City of Manchester Archives
One City Hall Plaza
Manchester, NH 03101
603.624.6455 – mintranuovo@manchesternh.gov
www.manchesternh.gov/archives

Collection Summary

Repository: Manchester City Archives. Office of the City Clerk. City of Manchester, NH.
Creator: Office of the Tax Collector. City of Manchester, NH.
Title: Property/Real Estate Tax Records
Collection Number: 0310.001
Accession Numbers: 2004.18; 2004.22; 2004.23; 2006.9; 2007.7; 2007.16; 2007.18; 2010.267; 2010.268; 2010.269; 2012.164;
Dates: 1845-1965
Languages: Collection materials are in English.
Related Collections: Poll Tax Records (0310.002); Property Assessment Records (0102.001).
Access: Access to collection is open to the public. Please contact the archives for an appointment to view materials. Cite the collection number when making an appointment. Some items are in fragile condition and may be restricted at the discretion of the archives. Microfilm copies exist for some records; where microfilm/digital copies do exist, they will be provided in place of originals. Materials may be accessible online; please reference the digital note below.
Digital Note: Data from the property tax books (accession 2004.18) for the years 1847, 1864, and 1880 were entered into an Access database and are available online. Links are also included in the series description of this finding aid.

1. 1847 Tax Book Data
2. 1864 Tax Book Data
3. 1880 Tax Book Data

Conservation Notes: Two volumes of Property Tax Books (accession 2004.18), 1845 and 1846, were restored as a result of a grant from the NH Conservation License Plate Fund and the NH State Library. The 1847 volume was restored using non-grant funds.
Finding Aid Prepared by: Mike Intranuovo, 2015.

Table of Contents

I. Historical Note … Page 2

II. Collection Description … Page 2

III. Series Descriptions … Page 2-5

Historical Note
The Office of the Tax Collector, also known as the Tax Office, Tax Collector, Tax Department, etc., has existed in some form since the City of Manchester was established, and also existed before Manchester was granted city-hood in 1846. The office was issued a warrant to collect taxes by the State of New Hampshire. The office was held in conjunction with the Office of Treasurer by one individual, Henry Chamberlin, from 1860-1871.

Collection Description
This collection consists of records relating to property and real estate located in the City of Manchester, and the taxes related to those properties. Most of the records document property/real estate tax, but some also document other taxes. Strengths of the collection include property tax books (which include property descriptions, values of livestock and carriages, and other information related to a property) and advertisements of lands sold by the Office of the Tax Collector due to non-payment of taxes. Redemption records and Sale of Lands records may also include property descriptions.

Series Descriptions

The collection is arranged into five record series and one sub-series:

1. Advertisements, 1861-1885
2. Property Tax Books, 1845-1967
    - 2.1 Non-Resident Property Tax Books, 1866-1914
3. Redemption Records, 1910-1925
4. Sale of Lands Records, 1863-1915
5. Tax Rates for Properties, 1935-1936

Series 1: Advertisements, 1861-1885 (Accession 2007.7)
Oversized advertisements of real estate for sale by the Tax Collector's Office due to non-payment of taxes.

Series 2: Property Tax Books, 1845-1967 non-inclusive (Accessions 2004.18; 2004.22)
Property tax books were created by the Board of Assessors for the purpose of sending the original copy to the Tax Collector for the office's use when collecting property tax. Early volumes were not created by the Board of Assessors, but were instead created by government officials who held the responsibility before the Board of Assessors was created. The Collector of Taxes was issued a warrant to collect taxes by the State of New Hampshire. Information from the books include: district (tax collection entity); name of taxpayer; property description and monetary value; stock in trade; money on hand; stock in banks and other corporations; value of livestock; value of carriages; factories and their machinery; state, county, town, school, and highway tax; and school house tax. Volumes labeled East Side and West Side refers to the address of the taxpayer, however the property being assessed for taxes was not always located in the geographic area of the volume. Specific information gathered for each year varies.

The volumes from 1845 and 1846 represent tax collection in the Town of Manchester and the warrants were received by the Selectmen of Manchester. The working copy volumes for 1861 and 1871 divides the tax areas into geographic sections (Amoskeag, Piscataquog, Amoskeag Mills) as well as School Districts.

Volume numbers were not assigned to tax books until 1906. Volume numbers are identified in the inventory starting with that year. If multiple volumes existed for a year before that date, there are multiple items inventoried that identify the year, but do not cite volume numbers.

Series 2 Item Description: Property Tax Book, 1847
Data from this tax book is available online. It is not a complete representation of the information recorded in the original book.

The 1847 volume is the first complete tax book for the City of Manchester. A tax warrant was signed in May 1847 by Manchester's first mayor, Hiram Brown, and Aldermen George Judkins, Caleb Johnson, James Wallace, David Bunton, Ebenezer Clark, Edward McQueston, and Fred Wallace.

Taxes were assessed on all males in the City of Manchester and on women who owned property. In 1847, most of the taxpayers were men who did not own property. The tax rate for them was $1.50 per poll or man. Men without property, goods, or livestock are listed by their name alone.

Individuals were taxed in the School District where they lived, and property locations were vague. Descriptions of property related to the lots on streets as opposed to actual addresses, and farm land is described by its relationship to another individuals' land. For example, Franklin S. Coburn owned Lot #107 on Amherst Street in School District #2 and Daniel Hall Jr. owned land near C.H. Eastman in Manchester Centre, School District #7.

There were a total of nine School Districts. They were determined by their location to natural boundaries such as the Merrimack River; the boundaries of other towns such as Hooksett, Litchfield, Londonderry and Chester, and the location of large farms. The villages of Hallsville, Janesville, and Towlesville are also used to describe the location of property. C.E. Potter's History of Manchester, written in 1856, provides descriptions of these villages.

In addition to taxpayers listed in School Districts, there was also another category of taxpayers called "Non-residents". The 1847 tax book does not give a definition of a non-resident taxpayer. Some individuals may not have lived in Manchester. However, there are other individuals who are listed in a School District as residents but who are also listed as non-residents in the same school district. For instance, well known Manchester resident, Mace Moulton, is listed as a resident of School District #2 and also as a non-resident in the same school district. Individuals could also be listed as residents in one school district and as non-residents in another. An example is George Manter, who is listed in School District #7 as a resident and then as a non-resident in School District #9.

Series 2 Item Description: Property Tax Book, 1864
Data from this tax book is available online. It is not a complete representation of the information recorded in the original book.

The 1864 volume is divided up into 11 School Districts with the taxpayers listed in the School District where they resided or owned property. It is similar to the 1847 Tax Book in that taxes were assessed on all adult males and on women who owned property. A man who did not own property paid a poll tax of $3.50.

The book indicates that many more individuals owned property, stock and livestock or had money on hand than in 1847. One can also see the growth of industry through the taxation of companies in School District #2, such as the Amoskeag Axe Company; Amoskeag Duck and Bag Mill; Amoskeag New Mills (with a land value of $530,000, $140,000 stock in trade and $871,000 in factories/machinery); Langdon Mills; Stark Mills (with a land value of $350,000); Benjamin Martin's Paper Mill and Samuel Merrill's factory on Manchester Street. In School District #3,

there were factories owned by Samuel Forsaith and Company, and Joseph L. Smith and Company. John and Rufus Calef owned a factory in School District #4, and Robert Nesmith owned a factory in District #11.

The geographic locations of the school districts are not described in the Tax Book but the 1864 City Directory provides the following brief descriptions: School District #1: North part of the City**;** School District #2: Center part of the City**;** School District #3: Including Bakersville and vicinity**;** School District #4: Including Goff's Falls and vicinity**;** School District #5: Embracing the southern portion of the city, east of District #4**;** School District #6: Embracing the Webster's Mill neighborhood**;** School District #7: Hallsville and vicinity**;** School District #8: On Candia Road, near Massabesic**;** School District #9: East part of the city on Londonderry Road**;** School District #10: No location is given but the majority of the streets are located in West Manchester**;** School District #11: Amoskeag section.

Non-residents are listed in many of the School Districts but it is not known if this category refers to individuals living outside of the City of Manchester or may also include those individuals whose primary residence was in another School District.

Series 2 Item Description: Property Tax Book, 1880
Data from this tax book is available online. It is not a complete representation of the information recorded in the original book.

The 1880 Tax Book recorded adult male residents and female residents who held property or owned dogs; it is not a complete listing of everyone who lived within the city limits.
The tax book recorded the following information: name of the individual; description of land and buildings; value of land and buildings; money on hand, at interest, or on deposit; stock in trade; stock in banks and other corporations; horses, asses, and mules over 18 months old; cows, oxen, and other neat stock over 18 months old; sheep over 6 months old and hogs; carriages; factories and machinery; male dogs; female dogs.

Many men were assessed a tax of $1.48. They did not own property so it is assumed that the tax was the equivalent of a head tax. A notation in parentheses indicates that a note was added after the initial transcription of the tax listing. Some of the notations include "minor", "dead" or "moved". There are also abbreviations regarding where an individual lived. They include the following:
(A): indicates Amoskeag Village which was located in West Manchester. Skeag was also used as an abbreviation for Amoskeag Village.
(Squog): indicates Piscataquog Village which was also located in West Manchester.
(G. Falls): refers to the Goffs Falls Village section of Manchester.

At the end of the volume are the totals for each category. There were a total of 7,219 individuals and corporations that were taxed. The value of the land and buildings was $10,323, 296. The total of money on hand, at interest or on deposit was $1,088,720. Individuals and corporations had $1,694,322 in Stock in Trade. Bank and Corporate Stock totaled $359,700. Within the city limits were 1702 horses, asses and mules. Cows, oxen and other neat stock over 18 months old numbered 18,528. There were 906 sheep. Individuals and companies owned $52,784 worth of carriages. Factories and machinery totaled $13,444,150. Of the 641 canines in Manchester, 603 were male and 38 were female.

Sub-series 2.1: Non-Resident Property Tax Books, 1866-1914 (2004.22)

Listing of non-residents organized alphabetically by the district in which their property was located. Individuals were taxed for real estate and shares in banks and other corporations. Books do not contain where the non-residents lived.

Series 3: Redemption Records, 1910-1925 (Accessions 2006.9; 2007.16)
Redemption records consist of property tax redemption ledgers and a tax redemption receipt book. The ledgers list dates of redemption, names, property descriptions, the year taxes were due, mortgage fees, tax, interest, collector's fees, registrar's fees, and total collected. The receipt book consists of handwritten letters by George Morrill, the Collector of Taxes to the Registry of Deeds in Nashua, NH. Letters state that taxes on a piece of property had been paid. There is an index of property owners at the beginning of the book.

Series 4: Sale of Lands Records, 1863-1915 (Accessions 2004.23; 2007.18; 2010.267; 2010.268; 2010.269)
This series documents the sale of lands by the City of Manchester as a consequence of an individual's (resident or non-resident) or entity's non-payment of property taxes. May include information such as the owner's name, address, tax due, interest, cost, property descriptions, the total amount the property was sold for, and the individual who redeemed the property.

Series 5: Tax Rates for Properties, 1935-1936 (Accession 2012.164)
Loose, oversized documents listing taxable properties and the corresponding tax rates.