

GROUP 5

1861 -1926 Tax Collector Records

VALUATION LIST

FOR THE

Town of Westport

1865.

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											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, etc.	Number of live stock, each kind specified separately.	Value of each kind of live stock.	Description of all personal Estate not before mentioned.	Total tax on Personal Estate.	Buildings of all kinds, described by naming their uses.	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 same.	Number of acres or feet in each lot of land.	Description by name or other wise of each and every lot of land owned by each person.	Acres.	Fect.	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 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 Tax on Polls.	Total value of Personal Estate.	Total value of Real Estate.	Total Tax for State, County, City, and Town purposes, including Highway Tax.	Total 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 its City or Town.	1	2	3	4	5	6	7	8	9	10	11	12	13	14

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, distilleries, 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, woolen 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, pail, 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 column 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 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 number of horses assessed.

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

Sixth. The total number of sheep assessed.

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

Eighth. The total valuation of the city or town.

Ninth. Total number of dwelling-houses assessed.

Tenth. Total number of horses assessed.

Eleventh. Total number of sheep assessed.

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

Thirteenth. The rate per cent. of total tax.

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, together with copy of this act, and such certificates 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 use of reading uniformly the 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. (Approved, April 10th, 1861.)

Secretary's Department, Boston, April 13, 1861.

A 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.

(Chapter 215.)

An Act to Amend Section Three of the Act to Secure a Uniform Description and Appraisal of Estates in the Commonwealth, for the purpose of Taxation.

Be it enacted, &c., as follows:

The third section of the one hundred sixty-seventh chapter of the acts of eighteen hundred sixty-one, is hereby amended so as to require that the assessors shall fill up the Table of Aggregates, by inserting under the third head, the total value of personal estate; and under the fourth head, the total value of real estate. (Approved May 21, 1861.)

(Chapter 216.)

In the Year One Thousand Eight Hundred and Sixty-four.

AN ACT TO PROVIDE FOR THE VALUATION OF THE PROPERTY OF THE COMMONWEALTH.

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 assessors of the several cities and towns in the Commonwealth, for the year one thousand eight hundred and sixty-four, shall, on or before the first day of October next, deposit in the office of the secretary a certified copy, under oath, of the assessors' books and tables of aggregates for the years one thousand eight hundred and sixty-three and one thousand eight hundred and sixty-four, and the secretary shall, on or before the first day of June, furnish triplicate copy 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 of the present year.

SECT. 2. The third section of the one hundred sixty-seventh chapter of the acts of eighteen hundred sixty-one, is hereby amended so as to require that the assessors shall fill up the Table of Aggregates, by inserting under the third head, the total value of personal estate; and under the fourth head, the total value of real estate. (Approved May 21, 1861.)

The third section of the one hundred sixty-seventh chapter of the acts of eighteen hundred sixty-one, is hereby amended so as to require that the assessors shall fill up the Table of Aggregates, by inserting under the third head, the total value of personal estate; and under the fourth head, the total value of real estate. (Approved May 21, 1861.)

SECT. 3. Whenever it shall have been ascertained by the assessors of any city or town that the aggregate values of their city or town, respectively, have been diminished since the first day of May of the preceding year, they shall return with the table of aggregates, or books, which they are required by the act of the year one thousand eight hundred and sixty-one, to furnish to the secretary, in addition thereto, a statement in writing under oath of the causes which, in their opinion, have produced such diminution.

SECT. 4. If the assessors of any city or town shall neglect to comply with the requirements of this act, each assessor so neglecting shall forfeit a sum not exceeding two hundred dollars.

SECT. 5. The secretary of the Commonwealth shall furnish the assessors of each city and town with a copy of this act within ten days of its approval by the governor.

SECT. 6. All forfeitures arising by this act may be recovered in the Supreme Judicial Court of this Commonwealth, by information filed in said court by the attorney-general, and the secretary is hereby required to furnish the attorney-general with a list of the cities and towns, the assessors of which shall neglect to lodge in his office a certified copy under oath of the assessors' books and tables of aggregates, agreeably to the provisions of this act, to the end that they may be prosecuted at the discretion of said officer.

SECT. 7. This act shall take effect upon its passage. (Approved, May 11, 1861.)

Secretary's Department, Boston, May 12, 1861.

A true copy. Attest: OLIVER WARNER, Secretary of the Commonwealth.

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Westport

MAY 1, 1865.

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MAY 1, 1865.

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.
				1	2								
1	2	3	4	5	6	7	8	9	10	11	12	13	
Devoll Jonathan	1	2						2 Sons	100			100	1.30
Demuramville Stephen	1	2											1.28
Devol Henry Jr	1	2											
Demuramville Samuels	1	2		Money at Interest	150			1 Horse	15			150	4.76
								2 Sons	80				4.48
								1 Heifer	25				
								2 Sheep	40				
								3 Swine	40				
Burb Isaac Jr	1	2										50	65
								1 Cow	50				64
								2 Swine }					
Burb Andrew Jr	1	2		Money	100							100	1.96
Chardge Henry	1	2											1.28
Brown George Jr	1	2											
Fredlow Charles	1							1 Horse				100	1.52
Fransis Elihu	1	2										150	2.04
								1 Horse	50				1.92
								1 Cow	40				
								2 Gecklings	30				
								2 Swine	30				
Fransis Micum	1	2		Money	600			1 Horse	100			700	9.52
Fransis Isaac	1	2										100	8.96
								1 Horse }					1.36
								1 Cow }					1.28
Fredlow Barney	1	2						1 Horse	50			100	1.86
								1 Cow	50				1.28

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OF

NAME OF PERSONS ASSESSED.	Number of Poles.	Total Cash Tax on Poles.	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.	HIGHWAY TAX.														
													2	3	4	5	6	7	8	9	10	11	12	13			
1 Jenny Isaac H	12			Money	220		2 Horses	200			750	10-20															
2							2 Oxen	150																			
3							4 Cows	110																			
4							5 Sheep	25																			
5							6 Swine	15																			
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10																											
11																											
12																											
13 King Godfrey	12			Money	220		1 Horse	50			400	5-44															
14							3 Cows	120			1200	5-12															
15							1 Goats	15																			
16							1 Swine	15																			
17																											
18 King Ephraim S	12						1 Cow																				
19																											
20 King Stephen S	12																										
21																											
22 King Albert F	12	220					1 Horse	50			200	3-40															
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29																											
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31 Lanton George S	12						2 Cows	160	W Thuring Martin	120	300	4-08															
32							1 Cows	40																			
33																											
34 Lee Philo				Money at Lentont	1200																						
35																											
36																											
37																											
38																											
39 Lanton John	12			Money			2 Horses	150			300	4-88															
40							3 Cows	120																			
41							2 Swine	30																			
42																											
43 Lanton John A	12																										
44																											
45 Leary James	12																										
46																											
47																											
48																											
49																											
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.	HIGHWAY TAX.		
Acres.	Feet.	Value of same.				

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North District

VALUATION LIST FOR THE

Town

OF

MAY 1, 1865.

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.
				1	2								
1 Macomber Noah Senior	1	2											
2													
3 Macomber Robert Jr	1	2											
4													
5													
6													
7													
8 Macomber George Jr	1	2		money at Interest		200		1 Horse	150		8.50	474	
9												4.48	
10 Macomber George (Estate)	1	2		Money & Securities		1400		1 Horse	100		1.600	2476	
11								2 Cows	80			20.48	
12								1 Swine	20				
13													
14 Macomber Kirkland	1	2											
15													
16 Macomber Isaac Jr	1	2											
17													
18 Macomber Weston	1	2											
19													
20													
21													
22													
23													
24 Macomber John C	1	2	1800					1 Horse	30		1,850	2546	
25													25.64
26 Macomber Charles Jr	1	2	400	Securities		300		2 Cows	100	Standing Wood	100	900	12.84
27													11.52
28													
29 Macomber John A	1	2											
30													
31 Millard Chenevar	1	2											
32													
33 Manchester Davis	1	2											
34													
35 Manby Edwin	1	2											
36													
37													
38													
39 Macomber Lydia	1	2											
40													
41 Macomber Weston Jr	1	2											
42													
43 Macomber John C	1	2											
44													
45													
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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 Wharf.	Value of same.	Aggregate Value of Real Estate.	Total Tax on Real Estate.	HIGHWAY TAX.		
		Acres.	Feet.							18	19	20
1 Horse Barn & Lot	1200	Homestead		.11	100			2,500	34.00	34.00		
2									32.00	32.00		
3									1.600	24.76	24.76	
4									20.48	28.94		
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