

# MAINE STATE LEGISLATURE

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# DOCUMENTS

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# THE LEGISLATURE

OF THE

# STATE OF MAINE,

A. D. 1859.

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AUGUSTA:

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1859.

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# THIRTY-EIGHTH LEGISLATURE.

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HOUSE.]

[No. 33.

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## STATE OF MAINE.

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RESOLVES to provide for a State valuation.

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RESOLVED, That the governor is hereby authorized,  
2 with the advice and consent of the council, to appoint  
3 a commission, to consist of five persons, to prepare a  
4 full, just and equal valuation of the State, with an  
5 enumeration of all the polls subject to be taxed, as a  
6 basis of taxation for State purposes for the ensuing  
7 decade commencing with the year one thousand eight  
8 hundred and sixty.

RESOLVED, That the commissioners thus chosen may  
2 hold a session at some convenient point or points, in  
3 each councillor district, first giving public and suffi-  
4 cient notice of the time and place of said meeting,  
5 requiring the assessors, or some one of them, of each  
6 city, town and plantation to appear before them at the  
7 time and place mentioned, with their several tax and

## STATE VALUATION.

8 valuation lists and lists of taxable polls of their several  
9 cities, towns and plantations, for the years 1857, 1858  
10 and 1859. And said commissioners shall examine  
11 these several parties upon oath in relation to the whole  
12 subject of assessing and levying taxes in their  
13 several localities, and in relation to the correctness  
14 of the respective tax, valuation and poll lists thus pro-  
15 duced. And said assessors shall be held to answer all  
16 questions relating to the subject of valuation and  
17 taxation in their several localities. And at any meeting  
18 of said board of commissioners, regularly and properly  
19 notified, a majority of the members thereof shall con-  
20 stitute a quorum, and said commissioners may appoint  
21 a chairman from their own number to preside over  
22 the sittings of the board, and may also choose a  
23 clerk, to keep a fair record of its proceedings.

RESOLVED, That if from any city, town or plantation  
2 no member of the board of assessors shall appear at  
3 the time and place fixed in the public notice by the  
4 commissioners, the chairman of said commissioners,  
5 or in his absence, the chairman pro tem., shall have  
6 power to issue a *capias* to compel the attendance of said  
7 delinquent assessors, or of some one of them from such  
8 city, town or plantation, with their tax, valuation and  
9 poll lists as aforesaid, and said city, town or planta-  
10 tion shall be held to pay all costs and fees attending

11 the service of such capias. But the said commission-  
12 ers may, in their discretion, proceed to doom such  
13 city, town or plantation to the payment of such pro-  
14 portion and amount of the State tax as they shall  
15 deem just and equitable, both on the valuation and  
16 poll lists.

RESOLVED, That said Board of Commissioners shall  
2 prepare full and accurate lists of all the cities, towns  
3 and plantations, wherein the valuation shall be equal-  
4 ized throughout the State, in such manner that  
5 taxation for State purposes founded thereon for the  
6 next decade, shall be just and equal as nearly as may  
7 be throughout the State. And said commissioners  
8 shall complete their lists of valuation on or before the  
9 first day of November, 1859, and when completed  
10 they shall be forthwith delivered by the Chairman of  
11 the Commissioners to the State treasurer, who shall  
12 safely keep them, subject to the order of the next  
13 Legislature.

RESOLVED, That the Land Agent be required to pre-  
2 pare and deliver to said board of commissioners, full  
3 and accurate lists of all townships, parts of townships,  
4 blocks, and lots of wild lands in the State, which have  
5 been sold by the State, and which have not yet been  
6 included in the tax lists of the State; and these lists  
7 so prepared shall state the fair valuation of all lands.

## STATE VALUATION.

8 described or stated therein. And these lists shall  
9 contain a statement of all lands which have been  
10 actually sold as aforesaid, whether deeds of convey-  
11 ance have passed or not. Also, a statement of all  
12 lands on which the timber has been sold, or right to  
13 cut timber granted for any number of years, which  
14 right to cut timber, leases and all other interest  
15 therein shall be appraised at their just value.

RESOLVED, That the first meeting of the board of  
2 commissioners, for purpose of organization, shall be  
3 held at the office of the state treasurer, at Augusta,  
4 on the third day of May, and notice of the time and  
5 place of said meeting shall be sent by mail by the  
6 treasurer to each of the commissioners, at least one  
7 week before the day of meeting.

RESOLVED, That as a full compensation for services  
2 rendered in the execution of their duty, said commis-  
3 sioners and clerk shall be entitled to receive from  
4 the treasury of the State, three dollars per day, each,  
5 and their actual, reasonable, necessary expenses for  
6 travel and board while actually engaged in the duties  
7 of the commission. And the governor, after examin-  
8 ation and approval by the council of the accounts of  
9 said commissioners and their clerk, for services and  
10 expenses as aforesaid, shall be authorized to draw his  
11 warrants upon the treasurer in payment of the same.

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 of the same ordered to be printed for the use of the Legislature.

GEO. W. WILCOX, *Clerk.*