

GROUP 5

1861 -1926 Tax Collector Records

VALUATION LIST

FOR THE

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 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 mentioned.	Value of same.	Average 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.	Value of same.	Superficial feet of wharf.	Total Cash Tax on Polls, Personal and Real Estate.	Tax on Personal Estate.	Tax on Real Estate.	Aggregate value of Real Estate.	Total Tax on Real Estate.	Total Cash Tax on Polls, Personal and Real Estate.	Tax on Personal Estate.	Tax on Real Estate.	Aggregate High-way 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

TABLE OF AGGREGATES.

For the of Polls, Property, Taxes, &c., as assessed May 1, 186

Total number of Polls.		Total value of Personal Estate.		Total Tax for State, County, City, and Town purposes, including Highway Tax.		Total valuation, May 1, 18—.		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	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27		
Total Tax on Polls.		Total value of Real Estate.		Total Tax per cent. of Total Tax.		Rate per cent. of Total Tax.		Total number of Horses.		Total number of Cows.		Total number of sheep.																

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 inhabitants* 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 poll.

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

In column 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 manufactories of leather, rope-walks, grist-mills, saw-mills, steam 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 car factories, piano-forte and musical instrument factories, sewing-machine factories, chair, pal, 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 column 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 column 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.

Passed to be enacted.

House of Representatives, April 8th, 1861.
JOHN A. GOODWIN, Speaker.

In Senate, April 9th, 1861.

WILLIAM CLAFLIN, President.

Passed to be enacted.

April 10th, 1861.
JOHN. A. ANDREW.

Approved.

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

MAY 1, 1864.

VALUATION LIST FOR THE

OF

MAY 1, 1864.

NAME 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.
				5	6								
1	2	3	4										
Borden Pestome	1	2	-										
2													
3 Borden Abraham Estate	X	2	-	Securities		44444		1 Horse	100		10.400	120.64	
4						7,000		2 Cows	100		7,400		
5								3 Cows	120				
6								2 2 yr Olds	50				
7								2 Yearlings	30				
8													
9 Borden Christopher	1	2	-					2 Horses	160		700	812	
10								2 Cows	125				
11								4 Cows	160				
12								2 2 yr old Steers	70				
13								2 Yearlings	35				
14								2 Sheep	125				
15								2 Pigs	25				
16													
17 Borden Jonathan	1	2	-										
18													
19 Baworth Henry L	1	2	-										
20													
21 Baker Charles W	1	2	-					1 Horse } 1 Cow }	50		50	58	
22													
23													
24 Bly John	1	2	-										
25													
26 Babbit Almon	X	2	-										
27													
28 Borden Isaac S	1	2	-	Securities		100	1 Horse	50		150	174		
29													
30 Brownell Frederic W	1	2	-										
31													
32 Borden Mary G													
33													
34													
35 Borden Job	1						1 Horse 1 Cow	100		100			
36													
37													
38													
39													
40 Gary David	1	2	-				2 Horses 3 Cows 1 Heine	300		300	348		
41													
42													
43													
44 Logeshall Richard	1	2	-				1 Horse 1 Cow 1 Yearling 1 Heine	100		100	116		
45													
46													
47													
48													
49 Connel George L	1	2	-				2 Hens Yearlings	50		50	58		
50													

Buildings of all kinds, described by naming their uses.	Value of Buildings, exclusive of Land.	Description, by name or otherwise, of each and every Lot of Land owned by each person.		Number of Acres or Feet in each Lot of Land.	Value of same.	Superficial Feet of Water.	Value of same.	Aggregate Value of Real Estate.	Total Tax on Real Estate.	HIGHWAY TAX.			
		Acres.	Feet.							18	19	20	21
1													
2													
3 2 Houses 2 Barns Garage	1400	Homesite		2.05	10,000			12,000	139.20	201.84			
4													
5													
6													
7													
8													
9 House Barn Crib Garage	900	"		4	300			400	46.40	50.52			
10 Brambury Neck Lot	150	Davis Land		1.50	2500			5000					
11													
12													
13													
14													
15													
16													
17													
18													
19 House & Barn	350	House Lot		3/4	50			400	4.64	6.64			
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30 House & Barn	400	House Lot		2	100			500	5.80	8.53			
31													
32 2 " Barn Crib	500	Land (Except) 2 Homesite Garden Land & Rock Farm		18	300			1050	12.18				

VALUATION LIST FOR THE

OF

10

ENTERTAINMENT MAY 1, 1864.

VALUATION LIST FOR THE OF

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MAY 1, 1864.

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