

GROUP 5

1861 -1926 Tax Collector Records

VALUATION LIST

FOR THE

W. E. S. J. P. O. R. J.

1868.

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.		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 and kind specified separately.	Value of each kind of live stock.	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.	Value of buildings, exclusive of land.	Description by name or otherwise, of each 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.	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			

TABLE OF AGGREGATES.

For the of 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.	Rate per cent. of Total Tax.	Total valuation, May 1, 1861.	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 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, or 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, steers, 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 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, 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 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.

Like similar returns in the first four years of the last, and in every fifth year of the next decade; and in every fifth and tenth year of the next decade, the assessors shall deposit in the office of the Secretary of the Commonwealth, before the first day of October, an attested copy of the same, containing an aggregate sheet, and a copy of 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. (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.)

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

MAY 1, 1868.

50	Boston, Riley &	12	1	None	50	1	"	150	Monmouth	10	150	300	2	42	1	82	38	27	65
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OF

[illegible]

MAY 1, 1868.

VALUATION LIST FOR THE

OF

MAY 1, 1868.

[illegible]

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.	Total Cash Tax on Polls, Personal and Real Estate.	HIGHWAY TAX.			
			Acres.	Feet.							Tax on Polls.	Tax on Personal Estate.	Tax on Real Estate.	Aggregate Highway Tax.
14	15	16	17		18	19	20	21	22	23	24	25	26	27
		Land	15		350			350	3 29	3 29			32	32
1 House	50	Homestead	20		250			250	2 42	1 70	38	18	27	83
2														
3														
4														
5														
6 1 "	200	Farm	25		500			700	6 58	9 99	38	14	63	115
7														
8										2 00	38			38
9														
10 1 " 1 " 1 Shop	200	Homestead	6		300			500	4 40	7 17	38	05	45	88
11														
12 1 " 1 " 1 Shop	500	"	122		1400			2,400	22 36	28 32	38	36	216	280
13														
14														
15														
16														
17										2 00	38			38
18														
19 1 " 1 "	100	"	29		400			500	4 40	9 05	38	22	45	105
20														
21														
22 1 "	750	Home Lot	1/4		50			800	7 32	10 95	38	14	72	124
23														
24										2 00	38			38
25														
26 2 " 2 " 2 "	800	Homestead	50		1,200			3,500	32 90	44 50	38	90	314	443
27		R. Wiff Farm	90		1,000									
28		Wood Lot	20		100									
29		Barren Land	10		50									
30		Reed Land	21		250									
31		Woods "	10		100									
32 1 " 1 "	250													
33 "	"	Homestead	12		350			800	7 32	20 80	38	18	72	210
34														
35														
36										2 00	38			38
37														
38										2 94	38	9		47
39														
40 1 " 1 "	500	"	30		400			1,500	12 22	16 10	38	18	117	173
41		Wiff Lot	15		300									
42														
43 1 " 1 "	700	Homestead	40		1,000			1,800	16 92	21 27	38	22	162	222
44		Brigg Lot	14		100									
45														
46 1 " 1 "	700	Farm "	1/4		50			750	7 05	9 32	38	05	67	110
47														
48		Wood Land	4		50		43	50	47	2 47	38	05		43
49														
50										2 00	38			38

[illegible]

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.	Total Cash Tax on Polls, Personal and Real Estate.	HIGHWAY TAX.			
			Acres.	Feet.							Tax on Polls.	Tax on Personal Estate.	Tax on Real Estate.	Aggregate Highway Tax.
14	15	16	17		18	19	20	21	22	23	24	25	26	27
1 / House / House	400	House	27		600			1,000	9 40	11 40	38		900	1 28
2														
3 / " / "	1,200	Household	28		400			1,650	15 31	36 51	38	1 80	1 49	3 67
4										2 00	38			38
5										2 00	38			38
6										2 00	38			38
7										2 00	38			38
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20														
21														
22		Land			1,100			1,100	10 34	10 34			99	99
23														
24														
25														
26														
27														
28														
29														
30 1/2 " 1/2 " 1/2	800	"			1,000			88 1,800	16 92	42 30		2 43	1 62	4 05
31														
32														
33		Land			1,400			1,400	13 16	13 16			1 26	1 26
34														
35										2 47	38	0 35		43
36														
37 1/2 " 1/2 " 1/2	800	1/2 Household	20		1,000		1,62	1,400	16 92	14 54			1 62	1 62
38														
39										2 00	38			38
40														
41										2 00	38			38
42														
43 / " / "	400	"	9		300			700	6 38	9 32	38	07	63	1 10
44														
45										2 36	38			38
46														
47 / " / "	200	"	1 1/4		100			300	2 52	4 82	38		27	65
48														
49										2 00	38			38
50														

HIGHWAY TAX.															
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.		Total Cash Tax on Polls, Personal and Real Estate.	Tax on Polls.	Tax on Personal Estate.	Tax on Real Estate.	Aggregate Highway Tax.
			Acres.	Feet.											
14	15	16	17		18	19	20	21	22	23	24	25	26	27	
1 1 House 1 Barn 1 trip	200	Horsestead	100		800			1,000	9 40	11 28			18	90	108
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15 1/2 "	55 1/2	"	1/2		25			100	94	2 94	38		09	47	
16															
17 Part of 2 Houses & Barn	575 1/2	"	1/2		25			500	4 70	7 64	38	09	45	82	
18		Holden Bldg Land	5		100										
19															
20								38		2 38	38				38
21															
22 1 House 1 Barn carriage house	800	Horsestead	30		600			1,500	12 22	14 57			22	1 17	1 39
23															
24															
25															
26															
27															
28															
29															
30															
31 1 " 1 " 1 lot	500	"	28		600			1,100	10 34	11 24			09	99	1 08
32															
33															
34 1 " 1 "	2000	Horsestead	2		200			2,200	20 68	24 32	38	54	1 98	2 90	
35															
36 1 " 1 "	575	Horsestead	1/2		50			950	8 93	11 40	38	05	85	1 28	
37		Pasture Lot	8		200										
38		Wood Land	12		125										
39															
40 1 " 1 " 1 lot	200	Horsestead	5		450			650	6 11	9 52	38	14	59	1 11	
41															
42															
43										2 47	38	05			48
44															
45															
46															
47															
48															
49															
50															

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 Taxable Personal Estate not before named.	Value of same.	Aggregate of each Person's Taxable Personal Estate.	Total Tax on Personal Estate.
1	2	3	4	5	6	7	8	9	10	11	12	13
Gifford George A	1	2					1 Horse	100			100	94
Gifford Lemuel M	1	2										
Gifford Frederick	1	2										
Ginnell Eben S	1	2					1 Horse	100			100	94
Gifford John T	1	2										
Gifford Eliza B	1	2					1 Horse & cow	100			100	94
Gifford George P	1	2										
Gifford Anthony Estate							1 Horse 1 Saddle 1 cow	75 75			150	141
Gifford Adam Estate				Securities 10 Shares Merchants N.B. & 15 1/2 13 1/2	4110						2,500	2350
Gifford Alexander B	1	2					1 cow	50			50	47
Gifford George W.	1	2	300			400	1 Horse 2 cows	50 100			850	799
As Guardian for E. H. Thompson												
And as Executor for H. W. Thompson				5 Shares Indian Mills N. B. 500 3 Shares Merchants N. B. & 3 50 3 Shares Commerce N. B. & 3 50 7 " Merchants N. B. & 7 50 4 " First N. B. Boston 650 2 " Mount Vernon Boston 250							3,050	28 1/2
Gifford Stephen	1	2							Cornish M. Co	200	200	1 88
Gifford William Estate				Money & Securities	2,000						2,000	18 80

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.		Total Cash Tax on Polls, Personal and Real Estate.	HIGHWAY TAX.			
			Acres.	Feet.								Tax on Polls.	Tax on Personal Estate.	Tax on Real Estate.	Aggregate Highway Tax.
14	15	16	17	18	19	20	21	22	23	24	25	26	27		
								</							

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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.		Total Cash Tax on Polls, Personal and Real Estate.	HIGHWAY TAX.			
			Acres.	Feet.								Tax on Polls.	Tax on Personal Estate.	Tax on Real Estate.	Aggregate Highway Tax.
14	15	16	17		18	19	20	21	22		23	24	25	26	27
1 1 House 1 Barn 1 Lick	900	Homestead	105			2,100		5,300	31 02		40 54	38	72	2 97	4 07
2		Back Lot	14			300									
3								.38			2 38	38			38
4															
5															
6															
7															
8															
9															
10															
11															
12															
13											2 00	38			38
14 1 " 1 " 1 Lick	700	Homestead	39		950			1,650	13 57		17 98	38	05	1 49	1 92
15															
16											2 00	38			38
17															
18 1 " 1 "	200	"	20		600			1,000	9 40		14 22	38	27	90	1 55
19															
20								.38			2 38	38			38
21															
22 2 " 1 " 1 " 8c	1,600	Farm	70		2,500			8,400	78 96		91 40	38	99	7 56	8 93
23		Fiddler Green	23		900										
24		Salon Lot	52		1,500										
25		Gifford "	35		530										
26		Handy " South of Road	30		1,000										
27		White Wood " on cross road	25		350										
28															
29 1/2 " 1/2 " 1/2 shed	250	1/2 "	121		1,500			1,750	16 45		22 68	38	41	1 57	2 36
30															
31															
32															
33															
34															
35 2 House 1 Barn	500	Land	14		400			1,550	14 57		23 97	38	90	1 39	2 67
36		Marcombe Lot	20		200										
37		Greenman Land	13		450										
38															
39 1 House 1 " 1 Lick	700	Homestead	96		900			1,850	17 30		23 15	38	36	1 67	2 41
40		Boodon Land	15		250										
41															
42															
43															
44															
45								.38			2 38	38			38
46															
47											2 00	38			38
48															
49											2 00	38			38
50											2 00	38			38

[illegible][illegible]

VALUATION LIST FOR THE

OF

MAY 1, 1868.

NAMES OF PERSONS ASSESSED.	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 Rateable Personal Estate not before named.	Value of same.	Aggregate of each Person's Rateable Personal Estate.	Total Tax on Personal Estate.
Osborn Thomas	1 2					1 Horse	30			30	47
Osborn Benjamin Estote											
O'Brien James	1 2										
Park Eben	1 2					1 Cow	50			50	47
Pierce George F	1 2										
Pierce Jonathan H	1 2					2 Horses	100			100	94
Petty Willard S	1 2										
Petty David L	1 2					2 Horses 3 Cows 8 Sheep & Swine	71 150 25			250	235
Petty Edmund B	1 2										
Petty Holden T	1 2					1 Horse	50			50	47
Pierre Jonathan	1 2					3 Horses 3 Cows 2 Hogs & 5 Sheep & Swine	250 150 100			500	470
Petty Winson S	1 2										
Rarris John B.	1 2					1 Horse & Cow	100			100	94

[illegible]