

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES,

PASSED BY THE

TWENTIETH LEGISLATURE

OF THE

STATE OF MAINE,

JANUARY SESSION, 1840.

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Published by the Secretary of State, agreeably to Resolves of June  
28, 1820, and February 26, 1840.

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*AUGUSTA:*

W<sup>M</sup>. R. SMITH & Co., PRINTERS TO THE STATE.

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1840.

**PUBLIC AND PRIVATE LAWS**  
OF THE  
**STATE OF MAINE.**  
**1840.**

[supplied from page 1 of volume]

**ERRATA:**

**The following leaf is  
inserted because one or more pages  
in this chapter have errors  
noticed and corrected here.**

## ERRATA.

- Page 2, eleventh line from the bottom, for "Nathan" read *Nahum*.  
3, third line from the bottom, after the word "matters" insert *and things*.  
6, at the end of chap. 6, for "January 27," read *January 29*.  
15, at the end of chap. 17, for "February 18," read *February 19*.  
22, chap. 23, sec. 3, sixth line, for "vehicle" read *vehicle*.  
29, third line from the top, for "votes" read *voters*.  
29, seventh line from the top, omit the word "by" before "law."  
29, sec. 8, tenth line, for "estate" read *estates*.  
31, chap. 50, sec. 1, fifth line, omit the word "other" before "refuse."  
33, chap. 33, sec. 1, eleventh line, for "mast" read *masts*.  
33, second line from the bottom, for "chair-" read *chain*.  
47, fourth line from the bottom, for "Northam" read *Northane*.  
48, third line from the top, for "Videto" read *Viddeto*.  
51, twelfth line from the bottom, between "that" and "all" insert the word *in*.  
52, in the enacting clause of chap. 53, for "entaced" read *enacted*.  
67, fifteenth line from the bottom, for "thousand" read *thousands*.  
68, twenty-third line from the top, for "annully" read *annually*.  
111, ninth line from the top, for "such" read *said*.  
113, chap. 1, fifth line, omit the word "the" before "advice."  
115, fifth line from the bottom, for "certificate" read *certificates*.  
122, in the title of chap. 21, for "Jordon," read *Jordan*.  
188, eighth line from the bottom, before the word "person" insert *other*.  
206, in the title of chap. 77, for "relating" read *relative*.  
207, chap. 79, second and third lines, between the words "of" and "State" insert the word *the*.  
224, chap. 93, twelfth line, for "relation" read *reference*.

## Chapter 70.

AN ACT to establish the compensation of the Surveyor General.

*Be it enacted by the Senate and House of Representatives in Legislature assembled,* That the compensation of the Surveyor General be and hereby is established at three dollars per day, for every day actually employed in the service of the State. And this Act shall be in force from and after its approval by the Governor.

Per diem allowance, \$3.

[Approved March 16, 1840.]

## Chapter 71.

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

SEC. 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 November next, the Assessors of each city, town and plantation within this State, for the current year, shall take and record in the books of such city, town or plantation, and shall lodge in the office of the Secretary of State a copy of a true and perfect list of all the male polls of twenty-one years of age and upwards, residents in or belonging to such city, 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, also the just value of each person's real and personal estate as specified in the list herennto annexed, lying within or adjacent to their respective city, towns or plantations (not exempted by law from paying State taxes) expressing by whom occupied or possessed,

Assessors shall take a list of polls and estate, and value of same, as existing on the first of May.

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 such city, town or plantation with the average annual expense of supporting such persons, excepting the real and personal estate of any incorporated literary or religious institution, and also the funds appropriated for the support of any public school in this State. The polls of the students at any such institution shall be taken in the city, town or plantation where they respectively belong. And such lists or inventories shall be made in the following form.

Shall take a list of persons supported by cities, towns, &c.

Real estate of literary and religious institutions exempt.

Polls of students to be taken where they belong.

The word annually in the following list shall be construed to embrace an average period of three years immediately preceding May, A. D. 1840.

A list of the polls and estate and value thereof in certain cases, real and personal, of the several proprietors and inhabitants of the ——— in the County of ——— taken pursuant to an Act of the Legislature passed in the year of our Lord eighteen hundred and forty, 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.

List of polls and estate, &c.

Names of persons.

Total value of each person's real estate.

No. of polls 21 years of age and upwards liable to be taxed.

No. of males supported in whole or in part by the city, town or plantation.

No. of females supported in whole or in part by the city, town or plantation.

No. of insane persons.

No. of blind, deaf and dumb persons.

Average annual expense for supporting each person.

No. of aliens not naturalized.

“ dwelling-houses.

“ barns.

“ shops and stores for the sale of merchandize.

“ Warehouses for deposit of merchandize.

## STATE VALUATION.

No.	of stores, shops, offices and buildings, whether attached to or included in other buildings or not.	
"	of all other buildings of the value of twenty dollars and upwards.	
"	acres of land tilled annually.	
"	bushels of Indian Corn	} raised annually on said tillage land.
"	bushels of Herd's Grass seed	
"	lbs. of Clover seed	
"	bushels of Wheat	
"	bushels of Rye	
"	bushels of Oats	
"	bushels of Beans	
"	bushels Peas	
"	bushels of Buckwheat	
"	bushels of all other Grain	
"	bushels of Potatoes	
"	bushels of Potatoes shipped or exported from the State	
"	bushels of Flax seed	
"	bushels of Ruta Baga and other Turnips	
"	bushels of Sugar Beet	
"	lbs. of Beet Sugar manufactured	
"	bushels of Carrots	
"	bushels of Onions	
"	lbs. of Flax	
"	yards of Linen Cloth manufactured.	
"	lbs. of Onion seed.	
"	lbs. of Carrot seed.	
"	lbs. of Beet seed.	
"	lbs. of Turnip seed.	
"	lbs. of Wool.	
"	lbs. of Hops.	
"	acres of English upland mowing, including orchards mowed.	
"	tons of English and upland Hay cut on the same annually.	
"	acres of fresh or natural meadow land.	
"	tons of fresh meadow Hay cut on the same annually.	
"	acres of salt marsh.	
"	tons of salt Hay cut on the same annually.	
"	acres of pasturage, including orchard's pastured.	
"	Cows the same will pasture annually.	
"	acres of Wood land.	
"	acres of unimproved land not covered with Wood.	
"	acres of unimprovable or waste land.	
"	bushels of Apples raised annually.	



- No. of barrels of Cider made annually.
- “ lbs of Maple Sugar manufactured.
- “ Horses and Colts three years old and upwards.
- “ Colts two years old.
- “ Colts one year old.
- “ Oxen four years old and upwards.
- “ Cows of all ages.
- “ lbs. of Butter annually manufactured.
- “ lbs. of Cheese.
- “ Bulls, Steers and Heifers 3 years old.
- “ Bulls, Steers and Heifers 2 years old.
- “ Bulls, Steers and Heifers 1 year old.
- “ Sheep six months old and upwards.
- “ Swine six months old and upwards.
- “ lbs. of Pork killed annually.
- “ lbs. of Beef killed annually.
- “ barrels of Beef annually inspected.
- “ barrels of Pork annually inspected.
- “ Coaches or other four wheeled carriages for the conveyance of persons and baggage.
- “ Chaises or other two wheeled pleasure carriages.
- “ Horse Wagons for all purposes.
- “ Grist-mills.
- “ pairs of stones in the same.
- “ bushels of Grain ground annually.
- “ Saw-mills.
- “ Saws in the same.
- Value of Saw-mills.
- No. of feet of boards and other lumber sawed annually in the same.
- “ Clapboard machines.
- “ thousand of Clapboards made annually.
- “ circular Saws or box cutting machines.
- Value of Lumber cut annually by the same.
- No. of Shingle machines.
- “ thousands of Shingles made annually, sawed or rift.
- “ Lath machines.
- “ thousands of Laths cut annually.
- “ Stave machines.
- “ thousands of Staves sawed or rift, made annually.
- All other machines for wood work and value of the same.
- Value of all articles manufactured from wood not before enumerated.
- No. of fulling and clothing mills and their value.
- “ yards of Cloth dressed annually in the same.
- “ Carding machines.

## STATE VALUATION.

- No. of pounds of Wool carded annually.
- “ Spinning machines.
- “ Spindles.
- Amount of Yarn spun annually.
- No. of Woollen manufactories.
- Value of the same.
- “ Cloth manufactured annually.
- No. of Cotton manufactories.
- Value of Cloth and Yarn manufactured annually.
- “ Silk manufactured annually.
- No. of Furnaces for casting Iron.
- Value of Iron castings annually.
- No. of horse power threshing machines.
- “ Steam Engines.
- “ Machine shops.
- Value of machinery, including Engines used in the same.
- Value of articles manufactured annually in the same.
- No. of Carpet Factories.
- “ yards of Carpeting manufactured annually.
- Value of the same.
- No. of square yards of Oil Cloth Carpeting made annually.
- Value of the same.
- Value of Oil cloth table coverings manufactured annually.
- No. of Satinet manufactories.
- No. of yards of Satinet manufactured annually.
- Value of the same.
- No. of Nail cutting machines.
- Value of the same.
- No. of lbs. of Nails and Spikes made annually.
- “ Oil mills.
- “ gallons of Flax seed oil made annually.
- “ Powder mills.
- “ lbs. of Powder made annually.
- “ Paper mills.
- “ reams of Paper made annually.
- Value of the same.
- No. of Plaster mills.
- “ tons of Plaster ground annually.
- “ all other mills and machines.
- Value of the same.
- No. of Tin Plate manufactories.
- Value of Tin ware manufactured annually.
- No. of manufactories in Brass and value of the same.
- Value of articles manufactured annually in the same.
- No. of manufactories in Iron.
- “ Scythes made annually.

- No. of Axes made annually.  
 " Hoes made annually.  
 Value of all other articles made annually in the same.  
 No. of ounces of plate or Silver ware.  
 " Clock and Watch makers, silver smiths and jewelers.  
 Value of clocks, watches, plate and jewelry manufactured annually.  
 No. of Gun smiths.  
 Value of Guns of all kinds made annually.  
 No. of all other manufactories in metals.  
 Value of all articles manufactured in the same annually.  
 No. of Wheel-wrights and Coach and Chaise makers.  
 Value of wheel and runner carriages of all kinds made annually.  
 No. of Printing offices.  
 " Printing presses.  
 Value of printing done annually.  
 No. of Tanneries.  
 " Pitts or vats for tanning.  
 " foreign Hides tanned.  
 " slaughter Hides tanned.  
 " Calf skins tanned.  
 " Sheep skins tanned.  
 Value of Leather tanned annually.  
 No. of Boot and Shoe manufactories.  
 Value of Boots and Shoes manufactured annually.  
 No. of Hat manufactories.  
 Value of Hats and Caps manufactured annually.  
 Value and number of palm leaf Hats manufactured annually.  
 Value and number of straw Bonnets manufactured annually.  
 No. of Rope-walks.  
 " tons of Cordage made annually.  
 " Distilleries.  
 " gallons of spirits distilled annually.  
 " Marble or other Stone cutting establishments, excepting granite.  
 Value of Marble or Stone wrought in the same.  
 No. of Granite quarries.  
 " cubic feet of Stone quarried annually.  
 " cubic feet of Stone dressed annually.  
 " tons of Granite shipped from this State to other States annually.  
 Value of Stone quarried and dressed annually.

## STATE VALUATION.

- No. of Lime quarries.  
 " Lime kilns.  
 " casks of Lime burnt annually.  
 " casks of Lime shipped or exported.  
 " Brick yards.  
 " thousands of Brick made annually.  
 " thousands of Brick shipped from this to other States annually.  
 " Ship yards.  
 " Vessels built annually.  
 Total tonnage of the same.  
 Total value of stock and materials used in building the same.  
 No. of Steam boats or vessels.  
 Value of the same.  
 No. of Vessels new, and up to 3 years old.  
 Value of the same.  
 Tonnage of the same.  
 No. of Vessels from three to six years old.  
 Value of the same.  
 Tonnage of the same.  
 No. of Vessels six years old and upwards.  
 Value of the same.  
 Tonnage of the same.  
 No. of Vessels new, and up to 3 years old.  
 Value of the same.  
 Tonnage of the same.  
 No. of Vessels from three to six years old.  
 Value of the same.  
 Tonnage of the same.  
 No. of Vessels six years old and upwards.  
 Value of the same.  
 Tonnage of the same.  
 No. of Long boats employed on rivers and value of the same.  
 " barrels of Fish salted annually.  
 " boxes of Herrings cured annually.  
 " quintals of Cod Fish dried annually.  
 " quintals of other kinds of Fish dried annually.  
 " barrels of Fish Oil made annually.  
 Superficial feet of Wharf.  
 Value of the same.  
 Annual amount of Wharfage and Dockage.  
 Total-average amount of each person's Stock in trade for the year, including goods, wares and merchandize at home or abroad, of every description.

Employed wholly or principally in foreign or coasting trade.  
 Employed wholly or principally in the fisheries.

- Total amount of each person's sales for the year as factor or commission merchant exclusive of his own bona fide stock in trade.
- Total amount of money on hand including bank bills and deposits in any bank or in the hands of agents or any other persons.
- Total amount of money loaned or on interest, more than the person pays interest for.
- Amount of income derived from any profession or employment.
- 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 Bank Stock in this State.
- Amount of Bank Stock in any other of the United States.
- Amount of Stock or securities in any foreign country.
- No. of Shares in any Rail Road in this State.
- Value of the same.
- No. of Shares in any Rail Road out of this State.
- Value of the same.
- No. of Shares in any toll Bridges.
- Value of the same.
- No. of Shares in any Turnpikes.
- Value of the same.
- No. of Shares in any Stage Company.
- Value of the same.
- No. of Shares in all other incorporated companies not before enumerated in this list.
- Total value of the same.
- Total number of acres of tillage, mowing and pasture land in the town owned by inhabitants or residents.
- Total number of acres of tillage, mowing and pasture lands owned by non-residents in the town.
- Total number of acres of wood and unimproved land in the town owned by inhabitants or residents.
- Total number of acres of wood and unimproved land in the town owned by non-residents.
- Total number of acres of unimprovable or waste land in the town owned by inhabitants or residents.
- Total number of acres of unimprovable or waste land in the town owned by non-residents.
- Total number of acres of land used for roads.

Total number of acres of land covered by water exclusive of tide water.

Total number of acres of land covered with tide water.

No. of acres of land owned by the town in its corporate capacity or reserved for public uses.

Total number of acres of land within the exterior limits of the town.

Doomings or estimated value of estates or parts of estates of which no inventory can be obtained.

Total value of all other property or estate of whatever description, not before embraced in this list, liable to taxation.

Proviso.

*Provided always* that the several articles of the produce of lands and of manufactures herein before enumerated shall not be taken into consideration in forming a valuation for any other purpose than for ascertaining the relative value of land and manufactures in various parts of the State.

SEC. 2. *Be it further enacted*, That said Assessors before they enter on this work in order that the valuation provided for in the first section of this Act may be uniform, shall take the following oath :

Oath to be taken by Assessors.

You — — — one of the Assessors of — — do swear or affirm that you will perform all the duties required of you as Assessor by this Act, without favor or prejudice, and that you will according to your best skill and judgment appraise all real and personal estate according to the true value thereof, without regard to any appraisment or valuation heretofore taken, so help you God.

Oath by whom administered.

Pay of Assessors.

Which oath or affirmation may be administered by any officer authorized by law to administer oaths to town officers. And said Assessors shall be paid by the cities, towns and plantations to which they respectively belong, for the time in which they shall necessarily be employed in doing the duties required by this Act.

SEC. 3. *Be it further enacted*, That if any Assessor of any city, town or plantation for the year eighteen hundred and forty, shall refuse or neglect

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 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 November next, who shall refuse or wilfully neglect to give the Assessors on oath or affirmation when 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.

Penalty for Assessors neglect of duty.

Penalty for person's refusing to give an account of his property.

SEC. 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 Clerk of each city, town and plantation in this State, a suitable number of copies of the same, and of this Act for the use of the Assessors of each city, town and plantation by mail or otherwise.

Secretary of State to procure for each town blank lists.

SEC. 5. *Be it further enacted,* That the said Assessors shall on or before the first day of November 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 cities, towns and plantations made their respective taxes for the year eighteen hundred and thirty-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

Assessors to transmit to office of Secretary of State an attested copy of the inventory, &c. on or before the first day of November next.

Fines, &c. how recovered.

same, one moiety thereof to him who shall sue for the same, and the other moiety to the use of the State.

Treasurer of State to ascertain the number of acres of wild land not within the limits of any incorporated town, &c. and transmit a copy thereof to the Secretary of State.

SEC. 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 situated in this State which are without the limits of any incorporated city, town 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 November next, the said Treasurer shall transmit a copy of said list to the Secretary of State for the time being.

[Approved March 16, 1840.]

## Chapter 72.

AN ACT to apportion and assess on the inhabitants of this State a Tax of one hundred and one thousand seventy-five dollars eighty-eight cents.

SEC. 1. *Be it enacted by the Senate and House of Representatives in Legislature assembled,* That each city, 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.

Acton,	Two hundred ninety-eight dolls. ninety cents,	298 90
Alfred,	Four hundred fifty-eight dollars fifty cents,	458 50
Berwick,	Three hundred ninety-eight dollars forty eight cents,	398 48