

# MAINE STATE LEGISLATURE

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# DOCUMENTS

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# THE LEGISLATURE

OF THE

# STATE OF MAINE,

A. D. 1859.



AUGUSTA:

STEVENS & SAYWARD, PRINTERS TO THE STATE.

1859.

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# THIRTY-EIGHTH LEGISLATURE.

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HOUSE.]

[No. 31.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND  
FIFTY-NINE.

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AN ACT in relation to the State Valuation.

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

SECTION 1. The assessors of each city, town and  
2 plantation in this State for the current year, shall at  
3 the time provided by law for that purpose, make a  
4 true and accurate list of all the male polls of twenty-  
5 one years of age and upwards, resident in or belonging  
6 to said city, town or plantation, whether such persons  
7 are at home or abroad, distinguishing such as are ex-  
8 empted from taxation; and shall also make true and  
9 accurate lists of all ratable estates, both real and per-  
10 sonal, (not exempt by law from paying State taxes,)  
11 lying or being within their several cities, towns or

12 plantations, and all such estates or property of what-  
13 ever kind, wherever situated or located, which is sub-  
14 ject to be taxed in said cities, towns or plantations.  
15 And said assessors shall affix to said estates and prop-  
16 erty of whatever kind, enumerated and set forth in  
17 said lists, the full, fair cash value thereof.

SECT. 2. The assessors of every city, town and plan-  
2 tation shall submit to the full and free examination  
3 of the Commissioners on State Valuation, provided  
4 for by Resolves of this Legislature, at the time and  
5 place designated by said commissioners, all said lists  
6 of polls and valuation for this year, or such full and  
7 accurate abstracts thereof, as said commissioners shall  
8 require and direct. And shall also produce before said  
9 commissioners, for their examination, at the time and  
10 place designated as aforesaid, the full original poll  
11 lists and valuation lists of their several cities, towns  
12 and plantations for the years 1857, 1858 and 1859.

SECT. 3. And the assessors of the several cities,  
2 towns and plantations, or such of them as shall be  
3 present before the commissioners as aforesaid, shall  
4 be held to answer truly under oath or affirmation, all  
5 questions touching their several poll lists and valua-  
6 tion lists, and all questions of said commissioners in  
7 relation to the whole subject of valuation in their sev-

8 eral cities, towns and plantations, and as to the man-  
9 ner in which their several poll lists and valuation lists  
10 are made up. And if any assessor as aforesaid for the  
11 year eighteen hundred fifty-nine, shall refuse to make  
12 oath or affirmation, as required by this Act, and by  
13 the Resolves in relation to State Valuation, passed by  
14 this Legislature, or shall refuse to do and perform the  
15 duties required by this act and said resolves, or shall  
16 in any way act deceitfully or evasively therein, he  
17 shall for each offence forfeit and pay a fine of not less  
18 than fifty nor more than two hundred dollars.

STATE OF MAINE.

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HOUSE OF REPRESENTATIVES, March 21, 1859.

On motion of Mr. Dow of Portland, laid on the table, and 350  
copies ordered to be printed for the use of the Legislature.

GEO. W. WILCOX, *Clerk.*