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Town of Lincoln
Collector of Taxes Records

2003.020

Processed by William F. Carroll, CA
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Collection Information

Abstract : Records relating to the office of Collector of Taxes include ledgers with payments from 1834 to 1956, and include taxes on real property, personal property, and excise taxes.

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.). Collector of Taxes.
- 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.
- Poll tax -- Massachusetts -- Lincoln.
- Taxation on personal property -- Massachusetts -- Lincoln.
- Tax records -- Massachusetts -- Lincoln. aat
- Account books. aat
- Ledgers. 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. Collector of Taxes has been a major function of town government from the earliest days, and today encompasses real property tax records, personal property tax records, and excise tax records, with supporting documentation.

Scope and Content

The collection comprises ledgers of the Collector of Taxes from 1834 to 1956, with additional supporting documentation and records relating to tax abatements, tax takings, and related topics. Early tax collector records include assessments.

The collection is arranged chronologically by form and format.

Series Descriptions

Series 1: Ledgers. (66 items)

Series 2: Miscellaneous Documents (inserted in ledgers). (93 items)

Town of Lincoln
Collector of Taxes Records
2003.020
Series 1, Ledgers

<u>Box #</u>	<u>Folder #</u>	<u>Identification #</u>	<u>Description</u>
BV		2003.020.1.1	Tax Book of the Town of Lincoln, including valuation information, and listing amount of poll tax, real property tax, personal tax : ledger, not paginated / 1834-1849.
BV		2003.020.1.2	Valuation & Taxes of the Town of Lincoln, including valuation information, etc. : ledger, not paginated / 1850-1860.
BV		2003.020.1.3-.40	Tax Book, Town of Lincoln, listing amount of poll tax, personal property tax, and real estate tax : ledger, 100 p. / 1891-1928. (38 ledgers)
BV		2003.020.1.41	Tax Book, Town of Lincoln, listing amount of poll tax, personal property tax, and real estate tax : ledger, 100 sheets / 1929-1931.
BV		2003.020.1.42-.66	Tax Book, Town of Lincoln, listing amount of poll tax, personal property tax, excise tax, and real estate tax : ledger, 100 sheets / 1932-1956. (25 items)

Town of Lincoln
Collector of Taxes Records
2003.020
Series 2, Miscellaneous Documents

<u>Box #</u>	<u>Folder #</u>	<u>Identification #</u>	<u>Description</u>
1	1	2003.020.2.1	Assessors Warrant to Tax Collector to collect tax assessment on polls and estates / September 6, 1920.
1	1	2003.020.2.2	Assessors Warrant to Tax Collector to collect tax assessment on polls and estates / August 17, 1921.
1	2	2003.020.2.3	Assessors Warrant to Tax Collector to collect tax assessment on polls / April 15, 1922.
1	2	2003.020.2.4	Assessors Warrant to Tax Collector to collect tax assessment on polls / August 22, 1922.
1	3	2003.020.2.5	Assessors Warrant to Tax Collector to collect tax assessment on polls and estates / August 25, 1922.
1	4	2003.020.2.6	Assessors Warrant to Tax Collector to collect tax assessment on polls / May 1, 1923.
1	4	2003.020.2.7	Assessors Special Warrant to Tax Collector to collect tax assessment on polls and / May 25, 1923.
1	5	2003.020.2.8	Assessors Warrant to Tax Collector to collect tax assessment on polls and estates / September 1, 1925.
1	5	2003.020.2.9	Assessors Warrant to Tax Collector to collect tax assessment on polls and estates / September 10, 1927.
1	6	2003.020.2.10	Assessors Warrant to Tax Collector to collect tax assessment on polls and estates / September 15, 1928.
1	6	2003.020.2.11	Assessors Warrant to Tax Collector to collect tax assessment on motor vehicles / May 23, 1928.

Series 2, continued

1	7	2003.020.2.12	Assessors Warrant to Tax Collector to collect tax assessment motor vehicles / July 20, 1938 (2nd commitment)
1	7	2003.020.2.13	Assessors Warrant to Tax Collector to collect tax assessment on motor vehicles / November 1, 1938 (3rd commitment)
1	8	2003.020.2.14	Assessors Warrant to Tax Collector to collect tax assessment on polls / March 1, 1938.
1	8	2003.020.2.15	Assessors Warrant to Tax Collector to collect tax assessment on personal property / May 31, 1938.
1	8	2003.020.2.16	Assessors Warrant to Tax Collector to collect tax assessment on real estate / May 31, 1938.
1	9	2003.020.2.17	Assessors Warrant to Tax Collector to collect tax assessment on motor vehicles / January 11, 1939 (4th commitment)
1	10	2003.020.2.18-.26	Receipts to Thomas L. Giles, Collector, from George G. Tarbell, Treasurer, on account of 1928 tax collections : manuscript / September-December 1928. (9 items)
1	11	2003.020.2.27-.41	Receipts to Thomas L. Giles, Collector, from George G. Tarbell, Treasurer, on account of 1928 tax collections : manuscript / January-December 1929. (15 items)
1	12	2003.020.2.42-.43	Receipts to Thomas L. Giles, Collector, from George G. Tarbell, Treasurer, on account of 1928 tax collections : manuscript / January-March 1930. (2 items)
1	12	2003.020.2.44	Cover, inscribed Thomas L. Giles, Collector, 1928.

Series 2, continued

1	13	2003.020.2.45	Letter to Thomas L. Giles, Collector, from H. G. Farrar, Clerk, Board of Assessors, relating to real estate tax abatements, etc. : manuscript / December 30, 1929.
1	14	2003.020.2.46	Warrant from Lincoln Board of Water Commissioners to William H. Davis, Collector, for collection of water rates : typescript / July 14, 1938.
1	14	2003.020.2.47	Warrant from Lincoln Board of Water Commissioners to William H. Davis, Collector, for collection of water rates : typescript / October 24, 1938.
1	14	2003.020.2.48	Warrant for Commitment of Water Liens, from Lincoln Board of Assessors to Collector, for collection of water liens / June 2, 1938.
1	15	2003.020.2.49-.53	Letter from John P. Howard, Collector, to E. Russell Davis, Treasurer, requesting withholding of any money due to various people by the town, to be applied to unpaid tax bills : manuscript / February-December 1932. (5 items)
1	16	2003.020.2.54-.58	Schedule of Motor Vehicle Excise Tax Refunds, resulting from abatements / January-February 1932. (5 items)
1	17	2003.020.2.59-.60	Bond of Maryland Casualty Co. for John P. Howard, Collector of Taxes, 1933. (2 items)
1	17	2003.020.2.61-.65	Documents relating to appointment of Deputy Tax Collector, 1933. (5 items)
1	18	2003.020.2.66-.67	Overdue tax notices / 1934. (2 items)

Series 2, continued

1	18	2003.020.2.68-.72	Demand for tax payment / 1934. (5 items)
1	18	2003.020.2.73	Notice relating taxes owed by person declaring bankruptcy / October 20, 1934.
1	18	2003.020.2.74-.75	Collectors warrant to seize vehicle for unpaid excise tax / June 13, 1932. (2 items)
1	18	2003.020.2.76	Document relating to land owned by Henry P. Neville, deceased.
1	18	2003.020.2.77	Letter to Board of Selectmen from Collector, relating to amounts of taxes outstanding / January 20, 1935.
1	19	2003.020.2.78-.79	Motor Vehicle Excise tax bill / June 1, 1932. (2 items)
1	20	2003.020.2.80-.83	Correspondence and notes relating to tax abatements / 1932-1934. (4 items)
1	21	2003.020.2.84	List of uncollectible taxes / June 1, 1932.
1	22	2003.020.2.85-.88	Correspondence to Collector, including letters of complaint / 1933-1934. (4 items)
1	23	2003.020.2.89-.90	Payment orders for Collectors' salary / January 22, 1934. (2 items)
1	24	2003.020.2.91	Notice of Collectors office hours / 1932.
1	24	2003.020.2.92	Receipt for 1933 and 1934 taxes from Cambridge Water Department.
1	24	2003.020.2.93	Collector's Deed to land and buildings in Lincoln taken for non-payment of taxes / September 1933.