

47 boxes (781 linear inches)

**Historical Sketch:** One of the most basic functions of any town is assessing and collecting taxes from its residents. Poll taxes were collected from each adult male in a household, typically enrolled voters. In Kingston, the rate was typically \$1 or \$2 per head. Real estate and personal property taxes, were levied on land (house lots, woodlots, meadows, etc.), livestock, carriages, and other forms of property. These monies collected by the town government were divided between the town and the county, and were sometime earmarked for specific purposes like highway or roads construction and maintenance, or the upkeep and expenses of specific school districts.

**Creator:** Kingston Assessors

**Scope and Content:** Series 1 of this collection contains Assessors Valuation Lists. These lists document property valuations by Kingston Assessors from 1761 to 1949 and 2001 to 2010. Lists for 1762, 1764–67, 1769, 1772, 1774, 1776–77, 1785, 1787, 1804, 1806, 1936 through 1945, 1950 through 2000, 2002 through 2006, and 2008–09. In the Massachusetts Records Schedules, these fall under “04 Board of Assessors. 4.077 Valuation Lists, (b) all but Motor Vehicle and Trailer. Permanent. c. 59 s. 44, 52.” They are also covered by the general provision that records created before 1870 are considered permanent and cannot be destroyed.

Each list records in grid format the taxpayer, number of polls, poll tax, valuation of real property – sometimes divided into improved and unimproved – and valuation of personal property. Most taxpayers are Kingston residents, but non-residents property owners are included, occasionally in a separate section. Valuation of out-of-town property and income are sometimes included. Note that location and description of property is not included.

Many lists are marked are marked “Original” and note that a copy was passed to the collector, or the surveyor for Highway districts. Some lists have tick marks beside the names, which may indicate a copy used for collection. All lists are signed by “Assessors of Kingston.” Highway lists bear a different endorsement as this tax could be “expended” in labor on the highways and town ways at a set rate per day. In 1794, the rate voted at annual meeting was 3 shillings per day for a man, 3 shillings per day for an ox, 1 shilling and eight pence for a horse, and 1 shilling and four pence for a cart, a day being defined as eight hours. The labor had to be completed within a year and overseen by the district surveyor.

There may be several lists for a given year, often with the same title, sometimes differentiated by number, district or type. The relationship among the lists for a given year is not clear. Titles of the booklets typically include Estate Bill, State Bill or State Tax, County Tax, Town Tax and Highway Tax. Several early lists are titled

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Province Tax, Silver Money Tax, Soldiers' Bounty Tax, Beef Tax and Continental Tax. Later years include Ministerial Tax and School Tax. Districts are labeled by location (Southwest, Northerly), by geography (Upper, Middle, Lower) and by number (1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>). Occasionally the tax itself is numbered (Commonwealth Tax No. 2).

The lists from 1761 to 1842 are sewn into signatures, which may be single or sewn loosely together into more substantial booklets. The lists range from roughly 6.5"x 4" or 8"x 6.5", with some as large as 16" x 7". After 1825, some have brown paper or newspaper covers. The earliest lists have been unfolded as flat as possible. Assessments after 1842 are in bound books.

Series 2 of this collection contains small ledgers called "commitment books," completed annually from 1858 to 1927, that list Kingston tax-payers and their account details. Generally, each account lists the number of polls (adult male voters), the poll tax due, personal property tax due, real estate tax due, total tax due, and the date the tax was paid. Interest and abatements are included when these adjustments were made.

Residents are listed in alphabetical sections, but within each section, names might appear out of order. In combined volumes, residents are listed first, followed by non-residents. Non-resident listings include their towns of residence.

Before 1915, there is one volume per year. In 1915, each year has two volumes, residents and non-residents, except for 1918, 1921, 1926 and 1927 which are represented in single volumes, with two alphabetical lists included. Three volumes are missing: 1877, 1878 and 1922. Two volumes contain multiple years: the lists for 1891 can be in the back of 1881, and the lists for 1887 are in the back of 1882. There is one volume in Box 47 that is not identified by year. When a volume lists tax assessments for a particular purpose, it is noted in the list.

**Arrangement:** Materials in each series are arranged chronologically.

In Series 1, the Assessors Valuation Lists in Boxes 1 through 3, have one or more years per folder. The original order may have been by type of tax then date, as some lists bear a pasted-on label suggesting this arrangement. As received, they were for the most part chronological with index card dividers listing the bills that followed. A undated typed list on Board of Assessors letterhead includes items through 1842, concluding with the statement, "All assessments after 1842 are in bound books." The dividers and list are in folder 3.6.

## Box and folder list

### Series 1: Assessors Valuation Lists, 1761–1949, 2001–2010

*Box.Folder Year (number of lists)*

#### Box 1

- 1.1 1761, 1763, 1768 (2), 1769
- 1.2 1770, 1771, 1773, 1775, 1778, 1779 (2)
- 1.3 1780 (6), 1781 (2), 1782 (2), 1784 (3)
- 1.4 1786 (2), 1788 (4), 1789 (5)
- 1.5 1790 (4), 1791 (6), 1792, 1793 (7)
- 1.6 1794 (7), 1795 (8)
- 1.7 1797, 1798 (2), 1799 (5)
- 1.8 1800 (6), 1801 (7)
- 1.9 1802 (8), 1803 (7)
- 1.10 1805, 1807 (6)

#### Box 2

- 2.1 1808 (7), 1809 (12)
- 2.2 1810 (3), 1811 (8)
- 2.3 1812 (8)
- 2.4 1813 (3), 1814 (4), 1815 (4)
- 2.5 1816 (3), 1817 (4)
- 2.6 1818 (5), 1819
- 2.7 1820 (4), 1821 (5)

#### Box 3

- 3.1 1822 (3), 1823 (7)
- 3.2 1824 (4), 1825 (6)
- 3.3 1826 (6), 1827 (5)
- 3.4 1828 (3), 1829 (9)
- 3.5 1830 (3), 1831 (4)
- 3.6 Index dividers and list, undated

#### Box 4

- 4.1 1830
- 4.2 1831
- 4.3 1832
- 4.4 1832 (highway)
- 4.5 1833
- 4.6 1833 (highway)
- 4.7 1834
- 4.8 1835 (school district #3)
- 4.9 1835–1842 (town, county & highway)
- 4.10 1836 (town, county and highway)

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- 4.11 1837
- 4.12 1838
- 4.13 1838 (school district #2)
- 4.14 1839
- 4.15 1839 (school district #2)
- 4.16 1839 (school district #3)
- 4.17 1840
- 4.18 1841
- 4.19 1841 (school district #2)
- 4.20 1841 (school district #6)
- 4.21 1842
- 4.22 1842 (school district #2)
- 4.23 1842 (school district #6)
- 4.24 1844 (school district #2)
- 4.25 1846 (school district #1)
- 4.26 1847 (school district #1)
- 4.27 1847 (school district #6)
- 4.28 1849 (school district #5)

**Box 5** 1843–1847

**Box 6** 1848–1860

**Box 7** 1861–1864

**Box 8** 1865–1869

**Box 9** 1870–1874

**Box 10** 1875–1879

**Box 11** 1880–1881

**Box 12** 1882–1883

**Box 13** 1884–1885

**Box 14** 1886–1887

**Box 15** 1888–1889

**Box 16** 1890–1891

**Box 17** 1892–1893

**Box 18** 1894–1895

**Box 19** 1896–1897

**Box 20** 1898–1899

**Box 21** 1900–1901

**Box 22** 1902–1903

**Box 23** 1904–1905

**Box 24** 1906–1907

**Box 25** 1908–1909

**Box 26** 1910–1911

**Box 27** 1912–1913

**Box 28** 1914–1915

**Box 29** 1916–1917

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**Box 30** 1918–1919

**Box 31** 1920–1921

**Box 32** 1922–1923

**Box 33** 1924–1925

**Box 34** 1926–1927

**Box 35** 1928–1929

**Box 36** 1930–1931

**Box 37** 1932–1933

**Box 38** 1934–1935, 1946

**Box 39** 1947–1949

**Box 40**

Alphabetical by Owner, FY 2001

Alphabetical by Street, FY 2001

Assessors Maps, 2002

**Box 41**

FY 2007 (proposed)

FY 2010

**Series 2: Commitment Books, 1858-1927**

**Box 42** 1858–1874

**Box 43** 1875–1890

**Box 44** 1891–1906

**Box 45** 1907–1917

**Box 46** 1918–1925

**Box 47** 1926, 1927, and unidentified year

**Acquisition:** The materials in this collection were acquired through multiple accessions. Boxes 1 through 3 were donated by Jim Judge, Kingston Assessor on 2011-02-28 (Acc2011-3). Boxes 4 through 38 were from the Kingston Assessors Office. Per KPL Director Sia Stewart, Jim Judge brought these to the LHR in the mid-1990s. Boxes 4 and 42 through 47 are retrospective. Valuation lists in Boxes 38 and 39 were retrieved from the Old Town House on 2008-02-01 by Archivist Susan Aprill (Acc2008-3). Box 41 was transferred to the Local History Room from within the library (Acc2014-6).

**Access:** Unrestricted.

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**Processor:** Archivist Carrie Elliott supervised the processing of this Collection and created the finding aid for the Collection in 2003; revised 2013. Archivist Sharon Pietryka reprocessed this collection in May 2018, combining it with the former collection, Assessors Valuation Lists PC26.

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