

GROUP 5

1861 -1926 Tax Collector Records

VALUATION LIST

FOR THE

Town of Westport

1872.

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 _____

Name of persons assessed.	Number of Polls.	Total Cash Tax on Polls.	Value of each person's whole stock in trade.	Description of Taxes.	Cash Assets.	Value of Cash Assets.	Value of machinery used in manufacturing establishments.	Number of live stock, each kind separately.	Value of each kind of live stock.	Description of all other ratable Personal Estate not before mentioned.	Value of same.	Aggregate value of all kinds described by naming their uses.	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.	May 1, 187 .	20	21	22	23	24	25	26	27	
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 Tax for State, County, City, and Town purposes, including Highway Tax.	5	Total Tax on Personal Estate.	6	Rate per cent. of Total Tax.	7	Total valuation, May 1, 187 .	15	Value of same.	18	Superficial feet of Wharf.	19	Value of same.	20	Aggregate value of Real Estate.	21	Total Tax on Real Estate.	22	Tax on Polls, Personal Estate.	23	Tax on Personal Estate.	24	Tax on Real Estate.	25	Aggregate High-way Tax.
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																					

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 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, distill-houses, breweries, tanneries, and other manufactorys 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, flax 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-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 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 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, 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.

North 1

VALUATION LIST FOR THE *North West* OF

MAY 1, 1872.

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.														
													14	15	16	17	18	19	20	21	22	23	24	25	26	27	
1	12	3	4																								
1 Anthony John L	12			shares N. B. Commerce Securities	25		2 Horses		200 1/2 Bushel Bushel	780	3.700	48 84															
2				1800																							
3																											
4 Anthony Mary W				Estates, Mar. 1873, 1878 575																							
5																											
6 Anthony Sidney	12			7 Horses	750		1 Horse		150		150		198														
7																											
8 Atwood William H	12																										
9																											
10 Adams John H	12																										
11																											
12 Adams John H	12																										
13																											
14 Allen Sylvanus	12																										
15																											
16 Hobley William	12																										
17																											
18																											
19																											
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31																											
32																											
33																											
34 Brownell George H	12	500																									
35																											
36																											
37																											
38 Brownell Ezekiel Estate																											
39																											
40 Brownell Hannah Estate																											
41																											
42																											
43 Brownell William H	12																										
44																											
45 Brownell William	8 2																										
46																											
47 Blossom Eli	12																										
48																											
49																											
50 Blossom Eli W	12																										

| 10 | Buildings of all kinds, described by naming their uses, & address if known. | 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. |
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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

VALUATION LIST FOR THE North Dist. OF

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MAY 1, 1872.

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MAY 1, 1872.

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VALUATION LIST FOR THE *North Test.* OF

MAY 1, 1872.

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VALUATION LIST FOR THE *North Dist.*

MAY 1, 1872.

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VALUATION LIST FOR THE North Dist. OF

MAY 1, 1872.

NAMES 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.	1	2	3	4	5	6	7	8	9	10	11	12	13	
1 Francis Nixon Estate				Seruantes	500						500	6 60														
2																										
3 Francis Isaac	12						1 Horse	50			50	6 60														
4																										
5 Fralov Barney	12						2 Hors	100			150	1 98														
6							1 Cow	50																		
7 Fralov William	12																									
8																										
9 Fralov Charles	12																									
10																										
11 Finnegan O'Patrick	12			Tax to Thor. Mathew J.P.			2 Hors	145			250	3 80														
12							2 Cows	60																		
13							1 Cow 2 Swin	25																		
14																										
15																										
16																										
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26																										
27																										
28																										
29 Gifford George A	12																									
30																										
31 Gifford Lemuel	12																									
32																										
33 Gifford George of	12						1 Horse	50			50	6 60														
34 -Elihu																										
35 Gifford Frederick	12																									
36																										
37																										
38																										
39 Gifford John	12																									
40																										
41																										
42 Gifford Elihu B	12						1 Horse	100			100	1 32														
43							1 Cow	50																		
44																										
45 Gifford Abraham	12						4 Cows	160			250	3 30														
46							1 Horse heifer	90																		
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.	HIGHWAY TAX.			
			Acre.	Feet.									

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VALUATION LIST FOR THE *North Dist.* OF

MAY 1, 1872.

MAY 1, 1872.

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VALUATION LIST FOR THE North Dist. OF

MAY 1, 1872.

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	3	4	5	6	7	8	9	10	11	12	13
1 Hing Godfrey	12						2 cows 1 swine	100			100	132													
2																									
3 Hing Albert F	12						1 Horse	150			150	198													
4							1 cow 1 pig	75																	
5 Kirby George Estate																									
6																									
7 Kirby William S	12																								
8																									
9																									
10																									
11																									
12																									
13																									
14																									
15																									
16																									
17																									
18																									
19																									
20																									
21 Linton George S	12																								
22																									
23 Lee Philey																									
24																									
25 Lee Philey																									
26																									
27																									
28																									
29 Linton John S	12																								
30																									
31																									
32 Leary James	12																								
33																									
34 Leonard Montford P	12																								
35																									
36 Little George N	12																								
37																									
38																									
39																									
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41																									
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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	10									

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VALUATION LIST FOR THE

North Dist.

OR

MAY 1, 1872.

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VALUATION LIST FOR THE North Dist. OF

MAY 1, 1872.

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.	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 name.	Superficial Feet of Wharf.	Value of name.	Aggregate Value of Real Estate.	Total Tax on Real Estate.	HIGHWAY TAX.				
													14	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																	
v 1 Petey David D	12						3 Horses	300		600		7 92			1 House 1 Barn 1 crib	800	Homestead	8	400			1,200	15 84	25 76					
2							2 Steers	80																					
3							5 cows	180																					
4							1 Heifer	20																					
5							2 Swine	20																					
v 7 Petey Edward B	12														1"	100	"	1/2	50			150	1 98	3 98					
8															Part of House	200	Part of Farm	5	100			300	3 96	5 96					
v 9 Petey Hodder T	12														1. 1" 1"	600	Homestead	3 3	100			3,300	30 36	58 96					
10															Gifford Lot No 1	30	250												
v 11 Petey															" "	3	200												
v 12 Pier Jonathan	12						2 Horses	500		500		6 60			Tripp "	12	200												
13							6 cows 2 Swine								P Gifford	12	100												
14															Dennis "	16	150												
15															Reed "	10	100												
16																													
17																													
v 19 Paris John B.M.D	12						1 Horse	100		100		1 32			1" 1"	1,200	House lot	1/2	200			3,05	1,400	18 48	23 85				
20							1 cow																						
v 21 Pier Uriah S	12																												
22																													
23																													
24																													
25																													
26																													
27																													
28																													
29																													
30																													
31																													
32																													
v 33 Reed Charles H	12																												
34																													
v 35 Reed Lemuel	12						1 Horse	200		200		2 64			1"	1"	500	Homestead	5/2	600			1,250	16 50	21 14				
36							2 cows																						
37							2 Swine																						
v 39 Reed Edward M	12																												
40																													
v 41 Russell Thomas	12																												
42																													
v 43 Reed Stephen	12						1 cow	50		50		66			1" 1"	500	"												
44																													
v 45 Reed Willard	12						1/2 cows	350		650		8 58			1" 1" 1"	1,500	"												
46							3 Horses	250																					
47							2 Yearlings	50																					

Norton
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12 VALUATION LIST FOR THE *North* 2

North Dist.

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MAY 1, 1872.