

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

PASSED BY THE

TWENTY-FOURTH LEGISLATURE

OF THE

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

**A. D. 1844.**

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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:*

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

1844.

---

PRIVATE AND SPECIAL LAWS

OF THE

STATE OF MAINE,

1844.

---

compliance on the part of said company with the prohibitions and limitations aforesaid, shall relieve such stockholders of said company from all individual liability for the debts of said company, but if the debts of said company shall, at any one time, exceed either of the limitations aforesaid, then the stockholders in said company shall at once become liable, individually, for all the debts of said company, and such liability shall continue for the same period of time, and such proceedings shall be had to enforce the same against such stockholders, but without limitations as to amount, and also contribution between stockholders, as is provided in chapter seventy-six of the revised statutes.

## CHAP. 179.

When stockholders shall not be individually liable.

When they shall be individually liable.

Duration and enforcement of liability.

[Approved March 21, 1844.]

## Chapter 179.

AN ACT to apportion and assess on the inhabitants of this state a tax of one hundred and fifty one thousand three hundred seventy nine dollars and twelve cents.

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

SECTION 1. 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,          | Four hundred thirty four dollars thirty four cts.,                 | 434 84      |
| Alfred,         | Four hundred fifty six dollars six cents,                          | 456 06      |
| Berwick,        | Four hundred thirty three dollars ninety six cts.,                 | 433 96      |
| Biddeford,      | Seven hundred seven dollars eighty five cents,                     | 707 85      |
| Buxton,         | Seven hundred ninety five dollars seventy seven cents,             | 795 77      |
| Cornish,        | Three hundred fifty dollars ninety cents,                          | 350 90      |
| Eliot,          | Five hundred eighteen dollars eighty six cents,                    | 518 86      |
| Hollis,         | Six hundred thirty two dollars fifty four cents,                   | 632 54      |
| Kennebunk,      | Nine hundred sixty six dollars,                                    | 966 00      |
| Kennebunk port, | Nine hundred eighty two dollars forty cents,                       | 982 40      |
| Kittery,        | Four hundred seventy two dollars fifteen cents,                    | 472 15      |
| Lebanon,        | Six hundred twenty nine dolls. eighty eight cts.,                  | 629 88      |
| Limerick,       | Five hundred dollars sixty five cents,                             | 500 65      |
| Limington,      | Seven hundred three dollars ninety eight cents,                    | 703 98      |
| Lyman,          | Four hundred twenty four dollars forty seven cts.,                 | 424 47      |
| Newfield,       | Three hundred seventy six dollars twenty seven cents,              | 376 27      |
| North Berwick,  | Six hundred fifteen dollars thirteen cents,                        | 615 13      |
| Parsonsfeld,    | Eight hundred seven dollars thirty four cents,                     | 807 34      |
| Saco,           | Nineteen hundred eighty eight dollars ten cts.,                    | 1,988 10    |
| Shapleigh,      | Four hundred four dollars forty nine cents,                        | 404 49      |
| Sanford,        | Six hundred ninety nine dollars eighty five cts.,                  | 699 85      |
| South Berwick,  | Seven hundred ninety eight dolls. ninety one cts.,                 | 798 91      |
| Waterborough,   | Four hundred fifty seven dollars forty three cts.,                 | 457 43      |
| Wells,          | Eight hundred nine dollars fifty one cents,                        | 809 51      |
| York,           | Nine hundred eleven dollars twenty seven cents,                    | 911 27      |
|                 | Sixteen thousand eight hundred seventy eight dollars eleven cents, | \$16,878 11 |

## COUNTY OF CUMBERLAND.

|                 |   |             |
|-----------------|---|-------------|
| Auburn,         | Six hundred thirty eight dollars ninety one cts.,                 | 633 91      |
| Baldwin,        | Three hundred seventy two dollars sixty six cts.,                 | 372 66      |
| Bridgton,       | Seven hundred seventy six dollars five cents,                     | 776 05      |
| Brunswick,      | Seventeen hundred seventy eight dollars forty nine cents,         | 1,778 49    |
| Cumberland,     | Five hundred sixty dollars three cents,                           | 560 03      |
| Cape Elizabeth, | Three hundred nineteen dollars eighty eight cts.,                 | 319 88      |
| Casco,          | Two hundred ninety six dollars thirty nine cts.,                  | 296 39      |
| Danville,       | Four hundred eight dollars eighty two cents,                      | 408 82      |
| Durham,         | Six hundred thirty two dollars forty four cents,                  | 632 44      |
| Falmouth,       | Five hundred eighty nine dolls. twenty three cts.,                | 589 23      |
| Freeport,       | Nine hundred thirty dollars sixty nine cents,                     | 930 69      |
| Gorham,         | Twelve hundred forty seven dollars ninety seven cents,            | 1,247 97    |
| Gray,           | Six hundred fourteen dollars three cents,                         | 614 03      |
| Harpswell,      | Four hundred eighty dollars eighty seven cents,                   | 480 87      |
| Harrison,       | Three hundred seventy four dollars six cents,                     | 374 06      |
| Minot,          | Five hundred ninety one dollars fifty cents,                      | 591 50      |
| Naples,         | Two hundred forty four dollars sixty four cents,                  | 244 64      |
| North Yarmouth, | Eleven hundred thirty six dollars thirty six cents,               | 1,136 36    |
| New Gloucester, | Seven hundred twenty four dolls. fifty eight cts.,                | 724 58      |
| Otisfield,      | Four hundred sixty nine dollars twenty cents,                     | 469 20      |
| Poland,         | Six hundred seventy four dollars nine cents,                      | 674 09      |
| Portland city,  | Six thousand seven hundred seventy five dollars fifty cents,      | 6,775 50    |
| Pownal,         | Four hundred thirty one dolls. seventy nine cts.,                 | 431 79      |
| Raymond,        | Three hundred nine dollars sixty two cents,                       | 309 62      |
| Scarborough,    | Seven hundred nine dollars ten cents,                             | 709 10      |
| Sebago,         | One hundred sixty two dollars twenty one cents,                   | 162 21      |
| Standish,       | Seven hundred twelve dollars forty three cents,                   | 712 43      |
| Westbrook,      | Fourteen hundred thirty three dollars one cent,                   | 1,433 01    |
| Windham,        | Seven hundred eight dollars twenty three cents,                   | 708 23      |
|                 | Twenty five thousand one hundred two dollars seventy eight cents, | \$25,102 78 |

## COUNTY OF LINCOLN.

|               |   |          |
|---------------|---|----------|
| Alna,         | Four hundred fifty one dollars eighty one cents,          | 451 81   |
| Arrowsic,     | One hundred seven dollars thirty two cents,               | 107 32   |
| Bath,         | Twenty four hundred ninety eight dollars sixty six cents, | 2,498 66 |
| Boothbay,     | Three hundred eighty one dolls. eighty eight cts.         | 381 88   |
| Bowdoinham,   | Six hundred seventy one dollars fifty cents,              | 671 50   |
| Bowdoin,      | Five hundred twenty one dolls. seventy seven cts.         | 521 77   |
| Bremen,       | Two hundred twenty six dolls. twenty seven cts.           | 226 27   |
| Bristol,      | Seven hundred thirty dollars fifty three cents,           | 730 53   |
| Cushing,      | Two hundred eight dollars,                                | 208 00   |
| Dresden,      | Six hundred twenty one dollars thirty six cents,          | 621 36   |
| Edgecomb,     | Three hundred eight dollars seventeen cents,              | 308 17   |
| Friendship,   | One hundred fifty dollars eleven cents,                   | 150 11   |
| Georgetown,   | Two hundred fourteen dollars sixty cents,                 | 214 60   |
| Jefferson,    | Five hundred fifty eight dollars thirty seven cts.,       | 558 37   |
| Lewiston,     | Six hundred twenty six dollars thirty cents,              | 626 30   |
| Lisbon,       | Four hundred dollars ninety cents,                        | 400 90   |
| Newcastle,    | Seven hundred twenty four dolls. twenty one cts.          | 724 21   |
| Nobleborough, | Eight hundred sixty one dolls. ninety seven cts.          | 861 97   |
| Phippsburg,   | Four hundred twenty two dollars eleven cents,             | 422 11   |
| Richmond,     | Five hundred dollars twenty cents,                        | 500 20   |
| St. George,   | Three hundred fifty six dollars ten cents,                | 356 10   |
| Thomaston,    | Twenty three hundred seventy dolls. twenty cts.           | 2,370 20 |
| Topsham,      | Nine hundred thirty five dollars eighty cents,            | 935 80   |

COUNTY OF LINCOLN, (*Continued.*)

CHAP. 179.

|                  |   |             |
|------------------|---|-------------|
| Union,           | Seven hundred eight dollars twenty seven cents,                   | 708 27      |
| Waldoborough,    | Fifteen hundred forty six dollars ninety four cts.                | 1,546 94    |
| Webster,         | Three hundred seventy nine dollars nine cents,                    | 379 09      |
| Warren,          | Nine hundred eighty one doll's. eighty eight cts.                 | 981 88      |
| Washington,      | Three hundred eighty four dollars thirty two cts.                 | 384 32      |
| Westport,        | One hundred sixty four dollars eighty four cents,                 | 164 84      |
| West Bath,       | Ninety five dollars thirteen cents,                               | 95 13       |
| Whitefield,      | Six hundred fifty nine dollars ninety eight cents,                | 659 98      |
| Wiscasset,       | Eight hundred ninety nine dollars four cents,                     | 899 04      |
| Woolwich,        | Five hundred forty four dollars fifty five cents,                 | 544 55      |
| Patricktown pl., | One hundred six dollars seven cents,                              | 106 07      |
| Monhegan Isle,   | Twenty two dollars six cents,                                     | 22 06       |
| Townsend,        | Sixty two dollars twenty four cents,                              | 62 24       |
|                  | Twenty one thousand four hundred two dollars<br>fifty five cents, | \$21,402 55 |

## COUNTY OF HANCOCK.

|                      |   |        |
|----------------------|---|--------|
| Aurora,              | Forty two dollars twenty seven cents,                     | 42 27  |
| Amberst,             | Forty six dollars thirty eight cents,                     | 46 38  |
| Bluehill,            | Six hundred twenty nine dollars forty nine<br>cents,      | 629 49 |
| Brooksville,         | One hundred sixty five dollars eighty cents,              | 165 80 |
| Bucksport,           | Eight hundred ninety two dollars eighty<br>two cents,     | 892 82 |
| Castine,             | Seven hundred three dollars ninety cents,                 | 703 90 |
| Cranberry Isles,     | Ninety two dollars seventy nine cents,                    | 92 79  |
| Deer Isle,           | Four hundred fifty six dollars forty eight<br>cents,      | 456 48 |
| Dedham,              | Eighty eight dollars ninety six cents,                    | 88 96  |
| Ellsworth,           | Seven hundred five dollars eighty one cts.,               | 705 81 |
| Eden,                | One hundred ninety seven dollars ninety<br>five cents,    | 197 95 |
| Eastbrook,           | Thirty one dollars eighty cents,                          | 31 80  |
| Franklin,            | One hundred thirty one doll's. seventy three<br>cents,    | 131 73 |
| Gouldsborough,       | One hundred ninety dollars thirty nine cts.               | 190 39 |
| Greenfield,          | Thirty two dollars fifty two cents,                       | 32 52  |
| Hancock,             | One hundred sixty seven doll's. thirty eight<br>cents,    | 167 38 |
| Mariaville,          | Fifty six dollars twenty one cents,                       | 56 21  |
| Mount Desert,        | Four hundred twenty one dollars sixty five<br>cents,      | 421 65 |
| Orland,              | Four hundred seventy three dollars ninety<br>seven cents, | 473 97 |
| Otis,                | Thirty two dollars sixty nine cents,                      | 32 69  |
| Penobscot,           | Three hundred twenty one dollars twelve<br>cents,         | 321 12 |
| Seaville,            | Sixty three dollars three cents,                          | 63 03  |
| Sedgwick,            | Four hundred sixty three dollars fifty eight<br>cents,    | 463 58 |
| Sullivan,            | Two hundred twenty dollars twelve cents,                  | 220 12 |
| Surry,               | Two hundred forty one doll's. fifty four cts.             | 241 54 |
| Swan Island,         | Forty four dollars forty six cents,                       | 44 46  |
| Trenton,             | Two hundred fifty seven dollars four cents,               | 257 04 |
| Waltham,             | Fifty three dollars ninety six cents,                     | 53 96  |
| Wetmore Isle,        | Fifty seven dollars ninety five cents,                    | 57 95  |
| No. 1, North Divis., | Nineteen dollars twenty nine cents,                       | 19 29  |
| No. 2, do. do.       | Ten dollars eighty nine cents,                            | 10 89  |
| No. 3, do. do.       | Twelve dollars fifty one cents,                           | 12 51  |
| No. 4, do. do.       | Twelve dollars fifty one cents,                           | 12 51  |

COUNTY OF HANCOCK, (*Continued.*)

|  |   |            |
|--|---|------------|
| Strip north of No. 3,<br>North Division, | Three dollars ninety five cents,                              | 3 95       |
| Strip north of No. 4,<br>North Division, | Three dollars ninety five cents,                              | 3 95       |
| No. 7, South Divis.,                     | Four dollars eighteen cents,                                  | 4 18       |
| No. 8, do. do.                           | One dollar ninety five cents,                                 | 1 95       |
| No. 9, do. do.                           | Five dollars forty four cents,                                | 5 44       |
| No. 10, adj. Steuben,                    | Four dollars ninety three cents,                              | 4 93       |
| No. 16, Middle Divis.,                   | Ten dollars eighty nine cents,                                | 10 89      |
| No. 21, do. do.                          | Ten dollars eighty nine cents,                                | 10 89      |
| No. 22, do. do.                          | Ten dollars eighty nine cents,                                | 10 89      |
| No. 28, do. do.                          | Ten dollars eighty nine cents,                                | 10 89      |
| No. 32, do. do.                          | Ten dollars eighty nine cents,                                | 10 89      |
| No. 33, do. do.                          | Ten dollars eighty nine cents,                                | 10 89      |
| No. 34, do. do.                          | Ten dollars eighty nine cents,                                | 10 89      |
| No. 35, do. do.                          | Ten dollars eighty nine cents,                                | 10 89      |
| No. 39, do. do.                          | Ten dollars eighty nine cents,                                | 10 89      |
| No. 40, do. do.                          | Ten dollars eighty nine cents,                                | 10 89      |
| No. 41, do. do.                          | Seventeen dollars forty cents,                                | 17 40      |
| Butter Island,                           | Two dollars nine cents,                                       | 2 09       |
| Eagle do.                                | One dollar fifty seven cents,                                 | 1 57       |
| Spr. Head & Bear do.                     | One dollar thirteen cents,                                    | 1 13       |
| Beech do.                                | Sixty three cents,  | 63         |
| Hog do.                                  | Ninety eight cents,   | 98         |
| Bradbury do.                             | Ninety two cents,   | 92         |
| Pond & Western do.                       | Twenty nine cents,  | 29         |
| Little Spr. Head do.                     | Twenty seven cents,   | 27         |
| Pond do.                                 | Ninety cents,   | 90         |
| Calf do.                                 | Fifty six cents,  | 56         |
| West Black do.                           | Seventeen cents,  | 17         |
| East Black do.                           | Seventeen cents,  | 17         |
| Placentia do.                            | Twenty seven cents,   | 27         |
| Old Harbor do.                           | Seventeen cents,  | 17         |
| Long do.                                 | Fifty four cents,   | 54         |
| Marshall's do.                           | Eighty two cents,   | 82         |
| Great Duck do.                           | Six cents,  | 6          |
| Matinicus do.                            | One dollar sixty two cents,                                   | 1 62       |
| Pickering's do.                          | Sixty six cents,  | 66         |
|  | Seven thousand five hundred three dollars<br>fifty one cents, | \$7,503 51 |

## COUNTY OF WASHINGTON.

|               |   |        |
|---------------|---|--------|
| Addison,      | Two hundred ninety five dollars twenty cents,       | 295 20 |
| Alexander,    | One hundred six dollars twenty cents,               | 106 20 |
| Baileyville,  | Fifty three dollars forty nine cents,               | 53 49  |
| Baring,       | Ninety two dollars ninety four cents,               | 92 94  |
| Beddington,   | Forty four dollars four cents,                      | 44 04  |
| Centreville,  | Forty four dollars sixty six cents,                 | 44 66  |
| Calais,       | Seven hundred seven dollars sixty seven cents,      | 707 67 |
| Columbia,     | Two hundred fifty four dollars twenty five cents,   | 254 25 |
| Cooper,       | Eighty five dollars fifty six cents,                | 85 56  |
| Cutler,       | One hundred forty four dollars fifty seven cents,   | 144 57 |
| Charlotte,    | One hundred four dollars forty cents,               | 104 40 |
| Cherryfield,  | Two hundred eighty seven dolls. twenty six cts.,    | 287 26 |
| Crawford,     | Fifty four dollars two cents,                       | 54 02  |
| Dennysville,  | One hundred sixteen dollars fifteen cents,          | 116 15 |
| Eastport,     | Seven hundred twenty eight dolls. forty seven cts., | 728 47 |
| Edmunds,      | One hundred eleven dollars thirty eight cents,      | 111 38 |
| Harrington,   | Two hundred sixty seven dollars three cents,        | 267 03 |
| Jonesborough, | Ninety four dollars two cents,                      | 94 02  |

COUNTY OF WASHINGTON, (*Continued.*)

CHAP. 179.

|   |  |                          |
|---|--|--------------------------|
| Jonesport,<br>Lubec,                                    | Seventy six dollars ninety nine cts.<br>Three hundred eighty four dollars<br>sixty six cents,                                      | 76 99<br>384 66          |
| Machias,  | Five hundred forty three dollars<br>eighty four cents,   | 543 84                   |
| Machias Port,   | One hundred fifty five dolls. eighty<br>five cents,  | 155 85                   |
| Medybemps,<br>Marion,<br>East Machias,                  | Forty eight dolls. twenty eight cts.<br>Sixty one dollars twenty eight cts.<br>Four hundred thirty six dollars six-<br>teen cents, | 48 28<br>61 28<br>436 16 |
| Northfield,<br>Pembroke,                                | Thirty three dollars four cents,<br>Two hundred one dollars sixty<br>eight cents,  | 33 .04<br>201 68         |
| Perry,  | Two hundred ten dollars forty five<br>cents,   | 210 45                   |
| Princeton,  | Fifty three dollars twenty seven<br>cents,   | 53 27                    |
| Robbinston,   | Two hundred thirty seven dollars<br>thirty cents,  | 237 30                   |
| Stauben,  | One hundred fifty three dollars<br>thirty nine cents,  | 153 39                   |
| Topsfield,<br>Trescott,                                 | Fifty dollars forty nine cents,<br>One hundred eight dollars twenty<br>three cents,  | 50 49<br>108 23          |
| Wesley,<br>Whiting,                                     | Fifty seven dollars forty three cts.<br>One hundred sixty dollars thirty<br>nine cents,  | 57 43<br>160 39          |
| No. 14, E. Divis.                                       | Seventeen dollars ninety four cents,   | 17 94                    |
| No. 18, do.   | Ten dollars eighty eight cents,  | 10 88                    |
| No. 19, do.   | Ten dollars eighty eight cents,  | 10 88                    |
| No. 21, do.   | Eight dollars seventy cents,   | 8 70                     |
| No. 26, do.   | Ten dollars eighty eight cents,  | 10 88                    |
| No. 27, do.   | Eight dollars seventy cents,   | 8 70                     |
| No. 17, Mid. Div.                                       | Five dollars forty four cents,   | 5 44                     |
| No. 18, do.   | Six dollars fifty three cents,   | 6 53                     |
| No. 19, do.   | Nine dollars twenty four cents,  | 9 24                     |
| No. 24, do.   | Thirteen dollars five cents,   | 13 05                    |
| No. 25, do.   | Thirteen dollars five cents,   | 13 05                    |
| No. 29, do.   | Eleven dollars ninety seven cents,   | 11 97                    |
| No. 30, do.   | Eleven dollars ninety seven cents,   | 11 97                    |
| No. 31, do.   | Fourteen dollars fourteen cents,   | 14 14                    |
| No. 36, do.   | Eighteen dollars forty nine cents,   | 18 49                    |
| No. 37, do.   | Fourteen dollars forty seven cents,  | 14 47                    |
| No. 42, do.   | Seventeen dollars ninety four cents,   | 17 94                    |
| No. 43, do.   | Eighteen dollars forty nine cents,   | 18 49                    |
| No. 5, North Division,                                  | Six dollars fifty three cents,   | 6 53                     |
| No. 6, do. do.  | Eight dollars seventy cents,   | 8 70                     |
| 2 mile strip N. of No. 5,                               | One dollar sixty four cents,   | 1 64                     |
| 2 mile strip N. of No. 6,                               | One dollar sixty four cents,   | 1 64                     |
| No. 1, R. 1, N. Bing. Pur.                              | Ten dollars eighty eight cents,  | 10 88                    |
| No. 3, R. 1, do. do. Hinkley's,                         | Fourteen dollars fourteen cents,   | 14 14                    |
| No. 1, R. 2, do. do. Dyer's,                            | Fifteen dollars twenty three cents,  | 15 23                    |
| No. 2, R. 2, do. do. Waite's,                           | Thirteen dollars five cents,   | 13 05                    |
| No. 3, R. 2, do. do. Talmadge,                          | Eleven dollars ninety seven cents,   | 11 97                    |
| N. half No. 1, R. 3, N. Bin. Pur.                       | Five dollars forty four cents,   | 5 44                     |
| S. half No. 1, R. 3, do. do.                            | Five dollars forty four cents,   | 5 44                     |
| No. 1, R. 4, Vanceborough,                              | Ten dollars eighty eight cents,  | 10 88                    |
| W. half No. 6, R. 1, Amherst,                           | Five dollars forty four cents,   | 5 44                     |
| East half No. 6, R. 1,<br>N. E. quarter No. 7, R. 2, N. | Five dollars forty four cents,   | 5 44                     |
| Bingham Purchase,                                       | Two dollars seventy three cents,   | 2 73                     |
| Three fourths No. 7, R. 2, N.<br>Bingham Purchase,      | Seven dollars sixty two cents,   | 7 62                     |



COUNTY OF WASHINGTON, (*Continued.*)

|  |   |            |
|--|---|------------|
| S. half No. 9, R. 2, N. Bin. Pur.                        | Six dollars fifty three cents,                                    | 6 53       |
| N. half No. 9, R. 2, do. do.                             | Six dollars fifty three cents,                                    | 6 53       |
| No. 8, R. 3, North Bing. Pur.                            | Thirteen dollars five cents,                                      | 13 05      |
| No. 9, R. 3, do. do.                                     | Eight dollars seventy cents,                                      | 8 70       |
| No. 10, R. 3, do. do.                                    | Eleven dollars ninety seven cents,                                | 11 97      |
| No. 11, R. 3, do. do.                                    | Three dollars eighty one cents,                                   | 3 81       |
| W. part No. 9, R. 4, N. Bing-<br>ham Purchase, Danforth, | Six dollars fifty three cents,                                    | 6 53       |
| E. pt. No. 9, R. 4, N. Bin. Pur.                         | Ten dollars eighty eight cents,                                   | 10 88      |
| No. 8, Range 4, do. do.                                  | Thirteen dollars five cents,                                      | 13 05      |
|  | Six thousand nine hundred ninety<br>four dollars sixty two cents, | \$6,994 62 |

## COUNTY OF KENNEBEC.

|                               |   |             |
|-------------------------------|---|-------------|
| Albion,                       | Five hundred forty nine dollars ninety cents,                         | 549 90      |
| Augusta,                      | Twenty five hundred thirty four dollars eighty five<br>cents,         | 2,534 85    |
| Belgrade,                     | Four hundred seventy six dollars three cents,                         | 476 03      |
| China,                        | Eight hundred ninety dollars seven cents,                             | 890 07      |
| Clinton,                      | Three hundred fifty four dolls. seventy seven cts.,                   | 354 77      |
| East Livermore,               | Two hundred eighty two dollars fifty five cents,                      | 282 55      |
| Fayette,                      | Three hundred fifty two dollars thirty one cents,                     | 352 31      |
| Gardiner,                     | One thousand five hundred thirty eight dollars<br>ninety eight cents, | 1,538 98    |
| Greene,                       | Four hundred twenty three dollars five cents,                         | 423 05      |
| Hallowell,                    | Nineteen hundred sixty six dollars fifty six cents,                   | 1,966 56    |
| Leeds,                        | Five hundred thirty one dollars fifty seven cents,                    | 531 57      |
| Litchfield,                   | Five hundred eighty six dollars ninety six cents,                     | 586 96      |
| Monmouth,                     | Six hundred forty five dollars sixty nine cents,                      | 645 69      |
| Mount Vernon,                 | Four hundred twenty dollars thirty cents,                             | 420 30      |
| Pittston,                     | Eight hundred thirty six dollars eighty two cents,                    | 836 82      |
| Readfield,                    | Seven hundred seventy one dollars fourteen cents,                     | 771 14      |
| Rome,                         | One hundred forty four dollars fifty one cents,                       | 144 51      |
| Sebastcook,                   | Two hundred forty eight dollars fifty eight cents,                    | 248 58      |
| Sidney,                       | Seven hundred sixty six dollars fifty nine cents,                     | 766 59      |
| Vassalborough,                | Eleven hundred thirty four dollars ninety six cts.,                   | 1,134 96    |
| Vienna,                       | Two hundred sixteen dollars eighty seven cents,                       | 216 87      |
| Wales,                        | Two hundred twenty seven dollars fifty cents,                         | 227 50      |
| Waterville,                   | Eleven hundred eighty nine dolls. thirty eight cts.,                  | 1,189 38    |
| Windsor,                      | Four hundred sixteen dollars ninety six cents,                        | 416 96      |
| Winthrop,                     | Seven hundred sixty seven dollars sixty four cts.,                    | 767 64      |
| Winslow,                      | Four hundred ninety seven dolls. eighty three cts.,                   | 497 83      |
| Wayne,                        | Three hundred thirty seven dolls. forty eight cts.,                   | 337 48      |
| Clinton Gore,                 | Eight dollars seventy cents,  | 8 70        |
| Territory north<br>of Albion, | Seven dollars sixty one cents,  | 7 61        |
|                               | Nineteen thousand one hundred twenty six dol-<br>lars sixteen cents,  | \$19,126 16 |

## COUNTY OF OXFORD.

|             |   |        |
|-------------|---|--------|
| Albany,     | Two hundred dollars thirty eight cents,             | 200 38 |
| Andover,    | One hundred sixty two dollars thirty six cents,     | 162 36 |
| Bethel,     | Five hundred forty three dollars ninety four cents, | 543 94 |
| Brownfield, | Three hundred nine dollars eighty one cents,        | 309 81 |
| Buckfield,  | Four hundred forty seven dollars sixty six cents,   | 447 66 |
| Byron,      | Forty one dollars fifty three cents,                | 41 53  |

COUNTY OF OXFORD, (*Continued.*)

CHAP. 179.

|                           |  |             |
|---------------------------|--|-------------|
| Canton,                   | Two hundred forty nine dollars eleven cents,         | 249 11      |
| Denmark,                  | Two hundred ninety one dollars fifty nine cents,     | 291 59      |
| Dixfield,                 | Two hundred ninety three dollars seven cents,        | 293 07      |
| Fryeburg,                 | Five hundred sixty one dollars fifty five cents,     | 561 55      |
| Greenwood,                | One hundred eighteen dollars fourteen cents,         | 118 14      |
| Gilead,                   | Sixty nine dollars eighty cents,                     | 69 80       |
| Hartford,                 | Three hundred ninety four dollars fifty cents,       | 394 50      |
| Hebron,                   | Two hundred ten dollars forty eight cents,           | 210 48      |
| Hiram,                    | Two hundred seventy eight dolls. twenty five cents,  | 278 25      |
| Hanover,                  | Sixty dollars seventy nine cents,                    | 60 79       |
| Hamlin's Grant,           | Five dollars seventy nine cents,                     | 5 79        |
| Lovell,                   | Two hundred eighty two dollars fifty five cents,     | 282 55      |
| Livermore,                | Five hundred twenty nine dolls. seventy seven cents, | 529 77      |
| Mason,                    | Fifteen dollars seventy nine cents,                  | 15 79       |
| Mexico,                   | Seventy four dollars seventy eight cents,            | 74 78       |
| Newry,                    | Seventy four dollars eighty one cents,               | 74 81       |
| Norway,                   | Five hundred forty dollars sixty eight cts.          | 540 68      |
| Oxford,                   | Four hundred nine dollars twelve cents,              | 409 12      |
| Paris,                    | Seven hundred eighty two dollars seven cents,        | 782 07      |
| Peru,                     | One hundred seventy nine dollars ninety six cents,   | 179 96      |
| Porter,                   | Two hundred forty two dollars seven cts.             | 242 07      |
| Roxbury,                  | Thirty six dollars ninety eight cents,               | 36 98       |
| Rumford,                  | Four hundred sixty dolls. nineteen cents,            | 460 19      |
| Stoneham,                 | Thirty dollars ninety six cents,                     | 30 96       |
| Stow,                     | Seventy dollars thirty two cents,                    | 70 32       |
| Sumner,                   | Three hundred eighty seven dollars three cents,      | 387 03      |
| Sweden,                   | Two hundred fourteen dollars five cents,             | 214 05      |
| Turner,                   | Seven hundred sixty seven dolls. nine cts.,          | 767 09      |
| Waterford,                | Five hundred seven dolls. sixty nine cts.,           | 507 69      |
| Woodstock,                | One hundred thirty four dolls. twelve cts.,          | 134 12      |
| Andover North Surplus,    | Eight dollars seventy cents,                         | 8 70        |
| No. 2, S. of Rumford,     | Thirteen dollars five cents,                         | 13 05       |
| A, R. 1,                  | Eight dollars seventy cents,                         | 8 70        |
| B,                        | Thirteen dollars five cents,                         | 13 05       |
| A, R. 2,                  | Nine dollars seventy nine cents,                     | 9 79        |
| C,                        | Eight dollars seventy cents,                         | 8 70        |
| C Surplus,                | Four dollars thirty five cents,                      | 4 35        |
| No. 4, R. 1, W. Bin. Pur. | Ten dollars eighty eight cents,                      | 10 88       |
| No. 5, R. 1, do. do.      | Ten dollars eighty eight cents,                      | 10 88       |
| No. 4, R. 2, do. do.      | Seven dollars sixty two cents,                       | 7 62        |
| No. 5, R. 2, do. do.      | Seven dollars sixty two cents,                       | 7 62        |
| No. 4, R. 3, do. do.      | Six dollars fifty three cents,                       | 6 53        |
| No. 5, R. 3, do. do.      | Seven dollars sixty two cents,                       | 7 62        |
| No. 4, R. 4, do. do.      | Six dollars fifty three cents,                       | 6 53        |
| No. 5, R. 4, do. do.      | Six dollars fifty three cents,                       | 6 53        |
| S. ½ No. 5, R. 5, do. do. | Three dollars twenty seven cents,                    | 3 27        |
|                           | Ten thousand one hundred twelve dollars sixty cents, | \$10,112 60 |

## COUNTY OF SOMERSET.

|                           |   |        |
|---------------------------|---|--------|
| Anson,                    | Six hundred sixteen dollars twenty one cents,         | 616 21 |
| Athens,                   | Four hundred eighty eight dollars ninety four cents,  | 488 94 |
| Bingham,                  | One hundred forty dollars eighty two cts.,            | 140 82 |
| Bloomfield,               | Four hundred forty nine dollars ninety two cents,     | 449 92 |
| Brighton,                 | One hundred twenty nine dollars sixty three cents,    | 129 63 |
| Canaan,                   | Three hundred fifty three dollars forty cts.          | 353 40 |
| Cambridge,                | Sixty four dollars twenty three cents,                | 64 23  |
| Concord,                  | Seventy seven dollars ten cents,                      | 77 10  |
| Cornville,                | Three hundred ninety dollars five cents,              | 390 05 |
| Detroit,                  | Sixty six dollars forty five cents,                   | 66 45  |
| Embden,                   | Two hundred sixty three dollars six cents,            | 263 06 |
| Fairfield,                | Seven hundred fifty six dollars ninety two cents,     | 756 92 |
| Harmony,                  | Two hundred sixty dollars thirty cents,               | 260 30 |
| Hartland,                 | One hundred seventy nine dollars thirty one cents,    | 179 31 |
| Lexington,                | Eighty two dollars thirty cents,                      | 82 30  |
| Madison,                  | Five hundred fifty eight dollars twelve cts.          | 558 12 |
| Mayfield,                 | Thirty seven dollars eighty six cents,                | 37 86  |
| Mercer,                   | Three hundred twenty six dollars seven cents,         | 326 07 |
| Moscow,                   | One hundred fourteen dolls. seventy three cents,      | 114 73 |
| New Portland,             | Four hundred eighty eight dolls. forty cts.           | 488 40 |
| Norridgewock,             | Seven hundred thirty five dollars sixteen cents,      | 735 16 |
| Palmyra,                  | Two hundred ninety nine dollars ninety four cents,    | 299 94 |
| Pittsfield,               | One hundred ninety three dollars twenty three cents,  | 193 23 |
| Ripley,                   | One hundred thirteen dollars seventy eight cents,     | 113 78 |
| Solon,                    | Three hundred twenty dollars seventy nine cents,      | 320 79 |
| St. Albans,               | Three hundred thirty nine dollars six cts.,           | 339 06 |
| Starks,                   | Three hundred thirty four dollars eighty three cents, | 334 83 |
| Skowhegan,                | Four hundred seventy seven dollars fifty one cents,   | 477 51 |
| Smithfield,               | One hundred thirty dollars seventeen cts.,            | 130 17 |
| No. 1, R. 2, Bing. Pur.   |   |        |
| West Kennebec river,      | Two dollars eighteen cents,                           | 2 18   |
| No. 2, R. 2, do. do. do.  | Nine dollars seventy nine cents,                      | 9 79   |
| No. 1, R. 3, do. do. do.  | Three dollars twenty seven cents,                     | 3 27   |
| No. 2, R. 3, do. do. do.  | Twelve dollars eighteen cents,                        | 12 18  |
| No. 3, R. 3, do. do. do.  | Thirteen dollars five cents,                          | 13 05  |
| N. ½ 4, R. 3, do. do. do. | Four dollars thirty five cents,                       | 4 35   |
| No. 1, R. 4, do. do. do.  | Seven dollars sixty one cents,                        | 7 61   |
| No. 2, R. 4, do. do. do.  | Nine dollars seventy eight cents,                     | 9 78   |
| No. 3, R. 4, do. do. do.  | Nine dollars seventy nine cents,                      | 9 79   |
| No. 4, R. 4, do. do. do.  | Nine dollars seventy nine cents,                      | 9 79   |
| No. 1, R. 5, do. do. do.  | Sixteen dollars thirty two cents,                     | 16 32  |
| No. 2, R. 5, do. do. do.  | Ten dollars eighty eight cents,                       | 10 88  |
| No. 3, R. 5, do. do. do.  | Ten dollars eighty eight cents,                       | 10 88  |
| No. 4, R. 5, do. do. do.  | Ten dollars eighty eight cents,                       | 10 88  |
| No. 1, R. 6, do. do. do.  | Sixteen dollars thirty two cents,                     | 16 32  |
| E. pt. No. 2, R. 6, do.   |   |        |
| do. do. Crocker's pt.     | Five dollars forty four cents,                        | 5 44   |
| W. pt. No. 2, R. 6, do.   |   |        |
| do. do. Johnson's mt.     | One dollar seven cents,                               | 1 07   |

## STATE TAX.

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## COUNTY OF SOMERSET, (Continued.)

CHAP. 179.

|   |  |            |
|---|--|------------|
| No. 3, R. 6, Bing. Pur.<br>West Kennebec river,                       | Six dollars fifty three cents,                                     | 6 53       |
| No. 4, R. 6, do. do. do.  | Thirteen dollars five cents,                                       | 13 05      |
| No. 5, R. 6, do. do. do.  | Nine dollars seventy nine cents,                                   | 9 79       |
| No. 1, R. 7, do. do. do.  | Seven dollars sixty two cents,                                     | 7 62       |
| No. 2, R. 7, do. do. do.  | Nine dollars seventy nine cents,                                   | 9 79       |
| No. 3, R. 7, do. do. do.  | Four dollars thirty five cents,                                    | 4 35       |
| No. 4, R. 7, do. do. do.  | Three dollars twenty seven cents,                                  | 3 27       |
| No. 5, R. 7, do. do. do.  | Seven dollars sixty two cents,                                     | 7 62       |
| No. 6, R. 7, do. do. do.  | Four dollars thirty five cents,                                    | 4 35       |
| No. 1, R. 3, Bing. Pur.<br>East of Ken. river,                        | Eight dollars seventy cents,                                       | 8 70       |
| No. 2, R. 3, do. do. do.  | Ten dollars eighty eight cents,                                    | 10 88      |
| No. 1, R. 4, do. do. do.  | Ten dollars eighty eight cents,                                    | 10 88      |
| No. 2, R. 4, do. do. do.  | Thirteen dollars five cents,                                       | 13 05      |
| No. 1, R. 5, do. do. do.  | Seven dollars sixty two cents,                                     | 7 62       |
| No. 2, R. 5, do. do. do.  | Thirteen dollars five cents,                                       | 13 05      |
| No. 1, R. 6, do. do. do.  | Four dollars thirty five cents,                                    | 4 35       |
| S. part No. 1, R. 1, N.<br>Bing. Pur., Taunton<br>and Raynham,        | Thirteen dollars five cents,                                       | 13 05      |
| N. part No. 1, R. 1, N.<br>Bing. Pur., strip N.<br>Taunton & Raynham, | Four dollars thirty five cents,                                    | 4 35       |
| S. part No. 2, R. 1, N.<br>Bing. Pur., Sandwich<br>Academy,           | Thirteen dollars five cents,                                       | 13 05      |
| N. part No. 2, R. 1, N.<br>Bing. Pur., strip N.<br>Sandwich Academy,  | Four dollars thirty five cents,                                    | 4 35       |
| No. 3, R. 1, N. Bing.<br>Pur., Long Pond,                             | Twenty dollars sixty seven cents,                                  | 20 67      |
| No. 4, R. 1, do. do. do.<br>Moose River,                              | Six dollars fifty three cents,                                     | 6 53       |
| No. 5, R. 1, do. do. do.<br>Ethenne,                                  | Six dollars fifty three cents,                                     | 6 53       |
| No. 1, R. 2, do. do. do.<br>Tomhegan,                                 | Ten dollars eighty eight cents,                                    | 10 88      |
| No. 2, R. 2, do. do. do.<br>Brassua,                                  | Seventeen dollars forty cents,                                     | 17 40      |
| No. 3, R. 2, do. do. do.<br>Thorndike,                                | Thirteen dollars five cents,                                       | 13 05      |
| Part 4, R. 2, do. do. do.<br>granted soldiers,                        | Eight dollars seventy cents,                                       | 8 70       |
| No. 5, R. 2, do. do. do.<br>Dennis,                                   | Eight dollars seventy cents,                                       | 8 70       |
| No. 1, R. 3, do. do. do.<br>West Middlesex,                           | Eleven dollars ninety seven cents,                                 | 11 97      |
| Part 2, R. 3, do. do. do.<br>Soldiers,                                | Thirteen dollars five cents,                                       | 13 05      |
| No. 5, R. 3, do. do. do.<br>Sandy Bay,                                | Two dollars eighteen cents,  | 2 18       |
| No. 1, R. 4, do. do. do.<br>Plymouth,                                 | Eight dollars seventy cents,                                       | 8 70       |
| $\frac{1}{2}$ No. 2, R. 4, do. do. do.<br>Pittston,                   | Four dollars thirty five cents,                                    | 4 35       |
| $\frac{3}{8}$ No. 2, R. 4, do. do. do.<br>Seboomook,                  | Six dollars fifty two cents,                                       | 6 52       |
| $\frac{1}{2}$ undivided of E. half 3,<br>R. 3, N. Bin. Ken. Pur.      | Ten dollars eighty eight cents,                                    | 10 88      |
| $\frac{1}{2}$ undivided of No. 3,<br>R. 4, Bin. Ken. Pur.             | Two dollars fifty one cents,                                       | 2 51       |
|   | Five dollars forty four cents,                                     | 5 44       |
|   | Nine thousand two hundred sixty nine<br>dollars sixty three cents, | \$9,269 63 |

## COUNTY OF PENOBSCOT.

|  |  |          |
|--|--|----------|
| Alton,   | Thirty four dollars ninety seven cents,                              | 34 97    |
| Argyle,  | Fifty four dollars thirty eight cents,                               | 54 38    |
| Bangor,  | Four thousand one hundred eighty five dollars<br>eighty eight cents, | 4,185 88 |
| Bradford,                                      | One hundred sixty three dollars,                                     | 163 00   |
| Bradley,                                       | One hundred thirty seven dollars ninety nine cts.,                   | 137 99   |
| Brewer,  | Seven hundred twenty five dollars ninety two cts.,                   | 725 92   |
| Burlington,                                    | Thirty eight dollars seventy three cents,                            | 38 73    |
| Carmel,  | One hundred eighty one dollars twenty five cents,                    | 181 25   |
| Corinna,                                       | Two hundred seventy six dollars eighty cents,                        | 276 80   |
| Corinth,                                       | Three hundred forty seven dollars eighty four<br>cents,              | 347 84   |
| Charleston,                                    | Two hundred eighty three dollars ten cents,                          | 283 10   |
| Chester,                                       | Thirty one dollars two cents,  | 31 02    |
| Dexter,  | Four hundred twenty dollars forty six cents,                         | 420 46   |
| Dixmont,                                       | Three hundred seventy six dollars eighty two cts.,                   | 376 82   |
| Edinburg,                                      | Thirty six dollars seventeen cents,                                  | 36 17    |
| Eddington,                                     | Two hundred five dollars fifty seven cents,                          | 205 57   |
| Enfield,                                       | Forty six dollars seventy five cents,                                | 46 75    |
| Etna,  | Eighty eight dollars eleven cents,                                   | 88 11    |
| Exeter,  | Four hundred forty five dollars thirty one cents,                    | 445 31   |
| Garland,                                       | Two hundred sixty four dollars thirteen cents,                       | 264 13   |
| Glenburn,                                      | One hundred sixty four dollars twenty four cents,                    | 164 24   |
| Greenbush,                                     | Twenty four dollars seventy three cents,                             | 24 73    |
| Hampden,                                       | Seven hundred three dollars eighty nine cents,                       | 703 89   |
| Hermon,  | Two hundred nine dollars sixty eight cents,                          | 209 68   |
| Howland,                                       | Seventy four dollars sixty five cents,                               | 74 65    |
| Kirkland,                                      | Seventy three dollars sixty two cents,                               | 73 62    |
| Lagrange,                                      | One hundred two dollars thirty six cents,                            | 102 36   |
| Lee,   | Ninety eight dollars fifty one cents,                                | 98 51    |
| Levant,  | Two hundred seventy dollars twenty five cents,                       | 270 25   |
| Lincoln,                                       | Two hundred thirteen dollars twenty six cents,                       | 213 26   |
| Lowell,  | Forty seven dollars,   | 47 00    |
| Mattamiscotis,                                 | Thirteen dollars fifty cents,  | 13 50    |
| Maxfield,                                      | Thirty two dollars sixty six cents,                                  | 32 66    |
| Milford,                                       | One hundred eighty one dollars eighty five cents,                    | 181 85   |
| Newburg,                                       | Two hundred thirty eight dollars seventy one cts.,                   | 238 71   |
| Newport,                                       | Four hundred nine dollars sixty cents,                               | 409 60   |
| Oldtown,                                       | Four hundred twenty nine dollars eighty two cts.,                    | 429 82   |
| Orono,   | Four hundred fourteen dollars,                                       | 414 00   |
| Orrington,                                     | Four hundred sixty four dollars thirty six cents,                    | 464 36   |
| Patten,  | Thirty eight dollars ninety cents,                                   | 38 90    |
| Passadumkeag,                                  | Forty seven dollars fifty five cents,                                | 47 55    |
| Plymouth,                                      | One hundred forty three dollars thirty four cents,                   | 143 34   |
| Springfield,                                   | Sixty seven dollars fifty three cents,                               | 67 53    |
| Stetson,                                       | One hundred sixty dollars sixty eight cents,                         | 160 68   |
| No. 3, R. 1, N.<br>Bing. Pur.                  | Ten dollars eighty eight cents,                                      | 10 88    |
| No. 4, R. 1, do do                             | Eight dollars seventy cents,   | 8 70     |
| No. 6, R. 3, do do                             | Thirteen dollars five cents,   | 13 05    |
| S. W. $\frac{1}{4}$ No. 6,<br>R. 4, N. B. Pur. | Five dollars forty four cents,                                       | 5 44     |
| $\frac{3}{4}$ No. 6, R. 4, N.<br>Bing. Pur.    | Eight dollars seventy cents,   | 8 70     |
| No. 7, R. 4, do do                             | Eleven dollars ninety six cents,                                     | 11 96    |
| No. 4, River T.<br>N. Bing. Pur.               | Forty three dollars fifty cents,                                     | 43 50    |
| No. 2, R. 8, N.<br>Waldo Pat.                  | Eight dollars seventy cents,   | 8 70     |
| E. $\frac{1}{2}$ No. 3, R. 8,<br>do. do.       | Two dollars seventeen cents,   | 2 17     |
| No. 2, R. 9, do.<br>do.                        | Ten dollars eighty eight cents,                                      | 10 88    |

## COUNTY OF PENOBSCOT, (Continued.)

CHAP. 179.

|   |  |             |
|---|--|-------------|
| No. 3, R. 9, N. Waldo Pat.,                             | Eight dollars seventy cents,   | 8 70        |
| S. $\frac{1}{2}$ A, R. 6, West from<br>East line State, | Seven dollars sixty one cents,   | 7 61        |
| N. $\frac{1}{2}$ A, R. 6, do. do. do.                   | Six dollars fifty three cents,   | 6 53        |
| S. $\frac{1}{2}$ No. 1, R. 6, do. do. do.               | Six dollars fifty three cents,   | 6 53        |
| N. $\frac{1}{2}$ , No. 1, R. 6, do. do. do.             | Six dollars fifty three cents,   | 6 53        |
| No. 2, R. 6, do. do. do.                                | Eight dollars seventy cents,   | 8 70        |
| S. $\frac{1}{2}$ No. 3, R. 6, do. do. do.               | Five dollars forty four cents,   | 5 44        |
| Pt. N. $\frac{1}{2}$ No. 3, R. 6, do. do. do.           | Five dollars forty four cents,   | 5 44        |
| A, R. 7, do. do. do.                                    | Eleven dollars ninety five cents,  | 11 95       |
| No. 1, R. 7, do. do. do.                                | Sixteen dollars thirty one cents,  | 16 31       |
| No. 2, R. 7, do. do. do.                                | Four dollars thirty five cents,  | 4 35        |
| No. 3, R. 7, do. do. do.                                | Thirteen dollars five cents,   | 13 05       |
| No. 6, R. 7, do. do. do.                                | Ten dollars eighty eight cents,  | 10 88       |
| No. 7, R. 7, do. do. do.                                | Ten dollars eighty eight cents,  | 10 88       |
| No. 1, R. 8, do. do. do.                                | Ten dollars eighty eight cents,  | 10 88       |
| S. $\frac{1}{2}$ No. 2, R. 8, do. do. do.               | Five dollars forty four cents,   | 5 44        |
| N. $\frac{1}{2}$ No. 2, R. 8, do. do. do.               | Five dollars forty four cents,   | 5 44        |
| E. $\frac{1}{2}$ No. 3, R. 8, do. do. do.               | Five dollars forty four cents,   | 5 44        |
| No. 4, R. 8, do. do. do.                                | Ten dollars eighty eight cents,  | 10 88       |
| No. 5, R. 8, do. do. do.                                | Ten dollars eighty eight cents,  | 10 88       |
| Pt. No. 2, Indian Purchase,                             | Six dollars fifty three cents,   | 6 53        |
| No. 3, do. do.  | Thirteen dollars five cents,   | 13 05       |
| Z, N. No. 2, do. do.                                    | Two dollars eighteen cents,  | 2 18        |
| R. 8, Hopkins' Acad. Gt.                                | Five dollars forty four cents,   | 5 44        |
| Jarvis' Gore,   | Eight dollars seventy cents,   | 8 70        |
| E. half No. 6, R. 8,                                    | Twenty one dollars seventy five cents,                                       | 21 75       |
| $\frac{1}{2}$ No. 5, R. 1, N. Bin. Pe. P.               | Six dollars fifty three cents,   | 6 53        |
| No. 6, R. 2, do. do.                                    | Eleven dollars ninety seven cents,   | 11 97       |
| No. 7, R. 3, do. do.                                    | Thirteen dollars five cents,   | 13 05       |
| A, R. 8 and 9, West from<br>East line State,            | Eight dollars seventy cents,   | 8 70        |
| No. 4, Indian Purchase,                                 | Thirteen dollars five cents,   | 13 05       |
|   | Thirteen thousand three hundred sev-<br>enty five dollars sixty eight cents, | \$13,375 68 |

## COUNTY OF WALDO.

|                  |  |          |
|------------------|--|----------|
| Appleton,        | Four hundred dollars sixteen cents,                          | 400 16   |
| Belfast,         | One thousand four hundred thirty eight dollars thirty cents, | 1,438 30 |
| Belmont,         | Three hundred dollars forty cents,                           | 300 40   |
| Brooks,          | Two hundred sixty seven dollars twenty eight cts.,           | 267 28   |
| Burnham,         | One hundred forty four dollars twenty cents,                 | 144 20   |
| Camden,          | Seven hundred sixty three dollars seventy one cts.,          | 763 71   |
| Frankfort,       | Ten hundred eighty eight dollars twenty eight cts.,          | 1,088 28 |
| Freedom,         | Three hundred thirty five dollars seventy one cents,         | 335 71   |
| Hope,            | Three hundred four dollars,                                  | 304 00   |
| Islesborough,    | One hundred seventy four dollars seventy five cents,         | 174 75   |
| Jackson,         | Two hundred ninety nine dollars forty one cents,             | 299 41   |
| Knox,            | Two hundred eighty six dollars thirty one cents,             | 286 31   |
| Liberty,         | One hundred seventy nine dollars seventy five cents,         | 179 75   |
| Lincolntonville, | Five hundred twenty five dollars fifty six cents,            | 525 56   |
| Munroe,          | Three hundred seventy two dollars twenty four cts.,          | 372 24   |
| Montville,       | Six hundred thirty seven dollars sixty seven cents,          | 637 67   |
| Northport,       | Two hundred forty four dollars forty cents,                  | 244 40   |
| Palermo,         | Three hundred fifty three dollars seventy two cents,         | 353 72   |
| Prospect,        | Ten hundred seventy one dollars one cent,                    | 1,071 01 |
| Searsmont,       | Three hundred eighty one dollars fifty five cents,           | 381 55   |
| Swanville,       | Two hundred twenty dollars forty four cents,                 | 220 44   |

COUNTY OF WALDO, (*Continued.*)

|              |   |             |
|--------------|---|-------------|
| Thorndike,   | Three hundred forty six dollars ninety five cents,              | 346 95      |
| Troy,        | Three hundred fifty six dollars seventy one cents,              | 356 71      |
| Unity,       | Four hundred seventy one dollars twenty three cts.,             | 471 23      |
| Vinalhaven,  | Three hundred fourteen dollars eighty four cents,               | 314 84      |
| Waldo plant, | One hundred ninety five dollars fifty two cents,                | 195 52      |
|              | Eleven thousand four hundred seventy four dollars<br>ten cents, | \$11,474 10 |

## COUNTY OF PISCATAQUIS.

|                                       |   |        |
|---------------------------------------|---|--------|
| Abbot,                                | One hundred fifteen dollars sixty one cents,          | 115 61 |
| Atkinson,                             | Two hundred four dollars fifty eight cents,           | 204 58 |
| Barnard,                              | Twenty eight dollars eighty three cents,              | 28 83  |
| Bowerbank,                            | Thirty five dollars ninety seven cents,               | 35 97  |
| Blanchard,                            | Forty four dollars sixty three cts.                   | 44 63  |
| Brownville,                           | One hundred twenty three dollars fifty nine cents,    | 123 59 |
| Dover,                                | Three hundred thirty four dollars thirty seven cents, | 334 37 |
| Elliotsville,                         | Twenty one dollars seventy five cents,                | 21 75  |
| Foxcroft,                             | Two hundred seventeen dollars sixty five cents,       | 217 65 |
| Guilford,                             | One hundred ninety eight dollars sixty six cents,     | 198 66 |
| Greenville,                           | Forty one dollars fifty two cents,                    | 41 52  |
| Kilmarnock,                           | Sixty six dollars ninety six cents,                   | 66 96  |
| Kingsbery,                            | Forty dollars two cents,                              | 40 02  |
| Monson,                               | One hundred sixty one dollars seventy eight cents,    | 161 78 |
| Milo,                                 | One hundred eleven dollars eighteen cents,            | 111 18 |
| Orneville,                            | Fifty seven dollars eight cents,                      | 57 08  |
| Parkman,                              | Two hundred sixty four dollars eighty five cents,     | 264 85 |
| Sangerville,                          | Three hundred thirty five dollars fourteen cents,     | 335 14 |
| Sebec,                                | Two hundred fifty seven dollars fifty eight cents,    | 257 58 |
| Shirley,                              | Thirty six dollars ninety seven cts.                  | 36 97  |
| Wellington,                           | Seventy four dollars ninety cents,                    | 74 90  |
| Wilson,                               | Twenty dollars fifty eight cents,                     | 20 58  |
| Williamsburg,                         | Twenty six dollars twenty five cts                    | 26 25  |
| No. 4, R. 8, N. of Waldo Pat.         | Four dollars thirty five cents,                       | 4 35   |
| No. 8, R. 8, do. do. do.              | Thirteen dollars five cents,                          | 13 05  |
| No. 5, R. 9, N. of Waldo Pat.         | Eight dollars seventy cents,                          | 8 70   |
| N. $\frac{1}{2}$ No. 6, R. 9, do. do. | Four dollars thirty five cents,                       | 4 35   |
| S. $\frac{1}{2}$ No. 6, R. 9, do. do. | Four dollars thirty five cents,                       | 4 35   |
| No. 3, R. 5, Bingham Purchase,        | Thirteen dollars five cents,                          | 13 05  |
| No. 2, R. 6, do. do.                  | Five dollars forty four cents,                        | 5 44   |
| A, R. 9, W. fm. E. line State,        | Eight dollars seventy cents,                          | 8 70   |
| No. 1, R. 9, do. do.                  | Ten dollars eighty eight cents,                       | 10 88  |
| No. 4, R. 9, do. do.                  | Ten dollars eighty eight cents,                       | 10 88  |
| E. $\frac{1}{2}$ A, R. 10, do. do.    | Eight dollars seventy cents,                          | 8 70   |
| W. $\frac{1}{2}$ A, R. 10, do. do.    | Six dollars fifty three cents,                        | 6 53   |
| No. 1, R. 10, do. do.                 | Ten dollars eighty eight cents,                       | 10 88  |
| No. 2, R. 10, do. do.                 | Eight dollars seventy cents,                          | 8 70   |

COUNTY OF PISCATAQUIS, (*Continued.*)

CHAP. 179.

|  |  |            |
|--|--|------------|
| No. 3, R. 10, W. fm. E. line S.                          | Six dollars fifty three cents,                                 | 6 53       |
| A, R. 11, do. do.  | Fifteen dollars twenty three cents,                            | 15 23      |
| B, R. 11, do. do.  | Eight dollars seventy cents,                                   | 8 70       |
| No. 1, R. 11, do. do.                                    | Fifteen dollars twenty three cents,                            | 15 23      |
| A, R. 12, do. do. S. $\frac{1}{2}$                       | Six dollars fifty three cents,                                 | 6 53       |
| A. R. 12, do. do. N. $\frac{1}{2}$                       | Eight dollars seventy cents,                                   | 8 70       |
| No. 1, R. 12, do. do. S. $\frac{1}{2}$                   | Six dollars fifty three cents,                                 | 6 53       |
| No. 1, R. 12, do. do. N. $\frac{3}{8}$                   | Eight dollars seventy cents,                                   | 8 70       |
| No. 2, R. 12, do. do.                                    | Fifteen dollars twenty three cents,                            | 15 23      |
| No. 3, R. 12, do. do. E. $\frac{1}{2}$                   | Seven dollars sixty two cents,                                 | 7 62       |
| No. 3, R. 12, do. do. W. $\frac{1}{2}$                   | Five dollars forty four cents,                                 | 5 44       |
| A, No. 2, R. 13 and 14, do. do.                          |  |            |
| Lake Gore,   | Four dollars thirty five cents,                                | 4 35       |
| A, R. 14, W. fm. E. line State,                          | Ten dollars eighty eight cents,                                | 10 88      |
| A, R. 13, do. do.  | Eight dollars seventy cents,                                   | 8 70       |
| No. 1, R. 14, do. do.                                    | Eight dollars seventy cents,                                   | 8 70       |
| Middlesex Canal,   | Nine dollars seventy nine cents,                               | 9 79       |
| E. $\frac{1}{2}$ No. 3, R. 14 and 15,                    | Ten dollars eighty eight cents,                                | 10 88      |
| W. $\frac{1}{2}$ No. 3, R. 14 and 15,                    | Five dollars forty four cents,                                 | 5 44       |
| E. half Seboomook,                                       | Six dollars fifty three cents,                                 | 6 53       |
| No. 3, R. 13,  | Forty three dollars fifty cents,                               | 43 50      |
| No. 2, R. 9,   | Two dollars eighteen cents,                                    | 2 18       |
| No. 6, R. 9, W. of E. line State,                        | Forty three dollars fifty cents,                               | 43 50      |
| Day's Academy Grant, East of<br>Moosehead Lake,          | Three dollars twenty seven cents,                              | 3 27       |
| Sugar Island,  | Two dollars eighteen cents,                                    | 2 18       |
| Farm Island,   | Fifty five cents,  | 55         |
| Deer Island,   | Twenty two cents,  | 22         |
| E. $\frac{1}{2}$ No. 5, R. 10, W. of East<br>line State, | Five dollars forty four cents,                                 | 5 44       |
| N. W. $\frac{1}{2}$ No. 5, R. 10, do. do.                | Three dollars twenty seven cents,                              | 3 27       |
| S. E. $\frac{3}{8}$ No. 7, R. 10, do. do.                | Eight dollars seventy cents,                                   | 8 70       |
| Half No. 4, R. 12, do. do.                               | Six dollars fifty three cents,                                 | 6 53       |
| $\frac{3}{8}$ No. 1, R. 13, do. do.                      | Six dollars fifty three cents,                                 | 6 53       |
| S. pt. No. 4, R. 13, do. do.                             | Five dollars forty four cents,                                 | 5 44       |
| S. E. $\frac{1}{4}$ No. 4, R. 14, do. do.                | Three dollars twenty seven cents,                              | 3 27       |
|  | Three thousand two hundred forty<br>three dollars forty cents, | \$3,243 40 |

## COUNTY OF FRANKLIN.

|               |  |          |
|---------------|--|----------|
| Avon,         | One hundred seventy four dollars forty<br>eight cents, | 174 48   |
| Carthage,     | Ninety dollars thirty seven cents,                     | 90 37    |
| Chesterville, | Three hundred ten dolls. thirty six cts.,              | 310 36   |
| Farmington,   | Ten hundred ninety eight dollars thirty<br>nine cents, | 1,098 39 |
| Freeman,      | One hundred eighty three dollars fifty<br>five cents,  | 183 55   |
| Industry,     | Three hundred three dollars eighty<br>three cents,     | 303 83   |
| Jay,          | Five hundred twenty two dollars sev-<br>enteen cents,  | 522 17   |
| Kingfield,    | One hundred forty dolls. forty two cts.,               | 140 42   |
| Madrid,       | Forty six dollars fifty five cents,                    | 46 55    |
| New Sharon,   | Six hundred twenty six dollars thirty<br>eight cents,  | 626 38   |
| New Vineyard, | One hundred ninety seven dolls. eighty<br>eight cents, | 197 88   |
| Phillips,     | Three hundred sixty four dollars forty<br>two cents,   | 364 42   |



COUNTY OF FRANKLIN, (*Continued.*)

|   |   |            |
|---|---|------------|
| Salem,                                  | Eighty six dollars twenty seven cents,                          | 86 27      |
| Strong,                                 | Three hundred forty six dollars ninety seven cents,             | 346 97     |
| Temple,                                 | One hundred ninety eight dollars sixteen cents,                 | 198 16     |
| Weld,                                   | Two hundred thirty dollars sixteen cts.,                        | 230 16     |
| Wilton,                                 | Six hundred forty four dollars ninety nine cents,               | 644 99     |
| No. 6, near Phillips,                   | Three dollars twenty seven cents,                               | 3 27       |
| No. 4, R. 1, N. pt. on B. Pur.          | Four dollars thirty five cents,                                 | 4 35       |
| No. 4, R. 2, Bing. Pur.,                | Five dollars forty four cents,                                  | 5 44       |
| No. 3, R. 2, do. do.                    | Five dollars forty four cents,                                  | 5 44       |
| S. $\frac{1}{2}$ N. 4, R. 3, do. do.    | Three dollars twenty seven cents,                               | 3 27       |
| D,                                      | Six dollars fifty three cents,                                  | 6 53       |
| E,                                      | Six dollars fifty three cents,                                  | 6 53       |
| No. 2, R. 1, W. Bing. Pur.              | Eight dollars seventy three cents,                              | 8 73       |
| No. 3, R. 1, do. do.                    | Ten dollars eighty eight cents,                                 | 10 88      |
| No. 2, R. 2, do. do.                    | Sixteen dollars thirty two cents,                               | 16 32      |
| No. 3, R. 2, do. do.                    | Seventeen dollars forty cents,                                  | 17 40      |
| N. $\frac{1}{2}$ No. 1, R. 3, do. do.   | Six dollars fifty three cents,                                  | 6 53       |
| S. $\frac{1}{2}$ No. 1, R. 3, do. do.   | Three dollars twenty seven cents,                               | 3 27       |
| No. 2, R. 3, do. do.                    | Eight dollars seventy cents,                                    | 8 70       |
| No. 3, R. 3, do. do.                    | Eight dollars seventy cents,                                    | 8 70       |
| N. $\frac{1}{2}$ No. 1, R. 4, do. do.   | Eight dollars seventy cents,                                    | 8 70       |
| S. $\frac{1}{2}$ No. 1, R. 4, do. do.   | Four dollars thirty five cents,                                 | 4 35       |
| N. $\frac{1}{2}$ No. 2, R. 4, do. do.   | Seven dollars sixty two cents,                                  | 7 62       |
| No. 1, R. 5, do. do.                    | Ten dollars eighty eight cents,                                 | 10 88      |
| No. 2, R. 5, do. do.                    | Ten dollars eighty eight cents,                                 | 10 88      |
| S. $\frac{3}{8}$ No. 1, R. 6, do. do.   | Seven dollars sixty two cents,                                  | 7 62       |
| W. $\frac{1}{2}$ No. 2, R. 7, do. do.   | Eight dollars seventy cents,                                    | 8 70       |
| Gore N. $\frac{1}{2}$ of 2 and 3, R. 6, |   |            |
| W. B. K. P. on Dead riv.,               | Six dollars fifty three cents,                                  | 6 53       |
|   | Five thousand seven hundred forty six dollars forty nine cents, | \$5,746 49 |

## COUNTY OF AROOSTOOK.

|                                   |  |        |
|-----------------------------------|--|--------|
| Amity,                            | Fifty five dollars fifty nine cents,                 | 55 59  |
| Hodgdon,                          | One hundred thirty eight dollars seventy nine cents, | 138 79 |
| Houlton,                          | Three hundred four dollars twenty nine cents,        | 304 29 |
| Linneus,                          | Eighty two dollars eighteen cents,                   | 82 18  |
| Masardis,                         | Eighteen dollars sixty seven cents,                  | 18 67  |
| New Limerick,                     | Thirty seven dollars sixty five cts.,                | 37 65  |
| Smyrna,                           | Sixty three dollars seventy cents,                   | 63 70  |
| Weston,                           | Forty nine dollars twenty eight cts.,                | 49 28  |
| No. 1, R. 1, Gore E. of Weston,   | Three dollars twenty six cents,                      | 3 26   |
| Danforth tract,                   | Four dollars thirty five cents,                      | 4 35   |
| No. 9, Greenwood's survey,        | Ten dollars eighty eight cents,                      | 10 88  |
| No. 1, R. 2, Fowler and others,   | Seventeen dollars forty cents,                       | 17 40  |
| No. 2, R. 2, Pickering,           | Five dollars forty four cents,                       | 5 44   |
| No. 3, R. 2, Morrill & Pickering, | Nine dollars seventy eight cents,                    | 9 78   |
| A, R. 2,                          | Six dollars fifty three cents,                       | 6 53   |
| Williams' College Grant,          | Five dollars forty four cents,                       | 5 44   |
| Belfast Academy Grant,            | Eight dollars seventy cents,                         | 8 70   |
| Framingham do. do.                | Seven dollars sixty one cents,                       | 7 61   |
| Portland do. do.                  | Seven dollars sixty one cents,                       | 7 61   |
| Deerfield & Westfield do. do.     | Nine dollars seventy nine cents,                     | 9 79   |
| Town of Plymouth do.              | Thirteen dollars five cents,                         | 13 05  |
| General Eaton's do.               | Four dollars thirty five cents,                      | 4 35   |

COUNTY OF AROOSTOOK, (*Continued.*)

CHAP. 179.

|  |  |            |
|--|--|------------|
| Mars Hill township,                                | Seven dollars sixty one cents,                                   | 7 61       |
| D, R. 2, W. of E. line of State,                   | Ten dollars eighty eight cents,                                  | 10 88      |
| $\frac{1}{2}$ E, R. 2, do. do. do.                 | Five dollars forty four cents,                                   | 5 44       |
| B, R. 2, do. do. do.                               | Thirteen dollars five cents,                                     | 13 05      |
| No. 1, R. 3, do. do. do.                           | Eight dollars seventy cents,                                     | 8 70       |
| No. 8, R. 3, do. do. do.                           | Eight dollars seventy cents,                                     | 8 70       |
| Pt. No. 1, R. 3, do. do. do.                       |  |            |
| Nichols' Academy,                                  | Three dollars twenty six cents,                                  | 3 26       |
| S. $\frac{1}{2}$ No. 2, R. 3, W. of E. line of S., | Six dollars fifty two cents,                                     | 6 52       |
| N. $\frac{1}{2}$ No. 2, R. 3, do. do. do.          | Six dollars fifty three cents,                                   | 6 53       |
| No. 3, R. 3, do. do. do.                           | Ten dollars eighty eight cents,                                  | 10 88      |
| $\frac{3}{4}$ S. pt. No. 4, R. 3, do. do. do.      | Six dollars fifty two cents,                                     | 6 52       |
| $\frac{1}{2}$ N. pt. No. 4, R. 3, do. do. do.      | Four dollars thirty five cents,                                  | 4 35       |
| No. 7, R. 3, do. do. do.                           | Ten dollars eighty eight cents,                                  | 10 88      |
| A, R. 1, do. do. do.                               | Seventeen dollars forty cents,                                   | 17 40      |
| S. pt. No. 1, R. 4, do. do. do.                    | Seven dollars sixty one cents,                                   | 7 61       |
| N. pt. No. 1, R. 4, do. do. do.                    | Eight dollars seventy cents,                                     | 8 70       |
| No. 2, R. 4, do. do. do.                           | Seventeen dollars forty cents,                                   | 17 40      |
| S. pt. A, No. 5, do. do. do.                       |  |            |
| Chamberlain,                                       | Four dollars, thirty five cents,                                 | 4 35       |
| N. pt. A, R. 5, do. do. do.                        |  |            |
| Fiske & Bridge,                                    | Ten dollars eighty eight cents,                                  | 10 88      |
| N. $\frac{1}{2}$ No. 1, R. 5, do. do. do.          | Seven dollars sixty one cents,                                   | 7 61       |
| S. $\frac{1}{2}$ No. 1, R. 5, do. do. do.          |  |            |
| Fiske & Bridge,                                    | Ten dollars eighty eight cents,                                  | 10 88      |
| W. $\frac{1}{2}$ No. 2, R. 5, do. do. do.          | Seventeen dollars forty cents,                                   | 17 40      |
| No. 7, R. 5, do. do. do.                           | Ten dollars eighty seven cents,                                  | 10 87      |
| No. 1, R. 4, N. Y. Academy                         |  |            |
| Grant,   | Twenty one dolls. seventy five cts.,                             | 21 75      |
| No. 5, R. 4, W. of E. line of State,               | Eleven dollars ninety six cents,                                 | 11 96      |
| E. $\frac{1}{2}$ No. 6, R. 4, do. do. do.          | Five dollars two cents,  | 5 02       |
| N. W. $\frac{1}{4}$ No. 6, R. 4, do. do. do.       | Three dollars one cent,  | 3 01       |
| No. 3, R. 5, do. do. do.                           | Thirteen dollars fifty cents,                                    | 13 50      |
| No. 5, R. 5, do. do. do.                           | Thirteen dollars fifty cents,                                    | 13 50      |
|  | One thousand one hundred forty<br>nine dollars forty nine cents, | \$1,149 49 |

## RECAPITULATION.

| Counties.    | Amount.  | dolls. cts.  |
|--------------|--|--------------|
| York,        | Sixteen thousand eight hundred seventy eight dollars eleven cents,                 | 16,878 11    |
| Cumberland,  | Twenty five thousand one hundred two dollars seventy eight cents,                  | 25,102 78    |
| Lincoln,     | Twenty one thousand four hundred two dollars fifty five cents,                     | 21,402 55    |
| Hancock,     | Seven thousand five hundred three dollars fifty one cents,                         | 7,503 51     |
| Washington,  | Six thousand nine hundred ninety four dollars sixty two cents,                     | 6,994 62     |
| Kennebec,    | Nineteen thousand one hundred twenty six sixteen cents,                            | 19,126 16    |
| Oxford,      | Ten thousand one hundred twelve dollars sixty cents,                               | 10,112 60    |
| Somerset,    | Nine thousand two hundred sixty nine dollars sixty three cents,                    | 9,269 63     |
| Penobscot,   | Thirteen thousand three hundred seventy five dollars sixty eight cents,            | 13,375 68    |
| Waldo,       | Eleven thousand four hundred seventy four dollars ten cents,                       | 11,474 10    |
| Piscataquis, | Three thousand two hundred forty three dollars forty cents,                        | 3,243 40     |
| Franklin,    | Five thousand seven hundred forty six dollars forty nine cents,                    | 5,746 49     |
| Aroostook,   | One thousand one hundred forty nine dollars forty nine cents,                      | 1,149 49     |
|              | One hundred fifty one thousand three hundred seventy nine dollars<br>twelve cents, | \$151,379 12 |

SECT. 2. 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 each of the male polls, above the age of twenty one years, within their respective cities, towns and plantations, such

Treasurer to issue his warrant, &c.

CHAP. 179.

Poll tax.

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

Property exempt from taxation.

sum as shall be equivalent to the sum assessed on property to amount of one hundred and fifty dollars; 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 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, 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 the 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 turnpike road, or shares in any other incorporated company, excepting shares in manufacturing and rail road corporations, 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 from rents for any real or personal property, 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 twenty, owned by any one person, household furniture, to the value of four hundred dollars, being the property of one family, and musical instru-

ments to the value of fifteen dollars, being also the property of one family, wearing apparel, farming tools, tools of mechanics necessary for carrying on their business.

SECT. 3. 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. All logs, timber or other unmanufactured lumber shall be taxed therefor, in the town where the owner or manufacturer thereof resides, whether the same be in the town where such owner or manufacturer resides, or in any other place, for the purpose of being driven to market or to be manufactured. And all rail roads or rail road property shall be considered and taxed as real estate, according to the true value thereof, in the town where said rail road is located; also all property, real and personal, belonging to manufacturing corporations shall be taxed in the town where the same is situate. And every owner of horses, mules, sheep, 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 be in some other place, for any purpose whatever.

SECT. 4. 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 how much for real estate, and how much for 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 five, 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.

SECT. 5. All goods, wares and merchandize, or other stock in trade, including stock employed in manufactories, logs, timber,

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

Lumber taxed where owner, &c. resides.

Rail road property taxed where situated.

Owner of horses, cattle, &c. to be taxed for the same where he resides.

Assessors to make lists of assessments, &c.

Form.

Shall commit them to collector with warrants.

To be paid to state treasurer by Jan. 1, 1845.

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

CHAP. 179.

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, where the property before named is sold, used or improved; 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 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 than what is contained on the list which may be delivered, as aforesaid.

**SECT. 6.** 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. 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.** The county commissioners, in their respective counties, when duly authorized to assess a county tax, shall apportion the same on the several cities, towns, plantation, 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

Proviso.

Proviso.

Property of literary and charitable institutions exempt from taxation.

Students, where taxable.

Persons exempt from taxation.

--from highway tax.

Duty of county commissioners in assessing county tax.

Rules by which assessors shall be governed.

the tax made by this act, excepting such parishes and societies, for CHAP. 180.  
 which a different provision for assessing their taxes is made by law :  
*Provided, always,* that it shall be lawful for any city, town, planta- Proviso.  
 tion, parish or society, to make, levy and collect any county, city,  
 town, plantation, parish or society tax, according to a new valua-  
 tion, 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. The assessors shall make their several rate lists, to be Form of rate lists.  
 committed to the collectors or constables in such form, in substance,  
 as shall be prescribed by the treasurer of the state, when he trans-  
 mits his warrants to the several cities, towns, and plantations, as  
 herein directed.

[Approved March 21, 1844.]

### Chapter 180.

AN ACT to incorporate the Half Moon Pond Association for breeding  
 salmon.

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

SECT. 1. That William J. Dodge, Amasa T. Dodge, Almon Corporators.  
 Stratton, David Dow, Charles Cunningham, Humphrey Mason and  
 John C. Black, with their associates and successors, be, and they  
 hereby are, created a corporation by the name of the Half Moon Corporate name.  
 Pond Association, for breeding salmon, with power by that name Powers.  
 to prosecute and defend suits at law, use a common seal and make  
 by-laws not repugnant to the laws of the state, for the management By-laws.  
 of their concerns.

SECT. 2. That said corporation be, and the same is hereby, Where located.  
 established in the town of Prospect, in the county of Waldo, and  
 shall have and hold the waters of Half Moon pond in said Prospect  
 (providing said corporation shall own or otherwise obtain possess-  
 ion of the shores thereof,) for and during the term of twenty years. Duration.

SECT. 3. That said corporation shall have power to deposit in Power to deposit  
salmon in said  
pond.  
 said Half Moon pond any salmon they may elsewhere obtain, and  
 shall have the exclusive right of taking them and their increase  
 during said term, in any way they may see fit.

[Approved March 21, 1844.]