

GROUP 5

1861 -1926 Tax Collector Records

VALUATION LIST

FOR THE

Town of Westport

1863.

83

Highway Tax for 1864.

Commonwealth of Massachusetts.

IN THE YEAR ONE THOUSAND EIGHT HUNDRED AND SIXTY-ONE.

CHAPTER 167.

AN ACT

To secure a Uniform Description and Appraisal of Estates in the Commonwealth, for the purpose of Taxation.

Be it enacted by the Senate and House of Representatives, in General Court assembled, and by the authority of the same, as follows:

SECT. 1. The Secretary of the Commonwealth shall furnish to each of the cities and towns in the State on or before the first day of May in each year, suitable blank books for the use of the Assessors of said cities and towns in the assessment of taxes, which books shall contain blank columns numbered from one to twenty-seven, inclusive, with uniform headings for a valuation list, and blank tables for aggregates, in the following form:—

Valuation List for the _____ of												May 1, 186														
Names of persons assessed.	Number of Polls.	Total Cash Tax on Polls.	Value of each person's whole stock in trade.	Description of Taxable Cash Assets.	Value of Cash Assets.	Value of Machinery used in manufacturing establishments.	Number of live stock, each kind specified separately.	Description of all other ratable Personal Estate not before mentioned.	Value of same.	Aggregate of each person's ratable Personal Estate.	Total tax on Personal Estate.	Buildings of all kinds described by naming their uses.	Number of acres or feet in each lot of land.	Total Cash Tax on Polls, Personal and Real Estate.	Tax on Polls.	Tax on Personal Estate.	Tax on Real Estate.	Aggregate Highway Tax.								
Column No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27

T A B L E O F A G G R E G A T E S
For the _____ of Polls, Property, Taxes, &c., as assessed May 1, 186

Total number of Polls.	Total Tax on Polls.	Total value of Personal Estate.	Total value of Real Estate.	Total tax for State, County, City, Town, purposes, including Highway Tax.	Rate per cent. of Total Tax.	Total valuation, May 1, 186	Total number of Dwelling Houses.	Total number of Horses.	Total number of Cows.	Total number of Sheep.	Total number of Acres of Land taxed in the City or Town.
1	2	3	4	5	6	7	8	9	10	11	12

SECT. 2. The assessors in each of the several cities and towns shall enter in the books furnished in accordance with the provisions of the preceding section, the valuation and assessment of the polls and estate of inhabitants⁸ assessed, in the following order:

In column number one. The names of the inhabitants or parties assessed for polls or estate.

In column number two. The number of polls for which any person named in the preceding column is taxable.

In column number three. Total amount of cash tax on polls.

In column number four. The amount of each person's whole stock in trade, including all goods, wares, and merchandise at home or abroad of ratable estate, whether paid for or otherwise.

In column number five. A description of all ratable cash assets, viz.: Amount of money at interest more than the person assessed pays interest for; including public securities; the amount of money on hand, including deposits in any bank or in any savings bank which is not exempted by law from taxation; the number of shares of stock which are taxable, with the name of the corporation in any bank, railroad, insurance, manufacturing, or other incorporated company.

In column number six. The true ratable value of the several items enumerated in the preceding column, placed opposite the description of said property or shares.

In column number seven. The true value of machinery used in all kinds of manufacturing establishments, including steam-engines, &c., the value of such machinery to be entered opposite the description of the building in which it is used.

In columns number eight and nine. The whole number of taxable live stock, including horses, mules, asses, oxen, cows, steer, heifers, sheep and swine, each kind to be stated separately, with the value affixed to each.

In columns number ten and eleven. Description of all other ratable personal estate not before enumerated, such as carriages, income, plate, furniture, tons of vessels, &c., with the true value of the same.

In column number twelve. The aggregate of each person's ratable personal estate.

In column number thirteen. The total tax on each person's personal estate.

In column number fourteen. Buildings of all kinds shall be described in the following order:

Dwelling-houses, barns, shops, of all kinds, naming their uses, stores, warehouses, distil-houses, breweries, tanneries and other manufactures of leather, rope-walks, grist-mills, saw-mills, steams and other mills not above enumerated, cotton factories, with the number of spindles and looms used in the same, woollen factories, with the number of sets of cards used in the same, linen factories, with the number of spindles and looms, print works, bleacheries, gas-works, paper-mills, card factories, boot and shoe factories, india rubber factories, carriage and can factories, piano forte and musical instrument factories, sewing-machine factories, chair, pall, tub, and other wooden ware factories, oil factories, glass factories, all kinds of iron and brass works, and other buildings not above named.

In column number fifteen. True value of buildings enumerated in the preceding column, placed opposite the description of the same including water-wheels; such value to be exclusive of land and water power, and of the machinery used in said buildings.

In columns number sixteen, seventeen, and eighteen. A description by name or otherwise of each and every lot of land assessed, the same placed opposite the name of the person or party to whom it is taxable, with the number of acres or feet in each lot, the number of quartz sand beds, of stone quarries and ore beds, and the true value thereof.

In columns number nineteen and twenty. The number of superficial feet of wharf, and the total value of the same.

In column number twenty-one. The aggregate value of each person's taxable real estate.

In column number twenty-two. The total tax on real estate.

In column number twenty-three. The aggregate cash tax assessed to each person on polls, personal and real estate.

In columns number twenty-four, twenty-five, twenty-six, and twenty-seven. The amount assessed for highway tax, on polls, on personal estate, on real estate, and the aggregate of the same.

SECT. 3. The assessors shall fill up the table of aggregates, by an enumeration of the necessary items included in the lists of valuation and assessments required by the preceding section, and shall, on or before the first day of October, in each of the first four years of each decade, deposit in the office of the Secretary of the Commonwealth, an attested copy of the same, containing:

First. The total number of polls.

Second. The total tax on polls.

Third. The total tax on personal estate.

Fourth. The total tax on real estate.

Fifth. The total tax for State, county, and town purposes, including highway tax.

Sixth. The rate per cent. of total tax.

Seventh. The total valuation of the city or town.

Eighth. Total number of dwelling-houses assessed.

Ninth. Total number of horses assessed.

Tenth. Total number of cows assessed.

Eleventh. Total number of sheep assessed.

Twelfth. The total number of acres of land assessed in the city or town.

The assessors shall make similar returns in the first four years of the last half of each decade; and in every fifth and tenth year of each decade, they shall deposit in the office of the secretary of the Commonwealth, on or before the first day of October, a certified copy, under oath, of the assessors' books of those years, and said books thus deposited, shall contain an aggregate sheet, properly filled in accordance with the provisions of this act, which shall be in like manner certified by the assessors, and in every fifth and tenth year of each decade, the secretary shall furnish duplicate copies of blank books to the cities and towns for the foregoing purpose: provided, however, that in the case of the city of Boston, the returns, required by this section to be deposited in the office of the Secretary, may be thus deposited on or before the first day of November, in the several years respectively.

SECT. 4. The secretary of the Commonwealth shall cause to be printed and bound in the books to be furnished for the use of the assessors, a copy of this act, and such certificates as are required by the same, and by the General Statutes, to be signed by the assessors, together with such explanatory notes as may by him be deemed expedient, for the purpose of securing uniformity of returns under the several headings, and he shall compile and cause to be printed annually for the use of the legislature the aggregate returns from the cities and towns in the Commonwealth arranged by counties, so as to exhibit the total valuation of the towns, cities, counties and State.

SECT. 5. If the assessors of any city or town shall neglect to comply with the requirements of the second or third section of this act, each assessor so neglecting shall forfeit a sum not exceeding two hundred dollars.

House of Representatives, April 8th, 1861.

JOHN A. GOODWIN, Speaker.

In Senate, April 9th, 1861.

WILLIAM CLAFLIN, President.

Approved, JOHN A. ANDREW.

April 10th, 1861.

Passed to be enacted.

Passed to be enacted.

True copy. Attest: OLIVER WARNER, Secretary of the Commonwealth.

* The estates of non-residents should be appended to the list of polls and estates of inhabitants, and the sum thereof added to the Table of Aggregates.

VALUATION LIST FOR THE

OF

THE NEW YORK HERALD. MAY 1, 1863.

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VALUATION LIST FOR THE

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MAY 1, 1863.

NAMES OF PERSONS ASSESSED.	Number of Polls.	Total Cash Tax on Polls.	Value of each Person's Whole Stock in Trade.	DESCRIPTION OF TAXABLE CASH ASSETS.			Value of Cash Assets.	Value of Machinery used in manufacturing establishments.	Number of Live Stock. Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate not before named.	Value of same.	Aggregate of each Person's Ratable Personal Estate.	Total Tax on Personal Estate.	Buildings of all kinds, described by naming their uses.			Value of Buildings, exclusive of Land.	Number of Acres or Feet in each Lot of Land owned by each person.			Total Tax on Real Estate.	HIGWAY TAX.								
				1	2	3									14	15	16	17	18	19	20	21	22	23	24	25	26	27			
1																															
2																															
3																															
4	Carl Isaac &	12																													
5																															
6	Carl Andrew &	12	money				100																								
7																															
8	Carl Lydia &	12	18 more Lambbridge	100																											
9																															
10	Elbridge Henry	12																													
11																															
12																															
13																															
14																															
15																															
16																															
17																															
18	Francis Eliza	12	money		100		1 Horse		30							200	210	1 House Barn	500	Homestead Farm	28	400		1200	1200	16.70	35	16	96		
19							2 Cows		40																						
20							2 Swine		10																						
21																															
22	Francis Hiram	12	money		500											500	525	1 House Barn	2000	House Lot		200		1200	23.10	30.35	35	40	176	2.51	
23																															
24	Francis Isaac	12					1 Horse		3	100						100	105	1 House Barn	575	House Lot	4	40		1000	10.50	13.35	35	48	80	123	
25							1 Swine		3																						
26																															
27																															
28	Frederick Clark		70 Barny				2 Cows		50							50	52	1 House Barn	200	Homestead Farm	30	450		550	5.82	7.34					
29																															
30	Frederick Barney	12	sold J. G. Marshall		1600														1 House Barn	400	House Lot	2	10"		500	5.25	7.25	35	48	80	82
31																															
32	Fulcher William	12																													
33																															
34																															
35																															
36																															
37																															
38																															
39																															
40	Gifford Lemuel	12														400	41	1 House		Land	5	100		500	5.25	7.25	35	40	70		
41																															
42	Gifford Charles	12	2 of his money & securities	400												600	630			Wood Land	6	50		50	5.5	8.83	35	40	60		
43																															
44	Grimell Ebene	12																													
45																															
46	Grimell Asa	12	Oil													1000	46	1 House	800	Lot	44</td										

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