

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES,

PASSED BY THE

TWENTY-FIRST LEGISLATURE

OF THE

STATE OF MAINE,

JANUARY SESSION, 1841.

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

AUGUSTA:
SEVERANCE AND DORR, PRINTERS TO THE STATE.

1841.

PUBLIC AND SPECIAL LAWS
OF THE
STATE OF MAINE.
1841.

[supplied from page 289 of volume]

ERRATA:

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

E R R A T A .

- Chap. 148, page 349, (in the approval,) for "Aprill" read "April."
- " 155, " 354, for "Sect. 6," read "Sect. 2."
- " 187, " 414, (in the approval,) for "Aprill" read "April."
- " 198, " 458, 22d line, for "No." read "R." so that it shall read "S. part A, R. 5,".
- " 126, " 472, (in the approval,) for "March 13" read "March 9."
- " 510, (in total amount allowed Mercer,) for "52,21" read "52,31".
- " 521, (in Courts Martial, &c.) 5th line, for "evidence" read "facts".
- " 546, (under No. & Range, of wild land,) transpose 3d and 4th lines, so that the 3d will read "No. 2," south of Rumford, and the 4th, "A, No. 1,".

State shall determine the same; and said corporation, after they shall commence the receiving of tolls, shall be bound at all times to have said rail-road in good repair, and a sufficient number of suitable carriages and vehicles for the transportation of persons and articles, and be obliged to receive at all proper times and places and convey the same, when the appropriate tolls therefor shall be paid or tendered, and a lien is hereby created on all articles transported for said tolls.

Shall keep rail-road in good repair.
—and convey, &c., persons, &c.
Lien for tolls.

[Approved April 17, 1841.]

Chapter 198.

AN ACT to apportion and assess on the inhabitants of this State a tax of two hundred one thousand six hundred eighty-three dollars fifty-three cents.

SECTION 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,	Five hundred seventy-nine dollars twelve cents,	579 12
Alfred,	Six hundred seven dolls. ninety-three cts.	607 93
Berwick,	Five hundred seventy-eight dollars sixty-one cents,	578 61
Biddeford,	Nine hundred forty-three dollars eighty cents,	943 80
Buxton,	Ten hundred sixty-one dollars two cents,	1,061 02
Cornish,	Four hundred sixty-seven dollars eighty-six cents,	467 86
Eliot,	Six hundred ninety-one dollars eighty-two cents,	691 82
Hollis,	Eight hundred forty-three dollars thirty-nine cents,	843 39
Kennebunk,	Twelve hundred ninety dollars,	1,290 00
Kennebunk Port,	Thirteen hundred nine dollars sixty-eight cents,	1,309 68
Kittery,	Six hundred twenty-nine dollars fifty-three cents,	629 53
Lebanon,	Eight hundred thirty-nine dollars eighty-four cents,	839 84

STATE TAX.

COUNTY OF YORK—(Continued.)

Limerick,	Six hundred sixty-seven dollars fifty-three cents,	667 53
Limington,	Nine hundred thirty-eight dollars sixty-four cents,	938 64
Lyman,	Five hundred sixty-five dollars ninety-six cents,	565 96
Newfield,	Five hundred one dollars eighty-nine cts.	501 89
North Berwick,	Eight hundred twenty dollars seventeen cents,	820 17
Parsonsfeld,	Ten hundred seventy-six dollars forty-six cents,	1,076 46
Saco,	Twenty-six hundred fifty dollars eighty cents,	2,650 80
Shapleigh,	Five hundred forty-seven dollars seventy-three cents,	547 73
Sanford,	Nine hundred thirty-five dollars seventeen cents,	935 17
South Berwick,	Ten hundred sixty-five dollars twenty-two cents,	1,065 22
Waterborough,	Six hundred nine dollars ninety-one cents,	609 91
Wells,	Ten hundred seventy-nine dollars thirty-five cents,	1,079 35
York,	Twelve hundred fifteen dollars three cts.	1,215 03
	Twenty-two thousand five hundred sixteen dollars forty-six cents,	\$22,516 46

COUNTY OF CUMBERLAND.

Baldwin,	Five hundred one dollars five cents,	501 05
Bridgton,	Ten hundred thirty-four dollars seventy-three cents,	1,034 73
Brunswick,	Twenty-three hundred seventy-one dollars thirty-two cents,	2,371 32
Cumberland,	Seven hundred forty-six dollars seventy-one cents,	746 71
Cape Elizabeth,	Four hundred twenty-six dollars fifty cts.	426 50
Casco,	Three hundred ninety-eight dollars eight cents,	398 18
Danville,	Five hundred forty-five dollars nine cts.	545 09
Durham,	Eight hundred forty-six dollars fifteen cts.	846 15
Falmouth,	Seven hundred eighty-five dollars sixty-four cents,	785 64
Freeport,	Twelve hundred forty dolls. ninety-two cents,	1,240 92
Gorham,	Sixteen hundred sixty-three dollars, ninety-six cents,	1,663 96
Gray,	Eight hundred eighteen dollars seventy-one cents,	818 71
Harpwell,	Six hundred forty-one dollars sixteen cts.	641 16
Harrison,	Four hundred ninety-eight dollars seventy-four cents,	498 74
Minot,	Sixteen hundred forty dollars fifty-five cts.	1,640 55
Naples,	Three hundred twenty-six dollars nineteen cents,	326 19

COUNTY OF CUMBERLAND, (*Continued.*)

No. Yarmouth,	Fifteen hundred fifteen dolls. fourteen cts.	1,515 14
N. Gloucester,	Nine hundred sixty-six dollars ten cents,	966 10
Otisfield,	Six hundred twenty-five dollars sixty cts.	625 60
Poland,	Eight hundred ninety-nine dolls. seventy-nine cents,	899 79
Portland, city,	Nine thousand thirty-four dollars,	9,034 00
Pownal,	Five hundred seventy-five dollars seventy-two cents,	575 72
Raymond,	Four hundred twelve dolls. eighty-two cts.	412 82
Scarborough,	Nine hundred forty-five dollars forty-seven cents,	945 47
Sebago,	Two hundred sixteen dollars twenty-eight cents.	216 28
Standish,	Nine hundred forty-nine dollars ninety-one cents,	949 91
Westbrook,	Nineteen hundred ten dolls. sixty-nine cts.	1,910 69
Windham,	Nine hundred forty-four dollars thirty-one cents,	944 31
Thirty-three thousand four hundred eighty-one dollars forty-three cents,		\$33,481 43

COUNTY OF LINCOLN.

Alna,	Six hundred two dollars forty-one cents,	602 41
Arrowsic,	One hundred forty-three dollars nine cts.	143 09
Bath,	Thirty-four hundred fifty-eight dollars thirty-eight cents,	3,458 38
Boothbay,	Five hundred ninety-two dollars fifteen cts.	592 15
Bowdoinham,	Eight hundred ninety-five dollars thirty-three cents,	895 33
Bowdoin,	Six hundred ninety-five dollars sixty-nine cents,	695 69
Bremen,	Three hundred one dollars seventy cents,	301 70
Bristol,	Nine hundred seventy-four dollars four cts.	974 04
Cushing,	Two hundred seventy-seven dollars thirty-three cents,	277 33
Dresden,	Eight hundred twenty-eight dollars forty-eight cents,	828 48
Edgecomb,	Four hundred ten dollars ninety cents,	410 90
Friendship,	Two hundred dollars fourteen cents,	200 14
Georgetown,	Two hundred eighty-six dollars thirteen cents,	286 13
Jefferson,	Seven hundred forty-four dollars forty-nine cents,	744 49
Lewiston,	Eight hundred thirty-five dollars seven cts.	835 07
Lisbon,	Five hundred thirty-four dollars fifty-four cents,	534 54
Newcastle,	Nine hundred sixty-five dollars sixty-two cents,	965 62
Nobleborough,	Eleven hundred forty-nine dollars thirty cents,	1,149 30
Phippsburg,	Five hundred sixty-two dollars eighty-two cents,	562 82

COUNTY OF LINCOLN, (*Continued.*)

Richmond,	Six hundred sixty-six dollars ninety-three cents,	666 93
St. George,	Four hundred seventy-four dollars eighty cents,	474 80
Thomaston,	Thirty-one hundred sixty dollars twenty-six cents,	3,160 26
Topsham,	Twelve hundred forty-seven dollars seventy-four cents,	1,247 74
Union,	Nine hundred forty-four dollars thirty-six cents,	944 36
Waldoborough,	Two thousand sixty-two dollars fifty-eight cents,	2,062 58
Webster,	Five hundred five dollars forty-five cents,	505 45
Warren,	Thirteen hundred nine dollars seventeen cents,	1,309 17
Washington,	Five hundred twelve dollars forty-three cents,	512 43
Westport,	Two hundred nineteen dollars seventy-nine cents,	219 79
Whitefield,	Eight hundred seventy-nine dollars ninety-eight cents,	879 98
Wiscasset,	Eleven hundred ninety-eight dollars ninety two cents,	1,198 92
Woolwich,	Seven hundred twenty-six dollars six cts.	726 06
Patricktown Pl.	One hundred forty-one dollars forty-three cents,	141 43
Monhegan Isle,	Fifty-eight dollars forty-two cents, Twenty-eight thousand five hundred sixty-five dollars ninety-three cents,	58 42 \$28,565 93

COUNTY OF HANCOCK.

Aurora,	Fifty-six dollars thirty-six cents,	56 36
Amherst,	Sixty-one dollars eighty-four cents,	61 84
Bluehill,	Eight hundred thirty-nine dollars thirty-two cents,	839 32
Brooksville,	Two hundred twenty-one dollars six cents,	221 06
Bucksport,	Eleven hundred ninety dollars forty-three cents,	1,190 43
Castine,	Nine hundred thirty-eight dollars fifty-three cents,	938 53
Cranberry Isles,	One hundred thirty-seven dollars thirty-four cents,	137 34
Deer Isle,	Six hundred eight dollars sixty-three cents,	608 63
Dedham,	One hundred eighteen dollars sixty-one cents,	118 61
Ellsworth,	Nine hundred forty-one dollars eight cents,	941 08
Eden,	Two hundred sixty-three dollars ninety-three cents,	263 93
Eastbrook,	Forty-two dollars forty cents,	42 40
Franklin,	One hundred seventy-five dollars sixty-four cents,	175 64

COUNTY OF HANCOCK, (Continued.)

Gouldsborough,	Two hundred fifty-three dollars eighty-five cents,	253 85
Greenfield,	Forty-three dollars thirty-five cents,	43 35
Hancock,	Two hundred twenty-three dollars seventeen cents,	223 17
Mariaville,	Seventy-four dollars ninety-four cts.	74 94
Mount Desert,	Five hundred sixty-four dollars seventy-two cents,	564 72
Orland,	Six hundred thirty-one dollars ninety-five cents,	631 95
Otis,	Forty-three dollars fifty-eight cents,	43 58
Penobscot,	Four hundred twenty-eight dollars fifteen cents,	428 15
Seaville,	Eighty-four dollars three cents,	84 03
Sedgwick,	Six hundred eighteen dolls. ten cts.	618 10
Sullivan,	Two hundred ninety-three dollars forty-nine cents,	293 49
Surry,	Three hundred twenty-two dollars five cents,	322 05
Swan Island,	Fifty-nine dollars twenty-eight cents,	59 28
Trenton,	Three hundred forty-two dollars seventy-two cents,	342 72
Waltham,	Seventy-one dollars ninety-four cts.	71 94
Wetmore Isle,	Seventy-seven dolls. twenty-six cts.	77 26
No. 1, North Divis.	Twenty-five dollars seventy-two cts.	25 72
No. 2, do. do.	Fourteen dollars fifty-one cents,	14 51
No. 3, do. do.	Sixteen dollars sixty-eight cents,	16 68
No. 4, do. do.	Sixteen dollars sixty-eight cents,	16 68
Strip north of No. 3, North Division,	Five dollars twenty-six cents,	5 26
Strip north of No. 4, North Division,	Five dollars twenty-six cents,	5 26
No. 7, South Divis.	Five dollars fifty-seven cents,	5 57
No. 8, do. do.	Two dollars sixty cents,	2 60
No. 10, adj. Steuben,	Six dollars fifty-seven cents,	6 57
No. 16, Middle Divis.	Fourteen dollars fifty-one cents,	14 51
No. 21, do. do.	Fourteen dollars fifty-one cents,	14 51
No. 22, do. do.	Fourteen dollars fifty-one cents,	14 51
No. 28, do. do.	Fourteen dollars fifty-one cents,	14 51
No. 32, do. do.	Fourteen dollars fifty-one cents,	14 51
No. 33, do. do.	Fourteen dollars fifty-one cents,	14 51
No. 34, do. do.	Fourteen dollars fifty-one cents,	14 51
No. 35, do. do.	Fourteen dollars fifty-one cents,	14 51
No. 39, do. do.	Fourteen dollars fifty-one cents,	14 51
No. 40, do. do.	Fourteen dollars fifty-one cents,	14 51
No. 41, do. do.	Twenty-three dollars twenty cents,	23 20
Butter Island,	Two dollars seventy-eight cents,	2 78
Eagle do.	Two dollars nine cents,	2 09
Spr. Head & Bear do.	One dollar fifty cents,	1 50
Beech do.	Eighty-four cents,	84
Hog do.	One dollar thirty cents,	1 30
Bradbury do.	One dollar twenty-two cents,	1 22
Pond & Western do.	Thirty-eight cents,	38
Little Spr. Head do.	Thirty-five cents,	35

COUNTY OF HANCOCK, (*Continued.*)

Pond Island,	One dollar twenty cents,	1 20
Calf do.	Seventy-four cents,	74
West Black do.	Twenty-two cents,	22
East Black do.	Twenty-two cents,	22
Placentia do.	Thirty-six cents,	36
Long do.	Seventy-two cents,	72
Old Harbor do.	Twenty-two cents,	22
Marshall's do.	One dollar nine cents,	1 09
Great Duck do.	Seven cents,	07
Matinicus do.	Two dollars sixteen cents,	2 16
Pickering's do.	Eighty-seven cents,	87
	Ten thousand thirteen dollars twenty-three cents,	\$10,013 23

COUNTY OF WASHINGTON.

Addison,	Three hundred ninety-three dollars sixty cents,	393 60
Alexander,	One hundred forty-one dollars sixty cents,	141 60
Baileyville,	Seventy-one dollars thirty-two cents,	71 32
Baring,	One hundred twenty-three dollars ninety-two cents,	123 92
Beddington,	Fifty-eight dollars seventy-one cents,	58 71
Calais,	Nine hundred forty-three dollars fifty-six cents,	943 56
Columbia,	Three hundred thirty-eight dollars ninety-nine cents,	338 99
Cooper,	One hundred fourteen dollars seven cents,	114 07
Cutler,	One hundred ninety-two dollars seventy-six cents,	192 76
Charlotte,	One hundred thirty-nine dollars nineteen cents,	139 19
Cherryfield,	Three hundred eighty-three dollars one cent,	383 01
Crawford,	Seventy-two dollars two cts.	72 02
Dennysville,	One hundred fifty-four dollars eighty-six cents,	154 86
Eastport,	Nine hundred seventy-one dollars twenty-nine cents,	971 29
Edmunds,	One hundred forty-eight dollars forty-eight cents,	148 48
Harrington,	Three hundred fifty-six dollars four cents,	356 04
Jonesborough,	One hundred twenty-five dollars thirty-five cents,	125 35
Jonesport,	One hundred two dollars sixty-five cents,	102 65
Lubec,	Five hundred twelve dollars eighty-eight cents,	512 88

COUNTY OF WASHINGTON, (Continued.)

Machias,	Seven hundred twenty-five dollars twelve cents,	725 12
Machias Port,	Two hundred seven dollars eighty cents,	207 80
Medybemps,	Sixty-four dollars thirty-seven cents,	64 37
Marion,	Eighty-one dolls. seventy cts.	81 70
East Machias,	Five hundred eighty-one dollars fifty-four cents,	581 54
Northfield,	Forty-four dollars five cents,	44 05
Pembroke,	Two hundred sixty-eight dollars ninety cents,	268 90
Perry,	Two hundred eighty dollars fifty-nine cents,	280 59
Princeton,	Seventy-one dollars two cts.	71 02
Robbinston,	Three hundred sixteen dollars forty cents,	316 40
Steuben,	Two hundred four dollars fifty-one cents,	204 51
Topsfield,	Sixty-seven dollars thirty-one cents,	67 31
Trescott,	One hundred forty-four dollars thirty cents,	144 30
Wesley,	Seventy-six dollars fifty-seven cents,	76 57
Whiting,	Two hundred twenty-three dollars thirteen cents,	223 13
No. 14, East Division,	Twenty-three dollars ninety-two cents,	23 92
No. 18, do. do.	Fourteen dollars fifty cents,	14 50
No. 19, do. do.	Fourteen dollars fifty cents,	14 50
No. 21, do. do.	Eleven dollars sixty cents,	11 60
No. 26, do. do.	Fourteen dollars fifty cents,	14 50
No. 27, do. do.	Eleven dollars sixty cents,	11 60
No. 28, do. do. W. half,	Eight dollars seventy cents,	8 70
No. 23, do. do. E. half,	Five dollars eight cents,	5 08
No. 17, Middle Division,	Seven dollars twenty-five cts.	7 25
No. 18, do. do.	Eight dollars seventy cents,	8 70
No. 19, do. do.	Twelve dollars thirty-two cts.	12 32
No. 24, do. do.	Seventeen dollars forty cents,	17 40
No. 25, do. do.	Seventeen dollars forty cents,	17 40
No. 29, do. do.	Fifteen dollars ninety-five cts.	15 95
No. 30, do. do.	Fifteen dollars ninety-five cts.	15 95
No. 31, do. do.	Eighteen dolls. eighty-five cts.	18 85
No. 36, do. do.	Twenty-four dollars sixty-five cents,	24 65
No. 37, do. do.	Fifteen dollars ninety-five cts.	15 95
No. 42, do. do.	Twenty-three dollars ninety-two cents,	23 92
No. 43, do. do.	Twenty-four dollars sixty-five cents,	24 65
No. 5, North Division,	Eight dollars seventy cents,	8 70
No. 6, do. do.	Eleven dollars sixty cents,	11 60
Two mile strip N. of No. 5,	Two dollars eighteen cents,	2 18

COUNTY OF WASHINGTON, (Continued.)

Two mile strip N. of No. 6,	Two dollars eighteen cents,	2 18
No. 1, R. 1, N. Bing. Pur.	Fourteen dollars fifty cents,	14 50
No. 3, R. 1, do. do. Hinkley's,	Eighteen dolls. eighty-five cts.	18 85
No. 1, R. 2, do. do. Dyer's,	Twenty dollars thirty cents,	20 30
No. 2, R. 2, do. do. Wait's,	Seventeen dollars forty cents,	17 40
No. 3, R. 2, do. do. Tallmadge,	Fifteen dollars ninety-five cts.	15 95
N. half No. 1, R. 3, N. B. Pur.	Seven dollars twenty-five cts.	7 25
S. half No. 1, R. 3, do. do.	Seven dollars twenty-five cts.	7 25
No. 1, R. 4, Vanceborough,	Fourteen dollars fifty cents,	14 50
Half No. 5, R. 1, Lenox,	Eight dollars seventy cents,	8 70
W. half No. 6, R. 1, Amherst,	Seven dollars twenty-five cts.	7 25
East half No. 6, R. 1,	Seven dollars twenty-five cts.	7 25
East half No. 6, R. 2,	Eight dollars seventy cents,	8 70
N. E. quarter No. 7, R. 2,		
north Bingham Purchase,	Three dollars sixty-three cts.	3 63
¼ No. 7, R. 2, N. Bing. Pur.	Ten dollars fifteen cents,	10 15
S. half No. 9, R. 2, do. do. do.	Eight dollars seventy cents,	8 70
N. half No. 9, R. 2, do. do. do.	Eight dollars seventy cents,	8 70
No. 8, R. 3, north Bing. Pur.	Seventeen dollars forty cents,	17 40
No. 9, R. 3, do. do. do.	Eleven dollars sixty cents,	11 60
No. 10, R. 3, do. do. do.	Fifteen dollars twenty-five cts.	15 95
No. 11, R. 3, do. do. do.	Five dollars seven cents,	5 07
W. pt. No. 9, R. 4, N. Bing-		
ham Purchase, Danforth,	Eight dollars seventy cents,	8 70
E. pt. No. 9, R. 4, N. B. Pur.	Fourteen dollars fifty cents,	14 50
	Nine thousand two hundred	
	eighty-five dollars ninety-	
	six cents,	\$9,285 96

COUNTY OF KENNEBEC.

Albion,	Seven hundred thirty-three dollars nine-	
	teen cents,	733 19
Augusta,	Thirty-three hundred seventy-nine dollars	
	seventy-nine cents,	3,379 79
Belgrade,	Six hundred thirty-four dollars seventy cts.	634 70
China,	Eleven hundred eighty-six dollars seventy-	
	six cents,	1,186 76
Clinton,	Eight hundred four dollars forty-seven cts.	804 47
Dearborn,	Thirty-five dollars twenty-nine cents,	35 29
Fayette,	Four hundred sixty-nine dollars seventy-	
	four cents,	469 74
Gardiner,	Two thousand fifty-one dollars ninety-	
	seven cents,	2,051 97
Greene,	Five hundred sixty-four dollars six cents,	564 06
Hallowell,	Twenty-six hundred twenty-eight dollars	
	thirty-three cents,	2,628 33
Leeds,	Seven hundred eight dollars seventy-six	
	cents,	708 76
Litchfield,	Seven hundred eighty-two dollars sixty-	
	one cents,	782 61
Monmouth,	Eight hundred sixty dollars ninety-two cts.	860 92
Mount Vernon,	Five hundred sixty dollars forty-three cts.	560 43
Pittston,	Eleven hundred nine dollars fifty-one cts.	1,109 51
Readfield,	Ten hundred twenty-eight dolls. fifteen cts.	1,028 15

STATE TAX.

447

COUNTY OF KENNEBEC, (*Continued.*)

Rome,	One hundred ninety-two dollars sixty-eight cents,	192 68
Sidney,	Ten hundred twenty-two dolls. twelve cts.	1,022 12
Vassalborough,	Fifteen hundred thirteen dollars twenty-seven cents,	1,513 27
Vienna,	Two hundred eighty-nine dollars seven-teen cents,	289 17
Wales,	Three hundred three dolls. thirty-three cts.	303 33
Waterville,	Fifteen hundred seventy-one dolls. twelve cents,	1,571 12
Windsor,	Five hundred fifty-five dollars ninety-four cents,	555 94
Winthrop,	Ten hundred twenty-three dollars fifty-two cents,	1,023 52
Winslow,	Six hundred sixty-three dollars seventy-seven cents,	663 77
Wayne,	Four hundred forty-nine dollars ninety-seven cents,	449 97
Clinton Gore,	Eleven dollars sixty cents,	11 60
Territory N. of Albion,	Ten dollars fifteen cents,	10 15
	Twenty-five thousand one hundred forty-five dollars thirty-two cents,	\$25,145 32

COUNTY OF OXFORD.

Albany,	Two hundred sixty-seven dol-lars seventeen cents,	267 17
Andover,	Two hundred sixteen dollars forty-eight cents,	216 48
Bethel,	Six hundred eighty-nine dollars forty-two cents,	689 42
Brownfield,	Four hundred twelve dollars ninety-eight cents,	412 98
Buckfield,	Five hundred ninety-six dollars eighty-four cents,	596 84
Byron,	Fifty-five dolls. thirty-seven cts.	55 37
Canton,	Three hundred thirty-two dol-lars fourteen cents,	332 14
Denmark,	Three hundred eighty-six dol-lars eleven cents,	386 11
Dixfield,	Three hundred ninety dollars seventy-five cents,	390 75
Fryeburg,	Seven hundred forty-eight dol-lars seventy-three cents,	748 73
Greenwood,	One hundred fifty-seven dollars fifty-two cents,	157 52
Gilead,	Ninety-three dollars six cents,	93 06
Hartford,	Five hundred twenty-five dol-lars twenty-nine cents,	525 29
Hebron,	Two hundred eighty dollars six-ty-four cents,	280 64
Hiram,	Three hundred sixty-seven dol-lars ninety-seven cents,	367 97
Howard's Gore,	Thirty dollars seventy-one cents,	30 71

COUNTY OF OXFORD, (*Continued.*)

Hamlin's Grant,	Seven dollars seventy-two cents,	7 72
Lovell,	Three hundred seventy-six dol- lars seventy-three cents,	376 73
Livermore,	One thousand eighty-three dol- lars eight cents,	1,083 08
Mexico,	Ninety-nine dollars seventy cts.	99 70
Newry,	Ninety dollars five cents,	90 05
Norway,	Seven hundred twenty dollars ninety-one cents,	720 91
Oxford,	Five hundred forty-five dollars forty-nine cents,	545 49
Paris,	One thousand forty-two dollars seventy-six cents,	1,042 76
Peru,	Two hundred thirty-nine dollars ninety-five cents,	239 95
Porter,	Three hundred thirty-two dol- lars seventy-six cents,	332 76
Roxbury,	Forty-nine dollars twenty-nine cents,	49 29
Rumford,	Six hundred thirteen dollars fif- ty-eight cents,	613 58
Stow,	Ninety-three dollars seventy-six cents,	93 76
Sumner,	Five hundred sixteen dollars thirty-seven cents,	516 37
Sweden,	Two hundred eighty-five dol- lars forty cents,	285 40
Turner,	One thousand twenty-two dol- lars seventy-eight cents,	1,022 78
Usher,	Forty-one dollars twenty-eight cents,	41 28
Waterford,	Six hundred seventy-six dollars ninety-eight cents,	676 98
Woodstock,	One hundred seventy-eight dol- lars eighty-two cents,	178 82
Andover North Surplus,	Eleven dollars sixty cents,	11 60
Andover West Surplus,	Eight dollars seventy cents,	8 70
No. 2, S. of Rumford,	Seventeen dollars forty cents,	17 40
A, R. 1,	Eleven dollars sixty cents,	11 60
B,	Seventeen dollars forty cents,	17 40
A, R. 2,	Thirteen dollars five cents,	13 05
C,	Eleven dollars sixty cents,	11 60
C surplus,	Five dollars eighty cents,	5 80
No. 4, R 1, W. Bing. Pur.	Fourteen dollars fifty cents,	14 50
No. 5, R 1, do. do.	Fourteen dollars fifty cents,	14 50
No. 4, R 2, do. do.	Ten dollars fifteen cents,	10 15
No. 5, R 2, do. do.	Ten dollars fifteen cents,	10 15
No. 4, R 3, do. do.	Eight dollars seventy cents,	8 70
No. 5, R 3, do. do.	Ten dollars fifteen cents,	10 15
No. 4, R 4, do. do.	Eight dollars seventy cents,	8 70
No. 5, R 4, do. do.	Eight dollars seventy cents,	8 70
E, half No. 5, R 5, do. do.	Four dollars thirty-five cents,	4 35
	Thirteen thousand seven hun- dred fifty-five dollars sixty-six cents,	\$13,755 66

COUNTY OF SOMERSET.

Anson,	Eight hundred twenty-one dollars sixty-one cents,	821 61
Athens,	Six hundred fifty-one dollars ninety-one cents,	651 91
Bingham,	One hundred eighty-seven dollars seventy-six cents,	187 76
Bloomfield,	Five hundred ninety-nine dollars eighty-nine cents,	599 89
Brighton,	One hundred seventy-two dollars eighty-four cents,	172 84
Canaan,	Four hundred seventy-one dollars twenty cents,	471 20
Cambridge,	Eighty-five dollars sixty-four cents.	85 64
Concord,	One hundred two dollars eighty cts.	102 80
Cornville,	Five hundred twenty dollars six cts.	520 06
Detroit,	Eighty-eight dollars sixty-one cents,	88 61
Embden,	Three hundred fifty dollars seventy-four cents,	350 74
Fairfield,	One thousand nine dollars twenty-two cents,	1,009 22
Harmony,	Three hundred forty-seven dollars six cents,	347 06
Hartland,	Two hundred thirty-nine dollars seven cents,	239 07
Lexington,	One hundred nine dollars seventy-three cents,	109 73
Madison,	Seven hundred forty-four dollars fifteen cents,	744 15
Mayfield,	Fifty dollars forty-seven cents,	50 47
Mercer,	Four hundred thirty-four dollars seventy-five cents,	434 75
Moscow,	One hundred fifty-two dollars ninety-seven cents,	152 97
New Portland,	Six hundred fifty-one dollars twenty cents,	651 20
Norridgewock,	Nine hundred eighty dollars twenty-one cents,	980 21
Palmyra,	Three hundred ninety-nine dollars ninety-one cents,	399 91
Pittsfield,	Two hundred fifty-seven dollars sixty-four cents,	257 64
Ripley,	One hundred fifty-one dollars seventy cents,	151 70
Solon,	Four hundred twenty-seven dollars seventy-two cents,	427 72
St. Albans,	Four hundred fifty-two dollars seven cents,	452 07
Starks,	Four hundred forty-six dollars forty-four cents,	446 44
Skowhegan,	Six hundred thirty-six dollars sixty-seven cents,	636 67
Smithfield,	One hundred seventy-three dollars fifty-five cents,	173 55
No. 1, R 2, Bing. Pur. west of K. river,	Seventeen dollars forty cents,	17 40

COUNTY OF SOMERSET, (*Continued.*)

No. 2, R 2, Bing. Pur. W. Ken. river,	Thirteen dollars five cents,	13 05
No. 1, R 3, do. do. do.	Four dollars thirty-five cents,	4 35
No. 2, R 3, do. do. do.	Sixteen dollars twenty-four cents,	16 24
No. 3, R 3, do. do. do.	Seventeen dollars forty cents,	17 40
N. 3, R 3, do. do. do.	Five dollars eighty cents,	5 80
No. 1, R 4, do. do. do.	Ten dollars fifteen cents,	10 15
No. 2, R 4, do. do. do.	Thirteen dollars five cents,	13 05
No. 3, R 4, do. do. do.	Thirteen dollars five cents,	13 05
No. 4, R 4, do. do. do.	Thirteen dollars five cents,	13 05
No. 1, R 5, do. do. do.	Twenty-one dollars seventy-five cts.	21 75
No. 2, R 5, do. do. do.	Fourteen dollars fifty cents,	14 50
No. 3, R 5, do. do. do.	Fourteen dollars fifty cents,	14 50
No. 4, R 5, do. do. do.	Fourteen dollars fifty cents,	14 50
No. 1, R 6, do. do. do.	Twenty-one dollars seventy-five cts.	21 75
E. pt. No. 2, R 6, do. do. do. Crocker's pt.	Seven dollars twenty-five cents,	7 25
W. pt. No. 2, R 6, do. do. do. Johnson's mt.	One dollar forty-five cents,	1 45
No. 3, R 6, Bing. Pur. west of K. river,	Eight dollars seventy cents,	8 70
No. 4, R 6, do. do. do.	Seventeen dollars forty cents,	17 40
No. 5, R 6, do. do. do.	Thirteen dollars five cents,	13 05
No. 1, R 7, do. do. do.	Ten dollars fifteen cents,	10 15
No. 2, R 7, do. do. do.	Thirteen dollars five cents,	13 05
No. 3, R 7, do. do. do.	Five dollars eighty cents,	5 80
No. 4, R 7, do. do. do.	Four dollars thirty-five cents,	4 35
No. 5, R 7, do. do. do.	Ten dollars fifteen cents,	10 15
No. 6, R 7, do. do. do.	Five dollars eighty cents,	5 80
No. 1, R 3, Bing. Pur. east of K. river,	Eleven dollars sixty cents,	11 60
No. 2, R 3, do. do. do.	Fourteen dollars fifty cents,	14 50
No. 1, R 4, do. do. do.	Fourteen dollars fifty cents,	14 50
No. 2, R 4, do. do. do.	Seventeen dollars forty cents,	17 40
No. 1, R 5, do. do. do.	Ten dollars fifteen cents,	10 15
No. 2, R 5, do. do. do.	Seventeen dollars forty cents,	17 40
No. 1, R 6, do. do. do.	Five dollars eighty cents,	5 80
S. pt. No. 1, R 1, N. of Bing. Pur. Taun- ton & Raynham,	Seventeen dollars forty cents,	17 40
N. pt. No. 1, R 1, N. Bing. Pur. strip N. Taunton & Rayn- ham,	Five dollars eighty cents,	5 80
S. pt. No. 2, R 1, N. Bing. Pur. Sand- wich Academy,	Seventeen dollars forty cents,	17 40
N. pt. No. 2, R 1, N. Bing. Pur. strip N. Sandwich Acad.	Five dollars eighty cents,	5 80
No. 3, R 1, N. Bing. Pur. Long Pond,	Twenty-seven dollars fifty-five cts.	27 55
No. 4, R 1, do. do. do. Moose river,	Eight dollars seventy cents,	8 70

STATE TAX.

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COUNTY OF SOMERSET, (Continued.)

No. 5, R 1, N. Bing. Pur. Ethenne,	Eight dollars seventy cents,	8 70
No. 1, R 2, do. do. do. Tomhegan,	Fourteen dollars fifty cents,	14 50
No. 2, R 2, do. do. do. Brassua,	Twenty-three dollars twenty cents,	23 20
No. 3, R 2, N. Bing. Pur. Thorndike,	Seventeen dollars forty cents,	17 40
Pt.No. 4, R 2, do. do. do. Granted soldiers,	Eleven dollars sixty cents,	11 60
No. 5, R 2, do. do. do. Dennis,	Eleven dollars sixty cents,	11 60
No. 1, R 3, do. do. do. West Middlesex,	Fifteen dollars ninety-five cents,	15 95
Pt.No. 2, R 3, do. do. do. Soldiers,	Seventeen dollars forty cents,	17 40
No. 5, R 3, do. do. do. Sandy Bay,	Two dollars ninety cents,	2 90
No. 1, R 4, do. do. do. Plymouth,	Eleven dollars sixty cents,	11 60
$\frac{1}{2}$ No. 2, R 4, do. do. do. Pittston,	Five dollars eighty cents,	5 80
$\frac{3}{4}$ No. 2, R 4, do. do. do. W. half Seboomook,	Eight dollars seventy cents,	8 70
	Five dollars eighty cents,	5 80
	Twelve thousand three hundred fifty-four dollars forty-eight cents,	\$12,354 48

COUNTY OF PENOBSCOT.

Argyle,	Seventy-two dollars fifty-one cts.	72 51
Argyle Plantation,	Forty-six dollars sixty-three cts.	46 63
Bangor,	Five thousand five hundred eighty-one dollars seventeen cents,	5,581 17
Bradford,	Two hundred seventeen dollars thirty-four cents,	217 34
Bradley,	One hundred eighty-three dollars ninety-eight cents,	183 98
Brewer,	Nine hundred sixty-seven dollars eighty-nine cents,	967 89
Burlington,	Fifty-one dollars sixty-four cts.	51 64
Carmel,	Two hundred forty-one dollars sixty-six cents,	241 66
Corinna,	Three hundred sixty-nine dollars six cents,	369 06
Corinth,	Four hundred sixty-three dollars seventy-nine cents,	463 79
Charleston,	Three hundred seventy-seven dollars forty-seven cents,	377 47
Chester,	Fifty-one dollars forty-eight cts.	51 48
Dexter,	Five hundred sixty dollars sixty-two cents,	560 62
Dixmont,	Five hundred two dollars forty-two cents,	502 42
Edinburg,	Forty-eight dollars twenty-three cents,	48 23

COUNTY OF PENOBSBOT, (*Continued.*)

Eddington,	Two hundred seventy-four dollars nine cents,	274 09
Enfield,	Sixty-two dolls. thirty-three cts.	62 33
Etna,	One hundred seventeen dollars forty-eight cents,	117 48
Exeter,	Five hundred ninety-three dollars seventy-five cents,	593 75
Garland,	Three hundred fifty-two dollars seventeen cents,	352 17
Glenburn,	Two hundred eighteen dollars ninety-nine cents,	218 99
Greenbush,	Forty-eight dolls. twenty-two cts.	48 22
Hampden,	Nine hundred thirty-eight dollars fifty-two cents,	938 52
Hermon,	Two hundred seventy-nine dollars fifty-seven cents,	279 57
Howland,	Ninety-nine dolls. fifty-three cts.	99 53
Kirkland,	Ninety-eight dollars sixteen cts.	98 16
Lagrange,	One hundred thirty-six dollars forty-eight cents,	136 48
Lee,	One hundred thirty-one dollars thirty-five cents,	131 35
Levant,	Three hundred sixty dollars thirty-three cents,	360 33
Lincoln,	Two hundred eighty-four dollars thirty-five cents,	284 35
Lowell,	Forty-seven dollars fifty-one cts.	47 51
Madawaska,		
Mattamiscotis,	Eighteen dollars,	18 00
Maxfield,	Forty-three dollars fifty-five cts.	43 55
Milford,	Two hundred forty-two dollars forty-seven cents,	242 47
Newburg,	Three hundred eighteen dollars twenty-eight cents,	318 28
Newport,	Five hundred forty-six dollars thirteen cents,	546 13
Oldtown,	Five hundred seventy-three dollars nine cents,	573 09
Orono,	Five hundred fifty-two dollars,	552 00
Orrington,	Six hundred nineteen dollars fourteen cents,	619 14
Patten,	Fifty-one dolls. eighty-seven cts.	51 87
Passadumkeag,	Seventy-eight dollars thirty-three cents,	78 33
Plymouth,	One hundred ninety-one dollars twelve cents,	191 12
Springfield,	Ninety dollars four cents,	90 04
Stetson,	Two hundred fourteen dollars twenty-four cents,	214 24
No. 3, R 1, N. Bing. Pur.	Fourteen dollars fifty cents,	14 50
No. 4, R 1, do. do. do.	Eleven dollars sixty cents,	11 60
W. half No. 6, R 2, N. of Bingham Purchase,	Seven dollars twenty-five cents,	7 25
No. 6, R 3, do. do. do.	Seventeen dollars forty cents,	17 40

COUNTY OF PENOBSHOT, (*Continued.*)

3 No. 7, R 3, N. B. Pur.	Thirteen dollars five cents,	13 05
S. W. 1/4 No. 6, R 4, do. do. do.	Seven dollars twenty-five cents,	7 25
3 No. 6, R 4, do. do. do.	Eleven dollars sixty cents,	11 60
No. 7, R 4, do. do. do.	Fifteen dollars ninety-five cents,	15 95
No. 4, Riv. T. do. do. do.	Fifty-eight dollars,	58 00
No. 2, R 8, N. Waldo Pat.	Eleven dollars sixty cents,	11 60
E. 1/2 No. 3, R 8, do. do. do.	Two dollars ninety cents,	2 90
No. 2, R 9, do. do. do.	Fourteen dollars fifty cents,	14 50
No. 3, R 9, do. do. do.	Eleven dollars sixty cents,	11 60
S. 1/2 A, R 6, west from east line State,	Ten dollars fifteen cents,	10 15
N. 1/2 A, R 6, do. do. do.	Eight dollars seventy cents,	8 70
S. 1/2 No. 1, R 6, do. do. do.	Eight dollars seventy cents,	8 70
N. 1/2 No. 1, R 6, do. do. do.	Eight dollars seventy cents,	8 70
No. 2, R 6, do. do. do.	Eleven dollars sixty cents,	11 60
S. 1/2 No. 3, R 6, do. do. do.	Seven dollars twenty-five cents,	7 25
Pt. N. 1/2 No. 3, R 6, do. do. do.	Seven dollars twenty-five cents,	7 25
A. R 7, do. do. do.	Fifteen dollars ninety-five cents,	15 95
No. 1, R 7, do. do. do.	Twenty-one dollars seventy-five cents,	21 75
No. 2, R 7, do. do. do.	Five dollars eighty cents,	5 80
No. 3, R 7, do. do. do.	Seventeen dollars forty cents,	17 40
No. 6, R 7, do. do. do.	Fourteen dollars fifty cents,	14 50
No. 7, R 7, do. do. do.	Fourteen dollars fifty cents,	14 50
A, R 8, do. do. do.	Eleven dollars sixty cents,	11 60
No. 1, R 8, do. do. do.	Fourteen dollars fifty cents,	14 50
S. 1/2 No. 2, R 8, do. do. do.	Seven dollars twenty-five cents,	7 25
N. 1/2 No. 2, R 8, do. do. do.	Seven dollars twenty-five cents,	7 25
E. 1/2 No. 3, R 8, do. do. do.	Seven dollars twenty-five cents,	7 25
No. 4, R 8, do. do. do.	Fourteen dollars fifty cents,	14 50
No. 5, R 8, do. do. do.	Fourteen dollars fifty cents,	14 50
Pt. No. 2, Indian Pur.	Eight dollars seventy cents,	8 70
No. 3, do. do.	Seventeen dollars forty cents,	17 40
Z. N. No. 2, Indian Pur.	Two dollars ninety cents,	2 90
R 8, Hopkins' Acad. Gt.	Seven dollars twenty-five cents,	7 25
Jarvis Gore,	Eleven dollars sixty cents,	11 60
Pt. No. 4, Indian Pur.	Five dollars eighty cents,	5 80
	Seventeen thousand seven hundred ninety-six dollars eighty- eight cents,	\$17,796 88

COUNTY OF WALDO.

Appleton,	Two hundred sixty-eight dollars ninety-two cents,	268 92
Belfast,	Nineteen hundred seventeen dollars seven- ty-three cents,	1,917 73
Belmont,	Four hundred dollars fifty-three cents,	400 53
Brooks,	Three hundred fifty-six dollars thirty-seven cents,	356 37
Burnham,	Three hundred forty dolls. eighty-three cts.	340 83
Camden,	Ten hundred eighteen dollars twenty-eight cents,	1,018 28
Frankfort,	Fourteen hundred fifty-one dollars four cts.	1,451 04

COUNTY OF WALDO, (*Continued.*)

Freedom,	Four hundred forty-seven dollars sixty-one cents,	447 61
Hope,	Six hundred sixty-nine dollars seventy-five cents,	669 75
Islesborough,	Two hundred thirty-three dollars,	233 00
Jackson,	Three hundred ninety-nine dollars twenty-one cents,	399 21
Knox,	Three hundred eighty-one dollars seventy-five cents,	381 75
Liberty,	Two hundred thirty-nine dollars sixty-seven cents,	239 67
Lincolntonville,	Seven hundred dollars seventy-five cents,	700 75
Monroe,	Four hundred ninety-six dollars thirty-two cents,	496 32
Montville,	Eight hundred fifty dollars twenty-three cts.	850 23
Northport,	Three hundred twenty-five dollars eighty-seven cents,	325 87
Palermo,	Four hundred seventy-one dollars sixty-two cents,	471 62
Prospect,	Fourteen hundred twenty-eight dolls. one ct.	1,428 01
Searsmont,	Five hundred eight dolls. seventy-three cts.	508 73
Swanville,	Two hundred ninety-three dollars ninety-two cents,	293 92
Thorndike,	Four hundred sixty-two dollars sixty cents,	462 60
Troy,	Four hundred seventy-five dollars sixty-one cents,	475 61
Unity,	Six hundred twenty-eight dollars thirty-one cents,	628 31
Vinalhaven,	Four hundred nineteen dollars seventy-nine cents,	419 79
Waldo Plant.	Two hundred sixty dollars sixty-nine cents,	260 69
	Fifteen thousand four hundred forty-seven dollars fourteen cents,	\$15,447 14

COUNTY OF PISCATAQUIS.

Abbot,	One hundred fifty-four dollars fourteen cents,	154 14
Almond,	Seventy-six dollars ten cents,	76 10
Atkinson,	Two hundred seventy-two dollars seventy seven cts.	272 77
Barnard,	Thirty-eight dollars forty-four cents,	38 44
Bowerbank,	Forty-seven dollars ninety-five cents,	47 95
Blanchard,	Fifty-nine dollars fifty cents,	59 50
Brownville,	One hundred sixty-four dollars seventy-eight cents,	164 78
Dover,	Four hundred forty-five dollars eighty-two cents,	445 82
Elliotsville,	Twenty-eight dollars ninety-nine cents,	28 99
Foxcroft,	Two hundred ninety dollars nineteen cents,	290 19

COUNTY OF PISCATAQUIS, (*Continued.*)

Guilford,	Two hundred sixty-four dollars eighty-seven cents,	264 87
Greenville,	Fifty-five dollars thirty-five cents,	55 35
Kilmarnock,	Eighty-nine dollars twenty-eight cents,	89 28
Kingsbery,	Fifty-three dollars thirty-five cents,	53 35
Monson,	Two hundred fifteen dollars seventy cents,	215 70
Milo,	One hundred forty-eight dollars twenty-four cents,	148 24
Parkman,	Three hundred fifty-three dollars thirteen cents,	353 13
Sangerville,	Four hundred forty-six dollars eighty-five cents,	446 85
Sebec,	Three hundred forty-three dollars forty-four cents,	343 44
Shirley,	Forty-nine dollars twenty-nine cents,	49 29
Wellington,	Ninety-nine dollars eighty-six cents,	99 86
Wilson,	Twenty-seven dollars forty-four cents,	27 44
Williamsburg,	Thirty-four dollars ninety-nine cents,	34 99
No. 4, R. 8, N. of Waldo Pat.	Five dollars eighty cents,	5 80
No. 8, R. 8, do. do.	Seventeen dollars forty cents,	17 40
No. 5, R. 9, do. do.	Eleven dollars sixty cents,	11 60
N. hf. No. 6, R 9, do. do.	Five dollars eighty cents,	5 80
S. hf. No. 6, R 9, do. do.	Five dollars eighty cents,	5 80
No. 3, R 5, Bingham Purch.	Seventeen dollars forty cents,	17 40
No. 2, R 6, do. do.	Seven dollars twenty-five cts.	7 25
A, R 9, W. fm E. line State,	Eleven dollars sixty cents,	11 60
No. 1, R 9, do. do. do.	Fourteen dollars fifty cents,	14 50
No. 4, R 9, do. do. do.	Fourteen dollars fifty cents,	14 50
A, R 10, do. do. do. E. hf.	Eleven dollars sixty cents,	11 60
A, R 10, do. do. do. W. hf.	Eight dollars seventy cents,	8 70
No. 1, R 10, W. fm. E. line St.	Fourteen dollars fifty cents,	14 50
No. 2, R 10, do. do. do.	Eleven dollars sixty cents,	11 60
No. 3, R 10, do. do. do.	Eight dollars seventy cents,	8 70
A, R 11, do. do. do.	Twenty dollars thirty cents,	20 30
B, R 11, do. do. do.	Eleven dollars sixty cents,	11 60
No. 1, R 11, do. do. do.	Twenty dollars thirty cents,	20 30
A, R 12, do. do. do. S. hf.	Eight dollars seventy cents,	8 70
A, R 12, do. do. do. N. hf.	Eleven dollars sixty cents,	11 60
No. 1, R 12, do. do. do. S. $\frac{1}{2}$	Eight dollars seventy cents,	8 70
No. 1, R 12, do. do. do. N. $\frac{3}{4}$	Eleven dollars sixty cents,	11 60
No. 2, R 12, do. do. do.	Twenty dollars thirty cents,	20 30
No. 3, R 12, do. do. do. E. hf.	Ten dollars fifteen cents,	10 15
No. 3, R 12, do. do. do. W. hf.	Seven dollars twenty-five cts.	7 25
A, No. 2, R 13&14, do. do. do.		
Lake Gore tract,	Five dollars eighty cents,	5 80
A, R 14, W. fm E. line State,	Fourteen dollars fifty cents,	14 50

COUNTY OF PISCATAQUIS, (*Continued.*)

A, R 13, W. fm E. line State,	Eleven dollars sixty cents,	11 60
No. 1, R 14, do. do. do.	Eleven dollars sixty cents,	11 60
Middlesex Canal,	Thirteen dollars five cents,	13 05
E. half No. 3, R 14 & 15,	Fourteen dollars fifty cents,	14 50
W. half No. 3, R 14 & 15,	Seven dollars twenty-five cts.	7 25
E. half Seboomook,	Eight dollars seventy cents,	8 70
Day's Academy Grant, east of Moosehead Lake,	Four dollars thirty-five cents,	4 35
Sugar Island,	Two dollars ninety cents,	2 90
Farm Island,	Seventy-three cents,	73
Deer Island,	Twenty-nine cents,	29
	Four thousand one hundred fifty-two dollars ninety-nine cents,	\$4,152 99

COUNTY OF FRANKLIN.

Avon,	Two hundred thirty-two dollars six- ty-three cents,	232 63
Berlin,	Eighty-two dollars sixty-two cents,	82 62
Carthage,	One hundred twenty dollars forty- nine cents,	120 49
Chesterville,	Four hundred fourteen dollars eigh- ty-one cents,	414 81
Farmington,	Fourteen hundred sixty-four dollars fifty-two cents,	1,464 52
Freeman,	Two hundred forty-four dollars seventy-three cents,	244 73
Industry,	Four hundred five dollars ten cents,	405 10
Jay,	Six hundred ninety-six dollars twen- ty-two cents,	696 22
Kingfield,	One hundred eighty-seven dollars twenty-two cents,	187 22
Madrid,	Sixty-two dollars six cents,	62 06
New Sharon,	Eight hundred thirty-five dollars seventeen cents,	835 17
New Vineyard,	Two hundred sixty-three dollars eighty-four cents,	263 84
Phillips,	Four hundred eighty-five dollars eighty-nine cents,	485 89
Salem,	One hundred fifteen dollars two cts	115 02
Strong,	Four hundred sixty-two dollars six- ty-two cents,	462 62
Temple,	Two hundred sixty-four dollars twenty-one cents,	264 21
Weld,	Three hundred six dollars eighty- seven cents,	306 87
Wilton,	Eight hundred fifty-nine dollars ninety-eight cents,	859 98
No. 6, near Berlin,	Four dollars thirty-five cents,	4 35
No. 4, R 1, north part on Bing. Purchase,	Five dollars eighty cents,	5 80
No. 4, R 2, Bing. Pur.	Seven dollars twenty-five cents,	7 25
No. 3, R 2, do. do.	Seven dollars twenty-five cents,	7 25

STATE TAX.

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COUNTY OF FRANKLIN, (*Continued.*)

S. $\frac{1}{2}$ No. 4, R 3, B. Pur.	Four dollars thirty-five cents,	4 35
D,	Eight dollars seventy cents,	8 70
E,	Eight dollars seventy cents,	8 70
No. 2, R1, W. Bing. Pur.	Eleven dollars sixty cents,	11 60
No. 3, R 1, do. do. do.	Fourteen dollars fifty cents,	14 50
No. 2, R 2, do. do. do.	Twenty-one dollars seventy-five cts.	21 75
No. 3, R 2, do. do. do.	Twenty-three dollars twenty cents,	23 20
N. $\frac{1}{2}$ No. 1, R3, do. do. do.	Eight dollars seventy cents,	8 70
S. $\frac{1}{2}$ No. 1, R3, do. do. do.	Four dollars thirty-five cents,	4 35
No. 2, R 3, do. do. do.	Eleven dollars sixty cents,	11 60
No. 3, R 3, do. do. do.	Eleven dollars sixty cents,	11 60
N. $\frac{1}{2}$ No. 1, R 4, W. Bingham Purchase,	Eleven dollars sixty cents,	11 60
S. $\frac{1}{2}$ No. 1, R4, do. do. do.	Five dollars eighty cents,	5 80
N. $\frac{1}{2}$ No. 2, R4, do. do. do.	Ten dollars fifteen cents,	10 15
No. 1, R 5, do. do. do.	Fourteen dollars fifty cents,	14 50
No. 2, R 5, do. do. do.	Fourteen dollars fifty cents,	14 50
S. $\frac{1}{2}$ No. 1, R6, do. do. do.	Ten dollars fifteen cents,	10 15
W. $\frac{1}{4}$ No. 2 R7, do. do. do.	Eleven dollars sixty cents,	11 60
	Seven thousand seven hundred thir- ty-six dollars,	\$7,736 00

COUNTY OF AROOSTOOK.

Amity,	Seventy-four dollars twelve cents,	74 12
Hodgdon,	One hundred eighty-five dollars five cents,	185 05
Houlton,	Four hundred five dol- lars seventy-two cents,	405 72
Linneus,	One hundred nine dollars fifty-seven cents,	109 57
New Limerick,	Fifty dollars twenty cts.	50 20
Smyrna,	Eighty-four dollars nine- ty-three cents,	84 93
Weston,	Sixty-five dollars seven- ty-one cents,	65 71
Monficello,		
No. 1, R. 1, Gore East of Weston,	Four dolls. thirty-five cts.	4 35
Danforth's tract,	Five dollars eighty cts.	5 80
No. 9, Greenwood's Survey,	Fourteen dolls. fifty cts.	14 50
No. 1, R. 2, Fowler and others,	Twenty-three dollars twenty cents,	23 20
No. 2, R. 2, Pickering's,	Seven dollars twenty-five cents,	7 25
No. 3, R. 2, Morrill and Pickering,	Thirteen dolls. five cts.	13 05
A. R. 2,	Eight dolls. seventy cts.	8 70
Williams' College Grant,	Seven dollars twenty-five cents,	7 25
Belfast Academy do.	Eleven dollars sixty cts.	11 60
Framingham Academy do.	Ten dollars fifteen cents,	10 15
Portland Academy do.	Ten dollars fifteen cents,	10 15
Deerfield and Westfield Acad. do.	Thirteen dollars five cts.	13 05
Town of Plymouth do.	Seventeen dolls. forty cts.	17 40

COUNTY OF AROOSTOOK, (*Continued.*)

General Eaton's Grant,	Five dollars eighty cts.	5 80
Mars Hill Township,	Ten dollars fifteen cents,	10 15
D. R. 2, W. of E. line of State,	Fourteen dollars fifty cts.	14 50
Half E, R. 2, do. do. do.	Seven dollars twenty-five cents,	7 25
B. R. 2, do. do. do.	Seventeen dolls. forty cts.	17 40
No. 1, R. 3, do. do. do.	Eleven dollars sixty cts.	11 60
No. 8, R. 3, do. do. do.	Eleven dollars sixty cts.	11 60
Part No. 1, R. 3, do. do. do. (Nichols' Academy,)	Four dolls. thirty-five cts.	4 35
S. $\frac{1}{2}$ No. 2, R 3, W. of E. line State,	Eight dolls. seventy cts.	8 70
N. $\frac{1}{2}$ No. 2, R. 3, do. do. do.	Eight dolls. seventy cts.	8 70
No. 3, R. 3, do. do. do.	Fourteen dollars fifty cts.	14 50
$\frac{3}{4}$ S. pt. No. 4, R. 3, do. do. do.	Eight dolls. seventy cts.	8 70
$\frac{1}{2}$ N. pt. No. 4, R. 3, do. do. do.	Five dollars eighty cents,	5 80
No. 7, R. 3, do. do. do.	Fourteen dolls. fifty cts.	14 50
A, R. 4, do. do. do.	Twenty-three dollars twenty cents,	23 20
S. $\frac{1}{2}$ No. 1, R. 4, do. do. do.	Ten dollars fifteen cents,	10 15
N. $\frac{1}{2}$ No. 1, R 4, do. do. do.	Eleven dollars sixty cts.	11 60
No. 2, R. 4, do. do. do.	Twenty-three dollars twenty cents,	23 20
No. 5, R. 4, W. of E. line of State,	Fifteen dollars ninety-five cents,	15 95
S. part A, No. 5, do. do. do. Cham- berlain's,	Five dollars eighty cents,	5 80
N. part A, R. 5, do. do. do. Fiske & Bridge,	Fourteen dolls. fifty cts.	14 50
N. half No. 1, R. 5, do. do. do. H. Read,	Ten dollars fifteen cents,	10 15
S. half No. 1, R. 5, do. do. do. Fiske & Bridge,	Fourteen dolls. fifty cts.	14 50
W. half No. 2, R. 5, do. do. do.	Twenty-three dollars twenty cents,	23 20
No. 7, R. 5, do. do. do.	Fourteen dolls. fifty cts.	14 50
	One thousand four hun- dred thirty-two dollars five cents,	\$1,432 05

RECAPITULATION.

Counties.	Amount.	Dolls.	cts.
York,	Twenty-two thousand five hundred sixteen dollars forty-six cents,	22,516	46
Cumberland,	Thirty-three thousand four hundred eighty-one dollars forty-three cents,	33,481	43
Lincoln,	Twenty-eight thousand five hundred sixty-five dollars ninety-three cents,	28,565	93
Hancock,	Ten thousand thirteen dollars twenty-three cents,	10,013	23
Washington,	Nine thousand two hundred eighty-five dol- lars ninety-six cents,	9,285	96

RECAPITULATION, (*Continued.*)

Kennebec,	Twenty-five thousand one hundred forty-five dollars thirty-two cents,	25,145 32
Oxford,	Thirteen thousand seven hundred fifty-five dollars sixty-six cents,	13,755 66
Somerset,	Twelve thousand three hundred fifty-four dollars forty-eight cents,	12,354 48
Penobscot,	Seventeen thousand seven hundred ninety-six dollars eighty-eight cents,	17,796 88
Waldo,	Fifteen thousand four hundred forty-seven dollars fourteen cents,	15,447 14
Piscataquis,	Four thousand one hundred fifty-two dollars ninety-nine cents,	4,152 99
Franklin,	Seven thousand seven hundred thirty-six dollars,	7,736 00
Aroostook,	Fourteen hundred thirty-two dollars five cts.	1,432 05
	Two hundred one thousand six hundred eighty-three dollars fifty-three cents,	201,683 53

SECT. 2. *Be it further enacted,* That the Treasurer of the 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: on the male polls, above the age of twenty-one years, within their respective cities, towns and plantations, one sixth part of the whole sum to be assessed; and if, by the above rule, 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

Treasurer of State to issue warrant to assessors, &c. of towns, &c.

Poll tax.

Estates, real and personal, to be taxed according to value and ownership on the first day of May.

estate in such city, town, plantation, or other place, whether such owner resides in the same or not, on said 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 place, and all other persons possessing estates within the same, on said 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, 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, shares (or property) in any incorporated company for a bridge or a 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, neat cattle and horses 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, 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 woolen manufactories; but carding machines used for the purpose of carding rolls from sheep's wool, whether attached to such manufactories or not, shall not, by this exception, be considered as exempted from taxation.

Property
exempt from
taxation.

SECT. 3. *Be it further enacted,* That every freeholder or tenant, who, by virtue of this Act, may be assessed, and shall pay any sum for real estate in his possession, may require his landlord, the owner, or agent of such estate, to reimburse the half of such sum, unless it be otherwise provided for by an agreement between them. And every owner of horses, mules, or neat cattle, shall be taxed therefor, in the city, town, plantation or other place, wherein he may be an inhabitant, on said first day of May, notwithstanding any of said creatures may have been sent to some other place for keeping before that time.

Landlord, &c. liable for one half of tax paid by tenant on real estate.

Horses, &c. taxable where owner is an inhabitant.

SECT. 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-two, and also to return a certificate of the names of such collector or collectors, constable or constables, with the sum total which they may be so required to collect, to the said Treasurer, sometime before the first day of December next.

Assessors, &c. to make lists of assessments—

—form of—

—and commit them to collectors with warrants.

—to be paid Treasurer of State, by Jan. 1, 1842.

—return of certificates to Treasurer by Dec. 1, 1841.

SECT. 5. *Be it further enacted,* That all goods, wares and merchandize, or other stock in trade, in-

Goods, &c. to be taxed where kept for sale.

Proviso.

cluding stock employed in manufactories, logs, timber, boards, and other lumber, 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 occupy or improve a shop, store or mill 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 next, 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.

Property of literary and charitable institutions exempt from taxation.

SECT. 6. *Be it further enacted*, That all property and estate belonging to any literary or charitable institution shall be exempted from assessment and taxation, and no person shall be taxed in any city, town, plantation or other place on account 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.

Students, where taxable.

Persons exempt from taxation.

—from highway tax.

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.

SECT. 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.

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 cities, towns and plantations as herein directed.

County Commissioners to assess County tax on towns, &c. according to proportion rated in this Act.

Assessors of towns, &c. to be governed by rules of this Act.

Proviso.

Rate lists of assessors to follow form prescribed by Treasurer of State.

[Approved April 17, 1841.]

Chapter 199.

AN ACT to provide in part for the expenditures of Government.

Be it enacted by the Senate and House of Representatives in Legislature assembled, That in order to provide for the operation of certain Acts and Resolves of the Legislature, requiring the payment of money