

# PRIVATE AND SPECIAL

# ACTS

OF THE

# STATE OF MAINE,

PASSED BY THE

# TWELFTH LEGISLATURE,

AT ITS SESSION COMMENCING JANUARY 4, 1832.

PUBLISHED AGREEABLY TO THE RESOLVE OF JUNE 28, 1820.

A U G U S T A : 1. BERRY & CO., PRINTERS TO THE STATE.

1832.

Capital Stock dred dollars each, and five persons shall constitute the to be \$50,000 -to be divided Board of Directors.

SECT. 3. Be it further enacted, That said corporation shall be entitled to all the powers and privileges, and be subject to all the duties, liabilities and requirements, specified in an Act, entitled "An Act to regulate Banks and Banking," passed the thirty first day of March, one thousand eight hundred and thirty one. SECT. 4. Be it further enacted, That the four persons

first above named, or any three of the said four, may call First meeting. the first meeting of said corporation, by publishing the time and place thereof in some newspaper, printed in said Gardiner, fourteen days previously; at which meeting a board of Directors may be chosen, and all other necessary corporation business transacted.

#### CHAPTER 262.

AN ACT to apportion and assess on the Inhabitants of this State, a Tax of fifty thousand, four hundred dollars and seven cents.

#### Approved March 7, 1832.

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, viz:

#### COUNTY OF YORK.

One hundred forty one dollars, sixty nine cents,	141 69
Two hundred thirty eight dollars, twenty cents,	238 20
Two hundred four dollars, forty four cents,	$204 \ 44$
Three hundred thirty two dollars, ten cents,	$332 \ 10$
Three hundred forty nine dollars, thirty seven cents,	<b>3</b> 49 37
One hundred eighteen dollars, thirty four cents,	118 34
One hundred eighty four dollars, twenty one cents,	$184 \ 21$
Two hundred thirty two dollars, sixty cents,	232 60
Three hundred ninety two dollars, thirty three cents,	$392 \ 33$
Four hundred sixty two dollars, ten cents,	462 10
One hundred ninety seven dollars, five cents,	$197 \ 05$
Two hundred thirty nine dollars, fourteen cents,	$239 \ 14$

Acton, Alfred, Berwick, Biddeford, Buxton, Cornish, Eliot, Hollis, Kennebunk, Kennebunk, Kittery, Lebanon.

#### \$100 each.

Powers, privileges, &c.

153 63 One hundred fifty three dollars, sixty three cents, Lyman, 170 33 One hundred seventy dollars, thirty three cents, Limerick, 238 07 Two hundred thirty eight dollars, seven cents, Limington, 133 03 One hundred thirty three dollars, three cents, Newfield, 216 40 Two hundred sixteen dollars, forty cents, North Berwick, 340 69 Three hundred forty dollars, sixty nine cents, Parsonsfield, 580 64 Five hundred eighty dollars, sixty four cents, Saco, 190 32 One hundred ninety dollars, thirty two cents, Sanford. 137 06 One hundred thirty seven dollars, six cents, Shapleigh, 362 00 South Berwick, Three hundred sixty two dollars, 149 01 One hundred forty nine dollars, one cent, Waterborough, 308 63 Three hundred eight dollars, sixty three cents, Wells, 458 91 Four hundred fifty eight dollars, ninety one cents, York, 6530 29 Six thousand five hundred thirty dollars, twenty nine cents,

#### COUNTY OF CUMBERLAND.

Ninety four dollars and ninety cents,

Baldwin, Bridgton, Brunswick, Cape Elizabeth, Cumberland, Danville, Durham, Falmouth, Freeport, Gorham, Gray, Harpswell,

Harrison, Minot,

New Gloucester, North Yarmouth, Otisfield, Poland, Portland,

Pownal, Raymond, Scarborough, Sebago, Standish, Westbrook, Windham,

Three hundred and thirty two dollars and ninety cents, 332 90 Six hundred and forty nine dollars and twenty six cents, 649 26 123 55One hundred twenty three dollars, fifty five cents, Two hundred and fifty one dollars and two cents, 251 02  $132 \ 31$ One hundred thirty two dollars and thirty one cents, One hundred ninety five dollars and thirty eight cents, 195 38 Two hundred sixty nine dollars and seventy one cents, 269 71 337 07 Three hundred thirty seven dollars and seven cents, 499 51 Four hundred ninety nine dollars and fifty one cents, One hundred seventy nine dollars and seventy six cents, 179 76 One hundred ninety three dollars and seventy three 193 73 cents, One hundred and fifty six dollars and thirty one cents, 156 31 Three hundred and ninety one dollars and twenty six 391 26 cents, Two hundred eighty three dollars and fifty cents, 283 50 Four hundred seventeen dollars and ninety five cents, 417 95 189 00 One hundred eighty nine dollars, One hundred ninety five dollars, twenty two cents, 195 22 Four thousand, one hundred thirty four dollars, sixty three cents, 4134 63One hundred eighty two dollars twenty seven cents, 182 27 One hundred fifty three dollars seventy three cents, 153 73 Two hundred ninety eight dollars forty cents, 298 40 Fifty five dollars fifty two cents, 55 52 Three hundred thirteen dollars thirty five cents, 313 35 523 16 Five hundred twenty three dollars sixteen cents, Two hundred fifty four dollars cighteen cents,  $254 \ 18$ Ten thousand, eight hundred, seven dollars, fifty eight cents, 10807 58

#### COUNTY OF LINCOLN.

Alna, Bath,	One hundred and sixty nine dollars, Six hundred and eighty nine dollars and ten cents,	$\begin{array}{c} 169 \\ 689 \end{array}$	
Boothbay,	One hundred and sixty one dollars and eighty nine	000	10
· ·	cents,	161	
Bowdoin,	One hundred and seventy eight dollars & eleven cents,	178	11
Bōwdoinham,	Two hundred and thirty three dollars and sixty cents,		

Bremen,	Seventy nine dollars and eighty four cents,	79	84
Bristol,	Two hundred and sixty six dollars and twenty four cts.	266	<b>24</b>
Cushing,	Sixty three dollars and thirty seven cents,	63	37
Dresden,	One hundred and sixty three dollars and seventy		
	seven cents,	I63	77
Edgecomb,	Eighty five dollars and seventy seven cents,	85	77
Friendship,	Forty six dollars and seventy six cents,	46	76
Georgetown,	One hundred & twenty three dollars & seventy one cts.	123	71
Jefferson,	Two hundred and sixteen dollars and thirty nine cents,	216	39
Lewiston,	One hundred and seventy four dollars and thirty two		
,	cents,	174	32
Lisbon,	Two hundred & thirty four dollars and forty five cents,	234	<b>45</b>
Litchfield,	Two hundred and six dollars and fifty three cents,	206	53
New Castle,	One hundred and ninety two dollars and fifty seven		
	cents, as the second	192	57
Nobleborough,	One hundred and eighty seven dollars and ninety		
8-)	four cents,	187	94
Phipsburg,	One hundred and eighty nine dollars and sixteen cents,	189	16
Richmond,	One hundred and eight dollars and twenty seven cents,	108	27
Saint George,	Seventy eight dollars and seventy six cents,	78	76
Thomaston,	Six hundred and two dollars and sixty cents,	602	60
Topsham,	Three hundred and twelve dollars and seventy five		
- · <b>r</b> ····· <b>·</b> ,	cents,	312	75
Union,	Two hundred and twenty four dollars and sixty five		
,	cents,	224	65
Waldoborough,	Three hundred and eighty two dollars and eighty		
	five cents,	382	85
Wales,	Seventy two dollars and eighty five cents,		85
Warren,	Three hundred & forty eight dollars & sixty two cents,	348	62
Washington,	One hundred and eighteen dollars and fifty one cents,	118	51
Whitefield,	One hundred and eighty four dollars and eighty seven		
A 10 - 5	cents.	184	87
Wiscasset,	Three hundred and twenty six dollars & fifty five cents,		
Westport,	Forty four dollars and fourteen cents,	44	14
	One hundred and eighty five dollars and seventy	~~	~~
	eight cents,	185	78
Patricktown Plan-			••
tation,	Sixteen dollars and sixty two cents,	16	62
. 71			
Six thous	sand, six hundred, seventy dollars, thirty four cents, 6	670	<b>34</b>
	$\sim$		

# COUNTY OF HANCOCK.

dis.

Amherst,	Twenty dollars and seventy four cents,	20	74
Bluehill,	Two hundred and twenty three dollars, and fifty five cents	,223	55
Brooksville,	· Seventy one dollars, and forty nine cents,	71	
Bucksport,	Three hundred and sixteen dollars, and forty one cents,	316	41
Castine	Two hundred and eighty seven dollars, twenty two		
	cents,	287	22
Cranberry Isles,	Forty two dollars and twenty one cents,	42	21
Deer Isle,	One hundred and fifty eight dollars, eleven cents,	158	11
Eden,	Seventy seven dollars, twenty seven cents,	77	27
Ellsworth,	Two hundred twenty four dollars, eleven cents,	224	11
Franklin,	Forty six dollars, forty six cents,	46	46
Goldsborough,	Seventy nine dollars, sixty nine cents,	79	69
Hampton,	Nineteen dollars, ninety nine cents,	<b>19</b>	99
Hancock,	Sixty six dollars, three cents,	66	03

Mount Desert,	One hundred twenty eight dollars, ninety six cents,	128	96
Orland,	One hundred and five dollars, ninety three cents,	105	
Penobscot,	One hundred and twenty three dollars, eighteen cents,		
Sedgwick,	One hundred and fifty five dollars, forty four cents,	155	44
Sullivan,	Sixty five dollars, sixty seven cents,	65	67
Surry,	Sixty five dollars,	65	00
Trenton,	Sixty five dollars, thirty seven cents,	65	37
Vinalhaven,	One hundred and fourteen dollars, five cents,	114	05
Mariaville			
Plantation, 5	Twenty nine dollars twenty cents,	<b>29</b>	20
Mariaville ?	•		
South No. 14, S	Nineteen dollars, twenty one cents,	- 19	21
No. Eight or			
Otis,	Twenty six dollars, thirty eight cents,		38
Wetmore Isle,	Eighteen dollars, twelve cents,		12
Butter Isle,	One dollar, sixty eight cents,		68
Eagle Island,	One dollar, twenty six cents,	1	26
Spruce head, and (	Ninety conts		90
_ Bear Isle, S	Ninety cents, a sequence and been experimented		
Beach Island,	Fifty cents,		50
Hog Island,	Seventy nine cents,		79
Bradbury Island,	Seventy four cents,		74
Pond, and Western			~~
Island,	Twenty three cents,		23
Little Spruce Head			
Island,	Twenty one cents,		21
Burnt Coal, or	TTI 1.12 C.4	~	=
Bwan's Island,	Three dollars fifty cents,	3	50
Pond Island,	Seventy two cents,		72
Calf Island, Wort Blash Island	Forty five cents,		45
West Black Island,	Thirteen cents,		18
Placenua Island,	Twenty two cents,		22
East Black Island,	Thirteen cents,		13
Long Island,	Forty four cents,		$\frac{44}{13}$
Old Harbour Island, Marshal's Island,	1 mitteen cents,		$-10 \\ -66$
Great Duck Island,	Sixty six cents,		00
Matinicus Island,	One dollar, thirty cents,	· 1	80
Pickerings,	Fifty three cents,	<b></b>	53
No. 7 South Division	Five dollars, sixty three cents,	5	63
" 8 " "	One dollar, fifty one cents,		51
"10 adjoiningSteube	n Five dollars		00
"15 Easterbrooks,	Nine dollars, forty five cents,		45
"16 Middle Division	Seven dollars, two cents,		$\tilde{02}$
"21 " "	Seven dollars, eighty one cents,		81
"22 " "	Eight dollars, six cents,		06
"28""	Eight dollars, eighteen cents,		18
" <u>32</u> " "	Nine dollars, sixty five cents,		$\tilde{65}$
"33 " "	Nine dollars, fifty three cents,		53
«34 «  «	Eight dollars, forty three cents,		43
" <u>38</u> ""	Nine dollars, sixty three cents,		63
" <u>439</u> ""	Six dollars, fifty four cents,		54
"40 " "	Six dollars, fifty nine cents,		$\tilde{59}$
" 1 North Division	Seven dollars, eighty eight cents,		88
" 2 " "	Eight dollars, seventy three cents,		73
" 3 " "	Seven dollars, twenty cents,		20
StripNorth of 1,2,3&4	I, Ten dollars, twenty five cents,	10	25
• • • • • • • • • • • • • • • • • • • •	· · · · ·		

No.35, MiddleDivision, Eight dollars, thirty seven cents,	8 37
"41 " " Nine dollars, four cents,	9 04
" 4 North Division, Six dollars, ninety cents,	6 90

Two thousand, seven hundred, twenty five dollars, seventy five cents,

2725 75

# COUNTY OF WASHINGTON.

Addiso	n,		Ninety four dollars and three cents,	94 (	03
Alexander,			Thirty one dollars and sixty two cents,	31 (	
Baileyville,			Nine dollars and twelve cents,	9	
Baring			Forty two dollars and eighty five cents.	42	
Calais,			Two hundred thirty four dollars and thirty one cents,	234	31 <sup>.</sup>
Cherry			Sixty seven dollars and seventy one cents,	67	71
Charlo				39	
Colum			Seventy nine dollars and forty five cents.	79	45
Coope			Seventy nine dollars and forty five cents, Thirty five dollars and fifty six cents,	35	56
Crawf			Thirty five dollars and fifty six cents, Twenty one dollars, thirty six cents, Forty one dollars, and twenty cents, Eighty three dollars, ninety five cents,	<b>21</b>	36
Cutler,			Twenty one dollars, thirty six cents, Forty one dollars, and twenty cents, Eighty three dollars, ninety five cents.	41	20
Denny			Eighty three dollars, ninety five cents,	83	95
Eastpo			I nree hundred twenty seven dollars, eighty seven cellis,	UAI	01
	Iachias,		One hundred fifty dollars, forty five cents,	150	45
Edmo			Twenty eight dollars and five cents.	28	05
Harrin			One hundred three dollars and thirty nine cents,	103	39
	orough,		Twenty eight dollars and five cents, One hundred three dollars and thirty nine cents, Forty one dollars twenty five cents,	41	25
Jones'			T WORLY INFEE GOLLARS SIXLY EIGHT CENTS.	- AU .	00
Lubec			One hundred fifteen dollars and eighty three cents,	115	83
Machi			Two hundred and one dollars, ninety four cents,	201	94
Machi	as Port,		Savanter gomen dellaur start	77	09
Perry,			Sixty two dollars and thinty two contr	62	32
Robbi	nstown,		Sixty eight dollars and thirty nine cents,	68	39
Steub			Sixty eight dollars and thirty nine cents, Seventy seven dollars,	77	00
Tresco	ott.		Thirty six dollars and seven cents,	36	07
Whiti	ng.		Thirty five dollars and forty four cents.	35	44
Hoult	on Plants	ation.	Thirty eight dollars and fifty six cents,	38	56
Hodge	don Plan	tation.	Eighteen dollars and twenty one cents,	18	21
New	Limerick	-	Fifteen dollars,	15	
Plants	ation No.	'23.	Six dollars and forty three cents,	6	
"	"	13	One dollar, ninety cents,		90
46		14,	Six dollars fifty four cents,		54
"		18,	Three dollars sixty four cents,		64
Town	shin	<b>1</b> 0,	Thee donars sixty rour cents,	0	•-
<b>A</b> .0101	No 1 1et	Pongo	, Thirteen dollars and fifty two cents,	13	52
	" 2, 1st	4	Nine dollars fifty two cents,		52
-46	" 3, 1st	66	Six dollars forty six cents,		46
446	" 3, 2d	<u> </u>	Five dollars forty six cents,		46
**	" 1, 2d		Seven dellars forty six cents,		61
- 66	" 6, 1st		Seven dollars sixty one cents,		03
46	" 0, Ist		Four dollars and three cents,		97
"	" <sup>2</sup> d	"	Five dollars ninety seven cents,		03
"	" 9, 2d		Four dollars and three cents,		12
"	" 7, 2d	6.0	Five dollars and twelve cents,		
8."	" ? , ~ u	" } " }	Nine dollars seventy eight cents,	9	78
& "8, 2d " "1, 4th "		<u>(</u> ")		5	79
<b>66</b>	"11, 40	1	Five dollars seventy nine cents,		46
"	«10 9»	"	One dollar forty six cents,		52
	"10, 3d		Five dollars fifty two cents,		57
-	" 8 <b>,</b> 3d		Four dollars and fifty seven cents,	4	,

STA	TE	TAX.
-----	----	------

413

" " 9, 34 "	Four dollars and fifty seven cents,	4 (	57
Township No. 9, 4th	Tom condis and may sover conts, the	Ξ.	1
Range,	Four dollars and ninety five cents,	4 9	)5
Part of township sole	1	~ ~	1
Edmund Monroe.	Two dollars, world of the second second second	2 (	0
Township sold Morre	a no contrata, a cara quar parte a construction a f	~ C	~
and Perkins.	Five dollars and twenty three cents,	5 2	23
Township granted		0 1	.0
William's College			
and sold Gonge			
and others.	Four dollars and three cents.	4 (	)3
1-2 Township grante	d		
Belfast Academy, &			
sold individuals,	Two dollars and one cent,	20	)1
Township No. 1, A.	Three dollars and fifty five cents,	3 5	
" No. 1.	Four dollars and three cents,	4 0	3
Part of Township,	One dollar and seventy five cents.	17	5
Bingham Lands-No	. Township, and the second second second		-
No. 17,	Four dollars and eighty three cents,	4 8	3
" 23,	Seven dollars and eighty seven cents,	78	
" 18,	Six dollars and twelve cents,	6 1	2
" 19,	Six dollars and twelve cents,	$6\ 1$	2
"24,	Seven dollars,	70	0
· · 25,	Eight dollars and seventy five cents,	87	5
" 29,	Seven dollars and eighty seven cents,	78	7
" 30,	Seven dollars and eighty seven cents,	78	7
• 31,	Seven dollars,	70	0
" 36,	Eight dollars and seventy five cents,	87	5
" 37,	Seven dollars and eighty seven cents,	78	7
" 42,	Seven dollars,	7 0	0
" 43,	Seven dollars,	70	
" 5,	Four dollars and thirty seven cents,	43	7
" 6,	Four dollars and thirty seven cents,	4 3	
Strip North of 5 & 6,	Five dollars and fifty cents,	5 5	0
No. 17, North of Al-			
exandria,	Seven dollars,	70	
No. 19, East Division,	Seven dollars,	7 0	
"21, " "	Five dollars and twenty five cents,	52	5
"24,	Six dollars and twelve cents.	$\begin{array}{c} 5 & 2 \\ 6 & 1 \end{array}$	5
" 25,	Ten dollars and fifty cents,	· 10 5	0
" <b>2</b> 6,	Seven dollars,	7 0	0
"27,	Three dollars and fifty cents,	3 5	)
			-
Two thousan	d, four hundred, ninety six dollars, forty three cents,	2496 43	3
			<b>.</b>

# COUNTY OF KENNEBEC.

Albion,	One hundred seventy four dollars ninety one cents,	174 91	ł
Augusta,	Eight hundred forty two dollars, fifty eight cents,	842 58	3
Belgrade,	One hundred fifty five dollars, fifty nine cents.	155 (8)	
China,	Two hundred twenty dollars, forty three cents,	220 43	5
Chesterville,	One hundred nine dollars, twenty six cents,	109 26	5
Clinton	One hundred eighty five dollars, seventy cents,	185 70	)
Dearborn,	Twenty nine dollars, thirty four cents,	29 34	Ĺ
Farmington,	Three hundred sixty four dollars thirty five cents,	364 35	į.
Fayette,	One hundred twenty seven dollars, twenty three cents,	127 23	
Gardiner,	Six hundred twenty seven dollars, forty seven cents,		

414

Greene, Hallowell, Leeds, Monmouth, Mount Vernon, New Sharon, Pittston, Readfield, Rome, Sidney, Temple, Vassalborough, Vienna, Waterville, Wayne, Wilton, Windsor, Winslow, Winthrop,

Two hundred twenty two dollars thirty six cents, One hundred ninety three dollars forty six cents, Two hundred fifteen dollars, eighty two cents, Two hundred fifteen dollars, ninety nine cents, Two hundred fifty seven dollars, sixty two cents, State of the dollars, sixty two cents, Three hundred dollars, sixty one cents, Four hundred thirty six dollars, forty six cents, Four hundred thirty six dollars, sixteen cents, Ninety seven dollars, sixty seven cents, Four hundred thirty two dollars, sixteen cents, One hundred thirty one dollars, sixty one cents, One hundred fifteen dollars, sixty one cents, Three hundred fifteen dollars, seventy four cents, 315 74222 36 223 45 245 99 287 62 287 62 287 62 40 08 300 61 300 61 300 61 300 61 300 61 300 61 312 13 313 74
---

Seven thousand, five hundred, twenty nine dollars, thirty nine cents, 7529 39

# COUNTY OF OXFORD.

<b>A</b> 1	TRAN Julian CAN and and the States	F0 F1
Andover,	Fifty dollars, fifty one cents,	50 51
Albany,	Forty six dollars, sixty two cents,	46 62
Berlin,	Thirty three dollars, twenty seven cents,	33 27
Bethel,	One hundred eighty four dollars, fourteen cents,	184  14
Brownfield,	One hundred dollars, forty five cents,	$100 \ 45$
Buckfield,	One hundred ninety dollars, six cents,	$190 \ 06$
Canton,	Ninety six dollars, twenty nine cents,	96 <b>29</b>
Carthage,	Twenty three dollars, fifty five cents,	23 55
Denmark,	Eighty nine dollars, eighty four cents,	89 84
Dixfield,	Eighty six dollars, twenty seven cents,	86 27
Fryeburg,	One hundred sixty nine dollars, eighty eight cents,	169 88
Fryeburg Addition,	Sixteen dollars, forty one cents,	16 41
Gilead,	Twenty five dollars, forty seven cents,	25 47
Greenwood,	Twenty nine dollars, sixty nine cents,	29 69
Hartford,	One hundred twenty five dollars, eighty cents,	125 80
Hebron,	One hundred eight dollars, ninety two cents,	108 92
Hiram,	Eighty five dollars, fifty seven cents,	85 57
Jay,	One hundred sixty four dollars, fifty six cents,	164 56
Loyell,	Sixty seven dollars, ninety cents,	67 90
Livermore,	Three hundred fifty six dollars, thirty five cents,	356 35
Mexico,	Twenty two dollars, five cents,	22.05
Norway,	Two hundred fifty dollars, eighty six cents,	250 86
	Two hundred mity donais, eighty six cents,	
Newry,	Twenty four dollars, seventy cents,	24 70
Oxford,	One hundred twenty five dollars, ninety seven cents,	
Paris,	Two hundred eighty one dollars, sixty cents,	281 60
Porter,	Sixty three dollars, fifty four cents,	63 54
Peru,	Thirty five dollars, ninety cents,	35 90
Rumford,	One hundred sixty two dollars, forty six cents,	$162 \ 46$
Sumner,	One hundred eighteen dollars, fifty six cents,	118 56
Sweden,	Fifty four dollars, twenty cents,	$54 \ 20$
Turner,	Two hundred eighty three dollars, forty nine cents,	283 49
Waterford,	Two hundred two dollars, ninety seven cents,	202 97
Weld,	Fifty six dollars,	56 00
	· · · · · · · · · · · · · · · · · · ·	

Woodstock,	Thirty six dollars, eighty nine cents,	36 89
Howard's Gore,	Eight dollars, twenty seven cents,	8 27
Bradley and Eastman's Grant,	Two-dollars, ninety four cents,	2 94
Fryeburg Academy,	Six dollars, forty one cents,	$\tilde{6}$ $\tilde{41}$
No. 5—2nd Range,	Two dollars, nineteen cents,	2 19
Township D, to J. Gardner,	One dollar, forty four cents,	$1 \frac{2}{14}$
Township E, to J. Cummings,		1 80
No. 1, letter A,	One dollar, eighty cents, Five dollars pinety four contr	5 94
	Five dollars, ninety four cents,	5 99
" 2, 1st Range,	Five dollars, ninety nine cents,	155
	One dollar, fifty five cents,	
"3', "" <sup>3</sup> " "4, 3 <u>1</u> "	Three dollars, nine cents,	3 09,
" <b>5</b> , " "	One dollar, eighty four cents,	1 84
"5, "" "2, ""	Two dollars,	2 00
" 4. 4th "	Two dollars, ninety four cents,	2 94
7, 701	Two dollars, forty two cents,	2 42
	Two dollars, eighty two cents,	2 82
<b>9</b> , 80	One dollar, eighty four cents,	1 84
Letter C, adjoining B,	One dollar eighty four cents,	1 84
Letter B,	Six dollars, seventy two cents,	6 72
No. 5, 4th Range,	Two dollars, forty six cents,	2 46
" 5, 7th "	Two dollars, nine cents,	2 09
" 5, 8th "	Twelve dollars, fifty three cents,	12 53
Andover Surplus, West,	Two dollars, forty six cents,	2 46
" North,	One dollar, sixty eight cents,	1 68
Hamlin's Grant,	Two dollars, thirty nine cents,	2 39
Township No. 1,	Fourteen dollars, sixty seven cents,	14 67
Bachelder's Grant,	Twelve dollars, sixty one cents,	<b>12</b> 61
Chandler's Gore,	One dollar, thirteen cents,	1 13
Five sixths of No. 3, 2d Range,		
owned by Jas. Rangely,	Ten dollars ninety five cents,	10 95
One sixth of do. owned by Jacob		
A. Townsend,	Two dollars nineteen cents,	2 19
Township 2,	Four dollars, seventy cents,	4 70
Part Township 6,	One dollar, twenty three cents,	123
Surplus of C,	One dollar, twenty eight cents,	<b>1 2</b> 8
No. 5, 1st Range,	Four dollars, forty five cents,	4 45
"4, 2d"	Two dollars, thirty two cents,	232
North half No. 1, 3d Range,	Two dollars, two cents,	2 02
South half No. 1, 4th "	Two dollars, forty two cents,	2 42
North half No. 1, 4th "	Two dollars thirty two cents,	2 32
One half No. 5, 5th "	One dollar fifty five cents,	1 55
One fourth of No. 5, 5th R.	Eighty one cents,	81
One twelfth of "1, 6th "	Thirty two cents,	32
Seven twelfths No. 1,	Three dollars fifty four cents,	3 54
North half No. 2, 4th R.	One dollar, twenty one cents,	1 21
Township No. 4, 1st R.	Two dollars, fourteen cents,	2 14
· · · · · · · · · · · · · · · · · · ·	·····, - ·····,	
Three thousand, nine hund	lred, sixteen dollars, forty five cents,	3916 $45$

#### COUNTY OF PENOBSCOT.

Forty six dollars fifty eight cents	46.58
Seven hundred nine dollars nine	
One hundred thirty four dollars f	orty nine cents, 134 49
Forty two dollars thirty nine cen	s, 42 39
Forty six dollars ninety nine cent	, 46 99
Seventy nine dollars ninety cents	79 90
Sixty eight dollars eighteen cents	68 18
· · · · · · · · · · · · · · · · · · ·	

Atkinson, Bangor, Brewer, Brownville, Carmel, Charleston, Carinth Corinth,

\_\_\_\_\_

Dexter, Dixmont, Dover, Dutton. Eddington, Etna, Exeter, Foxcroft, Garland, Guilford, Hampden. Hermon, Howland, Kirkland, Kilmarnock, Levant, Lincoln, Maxfield, Milo, Newburg, Newport, Orono, Orrington, Plymouth, Sangersville, Sebec, Williamsburg, Bradford, Sunkhaze Planta Stetson, Hammond Tract No. 4, East of the Boydsdon, Argyle, N. 3, 3d Range, r the Bingham Pu 1-2 No. 6, 2d F No. 5, " " No. 1, 4th Range the Monument, No. 1, 11th Rang 49 66 66 " B 11th Range, w the Monument, No 6, 7th Range, of the Monume 1-2 of No. 1, 6th A 11, No. 1, 9th Range Part of No. 4, 3d 1 3, 7th 5, 4th 1, 4th 1, 7th Part of 1, 6th

Z,

### STATE TAX.

	Seventy five dollars ninety four cents,	75 94
		100 08
	One hundred dollars eight cents,	
	Sixty four dollars sixty three cents,	64 63
	Forty three dollars eighty five cents,	43 85
	Fifty one dollars seventy five cents,	51 75
	Thirty eight dollars eight cents,	38 08
	One hundred six dollars thirty eight cents,	106.38
	Fifty nine dollars ninety eight cents,	59 98
	Seventy one dollars twenty eight cents,	71 28
	Fifty two dollars seventy seven cents,	52 77
	Two hundred sixty six dollars thirty six cents,	$266 \ 36$
	Fifty one dollars eighty cents,	51 80
	Twenty five dollars sixty three cents,	25 63
	Twenty one dollars sixty nine cents,	21 69
	Thirteen dollars ninety nine cents,	13 99
		55 66
	Fifty five dollars sixty six cents,	24 31
	Twenty four dollars thirty one cents,	7 36
	Seven dollars thirty six cents,	
	Twenty nine dollars fifty four cents,	29 54 50 04
	Seventy dollars four cents,	70 04
	Ninety dollars seventy six cents,	90 76
	One hundred fifty nine dollars thirty one cents,	$159 \ 31$
	One hundred thirty four dollars thirty two cents,	$134 \ 32$
	Thirty one dollars eighty seven cents,	31 87
	Sixty eight dollars thirty five cents,	$68 \ 35$
	Sixty eight dollars fifty cents,	68 50
	Twenty two dollars thirty two cents,	22 32
	Twenty eight dollars seven cents,	28 07
ation	Forty eight dollars seventy one cents,	48 71
ation,		59 72
	Fifty nine dollars seventy two cents,	
t,	Four dollars thirty four cents,	4 34
e River,	Nine dollars ninety four cents,	9 94
	Eight dollars eighty seven cents,	8 87
	${f T}$ wo dollars seventy six cents,	276
north of		
urchase,	Six dollars thirty five cents,	$6 \ 35$
Range,		0.00
"" {	Three dollars twenty two cents,	3 22
4 5		a
" {	Three dollars twenty two cents,	3 22
)	,	
e, west of	The dellars twenty four conta	5 24
t,	Five dollars twenty four cents,	0 44
<sup>ge,</sup> }	Five dollars one cent,	5 01
vest of		0.01
t <b>,</b>	Nine dollars one cent,	9 01
, west		
ent,	Five dollars twenty four cents,	524
Range	Three dollars eighty four cents,	3 84
-0-	Six dollars seventeen cents,	6 17
e,	Five dollars ninety three cents,	5 93
Range,	Three dollars twenty one cents,	3 21
	Three dollars twenty five cents,	3 25
•	Two dollars forty two cents,	2 42
		1273
1	Twelve dollars seventy three cents,	7 18
1 "	Seven dollars eighteen cents,	3 86
<b>66</b>	Three dollars eighty six cents,	
	Fifty nine cents,	59

1914	1 firster	nin i	いっそ
- S'L'	ATE	- ' I ' A	ιх.

One dollar seventy five cents,	1 75
Two dollars two cents,	2 02
Seven dollars twenty two cents,	7 22
Six dollars forty six cents,	646 286
	Seven dollars twenty two cents,

### GRANTS FROM MASSACHUSETTS.

Part of No. 4, 4, 2d Range North of Bingham Purchase, 3, 8th Range, North of Waldo Patent, Adjoining to A, 7th Range, W. of Monument, 4, 4th Range, North of B. Purchase, 7, 3d Range,	Eighty cents, Three dollars eighty six cents, One dollar seventy four cents, Two dollars fifty three cents, Fourteen dollars forty six cents, Seven dollars seventy two cents,	80 3 86 1 74 2 53 14 46 7 72
No. 7, 4th Range, North of B. Purchase,	Seven dollars and seventy two cents,	7 72
1-2 of No. 2, 9th Range,	Two dollars forty two cents,	2 42
1-2 of No. 2, 9th Range, North of Waldo Patent,	Two dollars forty two cents,	2 42
1, 5th Range, West of the Monument,	Three dollars nine cents,	3 09
S. 1-2 of 6, 9th Range, North of B. Purchase,	Three dollars nine cents,	3 09
N. 1-2 of 6, 9th Range,	One dollar fifty four cents,	- 154
1, 12th Range, West of the Monument,	Two dollars six cents,	2.06
1-2 of 3, 9th Range, N. of Waldo Patent,	Three dollars mnety cents,	3 90
1-3 of 1 and 2 of the Old I. Purchase,	Three dollars five cents,	3 05
2-3 of 1 and 2, 9th Range, "	Six dollars nino cents,	6 09
No. 4, 8th Range, North of Waldo Patent,	Four dollars sixty three cents,	463
Part of 6, 4th Range, N. of B. Purchase,	Four dollars eighty four cents,	484
3, 8th Range, North of Waldo Patent,	Three dollars eighty six cents,	3 86
6, 3d Range " " "	Six dollars forty five cents,	$6\ 45$
Part of Jarvis' Gore,	Five dollars ninety five cents,	5 95
Part of 7, 8th Range, N. of B. Purchase,	Two dollars twenty one cents,	2 21
5, 9th Range, "	Four dollars eighty four cents,	4 84
Madawaska,	Ten dollars,	10 00

Three thousand three hundred thirteen dollars, forty six cents,

3313 46

# COUNTY OF SOMERSET.

Abbot,	Fifteen dollars thirty eight cents,	15	38
Anson,	One hundred seventy seven dollars, ten cents,	177	10
Athens,	One hundred fifty one dollars ninety five cents,	151	95
Avon,	Sixty one dollars, two cents,	61	<b>02</b>
Bingham,	Thirty six dollars, eighty three cents,	36	83
Brighton,	Forty seven dollars, four cents,	47	04
Bloomfield,	One hundred forty nine dollars, six cents,	149	06
Blanchard,	Eight dollars, one cent,	8	01
Canaan,	One hundred dollars, eighty five cents,	100	85
Corinna,	Fifty nine dollars, eighty seven cents,	59	87
Cornville,	One hundred thirty five dollars, four cents,	135	04
Concord,	Thirty dollars, thirteen cents,	30	13
Chandlerville,	Fourteen dollars, fifty nine cents,	14	59
Embden,	Eighty two dollars, sixty one cents,	82	61

Fairfield,	Two hundred thirty one dollars, ninety four cents,	23194
Freeman,	Fifty seven dollars, sixty five cents,	57 65
Harmony,	Seventy three dollars, fifty cents,	<b>73</b> 50
Hartland,	Forty four dollars, ninety two cents,	44 92
Industry,	Ninety dollars, eighty cents,	90 80
Kingfield,	Forty dollars, sixty three cents,	$40 \ 63$
Madison,	One hundred thirty six dollars, eighty one cents,	136 81
Mercer,	Ninety nine dollars, fifty seven cents,	<b>99 57</b>
Milburn,	One hundred twenty eight dollars, sixty two cents,	$128 \ 62$
Moscow,	Thirty one dollars, thirty three cents,	$31 \ 33$
Monson,	Thirty two dollars, eighty three cents,	32 83
New Portland,	One hundred eight dollars, thirty cents,	$108 \ 30$
New Vineyard,	Seventy four dollars, twenty two cents,	74 22
Norridgewock,	Two hundred seventeen dollars, twenty three conts,	217 23
North Salem,	Twenty three dollars, thirty cents,	23 30
Palmyra,	Seventy six dollars, eleven cents,	<b>7</b> 6 11
Parkinan,	Fifty nine dollars, thirty six cents,	59 36
Phillips,	Seventy one dollars, ninety four cents,	71 94
Pittsfield,	Thirty three dollars, eighty cents,	33 80
Ripley,	Forty three dollars, three cents,	43 03
Solon,	Eighty two dollars, forty cents,	82 40
St. Albans,	Sixty eight dollars, eighty five cents,	68 85
Starks,	One hundred six dollars, ninety nine cents,	106 99
Strong,	One hundred four dollars, nineteen cents,	104 19
Wellington,	Twenty nine dollars twenty five cents,	29 25
No. 2, 1st Range,	Fourteen dollars fifty six cents,	14 56
" 1, 2d "	Seven dollars twenty nine cents,	7 29
" 9, 9th "	Seven dollars twenty one cents,	7 21
	"Seventeen dollars eighty nine cents,	17 89
B. No. 2, 2d Range	his overheen denaits eighty mile cones	
on the Bingham Pur-		
chase, west of the		
Kennebec River,	Three dollars fifty cents,	3 50
No. 3, 2d Range,	One dollar seventy five cents,	1 75
" 4, 2d "	One dollar seventy five cents,	1 75
" 1, 3d "	One dollar sixty cents,	160
" 2, 3d "	Three dollars eight cents,	3 08
" 3, 3d "	Three dollars fifty two cents,	3 52
"4,3d "		3 36
" 1, 4th "	Three dollars, thirty six cents, Two dollars thirty five cents	2 35
" 2, 4th "	Two dollars thirty five cents, Nine dollars twonty one cents	921
" 3, 4th "	Nine dollars twenty one cents,	4 39
" 4, 4th "	Four dollars thirty nine cents,	$\frac{4}{4}\frac{60}{48}$
" 1, 5th "	Four dollars forty eight cents,	14 86
" 2, 5th "	Fourteen dollars eighty six cents,	8 09
" 9, 5th "	Eight dollars nine cents,	7 00
" 4, 5th "	Seven dollars,	8 75
" 1, 6th "	Eight dollars seventy five cents,	$10^{\circ} 52$
" 2, 6th "	Ten dollars, fifty two cents,	
" 3, 6th "	Two dollars, fifty cents,	2 50
" 4, 6th "	One dollar fifty three cents,	1 53
	One dollar forty nine cents,	1 49
" 5, 6th " " 1, 7th "	One dollar forty nine cents,	1 49
" 2, 7th "	Seven dollars, fifty four cents,	7 54
	One dollar seventy five cents,	1 75
o, rui ···	One dollar seventy five cents,	1 75
	One dollar seventy five cents,	1 75
" 5, 7th "	Eighty seven cents,	87

STATE TAX.	ş	

" 6, 7th "	Eighty seven cents, shade control gitted	87
" 2, 2d " East of Kennebec River,	in a second s	5 25
No. 3, 2d Range,	Five dollars twenty five cents,	3 23 4 81
" 1, 3d "	Four dollars eighty one cents,	2 70
" 2, 3d "	Two dollars seventy cents,	$\tilde{1}75$
" 1, 4th "	One dollar seventy five cents, Two dollars sixty two cents,	2 62
" 2, 4th "	Seven dollars,	7 00
" 3, 4th "	Eight dollars thirty seven cents,	8 37
" 1, 5th "	Eight dollars seventy five cents,	8 75
" 2, 5th "	Four dollars ninety three cents,	4 93
" 3, 5th "	Two dollars eighty five cents,	2 85
" 1, 6th "	One dollar seventy five cents,	$\tilde{1} 75$
" 2, 6th "	Two dollars forty five cents,	2 45
" 8, 8th " North	I we donals lotty nye come,	~ 10
of the Waldo Patcnt,	Three dollars eighty cents,	3 80
No. 8, 9th Range,	Three donars eighty cents,	0.00
Vaughan's town.	Four dollars thisty source, conta	4 37
	Four dollars thirty seven cents,	4 07
No. 9, 10th Range, Haskell's town,	Sim Jollans truster conta	6 12
No 3 14th Range west	Six dollars twelve cents,	014
No.3,14th Range, west of the Monument,	Foundallour fifteen contr	4 15
S 1.9.1 14th Payme	Four dollars fifteen cents,	4 10
S. 1-2 1, 14th Range, Little Town	Diana Jattawa manana kanana kanata	5 77
A No. 1 14th Day of	Five dollars seventy seven cents,	
A,No. 1, 14th Řange, " " 2, 14th "	Eight dollars seventy five cents,	8 75
	Three dollars fifty cents,	3 50
~,	Four dollars thirty seven cents,	4 37
11, 1001	Three dollars eighty cents,	3 80
No. 1, 1st Range N. of	m	a
Bingham's Purchase,	Two dollars eighty cents,	2 80
No. 2, 1st Range, " 5. " "	One dollar seventy five cents,	1 75
~,	Three dollars fifty cents,	3 50
The realized Dolar B	Five dollars twenty five cents,	5 25
" 2,2d Range, Dole's,	Seven dollars,	7 00
" 4,2d Range, Soldiers,	One dollar seventy five cents,	1 75
" 5,2d Range, Browns,	Three dollars fifty cents,	3 50
" 5, 3d Range, Sandy Bay	One dollar seventy five cents,	1 75
	,One dollar seventy five cents,	1 75
1-3 No. 2, 4th Range, Pitts		~~
ton,	Eighty seven cents,	87
Seboomock,	Two dollars sixty two cents,	292
Three thousand,	four hundred, twenty four dollars, fifteen cents,	3424 15

# COUNTY OF WALDO.

Appleton,	Fifty two dollars seventy nine cents,	52	
Belfast,	Five hundred and one dollars twenty one cents,	501	21
Belmont,	Seventy one dollars and eleven cents,	71	11
Brooks,	Forty six dollars, fourteen cents,	46	<b>14</b>
Burnham,	Thirty two dollars forty two cents,	32	
Camden,	Two hundred and forty three dollars twenty five cents,	243	<b>25</b>
Frankfort,	Two hundred and seventy three dollars eighty two cents,	273	82
Freedom.	Seventy two dollars twenty three cents,	72	23
Hope,	One hundred forty seven dollars eighteen cents,	147	
Islesborough,	Sixty dollars and fifty two cents,	60	52

Jackson,	Fifty nine dollars forty two cents,	59 42
Knox.	Seventy five dollars eighty six cents,	75 86
Lincolnville,	One hundred fifty six dollars sixty cents,	156 60
Liberty,	Forty dollars eighty one cents,	40 81
Montville,	One hundred sixty five dollars nine cents,	165 09
Monroe,	Eighty five dollars eighty six cents,	85 86
Northport,	Ninety two dollars seventy nine cents,	<b>92 7</b> 9
Prospect,	Two hundred and fifty nine dollars ninety one cents,	259 91
Palermo,	One hundred and two dollars fifty two cents,	102 52
Searsmont,	One hundred one dollars eighteen cents,	$101 \ 18$
Swanville,	Forty four dollars thirty two cents,	$44 \ 32$
Thorndike,	Eighty one dollars ninety two cents,	$81 \ 92$
Troy,	Sixty one dollars,	61 00
Unity,	One hundred twenty six dollars nine cents,	126 09
Waldo,	Thirty two dollars nineteen cents,	32 19

Two thousand nine hundred eighty six dollars, twenty three cents,

#### Counties

YCLHWKOPSW

#### RECAPITULATION.

2986 23

fork,	Six thousand five hundred thirty dollars, twenty nine cents,	6530 29
Cumberland,	Ten thousand eight hundred seven dollars, fifty eight cents,	10807 58
incoln,	Six thousand six hundred seventy dollars, thirty four cents,	6670 84
Tancock,	Two thousand seven hundred twenty five dollars, seventy five cents,	2725 75
Washington,	Two thousand four hundred ninety six dollars, forty three cents,	2496 $43$
Kennebec,	Seven thousand five hundred twenty nine dollars, thirty nine cents,	7529 39
Oxford,	Three thousand nine hundred sixteen dollars, forty five cents,	3916 $45$
Penobscot,	Three thousand three hundred thirteen dollars, forty six cents,	3313 46
Somerset,	Three thousand four hundred twenty four dollars, fiftcen cents,	$3424 \ 15$
Valdo,	Two thousand nine hundred eighty six dollars, twenty three cents,	2986 23
Fifty thousand four hundred dollars and seven cents,		50400 07

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

Poll tax.

Be it further enacted, That the Treasurer of SECT. 2. 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, 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 re.

duced 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 Property to to the value of the real estate therein owned or possessed, be taxed. 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 moneys at interest more than they pay interest for, and all debts due to them more than they are indebted for; moneys 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 appertenances; 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, to the number of not exceeding forty owned by any one per-

son, 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 wollen 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 Tenant may re- or tenant, who, by virtue of this act, may be assessed, and shall pay any sum for real estate in his possession, may burse nait the tax, unless, &c. require his landlord, the owner, or agent of such estate. to reinburse 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 keeping before that time.

> 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 thirty-three, and also to return a certificate of the names of such collector or collectors, constable or

quire his Landlord to reimburse half the

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

Selectmen or assessors to make out lists of assessments,

And commit them to collectors with warrants,

And return a certificate thereof to Treasurer.

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, and sold shupe have the

SECT. 5. Be it further enacted, That all goods, wares, and merchandize, or other stock in trade, including stock Goods, &c. to employed in manufactories, ships or vessels, shall be taxed be taxed in town where in the town, plantation or other place, where they are sold, sold. used, or improved, notwithstanding the owner or owners may reside in some other place : Provided, Such person or Proviso. 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 Proviso. 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 : Provided also, That Provise. logs, boards, and lumber at saw mills, shall not be taken to be stock employed in manufactories : Provided however, Employ That all ships and vessels shall be liable to be taxed in the proviso. town, plantation, or other place, to which the same were charged, in the valuation of this year, so long as the owner thereof shall remain an inhabitant of such town, plantation, or other place, and shall own such property.

SECT. 6. Be it further enacted, That all property and estate belonging to any literary or charitable institution Property of Literary and Charshall be exempted from assessment and taxation, and no itable Institutions, exemptperson shall be taxed in any town, on account, or by reason ed, &c. 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, age, or bodily infirmity, may be unable to contribute towards the public charges, in the Abatements. judgment of the said Assessors, they may exempt the polls 12

and estates of such persons, or abate any part of the sum which they are assessed at, as the said Assessors may think Inhabitants of just and equitable. And inhabitants of Islands, on which Islands exempt there are no highways, may be omitted in any highway tax, at the discretion of the town to which they belong.

SECT. 7. Be it further enacted, That the County Com-County taxes to missioners, in their respective counties, when duly authorised to assess a county tax, shall apportion the same on the the proportions several towns, plantations, and other places therein, ac-at which they conding to the cording 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 same 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.

> 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.

from road tax.

be apportioned on towns, &cc. are rated in the Act.

Proviso.

Treasurer to prescribe form of rate lists.