

GROUP 5

1861 -1926 Tax Collector Records

SITUATION LIST

Town of _____

1879.

Valuation List.

Acts of the year 1861.

[Chapter 167.]

An Act to secure a uniform description and appraisal of estates in the Commonwealth for the purposes of taxation.

Be it enacted, &c., as follows:

SECTION 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, 1861.											
No. 1.	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 included in the preceding column.	Value of same.	Aggregate value of each person's personal estate.

† Table of Aggregates for the of of Polls, Property, Taxes, &c., as assessed May 1, 1861.																										
Total number of polls.	Total tax on polls.	Total value of personal estate.	Total value of real estate.	Total tax for state, county, and town purposes, including highway tax.	Total valuation, May 1, 1861.	Total number of dwelling-houses.	Total number of horses.	Total number of cows.	Total number of sheep.	Total tax on real estate.	Total cash tax on polls, persons and real estate.	Highway tax on polls.	Tax on persons.	Tax on real estate.	Aggregate value of real estate.	Value of same.	Superficial feet of wharf.	Value of same.	Superficial feet of wharf.	Value of same.	Aggregate value of real estate.	Value of same.				
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

SECTION 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 the 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 polls.

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 taxable estate, whether paid for or otherwise.

In column number five. A description of all taxable cash assets, i.e., amount of money at interest more than one per cent.; also, amount of interest for holding 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. Description of all other taxable personal estate not before enumerated, such as carriages, furniture, plate, silver, &c., with the value of the same.

In column number twelve. The aggregate of each person's taxable 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 manufactures 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 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 of 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 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.

SECTION 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 dwelling-houses assessed.

Third. The total tax on personal estate.

Fourth. The total tax for State, county and town purposes.

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 houses assessed.

Tenth. Total number of acres assessed.

Eleventh. Total number of stocks in corporations without the State as valued for assessment.

Twelfth. Total number of horses assessed.

Thirteenth. Total number of cows assessed.

Fourteenth. Total number sheep assessed.

Fifteenth. Total number of dwelling-houses assessed.

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

And the secretary of the Commonwealth shall cause the tables of aggregates provided for by section one of chapter one hundred and sixty-seven of the acts of the year eighteen hundred and sixty-one to be so amended as to conform to the requirements of this act.

SECTION 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

*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.

Amended by Chapter 73, Acts of 1879.

by the General Statutes to be signed by the assessors, together with such explanatory notes as may be him 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.

SECTION 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 10, 1861.]

[Chapter 215.]

An Act to amend Section Third 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 provide 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.]

1864.

[Chapter 210.]

An Act to provide for the Valuation of the Property of the Commonwealth.

Be it enacted, &c., as follows:

[EXTRACT.]

SECTION 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, entitled "An Act to secure a uniform description and appraisal of estates in the Commonwealth, for the purposes of taxation," and the several acts in addition thereto, to deposit in the office of the Secretary, a statement in writing under oath, of the causes, which, in their opinion, have produced such diminution.

SECTION 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.

SECTION 7. This act shall take effect upon its passage. [Approved May 11, 1864.]

1879.

[Chapter 72.]

An Act in relation to the Assessment of Personal Property and making Returns thereof by Assessors.

Be it enacted, &c., as follows:

SECTION 1. In making the estimate of the personal property of any assessable person as provided for in sections twenty-seven and twenty-eight of chapter eleven of the General Statutes, the assessors shall specify the amount of each class of personal property, and shall enter in columns eight, ninth, tenth, eleventh, in section two of this act, the same in column number five, upon the blank books furnished under the provisions of chapter one hundred and sixty-seven of the acts of the year eighteen hundred and sixty-one: provided, however, that any error or over-estimate of any class shall not be taken into account in determining whether any person is entitled to an abatement, but only the aggregate amount of such estimate.

SECTION 2. Section three of chapter one hundred and sixty-seven of the acts of the year eighteen hundred and sixty-one is hereby amended by striking out the clauses numbered "Second" to "Twelfth" inclusive, after clause numbered "First," and inserting the following:

"Second. The tax on each poll.
"Third. The total value of personal estate.
"Fourth. The total value of real estate.
"Fifth. The total valuation of the city or town.
"Sixth. The total tax for state, county, and town purposes, including highway tax.
"Seventh. The rate per cent. of total tax, or rate per one thousand dollars.
"Eighth. The amount used for interest, for specifying how much of said amount is debts secured by mortgages, and how much unsecured debts.

"Ninth. The amount of money on hand, including deposits taxable as valued for assessment.
"Tenth. The total amount of public stocks and securities as valued for assessment.
"Eleventh. The total amount of stocks in corporations without the State as valued for assessment.

"Twelfth. Total number of horses assessed.
"Thirteenth. Total number of cows assessed.
"Fourteenth. Total number sheep assessed.
"Fifteenth. Total number of dwelling-houses assessed.

"Sixteenth. The total number of acres of land assessed in the city or town.
And the secretary of the Commonwealth shall cause the tables of aggregates provided for by section one of chapter one hundred and sixty-seven of the acts of the year eighteen hundred and sixty-one to be so amended as to conform to the requirements of this act.

SECTION 3. This act shall take effect upon its passage. [Approved Feb. 28, 1879.]

Secretary's Department, Boston, March 13, 1879.

A true copy. Attest: HENRY B. PEIRCE, Secretary of the Commonwealth.

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VALUATION LIST FOR THE

OF

MAY 1, 1879.

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.	HIGHWAY TAX.														
													1	2	3	4	5	6	7	8	9	10	11	12	13		
1 Anthony John Jr.	1	150	1,400	RR Stock	2000		1 horse 150 15 wine	150	2 carriages	125	3,675	3675															
2																											
3																											
4																											
5 Anthony Mary W.																											
6																											
7																											
8 Anthony Gould Kern 1	150						1 horse 100	100		100	100	100															
9																											
10 Anthony Rhode M.							1 horse 100	100	1 carriage	50	150	150															
11																											
12																											
13 Adams John Jr.	1	150					2 cows	37		37	50																
14																											
15 Andrews Thomas	1	150																									
16																											
17 Andrews Thomas Jr.	1	150																									
18																											
19 Allen George	1	150																									
20																											
21 Allen John	1	150																									
22																											
23 Atwood Lewis T. Kern 1	150																										
24																											
25																											
26																											
27																											
28																											
29																											
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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.			Aggregate Value of Real Estate.	Total Tax on Real Estate.	Total Cash Tax on Pds., Personal and Real Estate.	HIGHWAY TAX.		
Acres.	Feet.	Superficial	Value of same.	Foot of Wharf.	Aggregate Highway Tax.							

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2 North.

VALUATION LIST FOR THE

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MAY 1, 1879.

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														
2														
3														
4														
5	1 house 1 Barn &c	500 Homestead	87		1.300			1.800	1800	19.50				
6														
7														
8														
9														
10		Land part of J. Gifford farm	19	300				800	800	8.00				
11			35	500										
12														
13														
14														
15														
16														
17	1.. 1. crib	350 200 Homestead Woods lot	11	550				950	9.50	9.50				
18			4	50										
19														
20														
21														
22														
23														
24														
25														
26	1.. 1.	550 132 Homestead 1/6 House lot	2	150				850	850	11.16				
27	36..		1/4	18										
28														
29														
30	1.. 1. carriage to 450	"	45	1.100				1.650	16.50	20.06				
31	9 cribs	House lot	1	100										
32														
33														
34	1/260.	150 House lot	1/2	50				200	200	4.81				
35														
36														
37	1.. 1 Barn &c	700 Homestead Brownell land	8	450										
38			5	250										
39														
40	3 houses 4" & 2 Bils	5.250 Homestead	195	11.000				22.200	222.00	254.81				
41	2 carriage Ho. Giver No.	Bramberry Neck Land	150	2.300										
42	1 mile Shop store House	O'Neill lot	2	300										
43	French Ropf No. 1 Barn	3.300 Shop "	1/4	50										
44														
45														
46														
47														
48														
49														
50		11.882						1846-8	898.80	357.72				

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VALUATION LIST FOR THE

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MAY 1, 1879.

VALUATION LIST FOR THE

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MAY 1, 1879.

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VALUATION LIST FOR THE

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MAY 1, 1879.

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MAY 1, 1879.

VALUATION LIST FOR THE

OF

North

MAY 1, 1879.

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.	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.
		3	4									
1 Devol David	1	150.		Securities	850		1 horse 2 pieces	150		1,000	1000	
2							3 1/2 sheep X					
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16 Earl Isaac D.	1	150.										
17												
18												
19 Earl Lydia L.												
20												
21 Ellis Thomas N	1	150.										
22												
23												
24 Francis Isaac	1	150.										
25												
26 Francis William	1	150.										
27												
28 Francis James A	1	150.										
29												
30 Francis Christina				carriage	150	150	150					
31												
32												
33 Foulke Lorenzo	1	150.										
34												
35												
36												
37												
38												
39												
40												
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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.
1 4 1/2 Horses	4 1/2 Barns	3.300	1/2 Farm	37 1/2		1,000			7,600	76 00.	8750,	
2			Wood lot Not	20		350						
3			" " 2	53		800						
4			Hairy "	23		450						
5			Mason barn Wood lot	19		150						
6			Cedar Swamp	3		50						
7			Shaw lot & Pond pasture	11		200						
8			Lawn lot	10		200						
9			House "	1/2		100						
10			Tripp Farm	2		200						
11			House lot	1/4		50						
12			" "	1/2		100						
13			Meadow land	10		400						
14			Tripp Wood lot	24		200						
15												
16 1/3 "	1/3 Sheep	100	1/3 Homes land	1/2		50			500	500,	681,	
17 1/2 "	Gold	200	1/2 Betty farm	7 1/2		150						
18												
19 1/4 1" 2"	600	200	20 acres land	30		400	(200 except)	500	500,	500,		
20												
21												
22												
23												
24 1/2 1" sheep	500	Homestead	40			500			1,000	1000,	1150,	
25												
26												
27												
28												
29												
30 1/2 1" "	2,500	House lot	3			400			2,900	2900,	3050,	
31												
32												
33 1/2 "	600	"	1/2			30			650	650,	681,	
34												
35												
36												
37												
38												
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41												
42					</							

VALUATION LIST FOR THE

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MAY 1, 1879.

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VALUATION LIST FOR THE

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MAY 1, 1879.

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	13
1	2	3	4	5	6	7	8	9	10	11	12	13	
1 Gammons Matthias J.	1	156.	300				2 Horses	150	carriage	50	500	500	
2													
3 Gilbert Lewis	1	156.											
4													
5 Grinnell George B.	1	156.											
6													
7													
8													
9 Howland Lawrence	1	156.					1 " 2 cows	75			75	75	
10													
11 Hambley John G.	1	156.					1 " 2 " 2 cows	150			150	150	
12													
13 Haskell Resteme B.	1	156.					1 "	12m 25			25	25	
14													
15 Haskell Elizabeth							1 cow	25			25	25	
16													
17 Hambley George H.	1	156.											
18													
19 Harris William G.	1	156.											
20													
21 Hix Jonathan B.	1	156.											
22													
23													
24 Howland Isaac	1	156.					2 Horses 1 cow	275	carriage	100	475	475	
25									Ice	100			
26													
27													
28 Howland Frank B.	1	156.											
29													
30 Norton Frank	1	156.					1 "	100	"	100	200	200	
31													
32 Harrington Cornelius	1	156.					1 " 2 cows	172	100		100	100	
33													
34 Hart Samuel J.	1	156.					1 " 1 "	75			75	75	
35													
36													
37													
38													
39													
40													
41													
42													
43													
44													
45													
46													
47													
48													
49													
50													
	14	300							975		350	1,625	1625

10 North

VALUATION LIST FOR THE

MAY 1, 1879.

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.	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						
1 Jenney Isaac estate							2 Horses 6 cows	300			300	300	300
2 Jenney William S.	1	150.							Carriage	100	100	100	100
3 King Godfrey	1	150.					2 "	30			50	50	50
4 King Albert F	1	150.	150				3 " a " 2 min 275				425	425	425
5 King William G.	1	150.											
6 King Charles E	1	150.		Note		50					50	50	50
7 King George A	1	150.					1 Horse 1 Cow	50			50	50	50
8 Kirby William S	1	150.					3 " 6 " Bull 275				275	275	275
9 Lawton George S.	1	150.					2 " 6 " 2 min 325				325	325	325
10 Lawton John (estate)				Note		1200	2 " 4 " 1 horse 2 min	125			1325	1325	1325
11 Lawton George T.	1	150.					2 horses	50			50	50	50
12 Lawton Augustus C	1	150.					2 "	75	carriage 25	100	100	100	100
13 Lee Philey													
14 Lewis Thomas W.	1	150.											
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
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46													
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48													
49													
50	//	150				1250		1525			125	3150	3050

VALUATION LIST FOR THE

OF

North

MAY 1, 1879.

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.	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 Macomber Noah his																									
2																									
3 Macomber Robert Jr	1 156.			3 Horses 6 cows 8 yrs 4 swine	400					400	400														
4																									
5																									
6 Macomber George Jr estate				Money at interest	1,000																				
7																									
8 Macomber Richard	1 156.																								
9																									
10 Macomber John Jr	1 156.																								
11																									
12 Macomber Rhoda																									
13 Macomber Charles Jr	1 156.																								
14																									
15 Macomber Charles Jr	1 156. 400		Mortgag	Notes 9c	537	1 horse 1 cow	125	"	50	1.825	1825.														
16																									
17 Macomber Charles Jr	1 156. 400				700																				
18																									
19 Macomber Lebedee Jr	1 156.																								
20																									
21																									
22 Macomber Lebedee Jr	1 156.																								
23																									
24 Macomber Isaac Jr	1 156.																								
25																									
26 Macomber Isaac Jr	1 156.																								
27																									
28 Macomber Ezra Jr	1 156.																								
29																									
30																									
31																									
32																									
33																									
34																									
35 O'Brien William	1 156.																								
36																									
37																									
38																									
39																									
40 Petey David D.	1 156.																								
41																									
42 Petey David D. Jr	1 156.																								
43																									
44 Pierce Curtis J.	1 156.																								
45																									
46 Pierce Jonathan	1 156.																								
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
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12 North

VALUATION LIST FOR THE

..OF

MAY 1, 1879.