



City of Manchester Archives
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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: Poll Tax Records

Collection Number: 0310.002

Accession Number: 2011.1

Dates: 1914-1986

Languages: Collection materials are in English.

Related Collections: Property/Real Estate Tax Records (0310.001).

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. Materials may be accessible online; please reference the digital note below.

Digital Note: Data from the 1935 volume is available online. Links are available in the collection description.

Finding Aid Prepared by: Mike Intranuovo, 2015

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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

Poll Taxes, or Head Taxes, were collected by the Tax Collector each year. The volumes do not offer an explanation as to why individuals paid a poll tax to the City of Manchester. Records are available for 1914, 1918, 1922, 1935, 1942, 1947, 1965, 1969, and 1983-1986.

The 1914 Poll Tax Record Book lists the name of the individual (usually male) in alphabetical order, the amount of poll tax (\$2.00), and the address. The poll tax was assessed in June and had to be paid by December. If it was not paid, the individual could be taken to jail where he would remain until the tax was paid along with the cost of commitment and the charges of imprisonment. The Poll Tax Receipt Book for 1914 is a running ledger of individuals who came to City Hall to pay the tax.

The 1922 Poll Tax Record Book shows an increase of the tax to \$5 and women's names are also listed.

In 1935, individuals as young as 21 had until December 1, 1935 to pay the tax. According to the warrant printed on the first page of each poll tax book, the Tax Collector, Mr. William O. Corbin, was authorized to arrest an individual and put him or her in jail because of non-payment of the poll tax. The person could not be released until he or she paid the tax, the cost of commitment and the charges of imprisonment. An individual was exempt from paying the poll tax if too poor or a World War I veteran. The 1935 volumes are significant because they provide a quantitative view of Manchester's adult population before the closing of the Amoskeag Mills on December 25, 1935. There are a total of 42,974 individuals listed in both volumes. Data from the 1935 volumes is available via the links below. These digital resources are exact transcriptions of the original item, with the exception of the internal payment notations. Names, ages, and addresses from 1934-1935 are listed.

Digital Items:

[1935 Poll Tax Data \(A-B\)](#)

[1935 Poll Tax Data \(C\)](#)

[1935 Poll Tax Data \(D-F\)](#)

[1935 Poll Tax Data \(G-K\)](#)

[1935 Poll Tax Data \(L-Q\)](#)

[1935 Poll Tax Data \(R-T\)](#)

[1935 Poll Tax Data \(U-Z\)](#)

The records for 1983 and 1986 uses the term Resident Tax.