

GROUP 5

1861 -1926 Tax Collector Records

VALUATION LIST

FOR THE

WESSEX POST OFFICE

1868.

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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 Trade Cash Assets.	Value of Cash Assets.	Value of machinery used in manufacturing establishments.	Value of machinery used in all kinds of live stock.	Number of live stock in each kind.	Value of each kind of live stock.	Description of all other ratable 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.	Number of acres or feet in each lot of land owned by each person.	Superficial feet of Wharf.	Total Cash Tax on Polls, Personal Estate, and Real Estate.	Total Tax on Personal Estate.	Aggregate value of Real Estate.	Total 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

TABLE OF AGGREGATES.

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

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

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, plated furniture, tons of vessels, &c., with the 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, raming their uses, stores, warehouses, distil-houses, breweries, tanneries, and other manufacturers 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 used in the same, hat and 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, chain, nail, 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 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 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 decade, and in every fifth and tenth year thereafter, and shall deposit in the office of the Secretary of the Commonwealth, on or before the first day of October, a copy of the assessors' books of those years; and said books, thus deposited, shall contain an aggregate sheet, showing the aggregate value of the estates of all the assessors in the Commonwealth, and 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 WARNER, Secretary of the Commonwealth.

VALUATION LIST FOR THE OF

MAY 1, 1868.

VALUATION LIST FOR THE

OF

MAY 1, 1868.

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.
				1	2								
1 Borden Hartman	12												
2													
*3 Borenelle Price &	12		Money	650		2 Horses		200			1,000	940	
4						3 Cows		150					
5													
*6 Borden Christopher	12		Money & Securities	1,000		8 Horses		200			2,250	2115	
7			Y. Shunes & Union S. & R.	300		2 Cattle		150					
8						2 Pigs		250					
9						4 Cows		280					
10						2 Hogs 1 Bull		180					
11						6 Sheep 2 Swine		50					
12													
13 Borden Jonathan	12					1 Horse		75			150	141	
14						1 Cow 2 Swine		75					
15													
16													
17 Baker Charles H.	12												
18													
*19 Borden Job	12					1 Horse 1 Cow		150			150	141	
20													
*21 Bier Henry	12	500				2 Horses		100			680	564	
22													
*23 Borden Phoebe Estate			National Union S. & R.			1 Horse		100			6,550	6137	
24			24 Shunes	2952		4 Cows		200					
25			1 Shune & 4 H. B. N. B.	127									
26			4 Shunes Metawonot H. B. F. R.	432									
27			23 " " " "	2484									
28			1 Shune H. B. S. Lemon H. B.	116									
29			1 Shune Hamshant H. B. H. B.	139									
30													
31													
32 Borenell Peter C.	12												
33													
*34 Buffington Benjamin	12					3 Horses		100			880	564	
35						2 Cows		100					
36						5 Geantlings		100					
37													
38													
39													
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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 Wharf.	Value of same.	Aggregate Value of Real Estate.	Total Tax on Real Estate.	HIGHWAY TAX.			
		Acres.	Feet.							18	19	20	21
1													
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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.	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	12	3	4											
1	Slifford Patrick	12												
2														
3	Croft Weston W ^r	12												
4														
5	Toggerhall Alexander	12												
6														
7	Shore Charles W ^r	12												
8														
9	Toggerhall Stephen	12												
10														
11	Shore Edward	12												
12														
13														
14														
15														
16														
17														
18														
19	Davis Adie Estate													
20														
21														
22	Davis Amanda													
23														
24														
25														
26														
27														
28														
29														
30	Davis Rhoda (Widow)													
31	Securitier	2,000		1 Horse	95			2,400	2538					
32	4 Shares N. Union A. 78	400		4 Cows 2 Mares	225									
33	and as Guardian													
34	A. F. Davis													
35	Sunbeam Anderson S	12												
36														
37	Davis Ruthel	12												
38														
39	Dovell Allen	12												
40														
41	Dovell George S	12												
42														
43	Dovell Jonathan	12												
44														
45	Sororunville Stephen B	12												
46														
47	Dovell Henry S	12		Money										
48														
49	Dovell Peter S	12												
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 Wharf.	Value of same.	Aggregate Value of Real Estate.	Total Tax on Real Estate.	HIGHWAY TAX.			
		15	16		17	18	19	20	21	22	23	24	
1 / House 1 Room	400	Room		27	600			1,200	940	1140	38	900	
2													
3 / " " "	1,200	Homesland		28	450			1,650	1551	1831	38	1,800	
4													
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30	1/2 " 1/2 " 1/2			800	"			1,100	88	1,800	1692	4230	245162405-
31													
32													
33													
34													
35													
36													
37	1/2 " 1/2 " 1/2			800	1/2 Hometrade			1,620	1,40				

VALUATION LIST FOR THE OF

MAY 1, 1868.

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VALUATION LIST FOR THE

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MAY 1, 1868.

VALUATION LIST FOR THE

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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.
											11	12
1	2	3	4	5	6	7	8	9	10	11	12	13
Reed George H	1 2						1 Horse	40			180	94
							1 Cow 1 Sheep	10				
Reed Lemuel	1 2						1 Horse	90			250	235
							3 Cows 1 Mule	160				
Reed Edward N	1 2											
Reed Stephen	1 2											
Reed Willard	1 2						2 Horses	100			650	611
							2 Cows	200				
							3 Sheep	250				
							2 Sheep 1 Mule 5 Mui	100				
Reynolds Calvin J	1 2											
Soule Rhadolphus	1 2						1 Horse	50			150	141
							2 Cows	100				
							1 Mule	70			250	235
Sherman Thomas B	1 2						3 Cows 1 Sheep 2 Mui	180				
Sherman Lorenzo	1 2											
Sanford Barney B	1 2						1 Horse	100			100	94
Sanford Daniel M	1 2						1 Horse	150			150	141
Sherman Wilson	1 2						2 Horses	180			250	229
							3 Cows 1 Sheep	170				
Sherman Albert S	1 2		Securities	200							200	188
Soule Isaac	1 2											
Soule Robert F	1 2						1 Cow	50			50	47

VALUATION LIST FOR THE

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MAY 1, 1868.

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													1	2	3	4	5	6	7	8	9	10	11	12	13		
Simon George	8	2																									
2																											
3																											
4	Shute William	12																									
5																											
6																											
7	Sanford Peleg S.	12																									
8																											
9																											
10																											
11																											
12																											
13	Sanford Thomas	12																									
14																											
15																											
16																											
17																											
18																											
19																											
20																											
21	Simon Daniel H.	12																									
22																											
23	Conrad James L.	12																									
24																											
25	Simon Henry H.	12																									
26																											
27	Sanford David	29	12																								
28																											
29																											
30	Sherman Kempton	5																									
31																											
32																											
33	Sanford David	12																									
34																											
35	Sanford Stephen	12																									
36																											
37	Sanford Charles	12																									
38																											
39	Simon Alden T.	12																									
40																											
41	Simon Charles H.	12																									
42																											
43	Sabens Philander G.	12																									
44																											
45																											
46	Cowle Pandon A.	12																									
47																											
48	Soule Charles H.	12																									
49																											
50	Soule William A.	12																									

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.	Tax on Polls.	Tax on Personal Estate.	Tax on Real Estate.	Aggregate Highway Tax.
Acre.	Feet.												
14	15	16	17	18	19	20	21	22	23	24	25	26	27

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