

Record Group [RG]# : 06**Name: Assessment and Tax Collection Records****Dates: 1801- 2014****Size: 54 linear feet comprised of bound volumes, document boxes, drop front boxes, card files, post hole binders, three ring binders, and computer printouts****Name of Creator: Officials of Town of Amherst NH (Boards of Selectmen, Town Clerks, Assessors, Tax Collectors)****Historical note:**

The Board of Selectmen served as the tax assessor in the 18th, 19th and early 20th centuries. In addition to the records the selectmen created in performing this duty, the Town Clerk was required by law to record (make) a final copy of the invoice or inventory of taxable property and its assessed value. That list and a warrant to collect the taxes was given to the individual(s) who were elected at Town Meeting as collectors.

Over the years the state and town imposed taxes on not only real estate but other property. Taxable property included at various times livestock, carriages, physical stock in a business, shareholder stock, and bank interest. Separately charged at one time was a highway tax, a minister tax, and school tax. There also was a poll tax, the definition of which changed over time, and a head tax.

The history and description of the processes of assessment and collection in New Hampshire are available in secondary sources as well as by researching state laws. For colonial and nineteenth century practices, see:

"A History of Taxation in New Hampshire" by Maurice Henry Robinson in *Publications of American Economic Association, Third Series, Volume III, 1902*, pages 639-872 available free online *via* Google Books.

The New Hampshire Town Officer, 1829, by William Merchant Richardson, available online free *via* Google Books, or similar books printed regularly to assist town officials in performing their duties.

The NH Municipal Association, New Hampshire Tax Collectors' Association, and NH Association of Assessing Officials' websites provide resources describing current processes.

<https://www.nhmunicipal.org/About>

<http://nhtaxcollectors.com>

<http://nhaao.org>

Scope and Contents:

The Assessment and Tax Collection Records Record Group provides a comprehensive view of the history of property (real and personal) and polls assessment and tax collection in the Town of Amherst.

This Record Group is divided into two subgroups:

- 1) **Assessment** composed of the records created in the process of determining the value of various types of property and the number of polls (individuals) who would be taxed; and
- 2) **Collection** composed of records created in the process of setting the rate and tax to be collected, when it was collected or, if not collected in a timely manner, subsequent actions.

Within **Sub-group 1. Assessment** are seven series:

Series 1. Invoice and Taxes, Final , 1820-1973

Series 2. Invoice and Tax Workbooks (includes Selectmen's Drafts), 1814-1961

Subseries 1. Resident Taxpayers, 1814, 1818, 1823-32

Subseries 2. Residents and Nonresidents, 1833, 1836

Subseries 3. Resident Taxpayers, 1839-1879

Subseries 4. Nonresident Taxpayers, 1823-1879

Subseries 5. Resident and Nonresident Taxpayers, 1881-1961

Series 3. Tax Assessor's Work Books, 1849-1877, and n.d.

Series 4. Assessed Valuation Subtotals (Recapitulations), 1886, 1933-1953

Subseries 1. Valuation Subtotals, 1886, 1947-1953

Subseries 2. Invoice Recapitulation Workbooks, 1933-1953

Series 5. Abatements, 1957-1961

Series 6. Veterans Exemption Applications, 1970s

Series 7. Property Record Cards, 1960-1967

Within **Sub-group 2. Collection** are five series:

Series 1. Tax Warrants, 1801-1869

Series 2. Tax Payments and Warrants, 1921- 2014

Subseries 1. Tax Warrants and Payments, 1921-1961 (46 volumes)

Subseries 2. Tax Warrants, 1963-1971 (9 volumes)

Subseries 3. Property Tax, 1972-2000 (29 volumes)

Subseries 4. Tax Warrants, 2001-2009, 2014 (three ring binders to be bound)

Series 3. Cash Books, 1919-1962

Subseries 1. Tax Collectors' books, 1919, 1935, 1937, 1944 (4 volumes)

Subseries 2. Reports of Tax Collector to Treasurer, Town of Amherst, 1959-1962, 1969-1976 (4 vols)

Series 4. Poll, Head and Resident Tax Warrant Books, 1951-1983, 1985

Subseries 1. State Head Tax Warrant Books, 1951-1955, 1957-1960 (6 volumes)

Subseries 2. Poll Tax Warrant Books, 1956-1960 (5 volumes)

Subseries 3. Poll Tax Warrant and State Head Tax Warrant Book, 1961 (1 volume)

Subseries 4. Poll Tax Warrant Books, 1966-1968 (3 volumes)

Subseries 5. Resident Tax Warrant Books, 1969, 1972-1983, 1985 (14 volumes)

Series 5. Tax Sales and Tax Sale Redemptions, 1970-1983 (4 sets of records bound in various ways)

A summary of each subgroup and series follows:

Subgroup 1. Assessment.

Series 1. Invoice and Taxes (final), 1820-1973, 28 bound volumes.

These records represent the annual inventory of taxable property with assessed valuations and taxes as of April 1st of a given year. In the nineteenth century, "invoice" meant inventory of taxable property with valuation. Earlier volumes also includes a poll tax. The original volumes are not numbered so they have been assigned an ID number to aid locating the relevant volume. For much of the nineteenth century both the Selectmen's and Town Clerk's copies of these critical records were required to be created, and have survived. The Town has transferred such duplicates to the Library for security purposes and to improve access.

The last ten volumes dating from 1961 to 1973 contain a list of taxpayers and the information they provided about their taxable property. Some volumes are annotated with the tax amounts. The 1961 volume uses the title "Invoice". The rest are entitled "Inventory". Note that the years 1963, 1967, 1971 are missing.

Subgroup 1. Assessment .

Series 2. Invoice and Tax Workbooks (includes Selectmen's Drafts), 1814-1961.

There are five subseries of 19th to mid 20th-century workbooks containing the annual invoice (inventory of polls and taxable property with valuations) and taxes for the residents and nonresidents. All are handwritten. Most prior to 1881 are boxed.

Subseries 1. Resident Taxpayers, 1814, 1818, 1823-32

Subseries 2. Residents and Nonresidents, 1833, 1836

Subseries 3. Resident Taxpayers, 1839-1879

Subseries 4. Nonresident Taxpayers, 1823-1879

Subseries 5. Resident and Nonresident Taxpayers, 1881-1961

Subgroup 1. Assessment.

Series 3. Tax Assessor's Workbooks, 1849-1877, and n.d., 28 small pocket note books, all in two boxes. The note books seem to contain partial inventories, probably recording changes from the prior year, in preparation for formal invoice and taxes. No "author's" name is inscribed. Some are undated but appear to be from the mid-19th century.

Subgroup 1. Assessment.

Series 4. Assessed Valuation Subtotals (Recapitulations), 1886, 1933-1973. There are three subseries.

Subseries 1. Valuation Subtotals, 1886, 1947-1953, 4 bound volumes and one folder containing the 1886 one. These State forms may help a researcher understand the work process involved in assessment at that time.

Subseries 2. Invoice Recapitulation Workbooks, 1933-1953, 4 bound volumes.

These records may have been recapitulations for the county of the total number of polls and total valuations by district. No individual taxpayer information is provided.

Subgroup 1. Assessment.

Series 5. Abatements, 1957-1961, 2 volumes. These partially printed forms provide the amount abated and cause. Each page is dated and signed by Selectmen and Assessor. Although not considered a permanent record, the volumes provide a sample of the process in the mid twentieth century.

Subgroup 1. Assessment.

Series 6. Veterans Exemption Applications, 1970s, open card file. These forms, arranged in alpha order by name of owner of the property, are permanent applications for veterans exemption. They provide dates of entry and discharge from the military, and serial number, owner of property, name of veteran and whether approved or disapproved.

Subgroup 1. Assessment.

Series 7. Property record cards, 1960-1967, two card files. The cards are arranged by tax map lot number. The first file has tax maps 1 - 8; the second 9 -25. Similar records are in the basement storage area in file cabinets where these, too, might be placed.

Subgroup 2. Collection.

Series 1. Tax Warrants, 1801 - 1869, small volumes in one box, one in Box 1. Tax warrants are a list of taxpayers with their assessed taxes for a particular year and a letter signed by the Selectmen addressed to the Tax Collector of the Town, directing and authorizing him to collect the taxes and how (when and to whom) to distribute the payments. The volumes, the earliest ones in paper wrappers, are arranged in chronological order.

Of particular note is the partial one for 1803 which lists taxpayers in rough geographical order in the central district. There is no 1803 invoice and tax in Volume 2 of the Town Record Books.

Subgroup 2. Collection.

Series 2. Tax Payments and Warrants, 1921-2014. There are four subseries:

Subseries 1. Tax Warrants and Payments, 1921-1961, 46 volumes. Arranged in chronological order on the shelves.

The volumes for the time period 1921-1934 are 6.75 x 4.25 inch black cover volumes with a year hand-written on the spine of each. The title inside the volumes dating from 1921 to 1930 reads *The New Hampshire Tax Book*, published by Edson C. Eastman Co., 1921. An updated 36th edition of the same book was used from 1931 to 1934.

Volumes contain the tax warrant signed by the Selectmen; taxpayer lists with the amounts assessed and paid follow. For the years 1921-1923 and 1925-1930, residents are listed by district, then non-residents. For the years 1924 and 1931 through 1934, there are two volumes for each year, one for resident taxpayers and the second for non-residents.

The volumes from 1935-1961 are 9.25 x 6.125 inches. Printed inside are *NH laws pertaining to the Tax Collector*, a warrant page for Selectmen to sign, and columns for tax payments and amounts. Written on the spine of most volumes is the year in white ink. For the years 1935 through 1942 a volume number, starting with 5 for 1935 and ending with 12 for 1942, is at the bottom of the spine. Stickers were used for the years 1954-1956 and 1961.

Subseries 2. Tax Warrants, 1962-1971, 10 volumes on shelves in chronological order. They list taxpayer names and account numbers, property description and assessed taxes. Some are annotated with tax payment amounts.

Subseries 3. Property Tax Warrants, 1972-2000, 31 volumes on shelves in chronological order. Large volumes provide printout of taxpayer names, account numbers, address and tax amounts. Some are annotated by hand with the payment dates and amounts. There are two versions of the 1984 and 1985 warrants; the ones entitled *Property Tax Warrant* represent a new printout when the computer system changed.

Subseries 4. Tax Warrants, 2001- 2009, 2014 (three ring binders) To be bound.

Subgroup 2. Collection

Series 3. Cash Books, 1919-1962. The small hard and softcover volumes are:

Subseries 1. Tax Collector's Cash Books, 1919, 1935, 1937, 1944, 4 volumes. The volumes vary in size and color. They list taxpayers and record their payments. Two do not include the warrant.

Subseries 2. Reports of Tax Collector to Treasurer, Town of Amherst, 1959-1962, 1969-1976. 4 volumes. They list on pre-printed forms the payments with carbon copies of the entries.

Subgroup 2. Collection

Series 4. Poll, Head and Resident Tax Warrant Books 1951-1983. The bound volumes are:

Subseries 1. State Head Tax Warrant Books, 1951-1955 and 1957-1960, 6 volumes. They include the printed tax warrant, and list of taxpayers in alpha order, the head tax of \$5 and date it was paid.

Subseries 2. Poll Tax Warrant Books, 1956-1960, 5 volumes. They contain the warrant signed by the Selectmen, a list of taxpayers in alpha order, amount collected and date. These books function as a census of adults. The poll tax was \$2 per person. The covers are inscribed *B & S Poll Tax Book / No. 1800*. The year is handwritten on the spine and cover.

Subseries 3. Poll Tax Warrant and State Head Tax Warrant Book, 1961. 1 vol. This volume contains the warrant for collecting both taxes.

Subseries 4. Poll Tax Warrant Books, 1966-1968, 3 volumes. These volumes also contain both the poll and head tax amounts, taxpayer names, and are annotated with payment dates. "Resident tax" is pasted over one or more of the volumes.

Subseries 5. Resident Tax Warrant Books, 1969-1983, 1985 14 volumes. Note that the 1969 volume also contains 1970 and 1971 data. The law had changed and the state head and poll tax were replaced by a resident tax of \$10.

Subgroup 2. Collection

Series 5. Tax Sales, 1971-1984 and Tax Sale Redemptions, 1946-1961, 1970-1982.

There are four sets of records described as follows:

- 1) **Tax Sales 1971-1974**, PHB. Handwritten on preprinted form. There are some loose sheets.
- 2) **Tax Sales, 1975-1984**, 3 binders. The three binders are in alpha order by surname: A-I, J-O, P-Z.
- 3) **Tax Sales Redeemed, 1946-1961**, metal fastener.
- 4) **Tax Sale Redemptions 1970-1982**, 1 binder. The information is in reverse chronological order.

For further information about the records found in this major Record Group, see Katrina Holman's detailed descriptions.

Conditions governing access: Open to researchers. For nineteenth and early twentieth century invoices, use the Library's collection of the duplicate volumes.

Language: English

Subjects:

Assessed Valuation
Head Tax
Poll Tax
Property Assessment

Property Collection
Tax Assessment
Tax Collection

Location: Town Hall Vault, Town Clerk's Office, Amherst, NH

Related archival materials: For the earliest tax invoices available in the Amherst Town Hall Vault, and including individual names, see RG 1 Town Record Books, Volume 1 (for the years 1760-1761) and Volume 2 (for the years 1801, 1804-1819).

In addition, the New Hampshire State Archives has six large sheets of paper that are the collective inventories of taxable property in the Town of Amherst, including agricultural land and livestock by categories, for the years 1777, 1779 (with prior year's figures), 1783

(with prior year's figures), 1788 (with prior year's figures), 1792 (submitted in 1793), and 1793. They also record the total number of men required to pay poll tax, those 18 years and older, as well as slaves in 1777 (none in Amherst) and "male Negroes and Molatto servants" in 1779, 1782, 1783, 1787, 1788 (none in Amherst). *Transcriptions by Katrina Holman were published in the Newsletter of the Historical Society of Amherst, N.H., June 2015.* (available on at Amherst Public Library).

The Historical Society of Amherst formerly had duplicate or near-duplicate volumes of invoice records: 1843 - 1860 (residents); 1861-1869 (1861-1868 residents and 1869 residents and non-residents); 1870-1876; and 1886-1891. They have been transferred to the Amherst Public Library.

Added to the Library collection are the duplicate invoice records found in the Town Hall vault as part of this project. 1835-1842; 1877-1885; 1892-1900; 1901-1909; 1910-1914.

Use the Library collection for the following years:

1835-1842	1886-1891
1843-1860	1892-1900
1861-1869	1901-1909
1870-1876	1910-1914
1877-1885	

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