

VALUATION LIST FOR THE Dow OF

NAMES AND RESIDENCES OF PERSONS ASSESSED. (Give street and number of residence.)		Number of taxable polls.	Total cash tax on polls.	Value of each person's whole stock in trade.	Value of machinery used in manufacture.	Number of live stock, each kind specified separately.	Value of each kind of live stock.	Value of all other ratable personal estate in one item.	Aggregate of each person's ratable personal estate.	Total tax on personal estate. Dollars. Cts.
1	Ketherell Clara J. Brockton							230	230	850
2										
3										
4	Wheatley Jennie Fall River									
5										
6										
7	Whipp Elmer E. "							125	125	425
8										
9										
10	White Eloise V. Pelham, N. Y. 216 Myack Ave.							75	75	255
11										
12	Wicks Robert R. Holyoke							225	225	765
13										
14	Wilbur William H. Et. al. Fall River 36 Prospect									
15										
16										
17	Wilbur William J. Snausea							75	75	255
18										
19	Wileox Ernest C. Meriden, Conn.				400			600	1000	3400
20										
21										
22										
23										
24	Wilkinson George E. et al. Fall River									
25										
26	Wilkinson Joseph Fairhaven 731 Washington									
27										
28	Williams Owen Fall River									
29										
30	Williston Arthur S. "							50	50	170
31										
32										
33	Williston Clarence A. " 35 Lester							250	250	850
34										
35										
36	Williston George A. " 167 Rock									
37										
38	Williston Lester S. Pawtucket, R. I.							150	150	510
39										
40										
41	Wing Herbert S. Dartmouth							250	250	850
42										
43										
44	Winslow Betsey B. New Bedford 315 County							200	200	680
45										
46										
47	Wood Annie B. " 463 Mill							250	250	850
48										
49										
50	Wood Frederick A. Fall River 990 Maple				400			2500	2900	9860

Westport

APRIL 1, 1923.

34

	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.	Total value of each parcel of real estate.	Aggregate value of real estate.	Total tax on real estate.	Total cash tax on polls, personal and real estate.	
				Acres.	Feet.					Dollars.	Cts.
1	Cottage	2600	Lot 61 E. Beach		12796	600	3600	3550	12070	12920	1
2	Barnd	400									2
3			Lot 33 Rear		4492	50	60				3
4											4
5			Lots 11-28 See 42 R.P.P.		28800	75	75	100	340	340	5
6			" 1-9 " 55 "		14400	25	25				6
7											7
8	Cottage	1300	Lot 13 E. Beach		6256	100	1300	1300	5100	5525	8
9	Garage	100									9
10											10
11	Cottage	1100	Lot 11 Plan 2	2	29676	700	1600	1300	6700	5355	11
12											12
13	Cottage	2250	E. Heights Land	1	21780	750	3000	3000	10200	10965	13
14											14
15	dwelling House	1450	Milbur Farm	25		1350	3000	3000	10200	10200	15
16	Garage	200									16
17											17
18	Bungalow	750	Horseneck Land		5000	100	850	850	2890	3145	18
19											19
20	Cottage	3500	Lot 52 E. Beach		37900	2700	6450	10550	35700	39100	20
21	Path House	250									21
22	Hall, Cottage & CB	3750	" 23 Rear "		21600	300	4050				22
23											23
24			Aspen Lots 12 & 13		10000	50	50	50	170	170	24
25											25
26			R.P. Park Lots		8000	100	100	100	340	340	26
27											27
28	dwelling House	2400	David Lot	1	18300	600	3000	3000	10200	10200	28
29											29
30	Cottage	600	Lot 10 E. Beach		11696	300	900	2100	7140	7310	30
31			" 41 "		18734	1200	1200				31
32											32
33	Cottage & C.B.	2000	Lot 40 E. Beach		20550	1200	3200	4100	13940	14790	33
34	Rosee Cottage	800	" 11 "		5990	100	900				34
35											35
36	Garage	250	Lot 3 Plan 2		7250	600	850	850	2890	2890	36
37											37
38	2 Cottages	1500	Lot 9 E. Beach		13086	200	2000	2000	6800	7310	38
39	Other Buildings	300									39
40											40
41	Cottage	2500	Lot 22 Plan 2		7500	500	3100	3100	10540	11390	41
42	Garage	700									42
43											43
44	Cottage	2000	Lot 82 E. Beach		6936	600	2600	2700	9860	10540	44
45	Garage	100	" 87 "		3944	200	300				45
46											46
47	2 Cottages	2300	Brayton Home Lot		13068	600	3000	3000	10200	11050	47
48	Garage	100									48
49											49
50	Unfinished Cottage	225	1/2 Lot 100 E. Beach		2500	75	300	300	1020	1020	50
		32525		36	25533	13075	45500	45500	154700	164700	

VALUATION LIST FOR THE Town OF

NAMES AND RESIDENCES OF PERSONS ASSESSED. (Give street and number of residence.)		Number of taxable polls.	Total cash tax on polls.	Value of each person's whole stock in trade.	Value of machinery used in manufacture.	Number of live stock, each kind specified separately.	Value of each kind of live stock.	Value of all other taxable personal estate in one item.	Aggregate of each person's taxable personal estate.	Total tax on personal estate.	
NAMES.	RESIDENCES.									Dollars.	Cts.
1 Wood John E	Fall River			4/3 Eaton							
2											
3 Wood Sarah B &	Maine										
4 Alunham Annie F.	New Bedford			119 Court							
5											
6 Wood William	Fall River			4/2 Eaton							
7											
8 Wood William S.	"			Stafford road							
9											
10 Woodward Harvey &	Birmingham Ala.			Brown Bros.							
11											
12											
13 Woodward Ruth E	Providence			120 Waterman				2000	2000	6800	
14											
15											
16											
17											
18											
19											
20											
21 Woodward Solomon	"			"				1000	1000	3400	
22											
23 Woodell Allen E.	No Dartmouth										
24											
25 Woodell Carrie E.	New Bedford			17 Rounds				150	150	570	
26											
27 Woodell David S.	"			38 Florence							
28											
29 Woodell Elvira	"			17 Rounds							
30											
31 Woodell Gershon Chali	Little Compton										
32											
33 Woodell Irving L.	New Bedford			21 William							
34											
35											
36											
37											
38											
39											
40											
41											
42											
43 Woodell Irving L. & Co.	"			"							
44											
45											
46											
47 Woodell James	Divertou, P.R.										
48											
49 Woodell Willie R.	No Dartmouth										
50											
							3150	3150	10710		

Westport

APRIL 1, 1923.

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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.	Total value of each parcel of real estate.	Aggregate value of real estate.	Total tax on real estate.		Total cash tax on polls, personal and real estate.	
				Acres.	Feet.				Dollars.	Cts.	Dollars.	Cts.
1		Edgemore Lot		1600		25	25	25	85		85	1
2												2
3		Thomas Wood Lot	10			50	50	50	170		170	3
4												4
5												5
6		Edgemore Lot		1600		25	25	25	85		85	6
7												7
8		Wood Lot	17			150	150	150	570		570	8
9												9
10		Lot 10 Plan 1		40492		2500	2500	2500	8670		8670	10
11		" 30 " 1		1120		50	50					11
12												12
13	Cottage	Lot 21 Plan 1	3	25673		3500	10000	15075	57255		58055	13
14	Garage & O. B.					1500						14
15	Shedding House	Lot 63 " 1	2			1000	2500					15
16	Barn											16
17		" 19 " 1	3	5445		1600	1600					17
18		" 22 " 1		40837		625	625					18
19		" 6 " 2	3	19602		350	350					19
20												20
21	Boathouse	Lot 36 Plan 1		3840		150	450	450	1530		4930	21
22												22
23		Lot 68 E. Beach		5398		200	200	200	680		680	23
24												24
25	Cottage	Lot 38 E. Beach		5848		600	2100	2100	7140		7650	25
26												26
27	See	Tripp Land	3			400	400	400	1360		1360	27
28												28
29		Lot 46 E. Beach		3445		500	500	500	1700		1700	29
30												30
31		Lot 13 Plan 5	5			25	25	25	85		85	31
32												32
33	Shedding House	Hitt Land	4	21750		750	1750	7450	25330		25330	33
34	Barn & O. B.					300						34
35	2 Cottages	Riviera Heights	19			1200	2000					35
36	Barn					50						36
37	Barn	Lot 5 E. Beach		14960		300	400					37
38		" 46 Plan 3		21370		1500	1500					38
39		Rias Land N. Beach	6	10890		300	300					39
40		Arby Land	40			500	500					40
41		Mastek & Tripp Land	16			1000	1000					41
42												42
43	Store	Gaswell Lot E. B.		10890		300	500	1300	4420		4450	43
44		Gifford Wood Lot	62			500	500					44
45		Lot 55 Plan 3		6987		300	300					45
46												46
47		Lot 98 & 99 E. Neck		2732		50	50	50	170		170	47
48												48
49		Lot 67 East Beach		10472		300	300	300	1020		1020	49
50												50
				194	39121	18750	30650	30650	104210		114230	

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NAMES.	RESIDENCES.									Dollars.	Cts.
1 May Isabella	Fall River										
2 Wright Eliza	Somerset										
3 Wright Eliza	Rosevelt St.										
4 Wright Gertrude C	Fall River										
5 Wright Gertrude C	160 Robeson										
6 Wright Joseph	Somerset										
7 Wright Joseph	Rosevelt St.										
8 Wright Sadie May	New Bedford							200	300	680	
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24 Yates Isabella	Fall River										
25 Yates Isabella	Fall River										
26											
27 Yeomans Edward	Chicago, Ill.							450	450	1530	
28 Yeomans Edward	Chicago, Ill.										
29											
30 Yockell Alice	Fall River										
31 Yockell Alice	27 Webster										
32											
33											
34											
35											
36											
37											
38											
39											
40											
41											
42											
43											
44											
45											
46											
47											
48											
49											
50											
								650	650	2210	

Westport

APRIL 1, 1923.

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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.	Total value of each parcel of real estate.	Aggregate value of real estate.	Total tax on real estate.	Total cash tax on polls, personal and real estate.	
				Acres.	Feet.					Dollars.	Cts.
1		23 Edgemoor Lots		1		100	100	100	340	340	1
2		2 Edgemoor Lots		3200		25	25	25	85	85	2
3		Reed Wood Lot		14		100	100	100	340	340	3
4		4 Edgemoor Lots		6400		50	50	50	170	170	4
5		Cottage									5
6		Garage									6
7		Palmer Lot		3025		100	2400	2400	8160	8840	7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24		Lot 7 Newton Place		10890		25	25	200	680	680	24
25		Newton Land		9		175	175				25
26		Bungalows & B.									26
27		Same									27
28		Macomber Land		4	21780	600	3400	4500	15300	16830	28
29		"		6		600	1100				29
30		Goodfellow Place		45		600	1200	1500	5100	5100	30
31		Cornell Land		10		300	300				31
32											32
33											33
34											34
35											35
36											36
37											37
38											38
39											39
40											40
41											41
42											42
43											43
44											44
45											45
46											46
47											47
48											48
49											49
50											50
				90	17365	2725	8875	8875	30175	33385	

VALUATION LIST FOR THE Town OF[illegible]

Westport

APRIL 1, 1923.

[illegible]

OF

APRIL 1, 1923.

NAMES AND RESIDENCES OF PERSONS ASSESSED. (Give street and number of residence.)		Total cash tax on polls.	Value of each person's whole stock in trade.	Value of machinery used in manufacture.	Number of live stock, each kind specified separately.	Value of each kind of live stock.	Value of all other ratable personal estate in one item.	Aggregate of each person's ratable personal estate.	Total tax on personal estate. Dollars. Cts.
NAMES.	RESIDENCES.								
	A List of property exempt from taxation under Revised								
Beech Grove Cemetery	Central Village								
Centre Burial Lot	Giffords Corn								
Ezekiel Brownell Lot	Brownells Corn								
Linden Grove Cemetery	Westport								
Maple Grove Cemetery	"								
Westport Point Cemetery	Point								
Mrs Brownell Lot	Brownells Corn								
Woodell Burial Lot	Blossom road								
Woodell Burial Lot	Sanford road								
	A List of Town property exempted								
Town of Westport							26000	28000	

[illegible]

VALUATION LIST FOR THE OF

APRIL 1, 1923.

NAMES AND RESIDENCES OF PERSONS ASSESSED. (Give street and number of residence.)		Number of taxable polls.	Total cash tax on polls.	Value of each person's whole stock in trade.	Value of machinery used in manufacture.	Number of live stock, each kind specified separately.	Value of each kind of live stock.	Value of all other ratable personal estate in one item.	Aggregate of each person's ratable personal estate.	Total tax on personal estate.	
NAMES.	RESIDENCES.									Dollars.	Cts.
Re. Assessments											
1											
2											
3	Smith Abbott P. Et al	N. B.									
4											
5	Chase Annie H.	F.R.									
6											
7	Barnes Elizabeth H Et al	1096 Robeson									
8											
9	Souza Joao M Etux	State Road									
10											
11	Freitas Frank Etux	"									
12											
13	Shade Everett N. Et al	Fall River									
14											
15	Hamer Richard N Et al	"									
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
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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.	Total value of each parcel of real estate.	Aggregate value of real estate.	Total tax on real estate.	Total cash tax on polls, personal and real estate.	
			Acres.	Feet.					Dollars.	Cts.
									</	

VALUATION LIST FOR THE Town OF

Westport

APRIL 1, 1923.

[illegible][illegible]

VALUATION LIST FOR THE _____ OF _____

[illegible]

INSTRUCTIONS AS TO PERSONAL ESTATE.

By Sections 32 and 43, Chapter 59, General Laws, these lists are not to be open to public inspection, and certain of the details are not to be entered in the assessment books.

(3) PERSONAL ESTATE SUBJECT TO TAXATION EMBRACES THE FOLLOWING:—

(c) PERSONAL ESTATE SUBJECT TO TAXATION ERRORS THE FOLLOWING:—
[Pursuant to section 18, Chap. 59, General Laws, all tangible personal property, except ships and vessels, is to be listed in the city or town where it is situated on the first day of April. That having no situs is to be listed at the domicile of the owner.]

That having no situs is to be listed at the domicile of the owner.]

(a) Cash on hand April first not including checks, drafts or money in bank.

(b) Goods, wares and merchandise or any other stock in trade, at the full and fair cash value thereof without deduction for any debts due for the same or any liabilities whatever, including all such in any store or other place of sale, warehouse, storehouse or other place of storage, or put in upon lease or contract for sale. [State nature and quantity.]

(c) Merchandise, materials and supplies to be used in any process of manufacture and all such in process of manufacture. [State nature and quantity.]

(d) Machinery used in manufacture. [A list of the machinery is required. A statement of the value of the whole is not sufficient.]

Machinery used in manufacture not owned by the maker of this list, but operated under lease or under any stipulation provided for payment in the nature of a royalty. [A list of the machinery is required. A statement of the value of the whole is not sufficient.]

(e) All other machinery.

(f) Implements of trade or business.

(g) Store, office and factory furniture and fittings, including those in pool and billiard rooms, bowling alleys, places of amusement or entertainment, halls, barber shops, manicure rooms and shoe polishing rooms, at the full and fair cash value without deduction.

(h)	Tools of a mechanic exceeding three hundred dollars in value.	Full value.
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(c) Vessels and parts of vessels with their stores and appurtenances at their fair cash value, excepting only those actually engaged in interstate or foreign carrying trade within the meaning of section eight, Chap. 59, General laws, and which have been returned for tax under said section eight, amount not to be offset by deducting the fair value of any vessel or part thereof sailing under any foreign flag, but controlled or run in whole or in part for the benefit of the taxpayer.

Yachts and sailing boats, with their furnishings.

Rowing boats with their furnishings.

Canoes, with their furnishings.

(g) Mules, horses and neat cattle not less than one year old and swine and sheep not less than six months old, domestic fowls exceeding fifteen dollars in value and fish hatched or kept in confinement.

(k) Automobiles.

MAKE AND TYPE.

YEAR.

HORSE POWER. | CYLINDERS.

Motor trucks.

3-2-3

HORSE POWER.	CYLINDERS.
130	692
130	680
	12

Motor cycles.

Harness, robes, blankets, garage and stable equipment.

es, blankets, garage and stable equipment.

45295	256987
43560	217800
43525	<u>30181</u>

(2) Household Furniture exceeding one thousand dollars in value, including library, pictures, statue, pianos, silver and plate etc., used in the dwelling which is the place of domicile of the owner thereof.

Household furniture, including library, pictures, statuary, pianos, silver and plate, etc., not used in the dwelling which is the place of domicile of the owner thereof, at its full and fair cash value, *without any deduction.*

(m) Timber after severance from the soil, cord wood and other forest products.

(n) Office or professional libraries and instruments.

(o) Watches, jewelry, precious stones and metals, including such as are owned or used by any minor child of the maker of this list.

(p) Goods, chattels and effects, exclusive of those entered under item (b) as "stock in trade", including fuel, provisions, supplies and materials.

(q) All other personal property which has not been specifically exempted from taxation.

The foregoing schedule comprises all of the real estate if required by the assessors in their notice under Sec. 24, Chap. 39A, General Laws, to be returned, and personal property of every kind and description owned or held by one on the first day of April of the current year subject to taxation by the assessors of the Commonwealth of Massachusetts computed under the laws of the Commonwealth of Massachusetts according to the instructions hereinbefore given; and the several items thereof have been computed in the lawful money of the United States, and all the statements in connection therewith are full, true and correct according to my best knowledge and belief.

*.....ss. 1923. Subscribed

and sworn to before me.

One of the Assessors of.....

*This oath may be administered by a notary public, or by a Justice of the Peace within the Commonwealth

2.) special provision if list is to be filed with assessors of Boston, General Act of 1916, Chap. 294, Sec.

[illegible]

VALUATION LIST FOR THE _____ OF _____

[illegible]

The Commonwealth of Massachusetts

FORM OF LIST.

TO BE FILED WITH THE ASSESSORS FOR 1923, BY ALL PERSONS, FIRMS AND CORPORATIONS.

Corporations, both Massachusetts and foreign, doing business in this Commonwealth, excepting insurance companies with foreign charters, are taxable locally only for real estate and machinery used in manufacture. They should use this form but are required to list only (2) Real Estate, and (3) Personal Estate. item (d) Machinery used in manufacture, both owned and operated.

To the Assessors of the Town of...

LIST OF ALL THE POLLS AND PROPERTY

FORM OF LIST

For the return of property for taxation as prescribed by me for the year 1923, pursuant to the provisions of section 5, Chap. 58, General Laws. To be filed with the local assessors, not with me.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

FILED BY

Sold by The Davol Printing House, Taunton, Mass.

(Use this form only when required to do so by the assessors.)

Necessary inquiries made and answered pursuant to sec. 35, Chap. 59, General Laws.

1. Have you read the whole of the within document, including the parts in print?..

ANSWER. 29804

...it filled out by you?

3. Have you verified the statements contained in it?

ANSWER

For
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Answer.

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Answer

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.....

.....

Answer.

Siemens

palais

1923.

1923.

*Subscribed and sworn to before me,

article, each may be administered by a Justice of the Peace or Special Commissioner.

Assessor.

By Section 32 and 43, Chapter 59, General Laws, these lists are not to be open to public inspection, and certain of the details are not to be entered in the assessment book.

(3) PERSONAL ESTATE SUBJECT TO TAXATION EXEMBERS THE FOLLOWING:—
 [Pursuant to section 18, Chap. 59, General Laws, all tangible personal property, except ships and vessels, is to be listed in the city or town where it is situated on the first day of April. That having no situs as to be listed in any particular town or city, the following are exempt from the tax on the personal property in accordance with these instructions.]
 [State in detail the nature of the personal property in accordance with these instructions.]
 Cash on hand April first not including checks, drafts or money in bank.

(2) Goods, wares and merchandise or any other stock in trade, at the full and fair cash value including all such in any store or other place of sale, warehouse, storehouse or other place of storage, or put out upon lease or contract for sale. [State nature and quantity.]

(c) Merchandise, materials and supplies to be used in any process of manufacture and all such in process of manufacture. [State nature and quantity.]

(d) Machinery used in manufacture. [A list of the machinery is required. A statement of the value of the whole is not sufficient.]

(e) Machinery used in manufacture not owned by the maker of this list, but operated under lease or contract for hire, and not provided for by report in the manner of a property. [A list of the machinery is required. A statement of the value of the whole is not sufficient.]

(f) All other machinery.

(g) Implements of trade or business.

(h) Store, office and factory furniture and fittings, including those in pool and billiard rooms, bowling alleys, places of amusement or entertainment, halls, barber shops, manure rooms and shoe polishing rooms, at the full and fair cash value without deduction.

(i) Tools of a mechanic exceeding three hundred dollars in value. Full value. Less exemption, \$900.

(j) Vessels and parts of vessels with their stores and appurtenances at their fair cash value, excepting only those actually engaged in interstate or foreign carrying trade within the meaning of section eight, Chap. 59, General Laws, and which have been returned for tax under said section eight, amount not to be offset by deducting the fair value of any vessel used in sailing under any foreign flag, but controlled or run in whole or in part for the benefit of the taxpayer.

(k) Yachts and sailing boats, with their furnishings.

(l) Rowing boats, with their furnishings.

(m) Canoes, with their furnishings.

(n) Power boats, with their furnishings.

(o) Mules, horses and neat cattle not less than one year old and swine and sheep not less than six months old, domestic fowls exceeding fifteen dollars in value and fish hatched or kept in confinement.

(k)	MAKE AND TYPE.	YEAR.	HORSE POWER.	CYLINDERS.
Automobiles.				
Motor trucks.				
Motor cycles.				
Vehicles not self propelled.				
Harness, robes, blinkers, garage and stable equipment.				

By Sections 32 and 43, Chapter 59, General Laws, these lists are not to be open to public inspection, and certain of the details are not to be entered in the assessment books.

By Sections 32 and 43, Chapter 59, General Laws, these lists are not to be open to public inspection, and certain of the details are not to be entered in the assessment books.

[Pursuant to section 18, Chap. 59, General Laws, all tangible personal property, except ships and vessels, is to be listed in the city or town where it is situated on the first day of April.]

That having no situs is to be listed at the domicile of the owner.]

(a) Cash on hand April first not including checks, drafts or money in bank.

(b) Goods, wares and merchandise or any other stock in trade, at the full and fair cash value thereof without deduction for any debts due for the same or any liabilities whatever, including all such in any store or other place of sale, warehouse, storehouse or other place of storage, or put out upon lease or contract for sale. [State nature and quantity.]

(c) Merchandise, materials and supplies to be used in any process of manufacture and all such in process of manufacture. [State nature and quantity.]

(d) Machinery used in manufacture. [A list of the machinery is required. A statement of the value of the whole is not sufficient.]

Machinery used in manufacture not owned by the maker of this list, but operated under lease or under any stipulation provided for payment in the nature of a royalty. [A list of the machinery is required. A statement of the value of the whole is not sufficient.]

(e) All other machinery.

(f) Implements of trade or business

(g) Store, office and factory furniture and fittings, including those in pool and billiard rooms, bowling alleys, places of amusement or entertainment, halls, barber shops, manicure rooms and shoe polishing rooms, at the full and fair cash value without deduction.

(b)	Tools of a mechanic exceeding three hundred dollars in value.	Full value.	Less exemption, \$300.

(i) Vessels and parts of vessels with their stores and appurtenances at their fair cash value, excepting only those actually engaged in interstate or foreign carrying trade within the meaning of section eight, Chap. 59, General laws, and which have been returned for tax under said section eight, amount not to be offset by deducting the fair value of any vessel or part thereof sailing under any foreign flag, but controlled or run in whole or in part for the benefit of the taxpayer.

Yachts and sailing boats, with their furnishings

Rowing boats, with their furnishings.
Canoes, with their furnishings.

Power boats, with their furnishings.

(j) Mules, horses and neat cattle not less than one year old and swine and sheep not less than six months old, domestic fowls exceeding fifteen dollars in value and fish hatched or kept in confinement.

[illegible]

Motor trucks

Motor cycles.

Vehicles not self propelled.

Harness, robes, blankets, garage and stable equipment.

(2) Household Furniture exceeding one thousand dollars in value, including library, pictures, statuary, pianos, silver and plate etc, used in the dwelling which is the place of domicile of the owner thereof.

statuary, pianos, silver and plate etc., used in the dwelling which is the place of domicile of the owner thereof.

Full value=
Excess above \$1,000=

Excess above \$1,000 =

Household furniture, including library, pictures, statuary, pianos, silver and plate, etc., *not* used in the dwelling which is the place of domicile of the owner thereof, at its full and fair cash value, *without any deduction.*

(m) Timber after severance from the soil, cord wood and other forest products.

Office or professional libraries and instruments

(e) **Watches, jewelry, precious stones and metals, including such as are owned or used by any minor child of the maker of this list.**

(p) Goods, chattels and effects, exclusive of those entered under item (b) as "stock in trade", including fuel, provisions, supplies and materials.

(q) All other personal property which has not been specifically exempted from taxation.

The foregoing schedule comprises all of the real estate, if required by the assessors in their notice under Sec. 29 Chap. 59 General Laws to be returned, and personal property of every kind and description within the Commonwealth owned or held by me on the first day of April of the current year subject to taxation by the assessors of the _____ of _____ under the laws of the Commonwealth of Massachusetts according to the instructions heretofore given, and the several towns thereof have been complied in the lawful money of the United States, and all the statements in connection therewith are full, true and correct according to my best knowledge and belief.

..... SS. 1923. Subscribed

One of the Assessors of

*This oath may be administered by a notary public, or by a Justice of the Peace within the Commonwealth.

(Special provision if list is to be filed with assessors of Boston, General Act of 1916, Chap. 294, Sec. 2.)

[illegible]

By Sections 32 and 43, Chapter 59, General Laws, these lists are not to be open to public inspection, and certain of the details are not to be entered in the assessment books.

inspection, and certain of the details are not to be entered in the assessment books.

PERSONAL ESTATE SUBJECT TO TAXATION EMBRACES THE FOLLOWING:—

[Pursuant to section 18, Chap. 59, General Laws, all tangible personal property, except ships and vessels, is to be listed in the city or town where it is situated on the first day of April. That having no situs is to be listed at the domicile of the owner.]

(a) [State in detail the items of taxable personal property, in accordance with these instructions.]
Cash on hand April first not including checks, drafts or money in bank.

(b) Goods, wares and merchandise or any other stock in trade, at the full and fair cash value thereof without deduction for any debts due for the same or any liabilities whatever, including all such in any store or other place of sale, warehouse, storehouse or other place of storage, or put out upon lease or contract for sale. [State nature and quantity.]

(c) Merchandise, materials and supplies to be used in any process of manufacture and all such in process of manufacture. [State nature and quantity.]

(d) Machinery used in manufacture. [A list of the machinery is required. A statement of the value of the whole is not sufficient.]

Machinery used in manufacture not owned by the maker of this list, but operated under lease or under any stipulation provided for payment in the nature of a royalty. [A list of the machinery is required. A statement of the value of the whole is not sufficient.]

(e) All other machinery.

(f) Implements of trade or business.

(g) Store, office and factory furniture and fittings, including those in pool and billiard rooms, bowling alleys, places of amusement or entertainment, halls, barber shops, manicure rooms and shoe polishing rooms, at the full and fair cash value without deduction.

(b)	Tools of a mechanic exceeding three hundred dollars in value.	Full value.
		Less exemption, \$300.

(b) Vessels and parts of vessels with their stores and appurtenances at their fair cash value, excepting only those actually engaged in interstate or foreign carrying trade within the meaning of section eight, Chap. 59, General laws, and which have been returned for tax under said section eight, amount not to be offset by deducting the fair value of any vessel or part thereof sailing under any foreign flag, but controlled or run in whole or in part for the benefit of the taxpayer.

Yachts and sailing boats, with their furnishings.

Canoes, with their furnishings.

Power boats, with their furnishings.

(3) Mules, horses and neat cattle not less than one year old and swine and sheep not less than six months old, domestic fowls exceeding fifteen dollars in value and fish hatched or kept in confinement.

(k) Automobiles.

MAKE AND TYPE.

YEAR.

HORSE POWER.

CYLINDERS.

Motor trucks.

Motor cycles.

Vehicles not self propelled.

Harness, robes, blankets, garage and stable equipment.

(f) Household Furniture exceeding one thousand dollars in value, including library, pictures statutory, pianos, silver and plate etc., used in the travelling which is the place of domicile of the owner thereof.

of the owner thereof.

Full value =
Excess above \$1,000 =

household articles, including furniture, pictures, statuary, pianos, silver and plate, etc., *not* used in the dwelling which is the place of domicile of the owner thereof, at its full and fair cash value, *without any deduction*.

(m) Timber after severance from the soil, cord wood and other forest products.

(n) Office or professional libraries and instruments.

(o) Watches, jewelry, precious stones and metals, including such as are owned or used by any minor child of the maker of this list.

(p) Goods, chattels and effects, exclusive of those entered under item (b) as "stock in trade", including fuel, provisions, supplies and materials.

(g) All other personal property which has not been specifically exempted from taxation.

The foregoing schedule comprises all of the real estate if, for period by the assessors in their notice under Sec. 29, Chap. 59, General Laws to be returned, and personal property of every kind and description within the Commonwealth owned or held by me on the first day of April of the current year subject to taxation by the assessors of the of under the laws of the Commonwealth of Massachusetts according to the instructions herewith given; and the several items thereof have been compiled in the lawful money of the United States; and all the statements in connection therewith are full, true and correct according to my best knowledge and belief.

..... SS. 1923. Subscribed

One of the Assessors of:

*This oath may be administered by a notary public, or by a Justice of the Peace within the Commonwealth.

(Special provision if list is to be filed with assessors of Boston, General Act of 1916, Chap. 294, Sec. 2.)

General Tax Clinic 909, Section 909. "A person affected by the taxes assessed here may, within six months after the date of his tax bill, apply to the assessors for an abatement thereof. . . ." [Emphasis the time limit.]

Section 910. A person shall not have an abatement, except on otherwise provided, unless he has brought in to the assessors more than a notice of his protest, or unless he has an abatement, although no such notice is required to be filed with the assessors. If a person has an abatement, although no such notice is required to be filed with the assessors, the time specified in the notice required by section twenty-four to part of the tax assessed on the person on such abatement shall be included unless the applicant shows to the assessors a reasonable cause for the delay or unless such tax is repaid by more than fifty per cent. the amount which was here assessed on such estate, if the last had been seasonably brought in, and in such case only the excess over such fifty per cent. shall be abated.

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EXPLANATION OF TABLE OF AGGREGATES.

The figures entered in this table are to be derived from those entered in the Valuation List. They should represent polls and property actually "assessed for a tax in money," and should include nothing which has been exempted from taxation.

The totals in Columns One, Two, Three, Six, Seven and Nine should each respectively be the sum of the figures above it in the same column.

In Column Three the number of persons assessed "On property" (item g) should be the sum of the totals of Columns One (item c) and Two (item f).

In Column Eight the amount entered should be the sum of the totals in Columns Six and Seven.

In Column Nine (except for such slight variations as may be caused by fractions) the tax "On Personal Estate" will be the tax on the total of Column Six, the tax "On Real Estate" will be the tax on the total of Column Seven, and the tax "On Polls" will be the number in Column Four, multiplied by \$5.00.

FOR THE *Town* OF *Westport* OF POLLS, PROPERTY, TAXES, ETC., AS ASSESSED APRIL 1, 1923.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Number of residents assessed on property.	Number of non-residents assessed on property.	Number of persons assessed.	Number of male polls assessed.	Tax on each male poll.	Value of assessed personal estate.	Value of assessed real estate.	Total valuation of assessed estate. April 1, 1923.	Tax for state, county and city or town purposes, including overlayings.	Rate of total tax per \$1,000.	Number of horses assessed.	Number of cows assessed.	Number of sheep assessed.	Number of neat cattle, other than cows, assessed.	Number of swine assessed.	Number of dwelling-houses assessed.	Number of acres of land assessed.	Number and value of fowl assessed.
Individuals.	Individuals.	† On property.			Excluding resident bank stock.	Buildings, excluding land.		DOLLARS. CTS.									Number.
^a 882	^d 188	^g 2049	1088	\$5.00	567,525	252,460		19295 85									
					Resident bank stock.	Land, excluding buildings.	4,785,675.00	On real estate.									28785
^b 192	^e 187	^h 270			-----	1,693,530		On polls.	34.00	406	1837	7	186	314	1165	29630	
Total.	Total.	Total.			Total.	Total.		5440 00									Value.
^c 1074	^f 975	ⁱ 2319			567,525	4,218,160		Total.									28,775.00
								168,152 95									

* Firms, corporations, associations, institutions, trustees, etc.

† On property; the total of the first two columns. (The sum of c and f.)

We, the Assessors of *Westport*, do severally and solemnly swear that the foregoing list is a full and true list of the names of all persons known to us, who are liable to taxation in the *Town* of *Westport* during the present year, and that the real and personal estate contained in said list, and assessed upon each person in said list, is a full and accurate assessment upon all the property of each person, liable to taxation, at its full and fair cash value, according to our best knowledge and belief.

Frank R. Stocum.
Yason R. Macomber
George N. Noyes

ASSESSORS
OF

Westport

Bristol, ss. *October 5th* A.D. 1923.

Subscribed and sworn to before me,

Edward L. Macomber, Justice of the Peace.

[A separate certified copy of this table to be returned to the Commissioner of Corporations and Taxation of the Commonwealth on or before October 1, together with the Statement required by Sect. 84, of Chapter 59 of the General Laws.]

TOWN OF WESTPORT

ASSESSORS NOTICE

Pursuant to the provisions of Section 29, Chapter 59, General Laws, all persons, firms and corporations, domestic or foreign, subject to taxation in the

TOWN OF WESTPORT

are hereby notified and required to bring in to the assessors of said town

On or
before the **15TH DAY OF MAY NEXT**

true lists. In case of residents a true list, containing the items required by the commissioner in the form prescribed by him under section five of chapter fifty-eight of all their polls and personal estate not exempt from taxation, except intangible property the income of which is included in a return filed the same year in accordance with sections twenty-two to twenty-five, inclusive, of chapter sixty-two, and in case of non-residents and foreign corporations such a true list of their personal estate in said town not exempt from taxation, and all persons, firms and corporations, domestic or foreign, are hereby notified and required to include and set forth in said lists their real estate subject to taxation in said town, which lists must be verified by oath as required by Section 31 of Chapter 59, General Laws.

Under the provisions of Section 29 and 30, Chapter 59, General Laws, the above-mentioned lists must be in form prescribed by the Commissioner of Corporations and Taxation of the Commonwealth. These blank forms may be had at the assessors' office, or will be mailed to any address upon application.

Section 34, Chapter 59, General Laws. A mortgagor or mortgagee of real estate may bring in to the assessors of the town where it lies, within the time prescribed by the notice under section twenty-nine, a sworn statement of the amount secured thereon or on each separate parcel thereof, with the name and residence of every holder of an interest therein as mortgagor or mortgagee. If such property is situated in two or more places, or if a recorded mortgage includes two or more estates or parts of an estate as security for one sum, such statement shall include an estimate of the interest of the mortgagee in each estate or part thereof. The assessors shall from such statement or otherwise, ascertain the proportionate interests of the mortgagor or mortgagee respectively in said estates, and shall assess the same accordingly. If, in any year, such statement is not brought in the tax for that year on such real estate shall not be invalid merely for the reason that the interest of the mortgagee therein has not been assessed to him.

In accordance with Section 29 aforesaid, all persons, except corporations making returns to the Commissioner of Insurance as required by Section 38, Chapter 176, General Laws, are hereby required to bring in to the assessors, on or before the 15th day of May next, true lists of all real and personal estate held by them, respectively, for literary, temperance, benevolent, charitable, or scientific purposes on the first day of April, in the current year, or at the election of such corporation on the last day of its fiscal year last preceding said April first, together with statements of the amounts of all receipts and expenditures for said purposes during the the year last preceding said days; such lists and statements to be in accordance with the blanks furnished by the Commissioner of Corporations and Taxation.

FRANK R. SLOCUM,
NASON R. MACOMBER,
GEORGE NORMAN,

BOARD OF ASSESSORS

April 1, 1923.

