

GROUP 5

1861 -1926 Tax Collector Records

VALUATION LIST

FOR THE

Town of Westpor

1889.

PUBLIC STATUTES.

[Chapter 11.]

OF THE ASSESSMENT OF TAXES.

[EXTRACT.]

NOTICES AND LISTS.

SECTION 33. Before proceeding to make an assessment, the assessors shall give reasonable 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 assessors shall be at liberty to make such lists as they see fit, and to require the inhabitants to bring in to them, within the time specified, an statement of the tax thereon. 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 34. 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, of each person who, as far as they can ascertain, has not brought in a list as required by them, and shall make an estimate thereof at its best value, and shall furnish the information before them.

SECTION 42. Such estimate shall be entered in the valuation, and shall be conclusive upon all persons who have not seasonably 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 amounts 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 over-estimate of any class shall 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 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, standing in the same in year past, and of the county taxes, and if either of said taxes exceed in amount the sum of one dollar upon each poll, the excess above said amount, and in every case the whole amount assessed for other 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 divisions of the amount may render convenient in the apportionment.

SECTION 50. They shall make, 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 shall exhibit the valuation and assessment of the estates of non-resident owners, and shall contain in separate columns the names of such estates. The names of the non-resident owners of the property assessed, or such description of them as can be given. Their places of abode, if known. The description of their 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:—

NAME OF PERSONS ASSESSED.	VALUATION LIST FOR THE														MAY 1, 18										
	Number of polls.	Total cash in on polls.	Value of each person's whole stock in trade.	Description of taxable cash assets.	Value of machinery used in manufacturing.	Value of furniture.	Number of each kind, each kind.	Number of five acres, each kind.	Value of each kind of live stock.	Description of all other taxable personal estate not before named.	Value of same.	Aggregate of each person's taxable personal estate not before named.	Total tax on personal estate.	Description of all kinds of land described by naming their uses.	Value of buildings exclusive of personal estate.	Number of acres in each lot of land.	Acre.	Feet.	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.	§§
*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	

† TABLE OF AGGREGATES.

[Form, as printed on last page of this Valuation Book.]

SECTION 53. The assessors shall enter in the books furnished in accordance with the provisions of the preceding section the valuation and assessment of all kinds of personal estate, in the following order:—

In Column Number One. The name of the inhabitants or parties assessed for polls or estates.

In Column Number Two. The number of persons for whom 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 amount of each person's whole stock in trade, including all goods, wares, and merchandise, at home or abroad, of ratable estate, whether in hand 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, and the amount of the same; 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, and the amount of the same.

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 share.

In Column Number Seven. The true value of machinery used in all kinds of manufacturing establishments, including steam-engines, etc., 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 name affixed to each.

In Column Number Ten. A description of all other ratable personal estate, not before enumerated, such as carriages, income, plate, furniture, tons of vegetable, etc., 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. Butting or kinds shall be numbered in the following order:—

Dwelling-houses; barns; shops; all kinds, names and uses; stores; warehouses; distill-houses; breweries, tanneries and other manufactures 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; print-works; bleacheries; gas-works; paper-mills; wood factories; boot and shoe factories; India-rubber factories; carriage and car factories; pianoforte 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.

*Amended, see Chapter 41, Acts of 1883.

† Amended, see Chapter 80, Acts of 1881.

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 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 quartzize beds, of stone quarries or oars beds, and the true value thereof.

In Column Number Nineteen. The aggregate value of each lot of land.

In Column Number Twenty-one. The aggregate cash tax assessed to each person on polls, and on personal and 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, and on personal and real estate.

*SECTION 54.

*SECTION 55. 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 the preceding section, which shall be in manner certified by the assessors, and in every fifth and tenth year of each decade the secretary shall cause copies of the books to be sent to the cities and towns for the foregoing purpose; *provided*, that, in the case of the city of Boston, the return required by this section to be deposited in the office of the secretary may be deposited in the office of the attorney-general, before the first day of November, in the several years respectively.

SECTION 56. If the assessors of any city or town neglect to comply with the requirements of either of the three preceding sections, they shall forfeit a sum not exceeding two hundred dollars.

SECTION 57. 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 and of the five preceding sections and such certificates as are required by law to be signed by the assessors, together with such explanatory notes as may be him expedient for the purpose of securing uniformity of returns under the several headings; and it shall compile and cause to be printed annually for the use of the general court the aggregate returns from the cities and towns arranged by counties, so as to exhibit the total valuation of the towns, cities, counties, and states.

SECTION 58. The assessors shall enter upon the valuation list, in the appropriate columns, after the enumeration of taxable persons and estates therein contained, a statement and description of all property and estate, and the fair market value of the same in their respective cities or towns, or which would be taxable there but for the provisions of the third, seventh, and ninth divisions of section five, with the names of the persons or corporations owning the same and the purpose for which it is used, which are exempted from taxation by the provisions of law aforesaid, with a reference to the law by which such exemption is allowed.

SECTION 59. The assessors, or other persons empowered to assess the taxes in a city or a town, shall, at the close of said valuation list, subscribe and take the following oath:—

"I do hereby solemnly swear that the foregoing list is a full and true list of the names of all persons known to me, who are liable to taxation in [here insert the name of the city or town], during the present year, and that the real and personal estate contained in said list, and assessed upon each individual upon which it is a full and accurate assessment upon all the property of each individual, according to the best knowledge of me."

SECTION 60. Any assessor or other person assessing taxes in a city or town, who omits to take and subscribe said oath shall not prevent the collection of a tax otherwise legally assessed.

ADDITIONAL DUTIES OF ASSESSORS.

SECTION 88. When the assessors of any city or town ascertain that the aggregate values of such city or town have been diminished since the first day of May of the preceding year, they shall return with the table of aggregates, or with the books, which they were required to do in section thirty-eight, to the office of the secretary of the Commonwealth, a statement in writing, under oath, of the reasons for such diminution.

SECTION 89. If the assessors of any city or town neglect to comply with the requirements of the preceding section, each assessor so neglecting shall forfeit a sum not exceeding two hundred dollars, which may be recovered in the supreme judicial court by information filed by the attorney-general.

1882.

[Chapter 175.]

AN ACT RELATING TO THE ASSESSMENT OF TAXES UPON MORTGAGED REAL ESTATE.

Be it enacted, etc., as follows:

[EXTRACT.]

SECTION 1. Any mortgagor or mortgagee of real estate may bring in to the assessors of the town or city where such real estate lies, within six months after it shall be so mortgaged, in section thirty-eight of chapter eleven of the Public Statutes, a statement under oath, of the amount due on each separate lot or parcel of real estate, and the name and residence of every holder of an interest therein as a mortgagee or mortgagor. When such property is situated in two or more places, or when a recorded mortgage includes for one sum two or more estates or parts of an estate, an estimate of the amount of the mortgagor's interest in each estate or part of an estate shall be given in the statement. The assessors shall, from such statements or otherwise, make a statement of the interests of all the holders of mortgages on such real estate, and shall provide, no tax for the then current year on such real estate shall be invalidated for the reason that a mortgagee's interest therein has not been assessed to him.

SECTION 2. The provisions of the preceding section shall be included in the notice to be given by the assessors under the provisions of section thirty-eight of chapter eleven of the Public Statutes.

SECTION 4. This act shall take effect upon its passage. [Approved April 21, 1882.]

1883.

[Chapter 41.]

AN ACT IN RELATION TO THE ASSESSMENT OF TAXES.

Be it enacted, etc., as follows:

[EXTRACT.]

SECTION 1. Section fifty-two of chapter eleven of the Public Statutes is amended so that in the blank books provided for under said section, the heading of column number one shall read as follows: "Names and residence of persons assessed."

SECTION 2. Section fifty-three of chapter eleven of the Public Statutes is amended so that the second paragraph of said section shall read as follows: "In Column Number One. The names of the inhabitants or persons assessed for polls or estates, with the street and number of their residence." [Approved March 14, 1883.]

[Chapter 91.]

AN ACT RELATING TO THE DUTIES OF ASSESSORS OF TAXES.

Be it enacted, etc., as follows:

[EXTRACT.]

SECTION 1. Section fifty-four of chapter eleven of the Public Statutes is amended hereby to read as follows: "The assessors and copies of assessors' books, required by sections fifty-four and fifty-five of chapter eleven of the Public Statutes, shall be deposited in the office of the secretary of the Commonwealth, on or before the first day of October in the year eighteen hundred and eighty-three, and in every third year thereafter; and in such years the secretary of the Commonwealth shall furnish to the cities and towns duplicate copies of the blank books required for this purpose. And the other returns specified in section five shall be so deposited on or before the first day of October in each year: *provided*, that in the case of the city of Boston all said returns may be deposited in the office of the secretary on or before the first day of November in the several years respectively."

SECTION 2. This act shall take effect upon its passage. [Approved March 29, 1883.]

1887.

[Chapter 86.]

AN ACT IN RELATION TO THE ASSESSMENT OF TAXES.

Be it enacted, etc., as follows:

[EXTRACT.]

SECTION 1. Section fifty

