

# TAX FOR THE YEAR 1827.

## STATE OF MAINE.

**ELIAS THOMAS, Treasurer of said State:**

To the Assessors or Selectmen of the Town of *Baldwin.*

In obedience to a law of this State, passed the 24th day of February, 1827, entitled "An Act to apportion and assess on the Inhabitants of this State, a Tax of Fifty Thousand Dollars."

These are in the name of the State of Maine, to will and require

*7/16/30*  
you forthwith to assess the sum of *seventy six dollars, thirty cents* being the sum by said Act, set upon said Town; the same to be assessed in manner following, viz:—To each male poll, above the age of twenty one years, within said town, or other places adjoining it, not belonging to any other town or plantation, provided such places were included and returned in the last valuation, at seventeen cents, provided, the same shall not exceed one sixth part of the whole sum to be assessed: and if at seventeen cents on the poll, the poll tax shall exceed one sixth part of the sum to be assessed, the poll-tax shall be so reduced, as not to exceed one sixth part of such tax, but shall be made as nearly equal as may be to said sixth part of the whole: and if, by the above rules the proportion of the State, County, and Town or Plantation taxes, exclusive of highway taxes, to be paid by the polls, shall, in any 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 town or plantation shall be assessed in the same proportion: and the residue of such sum, charged, as aforesaid, to said town, 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 town, or other place, whether such owner resides in the same or not, on the first day of May, according to the just value thereof: and upon non-resident proprietors of real estates, lying within such town, or other place in their own right, or the right of others, improved or not improved; and also on all the inhabitants of such town, or other place, and all other persons possessing estates within the same, on the first day of May, according to the proportion of the amount of their respective personal estates, including all monies at interest, more than they pay interest for, and all debts due to them, more than they are indebted for; monies of all kinds on hand; public securities of all sorts; all bank stock, and shares (or property) in any incorporated company for a bridge or turnpike road, or shares in any other incorporated company possessing taxable property, according to the just value thereof; and also the amount of all goods, wares and merchandize, or any stock in trade, including stock employed in manufactories, not exempted by law; vessels of all kinds, whether at home or abroad, with all their stores and appurtenances; and all pleasure carriages drawn by one or more horses; mules, horses, and neat cattle, each of one year old and upwards, and swine six months old and upwards; and also the amount of income of such inhabitants from any profession, employment, or by any annuity, or legacy, or other source, or gained by trading at sea or on land, and all other property of the several kinds returned in the last valuation for the purpose of taxation; excepting sheep, household furniture, wearing apparel, farming utensils, tools of mechanics necessary for carrying on their business, and salt works, for the manufacture of salt, and also the machinery in cotton and woollen manufactories; but carding machines used for the purpose of carding rolls from sheep's wool, whether attached to such manufactories or not, shall not by this exception be considered as exempted from taxation: But 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 town, on account, or by reason of his residing there as a student in any literary seminary; and that Indians shall not be assessed and taxed for their polls and estates. And if there be any persons, who, by reason of their poverty may be unable to contribute towards the public charges, in your judgment, you may exempt the polls and estates of such persons, or abate any part of the sum which they are assessed at, as you 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 town to which they belong. And any freeholder or tenant, who, by virtue of said act, may be assessed, and shall pay any sum for real estate in his possession, may require his landlord, the owner, or agent, of such estate, to reimburse the half of such sum, unless it be otherwise provided for by an agreement between them. And every owner of horses, mules, or neat cattle, shall be taxed therefor, in the town, plantation or other place wherein he may be an inhabitant, on the first day of May, notwithstanding any of said creatures may have been sent to some other place for pasturage only, before that time. And whereas, there are persons who are engaged in trade, negotiate business, and hire shops, stores and wharves, in towns, plantations or other places, other than where such persons may dwell, such persons, for all goods, wares and merchandize, or other stock in trade, including stock employed in manufactories, ships or vessels, shall be taxed in the town, 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 hire a shop, store or wharf in such town, plantation or other place, and not where they dwell or have their home; and they shall be respectively held to deliver, on oath or affirmation, if required, a list of their whole taxable estates to the Assessors of the town, plantation, or other place where they may dwell, on the said first day of May, 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 town, plantation, or other place, to assess an inhabitant of any other town, plantation or other place, for any other property charged thereon in the last valuation.

You are likewise required to make a fair list or lists of your assessments, setting forth in distinct columns against each person's name how much he or she is assessed for polls, and for real and personal estate and income as aforesaid; distinguishing in such 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 you may have taxed on each non-resident proprietor of lands, and the value at which you have estimated the same; and such list or lists, when completed and signed by you or the major part of you, to commit to the collector or collectors, constable or constables of your town, with a warrant or warrants, in due form of law, requiring them to collect and pay the same to the said Treasurer, on or before the first day of January, in the year of our Lord one thousand eight hundred and twenty eight, 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, some time before the first day of December next.

You are also required to make rate lists, to be committed to the collectors or constables of your town, in such form, in substance, as is by me prescribed, which form is annexed to the tax act accompanying this warrant, to you directed.

HEREOF YOU ARE TO FAIL NOT, as you will answer your neglect at the peril of the law.

GIVEN under my hand and seal, at PORTLAND, the fifteenth day of March, in the year of our Lord one thousand eight hundred and twenty-seven.

*Elias Thomas*  
Treasurer.

TAX FOR THE YEAR 1827.  
STATE OF MAINE.  
ELIAS THOMAS, Treasurer of said State:

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Elias Thomas      Treasurer.

Contributed to Maine Memory Network by Maine Historical Society

MMN # 79549

Date: 1827

Description: A Maine state tax act which announced the amount of tax that the inhabitants of Baldwin were responsible for paying to the state.