



Record Group [RG] 2
Assessment and Collection:
Tax and Financial Records

1749- 1916

Finding Aid

October 2010

**RG 2 Assessment and Collection
Tax and Financial Records**

Date range: 1749 [1770 - 1916]

Volume: 11 bound volumes, 9 volumes w/ paper wrappers. 3 li ft.

Location: Town Clerk's Office

Provenance.

These records were found in the safe that sat in the main room of the Old Town Hall until the Spring of 2010. The contents were moved to the Town Clerk / Tax Collector Office. Thanks to the New Hampshire Vital Records Improvement Fund, the Town Clerk / Tax Collector Susan Buchanan was able to obtain a second fire-resistant storage cabinet and archival supplies for assisting in the preservation of these materials.

Historical Sketch.

Taxes have existed throughout North Hampton's existence. A Statute enacted on December 16, 1816 and entitled "An Act to Establish the Rates at which Polls and Rateable Estates shall be valued in making and assessing Direct Taxes" indicates that taxes were assessed on all male polls (individuals) from the age of 18 to 70 with the following exceptions: those from 18 to 21 enrolled in the militia, ordained ministers, the president, professors, tutors, and students of colleges, paupers, and idiots. The unimproved land of nonresidents also was assessed and taxed.

According to *The New Hampshire Town Officer Handbook* of 1825, Selectmen were empowered to notify those people owning property in Town to meet on a certain day and time to provide information about their taxable (ratable) property. The Selectmen were to make a list of polls and assessments that was then transmitted to the Collector or Collectors with a warrant. The list gave the names of all inhabitants taxed for their polls and estates and the proportion of each tax for which they were responsible. In 1825, there was a State, County, Town and School tax.

The State determined the types of property that was taxable and set the value at which they would be assessed and taxed – polls, stallions, horses, cattle, sheep, various types of land, buildings, stock, bank shares, carriages intended for pleasure, etc. over the years.

The State and County Treasurers would each send a warrant to the Town, indicating

the amount the State and County were to receive from the Town. At Town Meeting, voters would approve the amount to be raised to pay for providing Town and School services. Each April the selectmen would notify (“warn”) of the time and place for a meeting where they were to receive an account of the polls and ratable property (“estate”) of Town inhabitants. The form might be called an “invoice of taxable property” or an “inventory”. The rates and taxes would be made and assessed in proportion to the amount of each person’s poll and ratable estate.

The Selectmen also were required to make a record book of the “doings and proceedings” of the selectmen which they were to maintain as a public record, and to have their assessments recorded by the Town Clerk in the Book of Records belonging to the Town or to leave an attested copy with the Clerk for that purpose. The Selectmen also were to provide to the Treasurer the name or names of the Collectors and the sums they were to collect and to pay the Treasurer.

By 1828 there also was a Highway tax which could be paid by providing labor for the making, mending, or repairing of highways and bridges. The person(s) named Surveyor of Highways would receive the warrant indicating the sum owed by each person, and have them work until that sum was reached. If the person did not appear to do the work, the Surveyor had the power to collect the sum of money owed by seizing goods.

Scope and Content.

The Tax and Financial Accounts sub-group consists of three series:

Series 1. Selectmen’s Account Books contain both the Town’s financial accounts and tax assessments. Date range: 1749 [bulk 1770 - 1916]. Eight (8) bound volumes for the following dates: 1749-1811, 1812-1835, 1835-1845, 1845-1864, 1865-1879, 1879-1897, 1897-1913, and 1913-1916. Note that the volume for 1845-1864 includes military bounties for the year 1862 and the names of substitutes and volunteers for 1864. **This series provides the most complete record.**

Series 2. Town Clerk’s Invoice and Tax Books which are the Clerk’s copies of assessments and warrants for multiple years. Date range: 1850-1893. Three (3) bound volumes for the following years: 1850-1864, 1865-1880, and 1881-1893. These records duplicate the list of polls and ratable property and taxes owed that were written in the Selectmen’s volumes. They are in the Clerk’s hand.

Series 3. Invoice and Tax Books sometimes containing the tax warrant. Date range: 1833, 1835, 1839-1849, 1863. Nine (9) paper bound volumes (booklets). These volumes usually provide the invoice of polls and ratable property, taxes assessed, and occasionally the tax warrant. The ones for 1840 and 1842 have the Town Clerk's name on the covers, perhaps signifying they were the Clerk's copy. The one for 1863 appears to be the copy given to the Tax Collector by the Board of Selectmen, and includes the signed tax warrant (with seal).

For the bound volumes, a strip of paper denoting the Record Group, Title, and Date Range of each volume has been inserted in each volume. The ones in paper wrappers, are in chronological order in folders with the folders labeled with the Record Group, Name, Series Name, and Dates.

A more detailed description by series and each volume within the series follows.

Series 1. Selectmen's Account Books

Town Records 1749-1811.

Conserved and microfilmed by Brown's River in the 1990s, this volume is entitled "A Book to Keep Selectmen's Accounts". It gives the amount of money paid out in 1749 and then jumps to 1770, continuing with information from 1770 through 1811.

"Inventories" begin in 1793 and continue through 1811. The inventories for each year give by name a list of property, including colts, oxen, chattels, land, mowing land, pasture land, unimproved land, stock in trade, etc. Tax rates include the "road rate". There is a "minister's tax" and non-resident tax listing as well.

No spine title 1812-1835

Inside front cover title is "Town Book". Provides inventories of taxable property by year from 1811-1832. The non-residents tax goes to 1834. The town accounts cover the full date range and includes the salary to the Rev. Jonathan French.

Ledger 1835-1845. Also has 20th century label #29.

Provides inventories and selectmen's accounts which includes the Town Farm expenditures.

Ledger 1845-1864. Also has 20th century label #23.

Provides "invoices" which are inventories of taxable property as well as the Selectmen's accounts, both receipts and expenditures with auditors' certification. Note that this

volume has military bounties for 1862, and a list of name of volunteers and substitutes for 1864.

Records 1865-1879. Also has 20th century label #25.

Inside entitled "Property of the Town of North Hampton". Provides descriptions of property by district, and then by name. Also includes outstanding notes, payments. Not always signed by selectmen but rather attested by the Clerk.

Invoice Record 1879-1897. Also has 20th century label #27.

Preprinted sheets include polls and ratable property as well as auditors' reports and debts.

Inventory - North Hampton 1897-1913. Also has 20th century label #30.

This preprinted volume includes polls and ratable property and the selectmen's and Treasurer's accounts

Invoice Records - North Hampton 1913-1916.

This preprinted volume includes polls and ratable property, selectmen's and Treasurer's accounts.

Series 2. Town Clerk's copies of Invoice of Polls and Assessments

Tax Book 1850-1864. Also has 20th century label #24.

Provides invoice of polls and assessments and tax warrant. Handwriting is that of the Clerks.

Invoice Records 1865-1880. Also has 20th century label #26.

Preprinted sheets for invoice of polls and ratable property. It includes the school taxes by district, and the tax warrants.

Invoice Record 1881-1893. Also has 20th century label #28.

Preprinted sheets include polls and ratable property and tax warrants.

Series 3. Invoice and Tax Books (paper covers)

Folder 1

A copy of the inventory of 1833 20th century label #10

Valuation Book of Taxes, 1835

Inventory and Tax Book, 1839

Folder 2

Invoice and Tax, 1840 20th century label #13 - Clerk's copy (Samuel French)

Invoice and Tax for 1841 (Includes state, county taxes)

Invoice and Tax 1842 (kept by Jeremiah Rollins, Town Clerk) this volume does not include the valuations.

Folder 3

Record of the Invoice and Taxes, 1844 and 1845

Invoice of the Polls and Ratable Estates and Taxes Assessed, 1846-1849. Includes copy of tax warrant.

Folder 4

Invoice of the Polls and Ratable Estates, 1863

For additional tax records and financial records for the late eighteenth through nineteenth centuries, see **RG 5 Ancient Town Papers**. For many years, there are inventories, usually by district, as well as numerous bills and receipts. Most of the bills have endorsements on the reverse, and some endorsements include a number. A corresponding number will be found in the summary of receipts and expenditures. Keep in mind that the fiscal year differs from the calendar year arrangement of most of the bills.

There also is a bound volume from 1884 in **RG 1 Town Clerk Obsolete Records** that indicates the Highway Districts in North Hampton; and likely relates to the highway taxes, which typically were paid off by labor rather than money. The districts have numbers, not descriptive names, and the boundary outlines are by the names of property owners.

For further reading about taxation, the NH State Library has available *A History of Taxation in New Hampshire* by Maurice H. Robinson (American Economic Association: New York), 1902.

Names of some of the Town's Tax Collectors appear in the volumes. The incomplete list, discerned from the records, follows. Please add names as they are learned from the records. Tax Collectors and the dates they held office are:

Name of Tax Collector	Dates
Leavitt, Joseph	1839
Leavitt, James R.	1841
Lamprey, Jr., John	1850
Lamprey, John	1851-1854
Dow, Daniel	1855
Hobbs, John S.	1856-1891
Lamprey, Irving	1892-1893

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