

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

PASSED BY THE

TWENTY-THIRD LEGISLATURE

OF THE

S T A T E O F M A I N E ,

A. D. 1843.

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Published by the Secretary of State, agreeably to Resolves of June 28, 1820, February 26, 1840, and March 16, 1842.  
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AUGUSTA:

WM. R. SMITH & Co., PRINTERS TO THE STATE.

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1843.

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PRIVATE AND SPECIAL LAWS

OF THE

STATE OF MAINE,

1843.

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CHAP. 117. Costs in criminal prosecutions sixteen thousand dollars, 16,000 00  
Criminal costs.

Aggregate. Amounting to forty eight thousand five hundred forty one  
 dollars, forty eight cents, \$48,541 48

[Approved March 23, 1843.]

**Chapter 117.**

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

*Be it enacted by the Senate and House of Representatives in  
 Legislature assembled, as follows :*

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

SECT. 1. On or after the first day of May next, and before  
 the first day of October next, the assessors of each city, town and  
 plantation, within this state, for the current year, shall take and  
 record in the books of such city, town or plantation, and shall lodge  
 in the office of the secretary of state, a copy of a true and perfect  
 list of all the male polls of twenty one years of age and upwards,  
 residents in, or belonging to such city, town or plantation, on the  
 first day of May next, whether such persons are at the time at  
 home or abroad, distinguishing such as are exempted from taxation,  
 and of all rateable estates, both real and personal ; also, the just  
 value of each person's real and personal estate as specified in the  
 list hereunto annexed, lying within or adjacent to their respective  
 city, town or plantation, (not exempted by law from paying state  
 taxes) expressing by whom occupied or possessed, particularly dis-  
 tinguishing such adjacent estate, and also each article of such estate  
 by itself, agreeably to the list hereto annexed ; and also a list of all  
 persons supported in whole or in part by such city, town or planta-  
 tion, with the average annual expense of supporting such persons,  
 excepting the real and personal estate of any incorporated literary or  
 religious institution ; and also the funds appropriated for the support  
 of any public school in this state. The polls of the students at any  
 such institution, shall be taken in the city, town or plantation where  
 they respectively belong. And such lists or inventories shall be  
 made in the following form :

List of persons  
 supported by cit-  
 ies, towns, &c.

Real estate of lit-  
 erary and relig-  
 ious institutions  
 exempt.

Polls of students  
 to be taken  
 where they be-  
 long.

The word annually in the following list shall be construed to  
 embrace an average period of three years, immediately preceding  
 May, A. D. 1843.

List of polls and  
 estate, &c.

A list of the polls and estate, and value thereof in certain cases,  
 real and personal, of the several proprietors and inhabitants of the  
 \_\_\_\_\_ in the county of \_\_\_\_\_ taken pursuant to an act of the

legislature, passed in the year of our Lord eighteen hundred and forty three, entitled an act to ascertain the amount and description of estates, and of certain description of persons within this state, by the subscribers, assessors of the said ——— duly elected and sworn. And the said assessors, in affixing a value upon the property hereafter enumerated shall in all cases be governed by what would be a fair cash value of the same.

Names of persons.

Total value of each person's real estate.

Total value of each person's personal estate.

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

No. of males supported in whole or in part by the ———.

No. of females supported in whole or in part by the ———.

Average annual expense for supporting each person.

No. of aliens not naturalized.

“ of dwelling-houses, value of same.

“ of barns, value of same.

“ of shops and stores for the sale of merchandize, value of same.

“ of warehouses for the deposit of merchandize, value of same.

“ of stores, shops, offices and buildings, whether attached to, or included in other buildings, or not, value of same.

“ of all other buildings of the value of twenty dollars and upwards.

“ of acres English upland mowing, including orchards mowed.

“ of tons of English and upland hay cut off of the same annually.

“ of [acres] fresh or natural meadow land.

“ of tons of fresh meadow hay, cut off of the same annually.

“ of acres of salt marsh.

“ of tons salt hay cut off of the same annually.

“ of acres of pasturage, including orchards pastured.

“ of cows the same will pasture annually.

“ of acres of wood land.

“ of acres of unimproved land not covered with wood.

“ of acres of unimprovable or waste land.

“ of horses and colts, three years old and upwards.

“ of colts two years old.

“ of colts one year old.

“ of oxen four years old and upwards.

“ of cows of all ages.

“ of bulls, steers and heifers, three years old.

“ of bulls, steers and heifers, two years old.

“ of bulls, steers and heifers, one year old.

“ of sheep, six months old and upwards.

“ of swine, six months old and upwards.

“ of coaches or other four wheeled carriages for the conveyance of persons and baggage, value of same.

“ of chaises or other two wheeled pleasure carriages, value of same.

- CHAP. 117. No. of grist mills, value of same.  
 “ of pairs of stones in the same.  
 “ of bushels of grain ground annually.  
 “ of saw mills.  
 “ of saws in the same.  
 Value of saw mills.  
 No. of clapboard machines, value of same.  
 “ of circular saws or box cutting machines, value of same.  
 “ of shingle machines, value of same.  
 “ of lath machines, value of same.  
 “ of stave machines, value of same.  
 “ of all other machines for wood work and value of same.  
 Value of all articles manufactured from wood not before enumerated.  
 No. of fulling and clothing mills and their value.  
 “ of carding machines, value of same.  
 “ of spinning machines, value of same.  
 “ of spindles, value of same.  
 “ of woolen manufactories, value of the same.  
 “ of cotton manufactories, value of same.  
 “ of furnaces for casting iron, value of same.  
 “ of horse power thrashing machines, value of same.  
 “ of steam engines, value of same.  
 “ of machine shops, value of same.  
 Value of machinery, including engines used in the same.  
 No. of carpet factories, value of same.  
 “ of square yards of oil cloth carpeting made annually, value of the same.  
 “ of satinett manufactories, value of the same.  
 “ of nail cutting machines, value of the same.  
 “ of oil mills, value of same.  
 “ of powder mills, value of same.  
 “ of paper mills, value of the same.  
 “ of plaster mills, value of same.  
 “ of all other mills and machines, value of the same.  
 “ of tin plate manufactories, value of same.  
 “ of manufactories in brass, and value of the same.  
 “ of manufactories in iron, value of the same.  
 “ of ounces of plate or silver ware.  
 “ of pianos, value of the same.  
 “ of clock and watch makers, silver-smiths and jewellers.  
 Value of clocks, watches, plate and jewelry, manufactured annually.  
 No. of gun-smiths.  
 Value of guns, of all kinds, made annually.  
 No. of all other manufactories in metals.  
 Value of all articles manufactured in the same annually.  
 No. of wheel-wrights and coach and chaise makers.  
 Value of wheel and runner carriages, of all kinds, made annually.

- No. of printing offices, value of same.
- “ of printing presses, value of same.
- “ of tanneries, value of same.
- “ of pits or vats for tanning.
- “ of boot and shoe manufactories, value of same.
- “ of hat manufactories, value of same.
- “ of rope-walks, value of same.
- “ of distilleries, value of same.
- “ of gallons of spirits distilled annually.
- “ of marble or other stone cutting establishments excepting granite,  
value of same.
- “ of granite quarries, value of same.
- “ of lime kilns, value of same.
- “ of brick yards, value of same.
- “ of ship yards, value of same.
- “ of vessels built annually.
- Total tonnage of the same.
- Total value of stock and materials used in building the same.
- No. of steamboats or vessels, value of the same.
- “ of vessels new, and up to three years old, value of the same,  
tonnage of the same.
- “ of vessels from three to six years old, value of the same, tonnage  
of the same.
- “ of vessels six years old and upwards, value of the same, tonnage  
of the same.
- “ of vessels new, and up to three years old, of three hundred tons  
and upwards, value of same, tonnage of same.
- “ of vessels new, and up to three years old, from one hundred and  
seventy five to three hundred tons, value of same, tonnage of  
same.
- “ of vessels new, and up to three years old, under one hundred and  
seventy five tons, value of same, tonnage of same.
- “ of vessels from three to six years old, of three hundred tons and  
upwards, value of same, tonnage of same.
- “ of vessels from three to six years old, from one hundred and seventy  
five to three hundred tons, value of same, tonnage of same.
- “ of vessels from three to six years old, under one hundred and  
seventy five tons, value of same, tonnage of same.
- “ of vessels over six years old, value of same, tonnage of same.
- “ of copper fastened and copper sheathed vessels, new, and up to  
three years old, of three hundred tons and upwards, value of  
same, tonnage of same.
- “ copper fastened and copper sheathed vessels, new and up to three  
years old, from one hundred and seventy five to three hundred  
tons, value of same, tonnage of same.
- “ of copper fastened and copper sheathed vessels, new and up to  
three years old, under one hundred and seventy five tons, value  
of same, tonnage of same.

- CHAP. 117. No. of copper fastened and copper sheathed vessels, from three to six years old, of three hundred tons and upwards, value of same, tonnage of same.
- “ of copper fastened and copper sheathed vessels, from three to six years old, from one hundred seventy five to three hundred tons, value of same, tonnage of same.
- “ of copper fastened and copper sheathed vessels, under one hundred and seventy five tons, value of same, tonnage of same.
- “ of copper fastened and copper sheathed vessels, over six years old, of three hundred tons and upwards, value of same, tonnage of same.
- “ of copper fastened and copper sheathed vessels, over six years old, and under three hundred tons, value of same, tonnage of same.
- “ of copper fastened vessels, new and up to three years old, of three hundred tons and upwards, value of same, tonnage of same.
- “ of copper fastened vessels, new and up to three years old, from one hundred and seventy five to three hundred tons, value of same, tonnage of same.
- “ of copper fastened vessels, new and up to three years old, under one hundred and seventy five tons, value of same, tonnage of same.
- “ of copper fastened vessels, from three to six years old, of three hundred tons and upwards, value of same, tonnage of same.
- “ of copper fastened vessels, from three to six years old, from one hundred and seventy five to three hundred tons, value of same, tonnage of same.
- “ of copper fastened vessels, from three to six years old, under one hundred and seventy five tons, value of same, tonnage of same.
- “ of copper fastened vessels, over six years old, of three hundred tons and upwards, value of same, tonnage of same.
- “ of copper fastened vessels over six years old, under three hundred tons, value of same, tonnage of same.
- “ of superficial feet of wharf, value of the same.
- Annual amount of wharfage and dockage.
- Total average amount of each person's stock in trade for the year, including goods, wares and merchandise of every description, at home or abroad.
- Total amount of each person's sales for the year as factor or commission merchant, exclusive of his own bona fide stock in trade.
- Total amount of money on hand, including bank bills and deposits in any bank, or in the hands of agents or any other persons.
- Total amount of money loaned or on interest, more than the person pays interest for.
- Amount of United States stock or securities.
- Amount of stock or public securities of this state.
- Amount of stock or public securities of any other of the United States.
- Amount of stock or public securities of any foreign country.
- Amount of bank stock in this state.
- Amount of bank stock in any other of the United States.



Amount of stock or securities in any foreign country.

No. of shares in any rail road in this state, value of the same.

No. of shares in any rail road out of this state, value of the same.

No. of shares in any toll bridges, value of the same.

No. of shares in any turnpikes, value of the same.

No. of shares in any stage company, value of the same.

No. of shares in all other incorporated companies not before enumerated in this list, total value of the same.

Total number of acres of tillage, mowing and pasture land in the town, owned by inhabitants or residents, value of the same.

Total number of acres of tillage, mowing and pasture lands, owned by non-residents, in the town, value of same.

Total number of acres of wood and unimproved land in the town, owned by inhabitants or residents, value of same.

Total number of acres of wood and unimproved land in the town, owned by non-residents, value of same.

Total number of acres of unimprovable or waste land in the town, owned by inhabitants or residents, value of same.

Total number of acres of unimprovable or waste land in the town, owned by non-residents, value of same.

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

Total number of acres of land covered with tide water.

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

No. of buildings and other property owned by cities, towns and plantations in their corporate capacity, not exempted by law from taxation, value of same.

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

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

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

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

SECT. 2. Said assessors, before they enter on this work, in order that the valuation provided for in the first section of this act, may be uniform, shall take the following oath: Assessors to be sworn.

You \_\_\_\_\_ one of the assessors of \_\_\_\_\_ do swear or affirm that you will perform all the duties required of you as assessor by this act, without favor or prejudice, and that you will, according to your best skill and judgment, appraise all real and personal estate according to the true value thereof. So help you God. Form of oath.

## CHAP. 117.

By whom administered.  
Pay of assessors.

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

Penalty if assessors neglect their duty

SECT. 3. If any assessor of any city, town or plantation for the year eighteen hundred and forty three, shall refuse or neglect to take the oath or affirmation required by this act, or shall refuse or neglect so to do and perform all the duties required by this act, or shall in any way act deceitfully or evasively therein, he shall for each such offence forfeit and pay a fine not less than fifty, nor more than two hundred dollars. And every person liable to be taxed, and not out of the state, on and from the first day of May next, to the first day of August next, who shall refuse or wilfully neglect to give the assessors on oath or affirmation when required, which said assessors are hereby empowered to administer, a true and perfect account of all his or her estate, and of all estates in his or her hands, or under his or her care, as agent, according to the true intent and meaning of this act, shall be doomed by said assessors to the full amount of his or her estate according to their best skill and judgment, and shall pay a fine of six per cent. on the whole amount of the sums in which he or she shall have been thus doomed by the said assessors.

Every person refusing to furnish a true account of his property to be doomed and fined.

Secretary to furnish to each town necessary blanks.

SECT. 4. The secretary of the state shall forthwith cause to be made and printed a sufficient number of blank lists with columns for each article required by this act, and proper titles to each column, and transmit to the clerk of each city, town and plantation in this state, a suitable number of copies of the same, and of this act, for the use of the assessors of each city, town and plantation, by mail or otherwise, by the first day of May next.

Assessors shall transmit the proper inventories, &c. to the office of the secretary, before the first day of November next.

SECT. 5. The said assessors shall, on or before the first day of November next, transmit to the office of the secretary of state, a true and attested copy of the inventory and valuation by which the assessors of the respective cities, towns and plantations made their respective taxes for the year eighteen hundred and forty two, and all fines, penalties and forfeitures incurred by any breach of this act, may be recovered by action of debt in any court of record proper to try the same, one moiety thereof to him who shall sue for the same, and the other moiety to the use of the state.

Fines, &c. how recovered.

Treasurer to transmit to secretary, on or before the first day of November, correct lists of all lands wild and without the limits of incorporated cities, towns, &c.

SECT. 6. 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.

CHAP. 118.

[Approved March 23, 1843.]

### Chapter 118.

AN ACT to annex the island of Matinicus in the county of Hancock to the county of Lincoln.

*Be it enacted by the Senate and House of Representatives in Legislature assembled,* as follows :

SECT. 1. The island of Matinicus in the county of Hancock is hereby set off from the county of Hancock and annexed to the county of Lincoln.

Island of Matinicus annexed to Lincoln county.

SECT. 2. All persons residing on the island of Matinicus, who hold commissions under the authority of the executive of this state, are authorized and empowered to exercise all the powers, and perform all the duties in said county of Lincoln, which by said commissions they are authorized and empowered to do and perform in said county of Hancock.

Commissions valid.

SECT. 3. The valuation of the island of Matinicus, shall be deducted from the county of Hancock, and added to the county of Lincoln.

Valuation transferred.

[Approved March 24, 1843.]

### Chapter 119.

AN ACT to reduce the toll on Damariscotta bridge.

*Be it enacted by the Senate and House of Representatives in Legislature assembled,* as follows :

SECT. 1. The rates of toll on Damariscotta bridge shall be reduced so as to conform to the following rates ; for each foot passenger, one cent ; for each horse and rider six cents ; for each horse and sleigh, sled, or wagon, drawn by one horse, ten cents ; for each horse and chaise, chair, or sulkey, twelve and a half cents ; for each sled, sleigh, or wagon drawn by two horses, twelve and a half cents ; and for each additional horse, two cents ; for each coach, twenty cents ; for sheep and swine, one half cent each.

Toll on Damariscotta bridge reduced. Rates.