

MAINE STATE LEGISLATURE

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PRIVATE AND SPECIAL

ACTS

OF THE

STATE OF MAINE,

PASSED BY THE

TENTH LEGISLATURE,

AT ITS

SESSION, COMMENCING JANUARY 6th 1830.

Published agreeably to the Resolve of the 28th June, 1820.

Portland :

DAY & FRASER.....PRINTERS TO THE STATE.

1830.

counties of Cumberland and Oxford, shall be varied accordingly : *Provided*, That the inhabitants of, and owners of land in the tract thus set off, shall be held to pay all arrears of taxes legally assessed upon them by said town of Otisfield, prior to the passing of this Act.

Proviso as to payment of taxes assessed.



CHAP. 116.

AN ACT to ascertain the amount and description of Estates, and of certain description of persons within this State.

Approved March 18, 1830.

SECT. 1. *Be it enacted by the Senate and House of Representatives, in Legislature assembled*, That on or after the first day of May next, and before the first day of September next, the assessors of each town and plantation within this State, for the current year, shall take and record in the books of such town or plantation, and shall lodge in the office of the Secretary of the State, a copy of a true and perfect list of all the male polls of twenty one years of age and upwards, resident in or belonging to such town or plantation, on the first day of May next, whether such persons are at the time at home or abroad, distinguishing such as are exempted from taxation; and of all ratable estate both real and personal, lying within, or adjacent to their respective towns, districts or plantations (not exempted by law from paying State taxes,) expressing by whom occupied or possessed, particularly distinguishing such adjacent estate, and also each article of such estate by itself, agreeably to the list hereto annexed, and also a list of all persons supported in whole or in part by the town, with the average annual expense of supporting such persons; excepting however the polls of the students of Bowdoin College, of Waterville

Assessors to lodge in the office of Secretary of State a list of polls and estates, &c.

Exceptions.

College, Maine Charity School, Gardiner Lyceum, Maine Wesleyan Seminary, and the real and personal estate belonging to said institutions, or to any incorporated school or academy, and the Libraries and Philosophical Apparatus of any other Literary Institution, and also the funds appropriated for the support of any public school. And such lists or inventories shall be made in the following form :

Form of the list.

A list of the polls and estate, real and personal, of the several proprietors and inhabitants of the town of ———, in the county of ———, taken pursuant to an act of the Legislature, passed in the year of our Lord one thousand eight hundred and thirty, entitled “An Act to ascertain the amount and description of estates and of certain description of persons within this State,” by the subscribers, assessors of the said ——— duly elected and sworn.

Names of persons.

Number of polls, twenty-one years of age and upwards, liable to be taxed.

Number of males supported in whole or in part by the town.

Number of females supported in whole or in part by the town.

Average annual expense for supporting each person.

No. of Aliens, not naturalized.

No. of dwelling-houses.

No. of Barns.

No. of shops and stores for the sale of merchandize.

No. ware-houses for the deposit of merchandize.

No. of tin-plate manufactories.

Value of tin-ware manufactured annually.

Manufactories in brass and iron.

Value of manufactories in brass and iron annually.

No. clock and watch-makers, silver-smiths and jewellers.

Value of plate, jewelry, clocks and watches, manufactured annually.

- No. gun-smiths.
- Value of guns manufactured annually.
- All other manufactories in metals.
- Value of articles manufactured annually.
- No. of coach, chaise-makers and wheelwrights.
- No. of printing offices.
- No. of presses in each.
- Value of printing done annually.
- No. of tanneries.
- No. of pits or vats.
- No. of rope-walks.
- No. of tons of cordage made annually.
- No. of distilleries.
- No. of gallons of spirits distilled annually.
- No. of stores, shops, offices and buildings whether attached to or included in dwelling-houses or other buildings or not.
- All other shops and buildings, of the value of twenty dollars and upwards.
- No. of grist mills.
- No. pairs of stones.
- No. bushels of grain ground annually.
- No. saw mills.
- No. saws.
- No. feet of boards and other lumber sawed annually.
- No. clapboard machines.
- No. thousand of clapboards sawed annually.
- No. shingle machines.
- No. thousand of shingles sawed annually.
- No. lath machines.
- No. thousand laths sawed annually.
- All other machines for wood work.
- Value of all other manufactures in wood.
- No. fulling and clothing mills.
- Value of cloth dressed annually.
- No. carding machines.
- Amount of wool carded annually.
- No. spinning machines.
- No. spindles.
- Amount of yarn spun annually.

- Woollen manufactures.
 Value of cloth manufactured annually.
 No. cotton manufactures.
 Value of cloth and yarn manufactured annually.
 No. of furnaces for casting iron.
 Value of iron castings annually.
 No. nail machines.
 No. pounds of nails and spikes, manufactured annually.
 No. oil mills.
 No. gallons of flaxseed oil manufactured annually.
 No. powder mills.
 No. pounds of gun-powder made annually.
 No. paper mills.
 No. reams of paper made annually.
 No. plaister mills.
 No. tons of plaister ground annually.
 All other mills and machines, specifying what kind.
 No. marble or other stone cutting establishments.
 Value of stone or marble cut or hammered annually.
 No. lime kilns.
 No. casks of lime burnt annually.
 No. brick yards.
 No. bricks made annually.
 No. ship yards.
 No. vessels annually built.
 Total tonnage of the same.
 No. vessels employed wholly or principally in fisheries.
 No. vessels employed wholly or principally in coasting or foreign trade.
 Tonnage of the same.
 Superficial feet of wharf.
 Annual income of the same.
 Annual amount of wharfage and dockage.
 Amount of each persons stock in trade including goods, wares and merchandize of every description at home or abroad averaged for the year.
 Amount of each person's annual sales as factor or

commission merchant, exclusive of his own bonafide stock in trade.

Amount of money on hand including bank bills and deposits in any bank, or in the hands of agents or any other persons.

Amount of money loaned or on interest more than the person pays interest for.

Amount of United States stock or securities.

Amount of stock or public securities of this State.

Amount of stock or public securities of any other of the United States.

Amount of stock or public securities of any foreign country.

Amount of stock or shares in the Bank of the United States.

Amount of bank stock or shares of, in this State.

Amount of bank stock or shares of, in any other of the United States.

Amount of bank stock or shares of, in any Foreign Country.

No. shares in any toll bridges.

Total value of the same.

No. shares in turnpikes.

Total value of the same.

No. shares in any stage company.

Value of the same.

No. of shares in all other incorporated companies not before designated.

Total value of the same.

No. acres of tillage land exclusive of land first cleared and never ploughed and including orchard tillage.

No. bushels of indian corn.

No. bushels of wheat.

No. bushels of rye.

No. bushels of oats.

No. bushels of peas and beans.

No. bushels of millet, buck wheat and other grains.

No. bushels of potatoes.

No. tons of hemp.

No. pounds of flax.

} Raised annually on said tillage land.

- No. acres of English and upland mowing, including orchards mowed.
- No. tons English and upland Hay. }
 No. acres fresh or natural meadow. }
 No. tons of fresh meadow hay. }
 No. acres of salt marsh. }
 No. tons salt hay. }
 No. acres of pasturage including orchards }
 pastured. }
 No. cows the pasture will keep.
 No. acres of wood land.
 No. acres of unimproved land not covered with
 wood.
 No. acres unimproveable or waste land.
 No. acres of land used for roads.
 No. acres of land covered with water, exclusive
 of tide water.
 No. acres of land covered with tide water.
 No. acres of land owned by the town in its cor-
 porate capacity or reserved for public uses.
Total No. acres of land within the exterior limits
 of the town.
Total No. acres of tillage, mowing and pasture
 land owned by inhabitants or residents.
Total No. acres of tillage, mowing and pasture
 land, in the town owned by non-residents.
Total No. acres of wood and unimproved land in
 the town, owned by inhabitants or residents.
Total No. acres of wood and unimproved land in
 the town owned by non-residents.
Total No. acres of unimproveable or waste land
 in the town owned by inhabitants or residents.
Total No. acres of unimproveable or waste land
 in the town owned by non-residents.
 No. ounces of plate.
 No. barrels of cider made annually.
 No. bushels of apples raised annually.
 No. horses and colts three years old and upwards
 No. colts two years old.
 No. colts one year old.
 No. oxen four years old and upwards.

Raised annually
 on said mowing
 land.

- No. cows of all ages.
- No. bulls, steers and heifers three years old.
- No. bulls, steers and heifers two years old.
- No. bulls, steers and heifers one year old.
- No. sheep of native breed six months old and upwards.
- No. sheep of merino or other foreign or mixed breed six months old and upwards.
- No. swine six months old and upwards.
- No. coaches or other four wheel carriages for the conveyance of persons and their baggage.
- No. chaises or other two wheeled pleasure carriages.
- No. boxes of herrings cured annually.
- No. barrels of fish salted annually.
- No. quintals of cod and other fish dried annually.
- No. barrels of fish-oil made annually.
- Doomings or estimated value of estates or parts of estates, of which no inventory can be obtained.

Provided always, That the several articles of the produce of lands and of manufactories herein before mentioned, shall not be taken into consideration in forming a valuation for any other purpose, than for ascertaining the relative value of lands and manufactories in the various parts of the State.

SECT. 2. *Be it further enacted,* That said assessors before they enter on this work, shall take an oath or affirmation faithfully and impartially, according to their best skill and judgment, to do and perform the whole duty of an assessor as directed by this Act without favor or prejudice, which oath or affirmation may be administered by such officers as are now authorized by law to administer the usual oaths to town officers: *And* said assessors shall be paid by the town or plantation to which they respectively belong, for the time in which they shall be necessarily employed in doing the duties required by this Act.

SECT. 3. *Be it further enacted,* That if any assessor of any town or plantation for the year

Penalty for neglect or fraudulent conduct of Assessors.

aforesaid, shall refuse to take the oath or affirmation required by this Act, or shall refuse or neglect to do and perform the duties required by this Act, or shall in any way act deceitfully or evasively therein, he shall for each such offence forfeit and pay a fine, not less than fifty dollars, nor more than two hundred dollars. And every person liable to be taxed, and not out of the State, on and from the first day of May next, to the first day of September next, who shall refuse or wilfully neglect to give the assessors on oath or affirmation if required, which said assessors are hereby empowered to administer, a true and perfect account of all his or her estate, and of all estates in his or her hands, or under his or her care as agent, according to the true intent and meaning of this act, shall be doomed by said assessors to the full amount of his or her estate, according to their best skill and judgment, and shall pay a fine of six per cent. on the whole amount of the sums, in which he or she shall have been thus doomed by the said assessors.

Persons refusing to give an account to be doomed and fined.

SECT. 4. *Be it further enacted,* That the Secretary of the State, shall forthwith cause to be made and printed a sufficient number of blank lists with columns for each article required by this Act, and proper titles to each column, and transmit to the Sheriffs of the several counties a suitable number of copies of the same, and of this Act, for the use of the assessors of each of the towns and plantations in the several counties; and said Sheriffs are hereby required, immediately on the receipt thereof, to cause the same to be delivered to the clerks of the several towns and plantations aforesaid.

Secretary of State to transmit blank lists.

SECT. 5. *Be it further enacted,* That the said assessors shall, on or before the first day of September next, transmit to the office of the Secretary of State, a true and attested copy of the inventory and valuation by which the assessors of the respective towns and plantations made their respective taxes for the year eighteen hundred and

Assessors to transmit to Sec. of State an attested copy of valuation of 1829.

twenty nine; and all fines, penalties and forfeitures incurred by any breach of this Act, may be recovered by action of debt in any Court of record proper to try the same; one moiety thereof to him who shall sue for the same, and the other moiety to the use of the State.

Fines, how recovered.

SECT. 6. *Be it further enacted,* That the Treasurer of this State, or his successor in office, shall cause to be ascertained, the number of acres of wild land, situate in this State, which are without the limits of any incorporated town, or of any district or plantation, where assessors are elected according to law (and which wild lands are owned by non-resident proprietors) and liable to be taxed. And the said treasurer shall cause a true and correct list to be made of the same, and also of the several counties wherein the same are situated. And on or before the first day of September next, the said treasurer shall transmit a copy of said list to the Secretary of State for the time being.

Treasurer to ascertain No. of acres of lands without towns or plantations incorporated.



CHAP. 117.

AN ACT to regulate the taking of fish in Tunk River.

Approved March 18, 1830.

SECT. 1. *Be it enacted by the Senate and House of Representatives, in Legislature assembled,* That from and after the passing of this Act, it shall be lawful for the town of Steuben, at its annual meeting, in the month of March or April, to choose a committee of not more than five, nor less than three persons, who shall be inhabitants of said town, and shall be sworn to the faithful discharge of their duty. And said committee shall cause sufficient ways to be kept open and free for the passage of Salmon and Alewives up the Tunk river in said town, from sunset on Friday in each week, from the tenth day of May to

The inhabitants of Steuben may choose annually a Fish Committee.

Their powers and duties.