

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES,

PASSED BY THE

TWENTIETH LEGISLATURE

OF THE

STATE OF MAINE,

JANUARY SESSION, 1840.

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

AUGUSTA:

W^M. R. SMITH & Co., PRINTERS TO THE STATE.

1840.

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

[supplied from page 1 of volume]

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

STATE TAX.

75

COUNTY OF YORK, (*Continued.*)

Biddeford,	Six hundred forty-nine dollars twenty-five cents,	649 25
Buxton,	Seven hundred two dollars,	702 00
Cornish,	Two hundred fifty dollars,	250 00
Eliot,	Three hundred eighty-eight dollars seventy-five cents,	388 75
Hollis,	Four hundred eighty-four dollars ninety-two cents,	484 92
Kennebunk,	Seven hundred thirty-three dollars thirty-eight cents,	733 38
Kennebunk port,	Eight hundred eighty-three dollars sixty seven cents,	883 67
Kittery,	Four hundred sixteen dollars seventeen cents,	416 17
Lebanon,	Four hundred ninety-seven dollars fifty-seven cents,	497 57
Lyman,	Three hundred nineteen dollars eighty cents,	319 80
Limerick,	Three hundred forty dollars thirty-eight cents,	340 38
Limington,	Four hundred ninety-four dollars twenty-eight cents,	494 28
Newfield,	Two hundred seventy-two dollars forty-seven cents,	272 47
North Berwick,	Four hundred fourteen dollars sixty-seven cents,	414 67
Parsonsfield,	Six hundred seventy-four dollars forty-seven cents,	674 47
Saco,	One thousand one hundred six dollars forty cents,	1106 40
Sanford,	Four hundred seven dollars twenty cents,	407 20
Shapleigh,	Two hundred eighty-nine dollars ninety-three cents,	289 93
South Berwick,	Six hundred sixty-nine dollars eighty-three cents,	669 83
Waterborough,	Three hundred fourteen dollars ten cents,	314 10
Wells,	Six hundred thirty-four dollars sixty-three cents,	634 63
York,	Nine hundred sixteen dollars thirty-five cents,	916 35
	Thirteen thousand sixteen dollars and ten cents,	13016 10

COUNTY OF CUMBERLAND.

Baldwin,	Two hundred four dollars sixty-seven cents,	204 67
Bridgton,	Six hundred twenty-nine dollars thirteen cents,	629 13
Brunswick,	Twelve hundred twenty-one dollars eighty-five cents,	1221 85
Cape Elizabeth,	Two hundred sixty-one dollars forty-two cents,	261 42
Cumberland,	Four hundred seventy-seven dollars twelve cents,	477 12
Danville,	Two hundred sixty-six dollars fifty three cents,	266 53
Durham,	Three hundred ninety-two dollars sixty-four cents,	392 64
Falmouth,	Five hundred seven dollars fifty-two cents,	507 52
Freeport,	Six hundred seventy-nine dollars seventy-nine cents,	679 79
Gorham,	Nine hundred fifty-four dollars fifty-two cents,	954 52
Gray,	Three hundred sixty-three dollars sixty cents,	363 60
Harpswell,	Three hundred eighty-four dollars forty cents,	384 40
Harrison,	Three hundred ten dollars fifty-two cents,	310 52
Minot,	Seven hundred forty-four dollars ten cents,	744 10
New Gloucester,	Five hundred fifty-three dollars,	553 00
North Yarmouth,	Eight hundred one dollars thirty-four cents,	801 34
Otisfield,	Three hundred sixty-seven dollars twenty-five cents,	367 25
Poland,	Four hundred three dollars eighty seven cents,	403 87
Portland,	Seven thousand four hundred sixty five dollars five cents,	7465 05
Pownal,	Three hundred sixty-one dollars four cents,	361 04
Raymond,	Three hundred nine dollars forty-seven cents,	309 47
Scarborough,	Five hundred seventy-eight dollars fifty-nine cents,	578 59
Sebago,	One hundred sixteen dollars seventy-nine cents,	116 79
Standish,	Six hundred nineteen dollars,	619 00
Westbrook,	One thousand twenty dollars nineteen cents,	1020 19

STATE TAX.

COUNTY OF CUMBERLAND, (*Continued.*)

Windham,	Five hundred eleven dollars eighty-nine cents,	511 89
	Twenty thousand five hundred five dollars twenty-nine cents,	20505 29

COUNTY OF LINCOLN.

Alna,	Three hundred thirty-three dollars seventeen cents,	333 17
Bath,	Twelve hundred ninety-seven dollars twenty-five cents,	1297 25
Boothbay,	Three hundred sixty-seven dollars eighty-two cents,	367 82
Bowdoin,	Three hundred sixty-five dollars ten cents,	365 10
Bowdoinham,	Four hundred sixty-nine dollars nine cents,	469 09
Bremen,	One hundred seventy-four dollars seven cents,	174 07
Bristol,	Five hundred fifty-five dollars seventy-four cents,	555 74
Cushing,	One hundred thirty-nine dollars thirty-seven cents,	139 37
Dresden,	Three hundred forty-five dollars twenty-cents,	345 20
Edgecomb,	One hundred ninety-one dollars seventy cents,	191 70
Friendship,	One hundred eight dollars sixty-nine cents,	108 69
Georgetown,	Two hundred fifty-nine dollars sixty-nine cents,	259 69
Jefferson,	Four hundred forty-seven dollars forty cents,	447 40
Lewiston,	Three hundred forty-seven dollars fifty-four cents,	347 54
Lisbon,	Four hundred eighty-five dollars fifty cents,	485 50
Newcastle,	Three hundred eighty-four dollars seventy cents,	384 70
Nobleborough,	Three hundred eighty-five dollars ninety-nine cents,	385 99
Phipsburg,	Three hundred eighty-three dollars seventy-seven cents,	383 77
Richmond,	Two hundred thirty-three dollars twenty cents,	233 20
St. George,	One hundred eighty-eight dollars twenty-seven cents,	188 27
Thomaston,	One thousand one hundred fifty-eight dollars thirty-four cents,	1158 34

COUNTY OF LINCOLN, (*Continued.*)

Topsham,	Five hundred ninety-two dollars fifty cents,	592 50
Union,	Four hundred fifty dollars seventeen cents,	450 17
Waldoborough,	Seven hundred seventy-two dollars nine cents,	772 09
Warren,	Six hundred eighty-four dollars twen- ty-nine cents,	684 29
Washington,	Two hundred forty-four dollars sev- enty-seven cents,	244 77
Westport,	Ninety-six dollars seven cents,	96 07
Whitefield,	Three hundred ninety-five dollars twelve cents,	395 12
Wiscasset,	Six hundred twenty-seven dollars,	627 00
Woolwich,	Three hundred sixty-nine dollars eighty-nine cents,	369 89
Patricktown Pl.	Forty-four dollars seventy cents,	44 70
	Twelve thousand eight hundred nine- ty-eight dollars and twenty cents,	12898 20

COUNTY OF HANCOCK.

Amherst,	Forty dollars eighty-two cents,	40 82
Aurora,	Thirty-eight dollars eighty-two cents,	38 82
Bluehill,	Four hundred thirty-eight dollars eigh- ty-four cents,	438 84
Brooksville,	One hundred sixty-one dollars fifteen cents,	161 15
Bucksport,	Six hundred forty-three dollars ten cts	643 10
Castine,	Five hundred seventy-five dolls. thirty five cents,	575 35
Cranberry Isle,	Eighty-one dollars eighty-five cents,	81 85
Deer Isle,	Three hundred fifty-nine dollars sev- enty-seven cents,	359 77
Dedham,	Thirty-five dollars eighteen cents,	35 18
Eastbrook,	Eighteen dollars ninety cents,	18 90
Eden,	One hundred seventy dollars seventy- nine cents,	170 79
Ellsworth,	Four hundred eighty-one dollars thirty five cents,	481 35
Franklin,	Ninety-seven dollars nineteen cents,	97 19
Gouldsborough,	One hundred eighty-one dollars eighty two cents,	181 82
Greenfield,	Nineteen dollars twenty-six cents,	19 26
Hancock,	One hundred forty-four dollars eighty- cents,	144 80
Mariaville,	Fifty-eight dollars sixty-seven cents,	58 67
Mount Desert,	Two hundred fifty-two dollars nineteen cents,	252 19

COUNTY OF HANCOCK, (*Continued.*)

Orland,	Two hundred twenty dollars five cents,	220 05
Otis,	Seventeen dollars fifty eight cents,	17 58
Penobscot,	Two hundred fifty dollars eighty cents,	250 80
Sedgwick,	Three hundred thirty-one dollars thirty-two cents,	331 32
Sullivan,	One hundred forty-two dolls. forty-six cents,	142 46
Surry,	One hundred thirty-six dolls. fifty-nine cents,	136 59
Seaville,	Thirty dollars,	30 00
Swan's Island,	Seven dollars,	7 00
Trenton,	One hundred forty-six dollars ninety-five cents,	146 95
Waltham,	Thirty-eight dolls. forty-two cents,	38 42
No. 1, North Division,	Thirteen dollars twelve cts.	13 12
2, do do	Fourteen dolls. fifty-five cts.	14 55
3, do do	Twelve dollars,	12 00
4, do do	Eleven dollars fifty cents,	11 50
Matinicus Island,	Two dollars fifteen cents,	2 15
Butter Isle,	Two dollars eighty cents,	2 80
Eagle Island,	One dollar and ninety cents,	1 90
Beech Isle,	Seventy-five cents,	75
Sprucehead and Bear Isle,	One dollar fifty cents,	1 50
Pickering's Island,	Eighty-nine cents,	89
Hog Island,	One dollar thirty-two cents,	1 32
Marshall's Isle,	One dollar ten cents,	1 10
Bradburry Island,	One dollar twenty-four cents,	1 24
No. 7, South Division of Bingham Purchase,	Nine dollars thirty-nine cts.	9 39
Wetmore Isle,	Thirty dollars twenty cents,	30 20
No. 10, South Division of Bingham purchase,	Eight dollars thirty-four cts.	8 34
No. 16, Middle do. do. do.	Eleven dollars seventy cts.	11 70
21, do. do. do. do.	Thirteen dollars two cents,	13 02
22, do. do. do. do.	Thirteen dolls. forty-four cts.	13 44
28, do. do. do. do.	Thirteen dolls. sixty-four cts.	13 64
32, do. do. do. do.	Sixteen dollars nine cents,	16 09
33, do. do. do. do.	Fifteen dolls eighty-nine cts.	15 89
34, do. do. do. do.	Fourteen dollars five cents,	14 05
35, do. do. do. do.	Thirteen dolls ninety-five cts.	13 95
39, do. do. do. do.	Ten dollars ninety cents,	10 90
No. 40, Middle Division } of Bingham purchase, }	Ten dollars ninety-nine cts.	10 99
No. 41, do. do. do. do.	Fifteen dollars seven cents,	15 07

COUNTY OF HANCOCK, (*Continued.*)

Strip N. of No. 1, 3 & 4,	Twelve dollars ninety-two cents,	12 92
	Five thousand three hundred ninety-five dollars forty-three cents,	5395 43

COUNTY OF WASHINGTON.

Addison,	One hundred ninety-two dollars forty-seven cents,	192 47
Alexander,	Sixty-nine dollars forty-five cents,	69 45
Baileyville,	Twenty-one dollars seventy cents,	21 70
Baring,	Eighty dollars forty-two cents,	80 42
Beddington,	Twelve dollars eighty-six cents,	12 86
Calais,	Five hundred three dollars two cents,	503 02
Columbia,	One hundred seventy dollars twelve cents,	170 12
Cooper,	Sixty-eight dollars two cents,	68 02
Cutler,	Eighty-nine dollars sixty-seven cents,	89 67
Charlotte,	Eighty-nine dollars fifty cents,	89 50
Cherryfield,	One hundred fifty dollars seven cents,	150 07
Crawford,	Forty-four dollars thirty-five cents,	44 35
Dennysville,	Seventy-five dollars ten cents,	75 10
Eastport,	Six hundred thirty-six dollars forty-five cents,	636 45
Edmunds,	Fifty-seven dollars,	57 00
Harrington,	Two hundred twenty-seven dollars eighty-two cents,	227 82
Jonesborough,	Ninety-three dollars,	93 00
Jonesport,	Fifty-one dollars forty-seven cents,	51 47
Lubec,	Two hundred fifty-eight dollars thirty cents,	258 30
Machias,	Three hundred eighty-two dollars fifty-seven cents,	382 57
Machias Port,	One hundred sixty-two dollars forty-nine cents,	162 49
Marion,	Three dollars eighty cents,	3 80
Mechisses,	Two hundred ninety-five dollars,	295 00
Northfield,	Twelve dollars twenty-four cents,	12 24
Pembroke,	One hundred one dollars thirty-two cents,	101 32
Perry,	One hundred thirty-three dolls. twelve cents,	133 12
Princeton,	Fourteen dollars,	14 00
Robbinston,	One hundred thirty-eight dollars ninety nine cents,	138 99
Topsfield,	Fifteen dollars fifty cents,	15 50
Steuben,	One hundred sixty-five dolls. nine cts.	165 09
Trescott,	Seventy-eight dollars sixty-two cents,	78 62

COUNTY OF WASHINGTON, (*Continued.*)

Wesley,	Twenty-one dollars,	21 00
Whiting,	Seventy-six dollars seven cts.	76 07
No. 1, 1st Range, or Fowler and Ely,	Twenty-two dollars fifty cts.	22 50
No. 1, 2d Range, called Dyer No. 1,	Twelve dollars sixty-nine cts.	12 69
No. 3, 1st R.,	Ten dolls. seventy-seven cts.	10 77
No. 3, 2d R.,	Nine dollars ten cents,	9 10
No. 9, 4th R.,	Eight dollars thirty-five cts.	8 35
Plant. No. 14, E. Divis.	Ten dollars ninety cents,	10 90
" No. 18, " "	Six dollars seven cents,	6 07
East half No. 6, 1st R.	Six dollars seventy-two cents,	6 72
West half No. 6, 1st R.	Nine dollars ninety-five cents,	9 95
S. half No. 9, 2d R.	Six dollars seventy-two cents,	6 72
N. half No. 9, 2d R.	Eight dollars fifty-four cents,	8 54
Part No. 7, 2d R.	Eight dollars fifteen cents,	8 15
No. 1, 4th R. or Vance- boro',	Nine dollars sixty-five cents,	9 65
No. 11, 4th R.,	Two dollars forty-four cents,	2 44
No. 8, 3d R.,	Seven dollars sixty-two cents,	7 62
No. 9, 3d R.,	Seven dollars sixty-two cents,	7 62
No. 10, 3d R.,	Nine dollars twenty cents,	9 20
Township No. 1, next south of Vanceboro',	Six dollars seventy-two cents,	6 72
Township No. 5, north Division in Bing. Pur.	Seven dollars twenty-nine cts.	7 29
Township No. 6, north Divis. in Bing. Pur.	Seven dollars twenty-nine cts.	7 29
Strip No. of Nos. 5 & 6, No. 17, or Annsburg,	Nine dollars seventeen cents,	9 17
Middle Division,	Eight dollars five cents,	8 05
No. 18, Middle Divis.,	Ten dollars twenty cents,	10 20
24, do. do.	Eleven dollars sixty-seven cts.	11 67
25, do. do.	Fourteen dollars fifty-nine cts.	14 59
29, do. do.	Thirteen dollars twelve cents,	13 12
30, do. do.	Thirteen dollars twelve cents,	13 12
31, do. do.	Eleven dollars sixty-seven cts.	11 67
36, do. do.	Fourteen dollars fifty-nine cts.	14 59
37, do. do.	Thirteen dollars twelve cents,	13 12
42, do. do.	Eleven dollars sixty-seven cts.	11 67
43, do. do.	Eleven dollars sixty-seven cts.	11 67
19, East Division,	Eleven dollars sixty-seven cts.	11 67
21, do. do.	Eight dollars seventy-five cts.	8 75
26, do. do.	Eleven dollars sixty-seven cts.	11 67
27, do. do.	Five dollars eighty-four cts.	5 84
	Four thousand eight hundred forty-nine dolls. forty-six cts.	4849 46

STATE TAX.

COUNTY OF KENNEBEC.

Albion,	Three hundred fifty-three dollars seventy-six cents,	353 76
Augusta,	Fifteen hundred eighty-four dollars thirty cents,	1584 30
Belgrado,	Three hundred thirty-five dollars sixteen cents,	335 16
China,	Four hundred fifty-six dollars sixty-three cents,	456 63
Clinton,	Three hundred ninety-nine dollars fifty cents,	399 50
Fayette,	Two hundred fifty-seven dollars five cents,	257 05
Gardiner,	Twelve hundred seventy-eight dollars twenty-six cents,	1278 26
Greene,	Three hundred fifty dollars forty-six cents,	350 46
Hallowell,	Fifteen hundred eight dollars eighty-eight cents,	1508 18
Leeds,	Three hundred ninety dollars sixty-two cents,	390 62
Litchfield,	Four hundred twenty-six dollars seventy-one cents,	426 71
Monmouth,	Four hundred fifty dollars thirty-five cents,	450 35
Mount Vernon,	Three hundred eighty-seven dollars ninety-three cents,	387 93
Pittston,	Four hundred eighty-six dollars forty-eight cents,	486 48
Readfield,	Five hundred fifty-two dollars thirty-six cents,	552 36
Rome,	Ninety-seven dollars eighty cents,	97 80
Sidney,	Five hundred eighty-three dollars twenty-seven cents,	583 27
Vassalborough,	Eight hundred thirty-six dollars ninety-three cents,	836 93
Vienna,	One hundred ninety-two dollars fifty-five cents,	192 55
Wales,	One hundred forty-seven dollars sixty-six cents,	147 66
Waterville,	Eight hundred seventy-six dollars twenty-three cents,	876 23
Windsor,	Two hundred seventy-nine dollars thirty-five cents,	279 35
Winthrop,	Six hundred nine dollars forty-eight cents,	609 48
Winslow,	Three hundred sixteen dollars sixty cents,	316 60
Wayne,	Two hundred sixty-five dollars seventy-one cents,	265 71
	Thirteen thousand four hundred twenty-three dollars thirty-three cts.	13423 33

COUNTY OF OXFORD.

Albany,	Ninety-six dollars forty-five cents,	96 45
Andover,	One hundred nine dollars forty-four cents,	109 44
Bethel,	Three hundred eighty-one dollars ninety cents,	381 90
Brownfield,	Two hundred nine dollars ninety-two cents,	209 92
Buckfield,	Three hundred seventy-five dollars twenty-seven cents,	375 27
Byron,	Thirty dollars thirty-nine cents,	30 39
Canton,	One hundred ninety-five dollars ninety nine cents,	195 99
Denmark,	One hundred ninety-three dollars ninety-nine cents,	193 99
Dixfield,	One hundred eighty-two dollars four cents,	182 04
Fryeburg,	Three hundred fifty dollars thirty-nine cents,	350 39
Greenwood,	Seventy-six dollars seventy-four cents,	76 74
Gilead,	Fifty-nine dollars twenty cents,	59 20
Hartford,	Two hundred seventy-one dollars seventeen cents,	271 17
Hebron,	Two hundred ninety-four dollars thirty nine cents,	294 39
Hiram,	One hundred eighty-eight dolls. twelve cents,	188 12
Howard's Gore,	Eighteen dollars seventy-nine cents,	18 79
Hamlin's Grant,	Six dollars seventy-four cents,	6 74
Lovell,	One hundred forty-four dollars forty-two cents,	144 42
Livermore,	Seven hundred six dollars seventeen cents,	706 17
Mexico,	Fifty-one dollars one cent,	51 01
Newry,	Fifty-three dollars ninety-two cents,	53 92
Norway,	Four hundred eighty-seven dollars sixty cents,	487 60
Oxford,	Two hundred fifty dolls. forty-five cts.	250 45
Paris,	Five hundred fifty-two dolls. nine cts.	552 09
Peru,	Eighty-eight dollars fifty-nine cents,	88 59
Porter,	One hundred fifty dollars forty cents,	150 40
Roxbury,	Four dollars eighteen cents,	4 18
Rumford,	Three hundred seventeen dollars seventy-seven cents,	317 77
Stoneham,	Thirty-one dollars seventy-four cents,	31 74
Stow,	Forty-five dollars,	45 00
Sumner,	Two hundred forty-three dollars ten cents,	243 10

STATE TAX.

COUNTY OF OXFORD, (*Continued.*)

Sweden,	One hundred fifteen dolls. thirty four cents,	115 34
Turner,	Five hundred sixty-nine dollars twenty-four cents,	569 24
Waterford,	Three hundred ninety-eight dolls. four cents,	398 04
Woodstock,	Eighty-seven dollars twenty-four cents,	87 24
Andover North Surplus,	Two dollars eighty cents,	2 80
Andover West Surplus,	Four dollars ten cents,	4 10
No. 2,	Seven dollars eighty-four cents,	7 84
Township C,	Three dollars seven cents,	3 07
Township C Surplus,	Two dollars five cents,	2 05
Township B,	Eleven dollars twenty cents,	11 20
No. 5, 1st R.,	Seven dollars forty-two cents,	7 42
No. 5, 2d R.,	Three dollars sixty-three cents,	3 63
No. 2, Letter A.,	Nine dollars ninety-nine cents,	9 99
No. 1, Letter A.,	Nine dollars ninety cents,	9 90
No. 4, 1st R.,	Three dollars fifty-one cents,	3 51
No. 4, 2d R.,	Three dollars eighty-seven cts.	3 87
No. 4, 3d R.,	Three dollars seven cents,	3 07
No. 5, 3d R.,	Three dollars thirty-four cents,	3 34
No. 4, 4th R.,	Four dollars four cents,	4 04
No. 5, 4th R.,	Four dollars twelve cents,	4 12
Township No. 1,	Twenty-nine dollars thirty-four cents,	29 34
Chandler's Gore,	One dollar eighty-nine cents,	1 89
Half of No. 5, 5th R.	Two dollars sixty cents,	2 60
One fourth of same,	One dollar thirty-five cents,	1 35
	Seven thousand four hundred fifty-six dollars thirty-six cents,	7456 36

COUNTY OF SOMERSET.

Anson,	Three hundred forty-eight dollars,	348 00
Athens,	Three hundred four dollars seventy-five cents,	304 75
Bingham,	Eighty-two dollars thirteen cents,	82 13
Bloomfield,	Two hundred ninety-two dollars ninety three cents,	292 93
Brighton,	One hundred seven dollars fifteen cts.	107 15
Canaan,	Two hundred eleven dollars thirty-three cents,	211 33
Cambridge,	Thirty-three dollars fifteen cents,	33 15
Concord,	Seventy-one dollars seventy-two cents,	71 72
Cornville,	Two hundred twenty-three dollars seventy-two cents,	223 72

STATE TAX.

85

COUNTY OF SOMERSET, (Continued.)

Chandlerville,	Thirty-one dollars eighty-two cts.	31 82
Embsden,	One hundred seventy-five dollars ninety-seven cents,	175 97
Fairfield,	Four hundred fifty-three dollars sixty-two cents,	453 62
Hartland,	One hundred four dollars twelve cents,	104 12
Harmony,	One hundred fifty-six dollars twenty-five cents,	156 25
Lexington,	Thirty-nine dollars twenty-seven cents,	39 27
Madison,	Two hundred eighty-three dollars fifty-two cents,	283 52
Mayfield,	Eight dollars seventy-five cents,	8 75
Mercer,	One hundred eighty-eight dollars ninety-five cents,	188 95
Moscow,	Sixty-seven dolls. forty-seven cts.	67 47
New Portland,	Two hundred thirty-three dollars twenty-five cents,	233 25
Norridgewock,	Four hundred twenty-five dollars seventy-five cents,	425 75
Palmyra,	One hundred seventy-eight dolls. ten cents,	178 10
Pittsfield,	Eighty-one dolls. thirty-three cts.	81 33
Ripley,	Sixty-six dollars thirty-two cents,	66 32
Solon,	One hundred seventy dolls. thirty three cents,	170 33
St. Albans,	One hundred fifty-seven dollars seventy-five cents,	157 75
Starks,	Two hundred twenty-five dollars seven cents,	225 07
Skowhegan,	Three hundred two dollars forty- seven cents,	302 47
Smithfield,	Ninety-seven dolls. thirty-two cts.	97 32
No. 1, 2d R., W. of Kennebec river on Bingham Purchase	Twelve dollars,	12 00
No. 2, 2d R. do do do	Five dollars eighty-three cents,	5 83
1, 3d R. do do do	Two dollars sixty-seven cents,	2 67
2, 3d R. do do do	Five dollars thirteen cents,	5 13
3, 3d R. do do do	Five dollars eighty-seven cents,	5 87
N. half No. 4, do do do	Two dollars eighty cents,	2 80
No. 1, 4th R., W. of Kennebec river on Bingham Purchase	Three dollars ninety-two cents,	3 92
No. 2, 4th R. do do do	Fifteen dollars thirty-five cents,	15 35
3, 4th R. do do do	Seventeen dollars thirty-two cts.	17 32
4, 4th R. do do do	Seven dollars forty-seven cents,	7 47

COUNTY OF SOMERSET, (*Continued.*)

No. 1, 5th R. W. of Kennebec river on Bingham Purchase,	Twenty-four dollars seventy-seven cents,	24 77
2, 5th R. do do do do	Thirteen dollars fifty cents,	13 50
3, 5th R. do do do do	Eleven dollars sixty-seven cents,	11 67
4, 5th R. do do do do	Fourteen dollars fifty-eight cents,	14 58
1, 6th R. do do do do	Seventeen dolls. forty-three cents,	17 43
2, 6th R. do do do do	Four dollars seventeen cts.	4 17
3, 6th R. do do do do	Two dollars fifty-five cents,	2 55
4, 6th R. do do do do	Two dollars fifty cents,	2 50
5, 6th R. do do do do	Two dollars fifty cents,	2 50
1, 7th R. do do do do	Twelve dollars fifty-seven cents,	12 57
2, 7th R. do do do do	Two dollars ninety-two cts.	2 92
3, 7th R. do do do do	Two dollars ninety-two cts.	2 92
4, 7th R. do do do do	Two dollars ninety-two cts.	2 92
5, 7th R. do do do do	One dollar forty-five cents,	1 45
6, 7th R. do do do do	One dollar forty-five cents,	1 45
1, 3d R., E. do do do	Four dollars fifty cents,	4 50
2, 3d R. do do do do	Two dollars ninety-two cts.	2 92
1, 4th R. do do do do	Four dollars thirty-seven cents,	4 37
2, 4th R. do do do do	Eleven dollars sixty-seven cents,	11 67
1, 5th R. do do do do	Fourteen dollars fifty-eight cents,	14 58
2, 5th R. do do do do	Four dollars seventy-five cents,	4 75
1, 6th R. do do do do	Two dollars ninety cents,	2 90
No. 1, 1st R. N. of Bingham Purchase,	Four dolls. sixty-seven cts.	4 67
2, 1st R. do do do	Two dollars ninety-two cts.	2 92
5, 1st R. do do do	Five dolls. eighty-three cts.	5 83
1, 2d R. do (Boyd)	Eight dollars seventy-five cents,	8 75
2, 2d R. do (Brassway)	Eleven dollars sixty-seven cents,	11 67
4, 2d R. do	Two dollars ninety-two cts.	2 92
5, 2d R. do (Brown's)	Five dolls. eighty-three cts.	5 83
5, 3d R. do (Sandy B.)	Two dollars ninety-two cts.	2 92
1, 4th R. do (Plymouth)	Two dollars ninety-two cts.	2 92
$\frac{1}{2}$ No. 2, 4th R. do (Pittston)	One dollar forty-five cents,	1 45
W. half of Seboomook,	Two dollars eighteen cents,	2 18
	Five thousand four hundred six dollars thirty-two cts.	5406 32

STATE TAX.

87

COUNTY OF PENOBSCOT.

Argyle,	Five dollars fifty-two cents,	5 52
Bangor,	One thousand three hundred eighty dollars twenty cents,	1380 20
Bradford,	Sixty-five dollars fifty-four cents,	65 54
Brewer,	Two hundred seventy-five dollars fifteen cents,	275 15
Bradley,	Nineteen dollars eighty-eight cents,	19 88
Burlington,	Twenty dollars,	20 00
Carmel,	Ninety dollars fifty-seven cents,	90 57
Corinna,	One hundred forty-two dollars fifty- four cents,	142 54
Corinth,	One hundred fifty dollars thirty-nine cents,	150 39
Charleston,	One hundred seventy-eight dollars sixty-seven cents,	178 67
Chester,	Twenty dollars,	20 00
Dexter,	One hundred seventy dollars seven cents,	170 07
Dixmont,	Two hundred ten dollars sixty-one cents,	210 61
Edinburg,	Twenty dollars,	20 00
Eddington,	One hundred nine dollars twenty-five cents,	109 25
Etna,	Seventy-nine dollars ninety-seven cts.	79 97
Enfield,	Three dollars fifty cents,	3 50
Exeter,	Two hundred thirty-six dollars five cents,	236 05
Garland,	One hundred fifty dollars five cents,	150 05
Glenburn,	Ninety-four dollars forty-four cents,	94 44
Greenbush,	Forty dollars,	40 00
Hampden,	Five hundred thirty-nine dollars eigh- ty-four cents,	539 84
Hermon,	One hundred eleven dollars eighty- four cents,	111 84
Howland,	Thirty-eight dollars ninety-seven cts.	38 97
Kirkland,	Forty-five dollars fifty-seven cents,	45 57
Lagrange,	Fourteen dollars eighty-two cents,	14 82
Lee,	Seven dollars seventy-two cents,	7 72
Levant,	One hundred twenty-eight dollars fi- ty-two cents,	128 52
Lincoln,	Sixty-seven dollars twenty-seven cts.	67 27
Lowell,	Twenty dollars,	20 00
Madawaska,	Twenty dollars,	20 00
Mattamiscontis,	Twenty dollars,	20 00
Maxfield,	Eighteen dollars fifty-two cents,	18 52
Milford,	Ninety-eight dollars ninety-four cts.	98 94
Newburg,	One hundred forty-one dollars thirty- four cents,	141 34

COUNTY OF PENOBSCOT, (*Continued.*)

Newport,	One hundred ninety dollars fifty-two cents,	190 52
Orono,	Three hundred sixty-six dol- lars fifty-two cents,	366 52
Orrington,	Three hundred five dollars sixty-two cents,	305 62
Passadumkeag, Plymouth,	Fifty dollars, Seventy-four dollars twelve cents,	50 00 74 12
Springfield, Stetson,	Six dollars forty-four cents, One hundred six dollars seventy-nine cents,	6 44 106 79
All that part of Jarvis Gore not included in any in- corporated town,	} Nine dols. ninety-two cts.	9 92
Part of No. 6, 4th R., N. of Bing. Pur., granted to Ducktrap Bridge Cor.		
Part of No. 6, 4th R., do. other than that granted to Ducktrap Bridge Cor.	} Eight dollars seven cts.	8 07
W. half of No. 6, 2d R., N. of Bingham's Pur- chase,	} Five dols thirty-seven cts.	5 37
No. 3, 1st R., do do do do	} Twelve dollars four cents,	12 04
River township No. 4, 4th R., N. Bingham's Pur- chase,	} Twenty-four dollars ten cents,	24 10
No. 7, 3d R., do do do	} Twelve dollars eighty-seven cents	12 87
No. 7, 4th R., do do do	} Twelve dollars eighty-nine cents,	12 89
No. 6, 3d, R., do do do	} Ten dols. seventy-five cts.	10 75
Hopkins' Academy Grant, Tract Z,	} Four dols. twenty-two cts. Ninety-nine cents,	4 22 99
No. 6, 7th Range, West from East line of the State,	} Eight dollars seventy- four cents,	8 74
N. half No. 1, 6th R. do do	} Six dollars forty cents,	6 40
N. part No. 3, 7th R. do do	} Five dollars forty-two cents,	5 42
No. 1, 7th R., do do	} Eleven dols. sixty-four cts.	11 64
No. 2, 6th R., do do	} Ten dollars seventy-seven cents,	10 77
S. half of A, 6th R., do do	} Four dollars seventy-seven cents,	4 77
S. half No. 1, 6th R., do do	} Six dollars forty-four cents,	6 44
Part No. 3, 8th Range North of Waldo Patent,	} Two dollars ninety cents,	2 90

STATE TAX.

COUNTY OF PENOBSCOT, (*Continued.*)

E. half No. 3, 8th R., West from East line of the State,	Six dollars forty-four cents,	6 44
No. 2, 9th R., do do	Eight dollars seven cents,	8 07
Half No. 3, 9th R., do do	Six dollars fifty cents,	6 50
No. 2, Old Indian Pur.	Seven dollars sixty-two cts.	7 62
	Six thousand twenty-six dollars six cents,	6026 06

COUNTY OF WALDO.

Appleton,	One hundred twenty-one dollars ninety nine cents,	121 99
Belfast,	Nine hundred ninety-two dollars sixty cents,	992 60
Belmont,	One hundred sixty-two dollars seventy seven cents,	162 77
Brooks,	One hundred two dollars ninety cents,	102 90
Burnham,	Seventy dollars fifty-four cents,	70 54
Camden,	Four hundred ninety-five dollars sixty- seven cents,	495 67
Frankfort,	Five hundred sixty-six dollars twelve cents,	566 12
Freedom,	One hundred fifty-seven dollars sixty- four cents,	157 64
Hope,	Three hundred fourteen dollars five cents,	314 05
Islesborough,	One hundred thirty-one dollars sixty- two cents,	131 62
Jackson,	One hundred twenty-one dollars sev- enty-nine cents,	121 79
Knox,	One hundred sixty-one dollars fifty- seven cents,	161 57
Liberty,	Ninety-four dollars twenty-seven cts.	94 27
Lincolnton,	Three hundred thirty-one dollars two cents,	331 02
Monroe,	One hundred ninety-five dollars sixty cents,	195 60
Montville,	Three hundred twenty-eight dollars seventy-seven cents,	328 77
Northport,	One hundred ninety-nine dollars fif- teen cents,	199 15
Palermo,	Two hundred seventeen dollars sixty- two cents,	217 62
Prospect,	Five hundred fifty-one dollars nineteen cents,	551 19
Searsmout,	Two hundred thirty-one dollars fifty- five cents,	231 55

STATE TAX.

COUNTY OF WALDO, (*Continued.*)

Swanville,	One hundred one dollars thirty-seven cents,	101 37
Thorndike,	One hundred sixty-five dollars four cents,	165 04
Troy,	One hundred thirty-six dollars seventeen cents,	136 17
Unity,	Two hundred seventy dollars ninety cents,	270 90
Vinalhaven,	Two hundred sixty dollars eighty-four cents,	260 84
Waldo Pl.,	Seventy-seven dollars ninety cents,	77 90
	Six thousand five hundred sixty dollars sixty-five cents,	6560 65

COUNTY OF FRANKLIN.

Avon,	One hundred thirty-four dollars sixty-nine cents,	134 69
Berlin,	Seventy-two dollars forty-five cents,	72 45
Carthage,	Fifty-four dollars seventy-five cents,	54 75
Chester ville,	Two hundred twenty-three dollars sixty cents,	223 60
Farmington,	Seven hundred seven dollars seventy-five cents,	707 75
Freeman,	One hundred twenty-four dollars thirty-four cents,	124 34
Industry,	One hundred eighty-eight dollars eighty-four cents,	188 84
Jay,	Three hundred thirty-two dolls. twenty-seven cents,	332 27
Kingfield,	Eighty-nine dollars twenty-two cents,	89 22
Madrid,	Thirty dollars fifty-nine cents,	30 59
New Sharon,	Four hundred twenty-nine dollars forty-five cents,	429 45
New Vineyard,	One hundred fifty-seven dollars twenty cents,	157 20
Phillips,	One hundred fifty-three dollars forty cents,	153 40
Salem,	Fifty-two dollars thirty-four cents,	52 34
Strong,	Two hundred seventeen dollars fifteen cents,	217 15
Temple,	One hundred forty dollars twenty-two cents,	140 22
Weld,	One hundred twenty-five dollars fifty nine cents,	125 59
Wilton,	Three hundred forty-four dollars ninety-seven cents,	344 97

COUNTY OF FRANKLIN, (*Continued.*)

No. 2, 1st Range,	Two dollars fifty-eight cts.	2 58
No. 3, do do	Five dollars fifteen cents,	5 15
No. 2, 2d do	Four dollars seventy cents,	4 70
No. 3, 2d R. called Range- ley,	} Eighteen dollars twenty- five cents,	18 25
N. half No. 1, 3d Range,		
No. 2, 3d Range,	Four dollars ninety cents,	4 90
No. 3, do do	Three dollars seven cents,	3 07
S. half No. 1, 4th Range,	Four dollars,	4 00
N. half do do do	Three dollars eighty-seven cents,	3 87
N. half No. 2, do do	Two dollars,	2 00
Part of No. 1, 6th do	Seven dollars,	7 00
Letter D,	Two dollars forty cents,	2 40
Letter E,	Three dollars,	3 00
Part of No. 6, near Berlin,	Two dollars five cents,	2 05
No. 3, 2d R., in Bingham Purchase, W. of river,	One dollar forty-six cents,	1 46
No. 4, do do do do	One dollar forty-six cents,	1 46
S. half No. 4, 3d R. do do	One dollar and forty cents,	1 40
Part No. 4, 2d R. do do not in Salem,	One dollar twenty-five cts.	1 25
	Three thousand six hundred fifty dols. seventy-three cts.	3650 73

COUNTY OF PISCATAQUIS.

Abbot,	Forty-three dollars sixty-four cents,	43 64
Atkinson,	Ninety-seven dollars thirty-nine cents,	97 39
Barnard,	Twenty-four dollars thirty-four cents,	24 34
Bowerbank,	Three dollars sixty-nine cents,	3 69
Blanchard,	Nineteen dollars eighty-five cents,	19 85
Brownville,	Ninety dollars sixty-five cents,	90 65
Dover,	One hundred fifty-two dollars seventy- two cents,	152 72
Eliotsville,	Seven dollars twenty-nine cents,	7 29
Foxcroft,	One hundred twenty-seven dollars sev- enty-two cents,	127 72
Guilford,	One hundred nineteen dollars ninety- five cents,	119 95
Greenville,	Ten dollars twenty cents,	10 20
Kilmarnock,	Thirty-one dollars thirty-two cents,	31 32
Kingsbury,	Eight dollars two cents,	8 02
Monson,	Seventy-six dollars ninety-seven cents,	76 97
Milton,	Fourteen dollars seventy-nine cents,	14 79
Milo,	Seventy dollars forty-nine cents,	70 49
Parkman,	One hundred thirty-four dollars forty- four cents,	134 44

COUNTY OF PISCATAQUIS, (*Continued.*)

Sangerville,	One hundred fifty-one dols. sixty-seven cents,	151 67
Sebec,	One hundred fifty-four dols. forty-two cents,	154 42
Shirley,	Thirteen dollars ninety-five cents,	13 95
Wellington,	Seventy-six dollars,	76 00
Wilson,	Twelve dollars fifteen cents,	12 15
Williamsburg,	Twenty-two dollars thirty- seven cents,	22 37
No. 1, 11th R., W. from E. line of State,	Eight dollars thirty-five cts.	8 35
A, 11th Range, W. from E. line of State,	Ten dollars twenty-nine cts.	10 29
B, 11th Range, do do do	Fifteen dollars two cents,	15 02
No. 1, 9th Range, do do do	Nine dols. eighty-nine cts.	9 89
S. half No. 1, 14th R., do (Littletown,)	Nine dollars sixty-two cts.	9 62
No. 2, 14th R., do do do (East Middlesex,)	Five dollars eighty-four cts.	5 84
No. 3, 14th R., do do do	Six dollars ninety-two cents,	6 92
A, 3, 14th R. do (Lilly- bay.)	} Fourteen dollars fifty-nine cents,	14 59
A, 13th R. (Roach Pond,)	Six dollars thirty-four cents,	6 34
A, 2, 13th R. (Lake Gore)	Seven dollars twenty-nine cents,	7 29
E. half Seboomook,	Two dollars nineteen cents,	2 19
Part of No. 4,	One dollar thirty-four cents,	1 34
S. half No. 6, 9th R., N. of Waldo Patent,	Five dollars fifteen cents,	5 15
N. half of same,	Two dollars fifty-seven cts.	2 57
No. 1, Old Indian Pur.	Seven dollars sixty-two cts.	7 62
No. 8, 8th R., N. of Wal- do Patent,	Six dollars thirty-four cents,	6 34
No. 4, 8th R., do do do	Seven dollars seventy-two cents,	7 72
No. 5, 9th R., do do do	Eight dollars seven cents,	8 07
S. third No. 1, 12th R., W. from E. line of State,	Three dollars forty-four cts	3 44
No. 3, 5th R., E. of Ken- nebec R. N. of Shirley,	Eight dols. twenty-two cts.	8 22
No. 2, 6th R., do do do	Four dollars nine cents,	4 09
	One thousand six hundred fourteen dollars ninety- three cents,	1614 93

COUNTY OF AROOSTOOK.

Hodgdon,	Forty-six dollars ten cents,	46 10
Houlton,	Eighty-eight dollars sixty cts.	88 60
Linneus,	Sixteen dolls. sixty-seven cts.	16 67
New Limerick,	Thirty-six dollars fifty cents,	36 50
Monticello,	Eight dollars thirty-four cts.	8 34
Half township, Belfast } Academy Grant,	Three dollars thirty-five cts.	3 35
Half township, Williams' } College Grant,		
Part township, sold to Ed- mund Munroe,	Three dollars thirty-four cts.	3 34
Township sold Morrill & Pickering,	Eight dollars seventy-two cts.	8 72
Part township sold to Gen. Eaton,	Two dollars ninety-two cts.	2 92
No. 3, 3d R., W. from E. line of State,	Ten dollars fifty-nine cents,	10 59
Central part No. 1, 4th R., W. from E. line of State,	Eight dolls. seventy-four cts.	8 74
N. & S. parts No. 1, 4th R., W. from E. line of State,	Five dollars thirty-five cents,	5 35
N. part No. 4, 3d R. do	Four dollars four cents,	4 04
N. part No. 5, 4th R. do	Twenty-one dollars twenty- two cents,	21 22
No. 1, 5th R. do do do	Five dollars fifteen cents,	5 15
	Two hundred seventy-three dollars two cents,	273 02

RECAPITULATION.

County of York,	Thirteen thousand sixteen dollars ten cents,	13,016 10.
Cumberland,	Twenty thousand five hundred five dollars twenty-nine cents,	20,505 29
Lincoln,	Twelve thousand eight hundred ninety-eight dolls. twenty cts.	12,898 20
Hancock,	Five thousand three hundred nine ty-five dollars forty-three cts.	5,395 43
Washington,	Four thousand eight hundred forty- nine dollars forty-six cents,	4,849 46
Kennebec,	Thirteen thousand four hundred twenty-three dolls. thirty-three cents,	13,423 33
Oxford,	Seven thousand four hundred fifty six dollars thirty-six cents,	7,456 36
Somerset,	Five thousand four hundred six dollars thirty-two cents,	5,406 32
Penobscot,	Six thousand twenty-six dollars six cents,	6,026 06
Waldo,	Six thousand five hundred sixty dollars sixty-five cents,	6,560 65

RECAPITULATION, (*Continued.*)

County of Franklin,	Three thousand six hundred fifty dollars seventy-three cents,	3,650 73
Piscataquis,	Sixteen hundred fourteen dollars ninety-three cents,	1,614 93
Aroostook,	Two hundred seventy-three dollars two cents,	273 02
	One hundred one thousand seventy-five dolls. eighty-eight cts.	101,075 88

SEC. 2. *Be it further enacted,* That the Treasurer of State, shall forthwith send his warrant, directed to the Mayor and Aldermen, Selectmen or Assessors of each city, town, plantation or other place, taxed as aforesaid, requiring them respectively to assess the sum so charged, in manner following, viz:

Treasurer of State to send warrant to Aldermen, Selectmen and Assessors.

Poll tax not to exceed 17 cents.

Real estate to be taxed according to its value on the first day of May.

To each male poll above the age of twenty-one years, within their respective cities, 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 of the whole; and if by the above rules, the proportion of the State, county and city, town or plantation taxes exclusive of highway taxes, to be paid by the polls, shall in any city, 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 city, town or plantation shall be assessed in the same proportion, notwithstanding by that proportion the highway tax may exceed two dollars on each poll, and the residue of such sum charged as aforesaid, to each city, 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 city, town, or 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 city, 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 city, 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 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 to the number of not exceeding forty, owned by any one person, household furniture, wearing apparel, farming tools, tools of mechanics necessary for carrying on their business, and also the machinery in cotton and woollen manufactories; but carding machines used for the purpose of carding rolls from sheep's

Taxable property.

Property exempt from taxation.

wool, whether attached to such manufactories or not, shall not, by this exception, be considered as exempted from taxation.

Landlords liable for one half of the tax on real estate.

SEC. 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 city, 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.

Form of lists' of assessment.

SEC. 4. *Be it further enacted,* That the Treasurer, in his warrant, shall require the said Mayor and Aldermen, 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 city, 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 Treasurer, on or before the first day of January, in the year of our Lord one thousand eight hundred and forty-one, and also to return a certificate of the names of such

Tax to be paid to the Treasurer of State on or before the first day of January.

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.

SEC. 5. *Be it further enacted*, That all goods, wares, and merchandize, or other stock in trade, including stock employed in manufactories, shall be taxed in the city, town or 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, or store in such city, 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 city, 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 city, town, plantation, or other place, to assess an inhabitant of any city, town, plantation, or other place, for any other property charged thereon in the last valuation: *Provided also*, that logs, boards and lumber at saw mills shall not be taken to be stock employed in manufactories; *Provided however*, that all ships and vessels shall be liable to be taxed in the city, 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 city, town, plantation or other place, and shall own such property.

SEC. 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 city, town, plantation or other place, on account

Goods and stock in trade to be taxed where they are kept for sale.

Proviso.

Lumber at Saw Mills not taxable.

Ships and vessels taxable in town where their valuation was taken.

Property belonging to literary or charitable institutions exempt from taxation.

Students taxable in the town of their established residence.

Assessors may abate the tax of certain persons.

County Commissioners shall apportion County tax according to proportion rated in this act.

or by reason of his residing there as a student in any literary seminary; but students shall be taxed in the cities, towns, plantations or other places, where they have their established residence; and 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 judgment of 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 city, town, plantation or other place to which they belong.

SEC. 7. *Be it further enacted,* That the County Commissioners, in their respective counties, when duly authorized to assess a county tax, shall apportion the same on the several cities, 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, city, town, plantation, parish or society taxes, the Assessors of each city, town, plantation, parish, society 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 city, town, plantation, parish, or society to make, levy and collect any county, city, town, plantation, parish or society 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.

SEC. 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 cities, towns and plantations as herein directed.

[Approved March 18, 1840.]

Chapter 73.

AN ACT further regulating Judicial process and proceedings.

Be it enacted by the Senate and House of Representatives in Legislature assembled, That in all actions respecting land, or any interest therein, now pending, or hereafter to be brought, any title deed offered in evidence may be impeached by the defendant as obtained by fraud, where the grantor, if a party, could so impeach it, provided said defendant has been in the open, peaceable, and adverse possession of said premises for the term of twenty years.

[Approved March 18, 1840.]

Chapter 74.

AN ACT to change the name of certain persons.

Be it enacted by the Senate and House of Representatives in Legislature assembled, That Daniel Day, 2d, of Nobleborough, be allowed to take the name of Daniel Malcomb Day, and that Mary