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Town of Lincoln
Assessors Records

2003.021

Processed by William F. Carroll, CA
May 2003

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Collection Information

Abstract : Records relating to the Board of Assessors, 1760-1990s, including minutes, valuation of real and personal property, tax abatements, assessment of valuation for excise tax, and related documents.

Finding Aid : Finding Aid in print form is available in the Repository

Preferred Citation : Archives/Special Collections of the Lincoln Public Library, Lincoln, Massachusetts.

Provenance : Municipal records, Town of Lincoln, deposited in vault ca. 1980s.

Note: Under Massachusetts statutes, municipal documents are property of the municipality and under the control of the municipal clerk or other official. Records are subject to Records Retention schedules, established by the Office of the State Secretary, and may not be destroyed or otherwise disposed of without permission of the State Secretary's Office.

MARC Access: Collection is catalogued in MARC under the following subject headings (lcs, aat, gmgpc, etc.)

- Lincoln (Mass.). Board of Assessors.
- Lincoln (Mass.) -- History.
- Lincoln (Mass.) -- Politics and government.
- Taxation -- Massachusetts -- Lincoln.
- Tax collection -- Massachusetts -- Lincoln.
- Property tax -- Massachusetts -- Lincoln.
- Real property tax -- Massachusetts -- Lincoln.
- Excise tax -- Massachusetts -- Lincoln.
- Taxation on personal property -- Massachusetts -- Lincoln.
- Tax remission -- Massachusetts -- Lincoln.
- Real estate -- Valuation -- Massachusetts -- Lincoln.
- Valuation -- Massachusetts -- Lincoln.
- Real property -- Massachusetts -- Lincoln
- Personal property -- Massachusetts -- Lincoln.
- Tax records -- Massachusetts -- Lincoln. aat
- Minutes. aat
- Local government records. aat

Historical/Biographical Notes

A petition to the Governor and General Court in 1746 from the inhabitants of the easterly part of Concord, the westerly part of Lexington, and the northerly part of Weston requested to be set off from their respective towns in order to have a more convenient location for worship. A precinct was established, which gave the inhabitants authority to build a meeting house and hire a minister, the Second Precinct of Concord, Lexington, and Weston. A subsequent petition led to the incorporation of the Town of Lincoln in 1754, encompassing approximately the area formerly the Second Precinct. Evolution of Town government over 250 years has increased the number and kind of municipal services provided by Towns in Massachusetts. Boards of Assessors are responsible for determining assessed value of real and personal property for tax purposes, assessing value of motor vehicles for excise tax, and formerly listing persons subject to poll tax, as well as determining tax abatements.

Scope and Content

The collection comprises assessors valuation books and records from 1760 to ca. 1830, minutes of Board of Assessors meetings, 1980s-1990s, and other 20th century documents relating to tax assessment in Lincoln and the operations of the Assessors.

The collection is arranged topically.

Series Descriptions

Series 1: Valuation Books, 1760-1831. (33 items)

Series 2: Miscellaneous Records, 1918-1932. (4 items)

Series 3: Minutes, 1980s-1990s. (16 items)

Town of Lincoln
Assessors Records
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Series 1, Valuation Books

<u>Box #</u>	<u>Folder #</u>	<u>Identification #</u>	<u>Description</u>
1	1	2003.021.1.1	"The South Book", containing valuations of real and personal property and number of polls, with province, county, town, and highway rates : manuscript, 7 p. / 1760.
1	2	2003.021.1.2	"The North Book", containing valuations of real and personal property and number of polls, with province, county, town, and highway rates : manuscript, 8 p. / 1769.
1	3	2003.021.1.3	"The North Book", containing valuations of real and personal property and number of polls, with province, county, town, and highway rates : manuscript, 6 p. (last leaf missing) / 1770.
1	4	2003.021.1.4	Valuation Book, containing valuations of real and personal property and number of polls, with province, county, town, and highway rates : manuscript, 16 p. / 1774. (Top damaged)
1	5	2003.021.1.5	"The South Book", containing valuations of real and personal property and number of polls, with province, county, town, and highway rates : manuscript, 12 p. / 1777. (Bottom damaged)
1	6	2003.021.1.6	"The North Book", containing valuations of real and personal property and number of polls, with continental, county, town, and highway rates : manuscript, 12 p. / 1778. (Bottom damaged)
1	7	2003.021.1.7	"The South Book", containing valuations of real and personal property and number of polls, with state and town rates : manuscript, 12 p. / 1779.

Series 1, continued

1	8	2003.021.1.8	"The South Book", containing valuations of real and personal property and number of polls, with state and town rates, and [war... rates] : manuscript, 12 p. / 1779 (higher valuation figures than 2003.921.1.7) (Top damaged)
1	9	2003.021.1.9	"The North Book", containing valuations of real and personal property and number of polls, with state and town rates : manuscript, 12 p. / 1779.
1	10	2003.021.1.10	"The North Book", containing valuations of real and personal property and number of polls, with state and town rates : manuscript, 12 p. / 1779. (higher valuation figures than 2003.021.1.9)
1	11	2003.021.1.11	"The North Book", containing valuations of real and personal property and number of polls, with state, poll, and town rates : manuscript, 10 p. (last leaf missing) / September 1780.
1	12	2003.021.1.12	"The South Book", containing valuations of real and personal property and number of polls, with state, poll, and town rates : manuscript, 12 p. / September 1780.
1	13	2003.021.1.13	"The South Book", containing valuations of real and personal property and number of polls, with state and town rates : manuscript, 16 p. / December 22, 1784. (Last page torn)
1	14	2003.021.1.14	"The North Book", containing valuations of real and personal property and number of polls, with state and town rates : manuscript, 16 p. / December 22, 1784.
1	15	2003.021.1.15	"The South Book", containing valuations of real and personal property and number of polls, with county and town rates : manuscript, 16 p. / October 6, 1785.

Series 1, continued

1	16	2003.021.1.16	Valuation book, containing valuations of real and personal property and number of polls, with state, poll, and town rates : manuscript, 16 p. / July 22, 1788.
1	17	2003.021.1.17	Valuation book, containing valuations of real and personal property and number of polls, with state, county, highway, and town rates : manuscript, 12 p. / June 1, 1789.
1	18	2003.021.1.18	Valuation book, containing valuations of real property by type of use : manuscript, 48 p. / 1821. (Dollars and Cents used rather than Pounds Shillings Pence first used in 1787)
1	19	2003.021.1.19	Valuation book, containing valuations of real and personal property and number of polls : manuscript, 1 vol., not paginated / 1817-1832.
1	20	2003.021.1.20	Valuation book, containing valuations of real and personal property and number of polls, with state, county, and town rates : manuscript, 16 p. / June 8, 1790.
1	21	2003.021.1.21	Valuation book, containing valuations of real and personal property and number of polls, with state and town rates : manuscript, 16 p. / September 1790.
1	22	2003.021.1.22	Valuation book, containing valuations of real and personal property and number of polls : manuscript, 16 p. / May 1, 1791.
1	23	2003.021.1.23	Valuation book, containing valuations of real property : manuscript, 16 p. / 1792.
1	24	2003.021.1.24	Valuation book, containing valuations of real and personal property and number of polls, with state and town rates : manuscript, 20 p. / October 29, 1792.

Series 1, continued

1	25	2003.021.1.25	Valuation book, containing valuations of real and personal property and number of polls, with state, county, and town rates : manuscript, 20 p. / November 26, 1793.
1	26	2003.021.1.26	Valuation book, containing valuations of personal property and number of polls : manuscript, 12 p. / May 1, 1795.
1	27	2003.021.1.27	Valuation book, containing valuations of personal property and number of polls : manuscript, 12 p. / May 1, 1799. (First valuation using dollars and cents rather than pounds shillings pence)
1	28	2003.021.1.28	Valuation book, containing valuations of personal property and number of polls : manuscript, 16 p. / May 1, 1802.
1	29	2003.021.1.29	Valuation book, containing valuations of real and personal property and number of polls, with state, poll, highway, and town rates : manuscript, 1 vol., not paginated / 1810-1820. (Pages missing at front)
1	30	2003.021.1.30	Valuation book, containing valuations of real and personal property and number of polls, with tax on real property, personal property, poll tax, highway deficiencies, and ministers tax : manuscript, 1 vol., not paginated / 1825-1833.
1	31	2003.021.1.31	Valuation book, containing valuations of real and personal property and number of polls, real property tax, personal property tax, poll tax, and highway tax : manuscript, 1 vol., not paginated / 1825-1832. (No cover)
1	32	2003.021.1.32	Valuation book, containing valuations of personal property and number of polls : manuscript, 1 vol., not paginated / 1813-1816.

Series 1, continued

1	33	2003.021.1.33	Valuation book, containing valuations of real property and number of polls : manuscript, one sheet (may be incomplete) / nd. (ca. 1780s or earlier)
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Town of Lincoln
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Series 2, Miscellaneous Records

<u>Box #</u>	<u>Folder #</u>	<u>Identification #</u>	<u>Description</u>
1	34	2003.021.2.1	Table showing Valuation, Tax, Tax Rate, etc. : typescript, 1 sheet / 1881-1932.
1	34	2003.021.2.2	List of persons assessed in Lincoln last year, who were no longer resident in Lincoln as of April 1, 1919; with memoranda from Tax Collector : manuscript, 1 p. folded / 1919.
1	35	2003.021.2.3	Letter from Alien Property Custodian, Washington, D.C., to State Tax Board, Boston, directed to local tax assessors, relating to any enemy owned property; with memoranda defining enemy, enemy owned money, enemy owned property : typescript, 2 p. / April 27, 1918.
1	35	2003.021.2.4	An act providing for advanced payments on account of taxes for the current year in certain cities and towns, Ch. 94, MGL : 1 p. / adopted March 18, 1932.

Town of Lincoln
Assessors Records
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Series 3, Minutes

<u>Box #</u>	<u>Folder #</u>	<u>Identification #</u>	<u>Description</u>
1	36	2003.021.3.1-.2	Minutes of meetings of Lincoln Board of Assessors : typescript / 1984. (2 items)
1	37	2003.021.3.3-.6	Minutes of meetings of Lincoln Board of Assessors : typescript / July-September 1997. (4 items)
1	38	2003.021.3.7-.13	Minutes of meetings of Lincoln Board of Assessors : typescript / October-December 1997. (7 items)
1	39	2003.021.3.14-.16	Minutes of meetings of Lincoln Board of Assessors : typescript / January 1998. (3 items)