

**Watertown Free Public Library**

123 Main Street

Watertown, Massachusetts 02472

**Local History Collection**

**Town of Watertown  
Board of Assessors records,  
1775-1926 (inclusive)**

**TW009**

## Summary

**Collection name:** Town of Watertown Board of Assessors records, 1775-1926 (inclusive)

**Collection number:** TW009

**Repository:** Watertown Free Public Library (Watertown, Massachusetts)

**Creator:** Town of Watertown

**Extent:** 33.36 cubic feet (57 boxes)

**Language:** English

**Provenance:** Abatement records were received from the town clerk in 1976. Board of Assessors valuation and street books created between 1861 and 1926 were received from the town clerk in 1987. The immediate source of other items in this collection is unknown.

**Processing information:** Records were previously processed by Watertown Free Public Library staff and catalogued as several individual items and collections. This finding aid was created by Caroline Littlewood in 2020 to unite items created by the Town of Watertown Board of Assessors. It is adapted from catalog records and draws heavily on an inventory of the East Branch of the Watertown Free Public Library completed in 2006.

**Conditions governing access:** Collection is open for use in the Local History Room, Watertown Free Public Library.

**Preferred citation:** Town of Watertown Board of Assessors records, 1775-1926 (inclusive), TW009, Watertown Free Public Library Local History Collection, Watertown, Mass.

**Abstract:** This collection documents the activity of the Town of Watertown Board of Assessors. It contains tax and valuation lists, assessor's certificates and certificates of abatement, tax warrants, board correspondence, meeting minutes, and notes.

## Historical Note

The Board of Assessors is the town body responsible for the fair and equitable listing and valuation of all property, real and personal, subject to taxation. Their work is essential to the levying and collection of town, county, and state taxes.

Within years of English settlement, Watertown selectmen ordered the assessment and taxation of property. They called for two or three men to take and "perfect" an "invoice of men's estates to make rates" for the upcoming year:

the Invoice shall from time to time be taken; in two or three sheets of paper fixed together... and in the margin upon the left hand...in alphabetical order the names of persons concerned in the rate (in payment) and in the uppermost margin, the particulars to be rated, with their value, and underneath (right against every man's name) the particular sum that he hath of every specious... and this invoice so taken, shall be kept in some man's house...for every man to...see he hath no wrong; and so to continue till a new Invoice be taken.<sup>1</sup>

Seventeenth-century assessments were performed sporadically by one or two men and revisited annually. Assessments typically included real estate valuations, personal estate valuations, and lists of polls (males sixteen years of age or older). By the end of the 1600s, Watertown had standard assessment procedures in place. Each year, the town appointed three to five men to act as Assessors. The Assessors notified residents of upcoming assessments and recorded, appraised, estimated, and valued all taxable estates and polls. Then, they submitted the tax and valuation lists for review by the Selectmen and the public. Assessors were also empowered to abate taxes in exceptional circumstances. Upon completion of their work, they deposited the lists and abatements with the town Collector. Assessors also regularly communicated with county and state officials about individual assessments and, when the tax code became more complex in the nineteenth century, compiled valuation books to submit to those officials.

## Organization and Arrangement

This collection consists of five series. The series are arranged as follows:

Series I. Tax and valuation lists, 1775-1916 (inclusive)

Series II. Meeting and abatement records, 1766-1926 (inclusive)

Series III. Tax warrants and acts, 1781-1859 (inclusive)

    Subseries i. Commonwealth of Massachusetts acts and warrants, 1781-1859 (inclusive),

        1790-1824 (bulk)

    Subseries ii. Middlesex County warrants, 1781-1841 (inclusive)

Series IV. Assessors' certificates, correspondence, and notes, 1779-1872 (inclusive)

Series V. Statistics of Industry, 1845

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<sup>1</sup> Historical Society of Watertown, *Watertown Records* (Watertown, Mass.: Fred G. Barker, 1894), 13.

## Scope and Content Note

This collection documents the work of the Board of Assessors. It contains tax and valuation lists, assessor's certificates and certificates of abatement, tax warrants, board correspondence, minutes, and notes.

### Series I. Tax and valuation lists, 1775-1916 (inclusive)

This series consists of tax and valuation lists and books. The distinction between tax list and valuation list is not always clear; items labeled "valuation" may also include tax sums and items labeled "tax" may include valuations. Some items are labeled "Tax book" on the spine, and "Valuation and Tax book" on the cover.

All materials contain lists of individual persons or corporate bodies to be taxed along the left column of the page, and items to be tallied or valued along the top row. Some are original handwritten assessments (typically referred to as "lists"), others are compiled reports for government bodies (typically, though not always, referred to as "books"). Because some items in this series are original records and others are derivative records (having been created with the information in the originals), items for the same years often contain duplicative data. For example, the valuation books of the early twentieth century include transcriptions of information originally collected in that year's list(s). The data is neatly organized in pre-printed pages of books provided by the Commonwealth, with more entries to a page than in the lists for that year. However, some of the lists have notes in the margins which are not duplicated in the valuation books.

Lists and books vary in the amount of description of property, although later volumes tend to provide slightly more description. Items referred to as "tax lists" or "valuation lists" generally include assessments of personal and real estate, at a minimum, as well as polls and assessments or rates for other tax or property categories (e.g. highway tax, ministry tax). A handful of lists and books are exclusive to a single tax, e.g. carriage tax, street watering tax, or poll tax. Some labeled tax book list state and county taxes, as well as town taxes. A small number include other types of information. For example, some 1790s and 1800s lists include individuals' honorifics and/or occupations, and the 1887-1888 poll tax assessment includes previous residence (town, state, or country). Lists and books also vary in organization: some are alphabetical, some are geographical. Later lists are more often alphabetical than by street, except for Street books.

## Series Inventory:

<b>Box</b>	<b>Folder</b>	<b>Item title or description</b>	<b>Date</b>	<b>Legacy call number</b> (internal use only)
35	1	Highway rate 1775	1775	HIST 336.225 WAT 1775-1878
35	1	Watertown's Valuation for 1776 West List	1776	
35	1	Watertown's Valuation East List 1777	1777	
35	1	Watertown's Valuation West List 1777	1777	HIST 336.225 WAT 1775-1878
35		[1778 tax list]	1778	HIST 336.225 WAT 1778 Flat File
35		[1779 tax list]	1779	HIST 336. 4406 WAT 1779
35	2	West List Valuation September 1784	1784	HIST 336.225 WAT 1775-1878
35	2	East List Valuation September 1784	1784	HIST 336.225 WAT 1775-1878
35	2	West List Valuation 1786 Dec 22d	1786	HIST 336.225 WAT 1775-1878
35	2	East List Valuation 1786 Dec 22	1786	HIST 336.225 WAT 1775-1878
35	2	Carriage tax	1793-1794	
1		Tax Lists 1790-9	1790-1799	HIST 336.225 WAT 1790-1799
1		Valuation Lists 1790-1799	1790-1799	HIST 336.225 WAT 1790-1799
1		Valuation Lists 1800-1808	1800-1808	HIST 336.225 WAT 1800-1808
flat file		[1801 list]	1801	HIST 336.225 WAT 1801
1		Tax Lists 1808-9 Valuation Lists 1813-1814	1808-1810, 1813-1814	HIST 336.225 WAT 1808-1810, 1812-1813
1		Valuation Lists 1809-1811	1809-1811	HIST 336.225 WAT 1809-1811
1		Valuation and Tax Lists 1815	1815	HIST 336.225 WAT 1815
36		[Small notebook circa 1816]	ca. 1816	HIST 336.225 WAT 1775-1878
1		Valuation and Tax Lists 1816	1816	HIST 336.225 WAT 1816
1		Valuation and Tax Lists 1817	1817	HIST 336.225 WAT 1817
2		Watertown Valuation and Tax Book May 1, 1818	1818-1824	HIST 336.225 WAT 1818-1824
35		Watertown's valuation 1821	1821	HIST 336.225 WAT 1775-1878
36		[Notebook circa 1821]	ca. 1821	
35		1822 Watertown's valuation	1822	HIST 336.225 WAT 1775-1878
35	2	Valuation	1824	HIST 341.7444 TRE Box 13 of 14
2		Watertown Valuation and Tax Book 1825-1835	1825-1835	HIST 336.225 WAT 1825-1835
3		Tax Book 1836 & 7	1836-1837	HIST 336.225 WAT 1836-1837
7		Watertown Tax Book 1836 [entirely illegible]	1836-1837	HIST 336.225 WAT 1837 June
3		Valuation and Tax Book	1838-1846	HIST 336.225 WAT 1838-1846
37		Assessors Book 1842	1842	HIST 336.225 WAT 1842

3		Valuation and Tax Book 1847-1853	1847-1853	HIST 336.225 WAT 1847-1853
37		Assessors Book 1850	1850	HIST 336.225 WAT 1850
37		Assessors Book 1854	1854	HIST 336.225 WAT 1854
4		Valuation and Tax Book	1854-1858	HIST 336.225 WAT 1854-1858
37		Assessors Book 1856	1856	HIST 336.225 WAT 1856
7		[Tax Book June] 1858	1858	HIST 336.225 WAT 1858 June
7		[Tax Book September] 1858	1858	HIST 336.225 WAT 1858 Sept
7		[Tax Book] 1859	1859	HIST 336.225 WAT 1859 June
5		Valuation and Taxes Watertown 1859-1860	1859-1860	HIST 336.225 WAT 1859-1860
6		Tax Book 1861	1861	HIST 336.225 WAT 1861 June
22		Valuation list for the town of Watertown	1861	HIST 336.225 WAT 1861
6		Tax Book 1862	1862	HIST 336.225 WAT 1862 June
22		Valuation list for the town of Watertown	1862	HIST 336.225 WAT 1862
6		Valuation and Tax 1863	1863	HIST 336.225 WAT 1863 June
22		Valuation list for the town of Watertown	1863	HIST 336.225 WAT 1863
6		Tax Book 1864	1864	HIST 336.225 WAT 1864 July
22		Valuation list for the town of Watertown	1864	HIST 336.225 WAT 1846
6		[Tax Book] 1865	1865	HIST 336.225 WAT 1865 August
22		Valuation list for the town of Watertown	1865	HIST 336.225 WAT 1865
7		[Tax Book] 1866	1866	HIST 336.225 WAT 1866 June
23		Valuation list for the town of Watertown	1866	HIST 336.225 WAT 1866
7		Tax Book 1867	1867	HIST 336.225 WAT 1867 July
23		Valuation list for the town of Watertown	1867	HIST 336.225 WAT 1867
7		[Tax Book] 1868	1868	HIST 336.225 WAT 1868 July
23		Valuation list for the town of Watertown	1868	HIST 336.225 WAT 1868
7		[Tax book] 1869	1869	HIST 336.225 WAT 1869 July
23		Valuation list for the town of Watertown	1869	HIST 336.225 WAT 1869
8		[Tax Book] 1870	1870	HIST 336.225 WAT 1870 Sept
23		Valuation list for the town of Watertown	1870	HIST 336.225 WAT 1870
8		[Tax Book] 1871	1871	HIST 336.225 WAT 1871 July

24		Valuation list for the town of Watertown	1871	HIST 336.225 WAT 1871 July
8		[Tax Book] 1872	1872	HIST 336.225 WAT 1872 July
24		Valuation list for the town of Watertown	1872	HIST 336.225 WAT 1872
8		[Tax Book] 1873	1873	HIST 336.225 WAT 1873 May
24		Valuation list for the town of Watertown	1873	HIST 336.225 WAT 1873
8		Assessors Blotter 1874	1874	HIST 336.225 WAT 1874 August
24		Valuation list for the town of Watertown	1874	HIST 336.225 WAT 1874
4		Tax Book 1875	1875	HIST 336.225 WAT 1875
25		Valuation list for the town of Watertown	1875	HIST 336.225 WAT 1875
6		Tax Book 1876	1876	HIST 336.225 WAT 1876 May
25		Valuation list for the town of Watertown	1876	HIST 336.225 WAT 1876
6		Tax Blotter 1877	1877	HIST 336.225 WAT 1877
25		Valuation list for the town of Watertown	1877	HIST 336.225 WAT 1877
4		Tax Book 1878	1878	HIST 336.225 WAT 1878
26		Valuation list for the town of Watertown	1878	HIST 336.225 WAT 1878
4		Tax Book 1879	1879	HIST 336.225 WAT 1879
26		Valuation list for the town of Watertown	1879	HIST 336.225 WAT 1879
9		Tax Book 1880	1880	HIST 336.225 WAT 1880
26		Valuation list for the town of Watertown	1880	HIST 336.225 WAT 1880
9		Tax Book 1881	1881	HIST 336.225 WAT 1881 July
27		Valuation list for the town of Watertown	1881	HIST 336.225 WAT 1881
9		Tax Book 1882	1882	HIST 336.225 WAT 1882 July
27		Valuation list for the town of Watertown	1882	HIST 336.225 WAT 1882
9		Tax Book 1883	1883	HIST 336.225 WAT 1883
27		Valuation list for the town of Watertown	1883	HIST 336.225 WAT 1883
10		Tax Book 1884	1884	HIST 336.225 WAT 1884 July
28		Valuation list for the town of Watertown	1884	HIST 336.225 WAT 1884
10		Tax Book 1885	1885	HIST 336.225 WAT 1885

28		Valuation list for the town of Watertown	1885	HIST 336.225 WAT 1885
10		Tax Book 1886	1886	HIST 336.225 WAT 1886 July
28		Valuation list for the town of Watertown	1886	HIST 336.225 WAT 1886
10		Tax Book 1887	1887	HIST 336.225 WAT 1887
29		Valuation list for the town of Watertown	1887	HIST 336.225 WAT 1887
11		[List of persons assessed for a poll tax, 1887, 1888]	1887-1888	HIST 336.25 WAT 1887-1888
11		Tax Book 1888	1888	HIST 336.225 WAT 1888
29		Valuation list for the town of Watertown	1888	HIST 336.225 WAT 1888
11		Tax Book 1889	1889	HIST 336.225 WAT 1889
29		Valuation list for the town of Watertown	1889	HIST 336.225 WAT 1889
11		Tax Book 1890	1890	HIST 336.225 WAT 1890
30		Valuation list for the town of Watertown	1890	HIST 336.225 WAT 1890
12		Tax Book 1891	1891	HIST 336.225 WAT 1891
30		Valuation list for the town of Watertown	1891	HIST 336.225 WAT 1891
12		Tax Book 1892	1892	HIST 336.225 WAT 1892
30		Valuation list for the town of Watertown	1892	HIST 336.225 WAT 1892
13		Tax Book 1893	1893	HIST 336.225 WAT 1893
31		Valuation list for the town of Watertown	1893	HIST 336.225 WAT 1893
13		Tax Book 1894	1894	HIST 336.225 WAT 1894
14		Tax Book Precinct 1	1895	HIST 336.225 WAT 1895 Prec. 1
14		Tax Book Precinct 2	1895	HIST 336.225 WAT 1895 Prec. 2
31		Valuation list for the town of Watertown	1895	HIST 336.225 WAT 1895
32		Valuation list for the town of Watertown	1896	HIST 336.225 WAT 1896
38		Assessors Street Book Town of Watertown 1896	1896	HIST 336.25 WAT 1896
38		Assessors Street Book Town of Watertown 1897	1897	HIST 336.25 WAT 1897
32		Valuation list for the town of Watertown	1898	HIST 336.225 WAT 1898



38		Assessors Street Book Town of Watertown 1898	1898	HIST 336.25 WAT 1898
3		Assessors record of the taxes for street watering in Watertown as ordered by the Selectmen for [1898, 1899, 1900, 1901]	1898-1901	HIST 352.44 WAT A 1898-1901
33		Valuation list for the town of Watertown	1899	HIST 336.225 WAT 1899
15		Valuation Book 1900 Town of Watertown	1900	
15		Valuation Book 1901 Town of Watertown	1901	HIST 336.225 WAT 1901
15		Valuation Book 1902 Town of Watertown	1902	HIST 336.225 WAT 1902
16		Valuation Book 1903 Town of Watertown	1903	HIST 336.225 WAT 1903
16		Valuation Book 1904 Town of Watertown	1904	HIST 336.225 WAT 1904
17		Valuation Book 1905 Town of Watertown	1905	HIST 336.225 WAT 1905
17		Valuation Book 1906 Town of Watertown	1906	HIST 336.225 WAT 1906
18		Valuation Book 1907 Town of Watertown	1907	HIST 336.225 WAT 1907
18		Valuation Book 1908 Town of Watertown	1908	HIST 336.225 WAT 1908
19		Valuation Book 1909 Town of Watertown	1909	HIST 336.225 WAT 1909
39		Assessors Street Book 1909 Vol. 1	1909	HIST 336.225 WAT 1909 Vol. 1
40		Assessors Street Book 1909 Vol. 2	1909	HIST 336.225 WAT 1909 Vol. 2
41		Assessors Street Book 1909 Vol. 3	1909	HIST 336.225 WAT 1909 Vol. 3
20		Valuation Book 1910 Town of Watertown No. 1 residents	1910	HIST 336.225 WAT 1910 v.1
20		Valuation Book 1910 Town of Watertown No. 2 non-residents	1910	HIST 336.225 WAT 1910 v.2
42		Assessors Street Book 1910 vol. 1	1910	
43		Assessors Street Book 1910 vol. 2	1910	
21		Valuation Book 1911 Town of Watertown No. 1 residents	1911	HIST 336.225 WAT 1911 v.1
21		Valuation Book 1911 Town of Watertown No. 2 non-residents	1911	HIST 336.225 WAT 1911 v.2

44		Assessors Street Book 1911 vol. 3	1911	
44		Assessors Street Book 1911 vol. 4	1911	HIST 336.225 WAT 1911 vol. 4
45		Assessors Street Book 1912 Vol. 1	1912	
46		Assessors Street Book 1912 Vol. 2	1912	
47		Assessors Street Book 1912 vol. 3	1912	
47		Assessors Street Book 1912 vol. 4	1912	
48		Assessors Street Book 1913 vol. 1	1913	HIST 336.225 WAT 1913 vol. 1
49		Assessors Street Book 1913 vol. 2	1913	HIST 336.225 WAT 1913 vol. 2
50		Assessors Street Book 1913 vol. 3	1913	HIST 336.225 WAT 1913 vol. 3
51		Assessors Street Book 1913 vol. 4	1913	HIST 336.225 WAT 1913 vol. 4
52		Assessors Street Book no. 5 1914	1914	HIST 336.225 WAT 1914 vol. 5
52		Assessors Street Book 1914 no. 6	1914	HIST 336.225 WAT 1914 vol. 6
53		Assessors Street Book no. 7 1914	1914	HIST 336.225 WAT 1914 vol. 7
53		Assessors Street Book no. 8 1914	1914	HIST 336.225 WAT 1914 vol. 8
54		Assessors Street Book no. 10 1915	1915	HIST 336.225 WAT 1915 vol. 10
54		Assessors Street Book no. 11 1915	1915	HIST 336.225 WAT 1915 vol. 11
55		Assessors Street Book no. 12 1915	1915	HIST 336.225 WAT 1915 vol. 12
55		Assessors Street Book no. 9 1915	1915	HIST 336.225 WAT 1915 vol. 9
56		Assessors Street Book no. 13 1916	1916	HIST 336.225 WAT 1916 vol. 13
56		Assessors Street Book no. 14 1916	1916	HIST 336.225 WAT 1916 vol. 14
57		Assessors Street Book no. 15 1916	1916	HIST 336.225 WAT 1916 vol. 15
57		Assessors Street Book no. 16 1916	1916	HIST 336.225 WAT 1916 vol. 16

## Series II. Meeting and abatement records, 1766-1926 (inclusive)

This series contains six bound volumes of Board of Assessors meeting minutes (1895 to 1926), one index to abatements (1904 to 1910), and five folders of loose abatement lists, abated bills, certificates of abatements, and notices to Collectors. It also includes the Report of the Committee on Allowances to Collectors of Taxes, submitted in 1784 (box 35, folder 3). Board of Assessors meeting minutes primarily document tax abatements granted by the Board, though they also include reference to valuations conducted by the Assessors and errors to be resolved. Generally, abatement lists and notes include the name of parties and/or property involved, the amount abated, and, from the late nineteenth century onward, the reason for the abatement (i.e. "dead," "poor," or "widow's right").

Series Inventory:

Box	Folder	Item title or description	Dates	Legacy call number (internal use only)
35	3-6	[Loose lists, notes, certificates]	1766-1823, 1856-1858	
34		[Board of Assessors record book, 1895-1903]	1895-1903	HIST 336.206 WAT 1895- 1903; HIST 352.44 WAT A
35	19	[Loose papers from Board of Assessors record book, 1895-1903]	1899-1902	
34		[Board of Assessors record book, 1903-1915]	1903-1915	HIST 336.206 WAT 1903- 1915; HIST 352.44 WAT A
34		Assessors Abatements Town of Watertown [record book]	1904-1910	HIST 336.206 WAT 1904- 1910; HIST 352.44 WAT A
34		Abatement Index [for years 1904- 1910]	For years 1904-1910	HIST 336.206 WAT 1904- 1910 Index
34		[Board of Assessors record book, 1915-1920]	1915-1920	HIST 336.206 WAT 1915- 1920; HIST 352.44 WAT A
34		[Board of Assessors record book, 1923-1924]	1923-1924	HIST 336.206 WAT 1923- 1924; HIST 352.44 WAT A
34		[Board of Assessors record book, 1924-1926]	1924-1926	HIST 336.206 WAT 1924- 1926; HIST 352.44 WAT A

### Series III. Tax warrants and acts, 1781-1859 (inclusive)

This series contains tax acts and warrants from county and state authorities to Watertown officials. It is arranged into two subseries:

Subseries i. Commonwealth of Massachusetts acts and warrants, 1781-1859 (inclusive), 1790-1824 (bulk)

This subseries contains printed folios describing state acts to apportion and assess taxes within all municipalities and state warrants for the assessment of taxes within Watertown. Warrants are on printed sheets, with the town (Watertown) and the amount of taxes levied handwritten in. It also contains state notices and directives regarding other matters related to taxation, including an act "to provide for the collection of taxes in cases where the constable or collector has removed themselves out of the Commonwealth" and a resolve granting selectmen the right to examine collectors' lists.

Subseries ii. Middlesex County warrants, 1781-1841 (inclusive)

This subseries contains warrants for the county tax.

Series Inventory:

Box	Folder	Item title or description	Date	Legacy call number (internal use only)
36		[Subseries i]	1781-1859	HIST 348.744 TAX 1781-1830
35	15-18			
35	10-14	[Subseries ii]	1781-1841	

### Series IV. Assessors' certificates, correspondence, and notes, 1779-1872 (inclusive)

This series contains loose assessors' certificates (official notes of a valuation), unofficial notes on individual assessments, warrants for local assessments, and communications among town officials (including the collector, treasurer, and selectmen) regarding valuations.

Series Inventory:

Box	Folder	Item title or description	Date	Legacy call number (internal use only)
35	7-9	[Loose papers]	1779-1872	HIST 336.225 WAT 1775-1878

### Series V. Statistics of Industry, 1845

This series contains a single bound volume, printed by the Commonwealth of Massachusetts and filled in by Watertown officials, with statistics of industry in the town in 1845.

Series Inventory:

Box	Folder	Item title or description	Date	Legacy call number (internal use only)
3		Statistics of Industry in Watertown. 1845	1845	314.444 WAT 1845

## Related Materials

Digital copies of several items in this collection are available at <https://www.watertownlib.org/229/Local-History-Genealogy>.

*Administrative note: See folder list for links to digitized items.*

The Local History Collection also contains published Assessor's reports, including annual valuations of real and personal estates and resident lists, completed for the assessment of a poll tax:

*The Taxable Valuation of the Real and Personal Estates with the Amount of Tax in the Town of Watertown*

- Alternately titled *Town of Watertown Report of Assessors and Valuation of Watertown*
- Available for the years 1899 to 1905, 1907 to 1915, 1917, 1920, 1923, and 1926
- Valuations are listed alphabetically by surname
- Can be found with the call number HIST 336.225 WAT

*List of Persons Reported for the Assessment of a Poll Tax*

- Available for the years 1897 to 1899, 1902, 1906, 1907, 1917-1919, 1923, 1925, 1927, and 1929
- Residents are listed under street names, then street numbers
- Can be found with the call number HIST 336.25 WAT

## Access Points

### Subjects:

Dwellings

Personal property

Poll tax

Property tax

Property tax credit

Property tax relief

Real property

Tax abatements

Tax assessment

Tax remission

Taxation

### Places:

Waltham (Mass.)

Watertown (Mass.)