

GROUP 5

1861 -1926 Tax Collector Records

VALUATION LIST

FOR THE

Town of Westport

1871.

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, 187															
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.	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.	Acres.	Feet.	Value of same.	Aggregate value of Real Estate.	Total Tax on Real Estate.	Tax on Personal Estate.	Total Cash Tax on Polls, 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 _____ of Polls, Property, Taxes, &c., as assessed May 1, 187.

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, 187.	6	Total number of Dwelling Houses.	7	Total number of Horses.	8	Total number of Cows.	9	Total number of sheep.	10	Total number of Acres of Land taxed in the City or Town.	11	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 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 service.

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 manufactures of leather, rope-mills, grit-mills, saw-mills, steam and other mills not above enumerated, cotton factories, with the number of spindles in them 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, bleachers, gas works, paper-mills, card factories, boot and shoe factories, India rubber factories, carriage and cart factories, piano-works 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 columns number sixteen, seventeen, and eighteen. A description by name or otherwise of each and every lot of land assessed, the same placed opposite to 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 to 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.

, South Street

VALUATION LIST FOR THE

OF

MAY 1, 1871.

VALUATION LIST FOR THE OF

MAY 1, 1871.

North

VALUATION LIST FOR THE
OF

MAY 1, 1871.

NAME OF PERSONS ASSESSED.	Number of Pds.	Total Cash Tax on Pds.	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.																	
													Buildings of all kinds, described by naming their uses.		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 Pds., Personal and Real Estate.	
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				
1 Borden Job	1200						1 Horse	100		150	204																			
2							1 Cow 1 Horse	50																						
3																														
4 Brownell Miles E.	1200						1 Horse 1 Cow	100		100	136																			
5																														
6 Borden Spencer	1200																													
7																														
8 Bonner Edwin F.	1200																													
9																														
10 Bonner Edwin F.	1200																													
11																														
12 Bly John	1200						2 Horses	50		50	68																			
13																														
14 Broadbent Abraham	1200																													
15																														
16 Broadbent Abraham	1200																													
17																														
18 Burroughs William	1200																													
19																														
20 Burroughs William	1200																													
21																														
22 Bonnen Edwin	1200																													
23																														
24 Bonnell Algonon F.	1200																													
25																														
26																														
27																														
28																														
29																														
30																														
31																														
32 Bryson Hollister S.	12																													
33																														
34 Cornell George L.	1200						2 Steers 1 Cow	100		100	136																			
35																														
36 Crossman Job	1200																													
37																														
38 Crossman Job	1200																													
39 Coggeshall Charles G.	1200																													
40																														
41 Craw Charles N.	1200																													
42																														
43 Coggeshall Charles G.	1200						Lumber	150	150																					

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VALUATION LIST FOR THE

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MAY 1, 1871.

5 North

VALUATION LIST FOR THE

OF

MAY 1, 1871.

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.	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.		
													15	16		17	18	19	20	21	22	23	24	25	26	27											
1	2	3	4	5	6	7	8	9	10	11	12	13																									
1																																					
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3																																					
4																																					
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6																																					
7																																					
8																																					
9																																					
10																																					
11																																					
12																																					
13	Dolman Daniel	1200																																			
14																																					
15																																					
16	Davis Rachel (Widow)																																				
17																																					
18																																					
19																																					
20	Davis Rhoda (Widow)			Securities	1800		1 Horse	150		1,800	24 48																										
21																																					
22							3 Cows	135																													
23							1 Swine	15																													
24																																					
25																																					
26																																					
27	Davol Jonathan	1200					2 Cows	100		100	1 36																										
28																																					
29	Davol Henry A	1200																																			
30																																					
31																																					
32	Demaranville Stephen B	1200																																			
33																																					
34	Davis Peter Estate						1 Horse	74		250	3 40																										
35							3 Cows	120																													
36							12 year old 15 swine	85																													
37							7 Sheep	21																													
38																																					
39	Davis William	1200					2 Horses	100		150	2 04																										
40							1 Cow	50																													
41																																					
42	Davol Albert	1200																																			
43																																					
44																																					
45	Davol Allen	1200																																			

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VALUATION LIST FOR THE OF

MAY 1, 1871.

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				5	6									
1	2	3	4											
1 Kirby George Est.														
2														
3														
4 Kirby William S.	1200													
5														
6														
7 Kay Davis	1200	in New Bedford												
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20														
21														
22 Lawton George S.	1200													
23														
24														
25														
26 Lee Riley														
27														
28														
29														
30 Lawton John 2 nd	1200													
31														
32														
33														
34 Leary James	1200													
35														
36 Leonard Hartford P.	1200													
37														
38 Little George N.	1200													
39														
40 Lindsey Cyrus W.	1200													
41														
42														
43														
44														
45														
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.	Value of Same,	Superficial Feet of Wharf.	Value of same,	Aggregate Value of Real Estate,	Total Tax on Real Estate, on Polls, Personal and Real Estate,	HIGHWAY TAX.														
		Acres.	Feet.							14	15	16	17	18	19	20	21	22	23	24	25	26	27	
1 Kirby George Est.		2 Wood Lots		.50	600			600	8 16	8 16														
2																								
3																								
4																								
5																								
6																								
7																								
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VALUATION LIST FOR THE

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MAY 1, 1871.

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VALUATION LIST FOR THE

OF

MAY 1, 1871.

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.	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.			
													14	15	16	17	18	19	20	21	22	23	24	25	26	27											
1	2	3	4																																		
1 Osborn Thomas D.	1200			in F River			2 Horses	200			200	272		1 House 1 Barn 1 crib	1,000	Homestead	50	1500	272	2,500	3400	41.44															
2														2																							
3														3																							
4														4																							
5														5																							
6														6																							
7														7																							
8														8																							
9														9																							
10 Peirce George T. 2 nd	1200						1 Horse 1 Cow 1 Heifer	75 50 25			130	204		10	1"	1"	Homestead	700	15	500	1,200	16.32	20.36														
11														11																							
12														12																							
13														13																							
14 Peirce Jonathan H.	1200						3 Horses 5 Cows 2 Swine	175 200 25			400	544		14	1"	1"	1"	600	"	70	1,000	1,600	21.76	29.20													
15														15																							
16														16																							
17														17																							
18 Petley Davis D.	1200						3 Horses 4 Cows 3 23. Old 1 Yearling 1 Swine	200 150 60 40			450	612		18	1"	1"	1"	800	"	8	400	1,200	16.32	24.44													
19														19																							
20														20																							
21														21																							
22														22																							
23 Petley Edward B.	1200													23	1"	"	"	100	"	1/2	50	150	2.04	4.04													
24														24																							
25 Petley Holger T.	1200													25	Part of House	200	Part of Homestead Farm	5	100	300	4.08	6.08															
26														26																							
27														27																							
28 Peirce Jonathan	1200						2 Horses 4 Cows 2 Swine	300 160 40			500	680		28	1 House 1 Barn 1 crib	600	Homestead	35	100	2,300	31.28	40.08															
29														29	Gifford Lot No. 1	30	250																				
30														30	" " 2	18	200																				
31														31	Tripp "	12	200																				
32	Parris John B.	1200												32	P. Gifford "	12	100																				
33														33	Dennis "	16	150																				
34														34	Reed "	10	100																				
35														35																							
36	Parris John D.	1200												36	1" 1" sc.	1,100	House Lot	2	200	160	1,300	17.68															