

(C)

General List of **Lands, Lots, Buildings and Wharves**, owned, possessed or occupied on the 1st day of October 1798, within the Assesment District No. 11 in the *Salem* Division of the State of Massachusetts, 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.

Number of particular Lots.	Names of Occupants, or Possessors.	Names of reputed Owners.	In what County, Township, Parish, Town or City, in the Assesment District situated.	Dwelling-Houses and Out-Houses of a Value not exceeding One Hundred Dollars.		QUANTITIES OF						Valuation as determined by the Principal Assesors, including Dwelling-Houses, &c. not exceeding One Hundred Dollars in Value.		Rate per Centum of preferred by the Commissioners.	1		2	
				Number of Dwelling-Houses.	Value. Dollars. Cents.	Lands, Lots, &c. exempted from Valuation.			Lands, Lots, &c. subject to and included in the Valuation.			Dollars.	Cents.		Valuations as revised and equalized by the Commissioners.		Whole Valuation of Lands belonging to or possessed by one person.	
						Acres.	Perches.	square feet.	Acres.	Perches.	square feet.				Dollars.	Cents.	Dollars.	Cents.
Lot No 2	John Gardner	Gardner John	Salem						4			400			600			
	John Gardner	Gardner John							4			320			400			
	John Gardner	Gardner John							21			150			225			
	John Gardner	Gardner John							17	00		200			300			1605
No 3	Bury Goodhue	Goodhue Bury							1	40		120			100			
	Bury Goodhue	Goodhue Bury							2	120		200			300			
	Bury Goodhue	Goodhue Bury							1			30			45			
	Bury Goodhue	Goodhue Bury							45	00		520			700			1305
No 3	Lach. Foster John	Gray Mary										200			300			300
No 4	John Goodwell	Goodhue John										900			1350			1350
	Stephen Goodhue	Goodhue Stephen								4		400			600			
	Robt. Bowditch	Goodhue Robert							12			75			112	50		7600
	Wm. Goodhue	Goodhue Wm							0			35			55			
	Wm. Goodhue	Goodhue Wm								10		500			750			750
	John Wymor	Goodhue John							160			3150			4725			4725
	Saml Gray	Gray Samuel							1	00		240			360			
	Saml Gray	Gray Samuel							3	00		40			60			
	Abel Lawrence	Gray Samuel							6			400			600			1020
	Elias Grant	Grant Elias								00		40			60			60
	Obadiah Grace	Grace Obadiah							2	00		200			300			300

Massachusetts and Maine: Direct Tax, 1798. (Online database. AmericanAncestors.org, New England Historic Genealogical Society, 2003.) Original manuscript: Direct tax list of 1798 for Massachusetts and Maine, 1798. R. Stanton Avery Special Collections, New England Historic Genealogical Society, Boston, MA.