

The Federal Direct Tax of 1798

Background: The Federal Direct Tax of 1798, also known as the Window Pane Tax or Glass Tax, was levied by Congress in 1798 to raise money for a threatened conflict with France. The data gathered on dwelling houses and properties includes details such as the number of windows and square footage of glass for each house valued over \$100 as well as the dimensions of barns and outbuildings. Further information can be found on the web (Google search “Direct Tax of 1798”).

The Town of Weston owns the ledger for the District No. 5 Fifth Division Massachusetts, which records the valuations for Newton, Weston, and Waltham. The ledger is stored in a fireproof safe in the basement of Weston Town Hall. To make this information more widely available, the Weston Historical Commission engaged the Northeast Document Conservation Center (NEDCC) to scan the ledger in both JPEG and TIFF formats and to copy the scans onto sets of six archival-quality DVDs, to be distributed to the Newton Historical Society, Waltham Historical Society, Massachusetts Historical Commission, Weston Historical Society, and Weston Public Library Local History Room. The data was also recorded on an external hard drive to be retained by the Weston Historical Commission. Funding for this project was provided by the Weston Historical Commission.

In the ledger, the valuations are divided into two schedules, (A) and (B). The (A) list is for dwelling houses valued over 100 dollars. If an A-list house is on a large property, the assessor considered only the two acres immediately around the house for Schedule (A) and included the rest of the property and outbuildings on Schedule B. The barns and other important outbuildings are generally included in Schedule B, along with the value of the remaining land (not counting what was already listed in Schedule A). If the main house on the property was not worth at least 100 dollars, it was included in Schedule (B).

Note that, in the original book, Schedule (A)’s for each town come first, followed by Schedule (B)s. The NEDCC was asked to arrange the scanned pages by town. This accounts for the break in the sequence of page numbers on the DVDs. Each set of six DVDs includes Weston, Newton (3 disks) and Waltham (2 disks).

Below is a list of the items recorded on each of the two schedules, in the language that appears at the top of each column.

Note that under “Situation and adjacent Proprietors or Possessors... (Column 3), the descriptions often say something like “East on a Town Road.” This means that the property is bounded on the east by a town road, meaning that the house is on the west side of that road.

District No. 5 Fifth Division Massachusetts

(A)

Particular or Sub-division List of **Dwelling-Houses**, with the Out-Houses thereto appurtenant, and the Lots whereon they are erected, not exceeding two Acres in any case, and above the Value of one hundred Dollars, in the Town of ____ in the County of ____ Assessment District No. ____ in the ____ Division of Massachusetts, owned, possessed, or occupied on the 1st day of October 1798

1 Name of Occupant of Possessor

2 Name of Owner

3 Situation and adjacent Properties or Possessors as Directed in Rule 5th

4 Acres or the Square feet it covers

5 Number of Stories high

6 Number of Windows

7 Square feet of Glass

8 Material built of

9 Circumstances under which an Exemption is claimed

10 Number of Houses, etc. claimed to be exempted from Valuation

Dwelling Houses

Out Houses

Quantity of land in the lots valued therewith

Acres

Perches (unit of measurement)

Sq. feet

11 Number of Houses etc admitted to be Subject to Valuation

Dwelling Houses

Out Houses

Quantity of land in the lots valued therewith

Acres

Perches

Sq. ft.

12 Valuation of each Dwelling House with the Lot and Out Houses appurtenant thereto,
by the Assistant Assessors

Dollars

Cents

13 Valuation of each Dwelling House with the Lot and Out Houses appurtenant thereto,
by the Principal Assessor

Dollars

Cents

(B)

Particular or Sub-division List of all **Lands, Lots, Buildings, and Wharves**, being within the Town of _____ in the Assessment District No. ___ in the ___ Division, State of Massachusetts, owned, possessed or occupied on the first day of October 1798, excepting only such dwelling houses, as with the out houses appurtenant thereto, and the lots on which they are erected, not exceeding two acres in any case, are above the value of one hundred Dollars

1 Name of Occupant or Possessor

2 Name of Owner

3 Each separate and intire (sic) Tract, Lot, Wharf, etc.

4 Description and dimensions of Buildings and Wharves—Description of each Tract of Land as directed in the 5th Rule

5 Circumstances under which an exemption is claimed

6 Dwelling Houses, and Out Houses of a value not exceeding 100 dollars

Number of houses etc

Value

Dollars

Cents

7 8 Quantities of

Lands and Lots claimed to be exempted from Valuation

Acres

Perches

Sq feet

Lands and Lots admitted to be subject to Valuation

Acres

Perches

Sq feet

9 Valuation of each Lot, Wharf, etc. by the Assistant Assessors
Dollars
Cents

10 Valuation of each Lot, Wharf, etc. by the Principal Assessor