight dollars, seventy five cents,	398 75
Topsham,	Two hundred twenty dollars, ten cents,	220 10
Union,	Two hundred fifteen dollars, fifty cents,	215 50
Waldoborough,	Four hundred sixty two dollars, seventy cents,	462 70
Wales,	Seventy five dollars, ninety five cents,	75 95
Warren,	Three hundred eight dollars, fifteen cents,	308 15
Washington,	Eighty five dollars, ten cents,	85 10
Whitfield,	One hundred fifty five dollars, thirty five cents,	155 35
Wiscasset,	Three hundred seventy eight dollars, forty five cents,	378 45
Woolwich,	Two hundred forty nine dollars, seventy cents,	249 70
Westport,	Seventy dollars,	70
PatricktownPlan,	Twenty dollars, thirty seven cents,	20 37
	Six thousand nine hundred thirty nine dollars, ninety seven cents,	6,939 97

## COUNTY OF HANCOCK.

Bluehill,	One hundred sixty seven dollars, sixty cents,	167 60
Brooksville,	One hundred thirty one dollars, forty five cents,	131 45
Bucksport,	Two hundred eighty three dollars, forty cents,	283 40
Castine,	Three hundred sixty eight dollars, ten cents,	368 10
Deer Isle,	Two hundred fifty seven dollars, sixty cents,	257 60
Eden,	Ninety eight dollars, fifteen cents,	98 15
Ellsworth,	One hundred fourteen dollars, forty cents,	114 40
Franklin,	Thirty two dollars, sixty five cents,	32 65
Gouldsborough,	One hundred and two dollars,	102
Hancock,	Sixty three dollars, twenty one cents,	63 21
Mount Desert,	One hundred fifty nine dollars,	159
Orland,	One hundred eight dollars, twenty five cents,	108 25
Penobscot,	One hundred thirty four dollars, sixty five cents,	134 65
Sodgewick,	One hundred ninety one dollars, twenty cents,	191 20
Sullivan,	Ninety nine dollars, twenty seven cents,	99 27
Surry,	One hundred twenty dollars, ten cents,	120 10
Trenton,	Seventy seven dollars, twenty five cents,	77 25
Vinalhaven,	One hundred forty nine dollars, thirty cents,	149 30
Mariaville,	Thirty seven dollars, ninety cents,	37 90
No.14,orMaria- ville south, }	Six dollars, twelve cents,	6 12
No.26,orMaria- ville north, }	Sixteen dollars, fifty five cents,	16 55
No.27,orRichards	Twelve dollars, seventy cents,	12 70
No. 8,	Two dollars, sixty two cents,	2 62
" 15,orEastbrook,	Twelve dollars, twenty five cents,	12 25
" 8, or Otis,	Seventeen dollars, twenty cents,	17 20
Residue ofBing- ham's purchase, }	Sixty four dollars, ninety five cents,	64 95
No. 10, adjoin- ing Steuben, }	Six dollars, fifty cents,	6 50
	Two thousand eight hundred thirty four dollars, thirty seven cents,	2,834 37

## COUNTY OF WASHINGTON.

Addison,	Seventy seven dollars, eighty cents,	77 80
Alexander,	Five dollars, ninety five cents,	5 95
Baring,	Five dollars, sixty five cents,	5 65
Baileyville,	Six dollars, ninety cents,	6 90
Calais,	Seventy nine dollars, fifty cents,	79 50
Columbia,	One hundred forty two dollars, forty cents,	142 40
Cooper,	Nineteen dollars,	19
Charlotte,	Twenty dollars, eighty five cents,	20 85

Cherryfield,	Eighty three dollars, sixty five cents,	83 65
Cutler,	Forty three dollars, thirty five cents,	43 35
Crawford,	One dollar, eighty five cents,	1 85
Dennysville,	One hundred thirteen dollars, ten cents	113 10
Eastport,	Four hundred fifteen dollars, twenty five cents,	415 25
East Machias,	One hundred fifty one dollars, eighty cents,	151 80
Edmunds,	Thirty dollars, twenty five cents,	30 25
Harrington,	Eighty six dollars, twenty cents,	86 20
Jonesborough,	One hundred five dollars, forty five cents,	105 45
Lubec,	Two hundred sixty three dollars, eighty five cents,	263 85
Machias Port,	Sixty dollars, sixty cents,	60 60
Perry,	Seventy one dollars, fifty five cents,	71 55
Robbinston,	Seventy nine dollars, twenty five cents,	79 25
Steuben,	Seventy seven dollars, twenty five cents,	77 25
Trescott,	Thirty five dollars, twenty five cents,	35 25
Whiting,	Forty three dollars, four cents,	43 04
West Machias,	One hundred fifty two dollars, thirty five cents,	152 35
No. 23,	Twelve dollars, eighty five cents,	12 85
Plan.No.1, 1st R.	Nine dollars, fifty five cents,	9 55
do. No.3, do.	Eleven dollars, seventy cents,	11 70
do. No. 3, 2d R.	Two dollars, seventy five cents,	2 75
do. No. 13,	Eight dollars, eighty cents,	8 80
do. No. 14,	Eleven dollars, five cents,	11 05
do. No. 17,	Five [Two] dollars, fifteen cents,	2 15
do. No. 18,	Eight dollars, eighty cents,	8 80
Bingham's pur- } chase, }	One hundred ninety three dollars, forty cents,	193 40
Houlton Planta.	Nine dollars, fifteen cents,	9 15
Two thousand four hundred and forty two dollars, twenty nine cents,		2,442 29

## COUNTY OF KENNEBEC.

Albion,	One hundred forty two dollars, fifty five cents,	142 55
Augusta,	Four hundred thirty nine dollars, seventeen cents,	439 17
Belgrade,	One hundred thirty three dollars,	133
China,	One hundred ninety dollars,	190
Chesterville,	One hundred three dollars, forty one cents,	103 41
Clinton,	One hundred eighty five dollars, ninety one cents,	185 91
Dearborn,	Forty four dollars, sixty five cents,	44 65
Farmington,	Three hundred thirty six dollars, sixty two cents,	336 62
Fayette,	One hundred twenty eight dollars, ninety two cents,	128 92
Gardiner,	Three hundred eighty three dollars, seventy seven cents,	383 77
Greene,	One hundred eighty six dollars, forty two cents,	186 42
Hallowell,	Seven hundred four dollars, forty eight cents,	704 48
Leeds,	Two hundred five dollars, sixty one cents,	205 61
Monmouth,	Two hundred twenty seven dollars, six cents,	227 06
Mount Vernon,	One hundred eighty seven dollars, thirty two cents,	187 32
New Sharon,	One hundred seventy six dollars, forty six cents,	176 46
Pittston,	Two hundred twenty nine dollars, seventeen cents,	229 17
Readfield,	Two hundred ninety five dollars, sixty two cents,	295 62
Rome,	Thirty nine dollars, eighty cents,	39 80
Sidney,	Three hundred eleven dollars, fifty seven cents,	311 57
Temple,	Sixty two dollars, ten cents,	62 10
Vassalborough,	Four hundred seventy five dollars, ninety seven cents,	475 97
Vionna,	Eighty seven dollars, eighty five cents,	87 85
Waterville,	Three hundred sixty five dollars, sixty three cents,	365 63
Wayne,	One hundred thirty five dollars, thirty five cents,	135 35
Wilton,	One hundred thirty four dollars, fifteen cents,	134 15
Windsor,	Eighty six dollars, thirty five cents,	86 35

Winthrop,	Three hundred dollars, twelve cents,	300 12
Winslow,	Two hundred dollars,	200
Six thousand four hundred ninety nine dollars, three cents,		6,499 03

## COUNTY OF OXFORD.

Andover,	Seventy two dollars, eighty five cents,	72 85
Albany,	Forty two dollars, ninety five cents,	42 95
Brownfield,	Ninety nine dollars, fifty cents,	99 50
Bethel,	One hundred ninety one dollars, fifty cents,	191 50
Berlin,	Six dollars, sixty cents,	6 60
Buckfield,	Two hundred eleven dollars, four cents,	211 04
Canton,	Seventy five dollars, twenty cents,	75 20
Carthage,	Five dollars, seventy cents,	5 70
Denmark,	One hundred eight dollars, fifty five cents,	108 55
Dixfield,	Ninety four dollars, sixty cents,	94 60
Fryeburg,	One hundred forty three dollars, fifty five cents,	143 55
do. Addition,	Twelve dollars, twenty five cents,	12 25
Gilead,	Forty one dollars, fifteen cents,	41 15
Greenwood,	Thirty seven dollars, five cents,	37 05
Hartford,	One hundred eighty six dollars, sixty cents,	186 60
Hebron,	Two hundred eighty three dollars, sixty cents,	283 60
Hiram,	Ninety dollars, fifteen cents,	90 15
Jay,	One hundred fifty dollars, twenty five cents,	150 25
Lovel,	Sixty four dollars, twenty cents,	64 20
Livermore,	Three hundred thirty nine dollars, ten cents,	339 10
Mexico,	Thirty dollars, eighty five cents,	30 85
Norway,	Two hundred twenty dollars, fifteen cents,	220 15
Newry,	Seventy four dollars, sixty five cents,	74 65
Paris,	Three hundred ten dollars, forty six cents,	310 46
Porter,	Seventy three dollars, forty five cents,	73 45
Peru,	Sixty dollars, seventy cents,	60 70
Rumford,	One hundred fifty seven dollars, sixty cents,	157 60
Sumner,	One hundred forty nine dollars, twenty cents,	149 20
Sweden,	Fifty one dollars, fifteen cents,	51 15
Turner,	Three hundred twenty eight dollars, thirty cents,	328 30
Waterford,	One hundred ninety two dollars, twenty cents.	192 20
Weld,	Eighty three dollars, ninety cents,	83 90
Woodstock,	Sixty two dollars, forty five cents,	62 45
Howard's Gore,	Eight dollars, sixty cents,	8 60
Bradley & East- man's Grant,	} Six dollars, ten cents,	6 10
Fryeburg Aca- demy,	} Five dollars, thirty cents.	5 30
No. 5, 2d Range,	Eight dollars, five cents,	8 05
Township D. to J. Gardner,	} Five dollars, eighty six cents,	5 86
Township E. to J. Cummings,	} Five dollars, ninety cents,	5 90
No. 1, 1st Range,	Six dollars, thirty five cents,	6 35
No. 1 letter A.	Seven dollars, fifty cents,	7 50
No. 2 letter A.	Eight dollars, fifteen cents,	8 15
No. 2, 1st Range,	Six dollars, thirty cents,	6 30
No. 3, 1st Range,	Eight dollars, forty cents,	8 40
No. 4, 3d Range,	Six dollars,	6
No. 5, 3d Range,	Six dollars, fifty cents,	6 50
No. 2, 3d Range,	Six dollars,	6
No. 4, 4th Range,	Six dollars, sixty cents,	6 60
No. 2, 2d Range,	Six dollars, sixty cents,	6 60
No. 3, 2d Range,	Eight dollars, seventy five cents,	8 75

No. 3, 3d Range,	Six dollars,	6 00
Letter C. ad-joining B.	} Nine dollars, fifty cents,	9 50
Letter B.		
No. 5, 4th Range,	Six dollars, thirty five cents,	7 35
Number 7,	Six dollars, sixty five cents,	6 65
Number 8,	Six dollars, thirty cents,	6 30
Number 8,	Six dollars, fifty five cents,	6 55
Andover sur-plus west,	} Three dollars, fifteen cents,	3 15
Hamlin's Grant,		
Andover sur-plus north,	Forty five cents,	45
	} Three dollars, forty three cents,	3 43
Four thousand two hundred seventeen dollars, seventy nine cents,		4,217 79

## COUNTY OF SOMERSET.

Abbot,	One dollar, eighty five cents,	1 85
Anson,	One hundred thirty four dollars, thirty one cents,	134 31
Athens,	One hundred thirty dollars, thirty cents,	130 30
Avon,	Fifty two dollars, seventy six cents	52 76
Bingham,	Thirty six dollars, twenty six cents,	36 26
Brighton,	Forty six dollars, seven cents,	46 07
Bloomfield,	One hundred forty five dollars, fifty cents,	145 50
Canaan,	Seventy six dollars, seventy six cents,	76 76
Corinna,	Thirty three dollars,	33
Cornville,	One hundred sixteen dollars, fifty cents,	116 50
Concord,	Thirty three dollars, eighty cents,	33 80
Chandlerville,	Nine dollars, thirty cents,	9 30
Embden,	Seventy nine dollars, twenty two cents,	79 22
Fairfield,	Two hundred twenty six dollars, sixty cents,	226 60
Freeman,	Forty six dollars, five cents,	46 05
Harmony,	Seventy six dollars, ten cents,	76 10
Hartland,	Forty one dollars, sixty five cents,	41 65
Industry,	One hundred dollars, fifty five cents,	100 55
Kingfield,	Thirty six dollars, forty cents,	36 40
Madison,	One hundred forty three dollars, thirty two cents,	143 32
Mercer,	Eighty six dollars, sixty cents,	86 60
Milburn,	Ninety three dollars, three cents,	93 03
Moscow,	Thirty six dollars, twenty five cents,	36 25
Monson,	Thirteen dollars,	13
New Portland,	One hundred five dollars, fifty seven cents,	105 57
New Vineyard,	Seventy two dollars, seventy five cents,	72 75
Norridgewock,	Two hundred two dollars, eighty two cents,	202 82
North Salem,	Nineteen dollars, five cents,	19 05
Palmyra,	Sixty nine dollars, seventy five cents,	69 75
Parkman,	Thirty two dollars, twenty two cents,	32 22
Phillips,	Forty nine dollars, thirty cents,	49 30
Pittsfield,	Forty five dollars, fifteen cents,	45 15
Ripley,	Forty one dollars, forty cents,	41 40
Solon,	Seventy three dollars, forty two cents,	73 42
St. Albans,	Fifty one dollars, forty one cents,	51 41
Starks,	One hundred eighteen dollars, fifty five cents,	118 55
Strong,	One hundred four dollars,	104
Wellington,	Twenty five dollars, twenty cents,	25 20
No. 2, 1st Range,	Twenty one dollars, eighty cents,	21 80
Part No. 8, 9th Range, to heirs of W. Vaughan,	} Three dollars, fifteen cents,	3 15
No. 9, 9th Range,		
East Pond plantation,	Six dollars, fifty cents,	6 50
	} Eight dollars, fifty five cents,	8 55
Half Township to Saco Academy,		
	} Two dollars, eighty cents,	2 80



Bingham purchase,	} Two hundred forty one dollars, fifty two cents,	241 52
		Three thousand ninety dollars, nine cents,

COUNTY OF PENOBSCOT.

Atkinson,	Forty seven dollars, thirty three cents,	47 33
Bangor,	Two hundred ninety nine dollars, ten cents,	299 10
Brewer,	One hundred nineteen dollars, sixty three cents,	119 63
Brownville,	Twenty nine dollars,	29
Carmel,	Forty dollars, ninety cents,	40 90
Corinth,	Fifty seven dollars, ninety five cents,	57 95
Charleston,	Seventy one dollars, three cents,	71 03
Dexter,	Sixty eight dollars, thirty four cents,	68 34
Dixmont,	Seventy four dollars, eighty five cents,	74 85
Dover,	Thirty one dollars, fifty five cents,	31 55
Dutton,	Thirty one dollars, forty five cents,	31 45
Eddington,	Forty six dollars, sixty five cents,	46 65
Etna,	Twenty three dollars, ninety five cents,	23 95
Exeter,	Seventy four dollars, sixty five cents,	74 65
Foxcroft,	Thirty six dollars, sixty five cents,	36 65
Garland,	Fifty five dollars, twenty cents,	55 20
Guilford,	Twenty nine dollars, ninety cents,	29 90
Hampden,	Two hundred sixty three dollars, ten cents,	263 10
Hormon,	Forty four dollars, sixty cents,	44 60
Howland,	Eight dollars, sixty three cents,	8 63
Kirkland,	Twenty dollars, forty cents,	20 40
Kilmarnock,	Nine dollars, twenty cents,	9 20
Levant,	Thirty six dollars, eighty cents,	36 80
Maxfield,	Eight dollars, sixty two cents,	8 62
Milo,	Sixteen dollars, fifty cents,	16 50
Newburg,	Fifty seven dollars, eighty three cents,	57 83
Newport,	Seventy two dollars, three cents,	72 03
Orono,	Sixty four dollars, three cents,	64 03
Orrington,	One hundred forty seven dollars, thirty five cents,	147 35
Plymouth,	Twenty one dollars, thirty cents,	21 30
Sangerville,	Fifty three dollars, forty five cents,	53 45
Sebec,	Sixty dollars, fifty five cents,	60 55
Williamsburg,	Eighteen dollars, seventy two cents,	18 72
Sunkhaze plant,	Twenty two dollars, thirty two cents,	22 32
No. 3, 3d Range,	Thirty three dollars, fifty one cents,	33 51
North half No. 6, 9th Range,	} Five dollars, sixty six cents,	5 66
No. 7, 8th Range,	Seven dollars, thirty five cents,	7 35
Blakesburg plant,	Twenty four dollars, seventeen cents,	24 17
Jarvis's Gore,	Fourteen dollars, forty five cents,	14 45
No. 4, east of Penobscot,	} Nine dollars, sixty five cents,	9 65
No. 1, 6th Range or Boyd,	} Six dollars, ninety cents,	6 90
No. 5, 9th range or Boston,	} Four dollars, sixty cents,	4 60
No. 3, 2d Range,	Four dollars, sixty cents,	4 60
No. 3, 8th range or Whitney,	} Two dollars, thirty cents,	2 30
Two thousand one hundred seventy six dollars, seventy five cents,		2,176 75

COUNTY OF WALDO.

Belfast,	Three hundred forty six dollars, sixty cents,	346 60
Belmont,	Seventy four dollars, thirty cents,	74 30
Brooks,	Sixty four dollars, sixty five cents,	64 65
Burnham,	Twenty three dollars, sixty five cents,	23 65

Camden,	Three hundred fourteen dollars, seventy five cents,	314 75
Frankfort,	Three hundred eighteen dollars, forty cents,	318 40
Freedom,	Eighty four dollars, sixty five cents,	84 65
Hope,	One hundred forty two dollars, seventy five cents,	142 75
Islesborough,	Eighty nine dollars, sixty five cents,	89 65
Jackson,	Seventy two dollars, five cents,	72 05
Knox,	Ninety eight dollars,	98
Lincolntonville,	One hundred seventy two dollars, sixty cents,	172 60
Liberty,	Thirty three dollars, five cents,	33 05
Montville,	One hundred eighty seven dollars,	187
Monroe,	Ninety three dollars, fifteen cents,	93 15
Northport,	One hundred eight dollars, thirty cents,	108 30
Prospect,	Two hundred forty three dollars, ten cents,	243 10
Palermo,	One hundred fifty three dollars, ninety cents,	153 90
Searsmont,	Ninety three dollars, five cents,	93 05
Swanville,	Seventy four dollars, eighty five cents,	74 85
Thorndike,	Ninety five dollars, thirty five cents,	95 35
Troy,	Fifty seven dollars, forty cents,	57 40
Unity,	One hundred twenty five dollars, sixteen cents,	125 16
Appleton plant.,	Fifty nine dollars, thirty five cents,	59 35
Waldo plant.,	Twenty five dollars, ninety five cents,	25 95

Three thousand one hundred fifty one dollars, sixty six cents, 3,151 66

## COUNTIES,

## RECAPITULATION.

YORK,	Seven thousand nine hundred thirty five dollars, eighty eight cents,	7,935 88
CUMBERLAND,	Ten thousand seven hundred dollars, seventeen cents,	10,700 17
LINCOLN,	Six thousand nine hundred thirty nine dollars, ninety seven cents,	6,939 97
HANCOCK,	Two thousand eight hundred thirty four dollars, thirty seven cents,	2,834 37
WASHINGTON,	Two thousand four hundred forty two dollars, twenty nine cents,	2,442 29
KENNEBEC,	Six thousand four hundred ninety nine dollars, three cents,	6,499 03
OXFORD,	Four thousand two hundred seventeen dollars, seventy nine cents,	4,217 79
PENOBSCOT,	Two thousand one hundred seventy six dollars, seventy five cents,	2,176 75
SOMERSET,	Three thousand ninety dollars, nine cents,	3,090 09
WALDO,	Three thousand one hundred fifty one dollars, sixty six cents,	3,151 66

Forty nine thousand nine hundred eighty eight dollars, 49,988 00

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 : To each male poll above the age of twenty one years, within their respective towns and plantations, seventeen cents, provided the same shall not exceed one sixth part of the whole sum to be assessed ; and if, at seventeen 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,

Treasurer to issue his warrant to Assessors of each town, &c.

who are to assess polls and estates.

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, 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 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.

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 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, &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

Selectmen or Assessors to make out lists of assessments;

and commit them  
to Collectors with  
warrant;

and return a cer-  
tificate thereof to  
the Treasurer.

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 nine, 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.

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

Ex. vis.

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 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 liter-  
ary and charita-  
ble 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 resi-

ding 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 : And inhabitants of Islands, on which there are no highways, may be omitted in any highway tax, at the discretion of the town to which they belong.

Abatement may be made.

Inhabitants on islands may be exempted from highway taxes.

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.

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

Town and other taxes by the same rates.

Proviso.

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

Treasurer to prescribe form of rate lists.

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 described.

[Approved by the Governor, February 25, 1828.]

## CHAPTER DLXIX.

AN ACT ceding to the United States the Jurisdiction of a certain tract of land in the town of Cape Elizabeth.

Territory, jurisdiction of which is ceded.

SECT. 1. *Be it enacted by the Senate and House of Representatives, in Legislature assembled,* That there be and hereby is ceded to the United States, the jurisdiction of a lot of land containing about twelve acres, situate in the town of Cape Elizabeth, for the purpose of erecting thereon Light Houses, and any other buildings which may be found expedient by the Government of the United States: said lot is bounded as follows, viz: beginning at low water mark between Staples' Cove and the Cove near the easterly head land of the Cape, on the line between the lands of Charles Staples and Edward and Enoch Dyer; thence westerly on the line between said Staples' and Dyers', eighty four rods; thence southeasterly, eighteen rods, to the centre of the spring of water; thence westerly, on the course first named, twelve rods; thence south twelve rods; thence easterly, parallel to the first named line, to low water mark; thence north-westerly, to the bounds first named

Concurrent jurisdiction reserved.

SECT. 2. *Be it further enacted,* That this State shall have concurrent jurisdiction with the United States in and over the territory described in this Act, and the houses, when erected, so far as that all civil and military processes, issued under the authority of this State, or any officer thereof, may be executed on any part of the said granted premises, or in any building that may be erected thereon, in the same way and manner as if the jurisdiction had not been ceded as aforesaid.

[Approved by the Governor, February 25, 1828.]