

GROUP 5

1861 -1926 Tax Collector Records

VALUATION LIST

FOR THE

Town of Westport

1884.

VALUATION LIST.

PUBLIC STATUTES.

[Chapter 11.]

OF THE ASSESSMENT OF TAXES.

[EXTRACT.]

NOTICES AND LISTS.

SECTION 38. Before proceeding to make an assessment, the assessors shall give seasonable notice thereof to the inhabitants of their respective places at any of their meetings, or by posting up in their city or town one or more notifications in some public place or places, or by some other sufficient manner. Such notice shall require the inhabitants to bring in to the assessors, within a time therein specified, true lists of all their polls and personal estates not exempted from taxation, and may or may not require them to include real estate in their lists of property subject to taxation. Unless such requirement is made in said notice, the omission of real estate from the list brought in to the assessors shall not be deemed to be a violation of the law; provided, however, if he files with his application to the assessors for assessment a list of the real estate on which the same is claimed, with his estimate of the fair cash value of each parcel thereof, and makes oath that said list and estimate are true according to his best knowledge and belief.

SECTION 39. The assessors shall in all cases require a person bringing in a list to make oath that the same is true; which oath may be administered by either of the assessors.

SECTION 40. They shall receive as true (except as to valuation) the list brought in by each individual according to the provisions of section thirty-eight, unless on being thereto required by the assessors he refuses to answer on oath all necessary inquiries as to the nature and amount of his property.

SECTION 41. They shall ascertain as nearly as possible the particulars of the personal estate, and of the real estate in possession or occupation, as owner or otherwise, of any person whose name is not brought in a list as required by them, and shall make an estimate thereof at its just value, and enter it in the list.

SECTION 42. Such estimate shall be entered in the valuation, and shall be conclusive upon all persons who have not subsequently brought in lists of their estates, unless they can show a reasonable excuse for the omission, and except as provided in sections thirty-eight and seventy-three.

SECTION 43. In making the estimate provided for in the two preceding sections, the assessors shall specify the amount of each class of personal property mentioned in clauses numbered eighth, ninth, tenth and eleventh, in section fifty-four, and enter the same in column number five, upon the blank books furnished under the provisions of section fifty-two: *provided*, that an error or overestimate of any class shall not be taken into account in determining whether a person is entitled to an abatement, but only the aggregate amount of such estimate.

SECTION 44. After personal property has been legally assessed in any city or town to an executor, administrator, or trustee, an amount not less than that last assessed by the assessors of such city or town in respect of such property shall be deemed to be the sum assessable, unless a true list of such property is brought in to the assessors in accordance with the provisions of section thirty-eight.

SECTION 45. The assessors of each place shall at the time appointed make a fair cash valuation of all the estate, real and personal, subject to taxation therein.

SECTION 46. The assessors, when they think it convenient, may include in the same assessment their state, county and town taxes, or any part of them.

SECTION 47. In the city of Boston all taxes assessed for city or county purposes may be assessed separately as county taxes and as city taxes, or under the denomination of city taxes only, as the city council from time to time directs. Chelsea, Revere and Winthrop shall not be included in the same.

SECTION 48. The assessors shall in each year assess upon the polls the state and county taxes, and if either of said taxes exceeds in amount the sum of one dollar upon each poll, the excess above said amount, and in every case the whole amount assessed for said purposes shall be apportioned upon property as provided by this chapter.

SECTION 49. They may add to the amount of a tax to be assessed such sum, not exceeding five per cent, thereof, as any fractional division of the same may require, and in like manner.

SECTION 50. The assessor shall, upon the blank books furnished in accordance with section fifty-two, a list of the valuation and the assessment thereon, and, before the taxes assessed are committed for collection, shall deposit the same, or an attested copy thereof, in their office, or if there is no office, with their chairman, for public inspection.

SECTION 51. The first part of the list shall exhibit the valuation and assessment of the polls and estates of the inhabitants assessed.

The second part of the list shall exhibit the valuation and assessment of the estates of non-resident owners, and shall contain in separate columns the following particulars: to wit:

The names of the non-resident owners of the property assessed, or such description of them as can be given.

The place of abode, or the location of their estate.

The true value of such estate.

The tax thereon.

SECTION 52. The secretary of the Commonwealth shall furnish to each city and town, on or before the first day of May in each year, suitable blank books for the use of the assessors in the assessment of taxes, which books shall contain blank columns numbered from one to twenty-three, inclusive, with uniform headings for a valuation list, and blank tables for aggregates, in the following form: —

VALUATION LIST FOR THE												OF												MAY 1, 18																			
NAME OR FIRM'S ADDRESS.		Number of polls.		Total cash tax on polls.		Value of each person's whole stock in trade.		Description of taxable cash assets.		Value of each asset.		Value of real property used as means of subsistence.		Number of five acre lots, each kind separately described.		Value of each kind of five acre lot.		Description of all other taxable personal estate not before named.		Aggregate of each person's taxable personal estate.		Total tax on personal estate, described by naming their uses.		Buildings of all kinds, described by naming their uses.		Number of acres or feet in each lot of land.		Value of buildings, exclusive of land.		Description of buildings, exclusive of land, owned by each person.		Value of name.		Superficial feet of wharf.		Value of name.		Aggregate value of real estate.		Total tax on real estate.		Total value tax on polls, personal and real estate.	
Col. 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	28	29	30	31	32	33											

TABLE OF AGGREGATES.

FOR THE												OF												OF POLLS, PROPERTY, TAXES, ETC., AS ASSESSED MAY 1, 18											
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	28	29	30	31	32				

SECTION 53. The assessors shall enter in the books furnished in accordance with the provisions of the preceding section the valuation and assessment of the polls and estates 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. The total amount of cash tax on polls.

In Column Number Four. The value of each person's whole stock in trade, including all goods, wares and merchandise, at home or abroad, capable of being sold for or otherwise converted into money.

In Column Number Five. A description of all taxable 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, trust, or other incorporated company; and a specification of the amount of each class of personal property mentioned in clause eighth, ninth, tenth and eleventh of the following section.

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 and all kinds of manufacturing establishments, including steam-engines, etc., the value of such machinery to be determined by 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 Columns Number Ten and Eleven. A description of all other ratable personal estate, not before enumerated, such as carriages, income, plate, furniture, tons of vessels, etc., with the true value of the same.

* Amended, see Chapter 41, Acts of 1883.

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 valued in the following order: —

Dwelling-houses; tenements; mills; stores; houses; dwelling-houses; dwelling-houses; tanneries and other manufacturers of leather; ropewalks; gristmills; sawmills; 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; glass factories; paper-mills; card factories; boat and sail factories; india-rubber factories; carriage and car factories; pianoforts and musical instruments; factories; cigar, snuff, 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. The 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 to be valued in the order in which the parcels were valued.

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 total tax on personal and town property.

*Section 54. The assessors shall fit up the table of aggregates 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, file the same in the office of the secretary of the Commonwealth an attested copy of the same, containing: —

Fist. The total tax on each poll.

Second. The total tax on each acre.

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 on personal and town property.

Seventh. The rate per cent of total tax, or rate per thousand dollars.

Eighth. The total amount, as valued for assessment, of money on hand, including deposits taxable, as valued for assessment.

Ninth. The total amount of stocks and securities, as valued for assessment.

Tenth. The total amount of stocks in corporations without the state, as valued for assessment.

Eleventh. The total amount of stocks in corporations within the state.

Twelfth. The total number of horses assessed.

Thirteenth. The total number of cows assessed.

Fourteenth. The total number of sheep assessed.

Fifteenth. The total number of dove-houses assessed.

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

Seventeenth. The total amount of money on hand, including deposits taxable, as valued for assessment.

Eighteenth. The total amount of stocks and securities, as valued for assessment.

Nineteenth. The total amount of stocks in corporations without the state, as valued for assessment.

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VALUATION LIST FOR THE

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MAY 1, 1884.

VALUATION LIST FOR THE

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MAY 1, 1884.

VALUATION LIST FOR THE

MAY 1, 1884.

NAMES AND RESIDENCES 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 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.		
NAMES.	RESIDENCE -- STREET, NUMBER.		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23						
Earle Isaac D.			12-			1 Horse 2 wine		50				50	57 1/3 House 1/3 Shop	125	1/3 Homestead		1 1/3 50		.175	1 89	4 43	1								
2																										2				
Earle Mary E.													1 House 1 Barn	400	Rey Farm		15 300		.250	7 56	7 56	7 56	3							
*4 Cornell Eliza A. Mortgagor Westport																										4				
5																										5				
6																										6				
7																										7				
8																										8				
9																										9				
10																										10				
11																										11				
12 Francis Isaac													1 Horse 1 Barn 1 Shed	400	Homestead		40 .500 (Exempt \$500)		.400	4 32	4 32	12					13			
13																										14				
14 Francis Christiana													1 carriage	100 100	1 House 1 Barn 1 Shed	2500	Homestead		75 .400		2 900	31 32	32 40	14				15		
15																														
16 Francis Thomas			12-			4 cows		125				125	135 1 House	450	Homestead		2 1/2 .300		.750	8 10	11 45	16				17				
17													1 Horse	50	54 1 House		400 House Lot		44 50		450	486	7 40	18			19			
18 Freelove Leonard S.			12-																											
19																														
20 Fish John R.			12-			1 Horse 2 cows 1 Kefir		125				125	135														21			
21																														
22 Freelove Barney			12-																							200	22			
23																											23			
24 Freelove Alexander C.			12-																								200	24		
25																											25			
26																											26			
27																											27			
28																											28			
29																											29			
30																											30			
31																											31			
32																											32			
33																											33			
34																											34			
35																											35			
36 Garrison Lemuel S.			12-																								200	36		
37																											37			
38 Garrison John W.			12-																								200	38		
39 Garrison																											39			
40 Garrison Matthias S.			12- 310			2 Horses		200	1 Buggy			50 550	594 1 House 1 Barn	550	House Lot		1/2 50		.600	6 48	14 42	40				41				
41																														
42 Gifford Lemuel N.			12-																								5 .125	6 21	8 21	42
43																											43			
44 Gifford Meribah (Widow)																											14 100	12 90	12 96	44
45																											3/4 100			45
46																												46		
47 Gifford Elihu B.			12-			1 Horse		25				23	27 1 House 1 Barn	50	Homestead		14 .600		.650	7 02	9									

VALUATION LIST FOR THE

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North District

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MAY 1, 1884.

NAMES AND RESIDENCES 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.	
NAME.	RESIDENCE—STREET, NUMBER.	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		
X1 Parris John 13.	12-	13 Shares Flint & Perre	.332	2 Horses	111			3025	32	67	1 House	1 Barn	8 C	1200	House Lot	"	.200			4.025	4347	7814	1						
2 Marguette Preferred R.R.		Stock							1 "	1 "	18 shed			1,800	"	1	.400					2							
3 Eel River		.360													E.P. Danton "	1	.150					3							
4 R.R. Stock															Wood	42	.25					4							
5 3 Shares North Chicago		.222													Brownell Land	4	.150					5							
6 Rolling Mill Stock															Snell "	4	.100					6							
7 1 Kelley Wayne & Monroe		1000																			7								
8 R.R. Bond																					8								
9																					9								
10																					10								
11																					11								
12																					12								
13																					13								
14																					14								
X15 Peirce Curtis J.	12-																				15								
16																					16								
X17 Peirce Jonathan	12-																				17								
18																					18								
19																					19								
20																					20								
21																					21								
22																					22								
23																					23								
X24 Peirce George S. 2nd	12-																				24								
25																					25								
26 Uriah																					26								
X27 Peirce Uriah G.	12-																				27								
28																					28								
X29 Peirce Ruth C.	12-																				29								
30																					30								
X31 Pelka Simon	12-																				31								
32																					32								
33																					33								
34																					34								
35																					35								
36																					36								
37																					37								
X38 Reed Edward N.	12-																				38								
39																					39								
X40 Reed Edward B.	12-																				40								
41																					41								
X42 Reed Hiram A.	12-																				42								
43																					43								
X44 Reed Stephen	12-																				44								
45																					45								
X46 Reed Royal R.	12-																				46								
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