

TAXATION OF SLAVE OWNERS IN COLONIAL WESTFORD

Summary

By WM. B. PRESCOTT

The existing tax records for colonial Westford disclose eleven individuals who, in at least one of the years between 1752 and 1775, were assessed for the ownership of Negro slaves. The tax due to slave ownership did not exceed twenty five percent of their total taxes for any of these individuals. The total taxes due to slave ownership amounted to one percent or less of the total taxes raised in the town in the years for which such records are available. A special Massachusetts Bay Province valuation of all real and personal property in 1771 confirms the identity of three of the four Westford slave owners in that year.

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Introduction

The subject of slaves or slave owners in colonial Westford is one on which there seems to be only sparse information. In my study of the Westford Town Book up through early February 1800 only one entry which may bear on this subject has come to my attention. On page 285 of Volume I of Westford Town Book there is recorded an order by the Selectmen of Westford (Jonas Prescott, Jabez Keep, John Abbot, William Fletcher, Jr. and Joseph Read) to the Town TreaSURER (Ephraim Hildreth, Jr.) authorizing him as follows:

" Item, pay to Mr. Craft, the sum of eight shillings and eight pence for corn he bought of Mr. Hall's Negro manservant "

This order was dated 12 February 1753. It does not indicate whether the man servant was a slave or a freedman. The Rev. George Downey has informed me that Mr. Hall's manservant was enrolled as a member of the church. This present study based on tax records, can shed no light on the status of the Reverend Hall's Negro manservant since Mr. Hall, as Minister of the Town of Westford, appears not to have been required to pay taxes. His name does not appear in any of the tax lists during the years of his ministry.

Mrs. Jean Downey in a recent discussion pointed out that the old church records contain references to individuals as " Negro " or " Mulatto " but they throw no light on the status (slave or free) of these individuals.

The published compilation entitled Vital Records of Westford Massachusetts, like others in the series, contains Births, Marriages, and Deaths recorded through 1849. In each of the three sections of this volume the vital records which pertain to Negroes are segregated at the end of the respective section. Thus we find in the "Births" section:

Phillis, child belonging to Sam[uel] Lawrence
bp June 2, 1745

Prince, child belonging to John Read
bp September 4, 1743

TONY, Francis, d. Sarah, bp November 24, 1751

The section on Negro marriages contains these two entries:

Porter, Cato and Thomas Dugan of Concord
at Concord December 21, 1791

Freeman, Olive, a. 23 y. and Peter Hazard,
Jr. of Littleton, a. 29 y. laborer b.
Littleton, s. Peter and Susannah October
13, 1849.

While neither of the two marriage entries pertain to the colonial period, we can deduce that both of these young women were, at the time of their marriages, resident of Westford.

There are no Negro entries in the "Deaths" section of the above volume. Again, from the five entries cited above it is impossible to firmly ascertain the status of the five individuals named. In the case of the first two birth records the wording, "child belonging to--" is suggestive that they were born in slavery.

The volume entitled Heads of Families at the First Census of the United States Taken in the Year 1790, Massachusetts indicates that there were no slaves in the Town of Westford in that year. In this census, in addition to the name of the head of the household, the number of individuals in the household falling into each of the following categories are listed:

1. White males 16 years of age or older.
2. White males less than 16 years of age.
3. White females
4. All other free persons
5. Slaves

The tabulation of the 1790 Census data for Westford shows a total of four persons falling into Category 4, which must be the category used for free Negroes. One of these persons is listed as being in the household of Francis Loughton. The other three are all in the household of Cato Grey, which household has no entries ~~has no entries~~ in the first three Categories. We can conclude that the Cato Grey household was a small non-white, probably Negro, household

I can find only one mention of slaves, slavery, slave owners, Negroes, etc. in the Rev. E. R. Hodgman's History of the Town of Westford, Massachusetts. In discussing the participation of Westford militia-men in the " Bunker Hill Fight," Hodgman (page 113) notes that Cesar Bason, from Westford, and a member of the company of Capt. Abijah Wyman of Ashby, died at that battle on June 17, 1775. I also quote the following:

" In regard to Cesar Bason, this anecdote is told with good authority. In the battle he found his powder was nearly gone, and putting in his last charge, he exclaimed ' Now, Cesar, give 'em one more.' He fired and was himself shot and fell back into the trench. Tradition intimates that Leonard Procter went to Cambridge on the day before the battle and was on or near the ground. Mr. Tinker states that Jacob Bascom of Westford was killed. No such name occurs in our records, and there was probably a mistake in putting Bascom for Bason. Bason was a colored man and perhaps the servant of James Burn. There is some uncertainty as to his real name. In 1773 'Cesar Burn was paid four shillings for four crows killed in this town' "

The only entry under the " Bason " surname in Vital Records of Westford, Massachusetts is the marriage of Francis Bason to Philip Smith on December 1, 1776. At this point we can only speculate concerning the relationship of Francis to Cesar.

We can also only speculate on the reasons for Hodgman's omission of any discussion of the matter of slavery. Less than two decades before his work it had been such an emotional factor in the War of the Rebellion. Or he may have been reluctant to address the topic in a book sponsored by a committee of prominent citizens who bore some of the same surnames as those individuals who had been slave owners a century and a quarter earlier. We know from an existing letter he wrote in reply to someone concerned about the absence of dates of death in his section on genealogy, that he was forced to limit the size of the volume. I prefer the most charitable explanation, namely, that he could not cover this topic and stay within his allotted page limitations.

I have been studying the microfilm copies of old Westford records~~records~~ in order to extract all entries which mention members of the Prescott family. In September 1987 I started on a reel (No. 902074) of microfilm containing Tax Records, Volume 1 and Volume 2. In the colonial era the records placed all inhabitants on one of two lists, a " North List " covering the northern part of the town including the present Graniteville, Forge Village, Nabnasset, and Westford Center, and a " South List " covering the southern part of the town, including Parkerville, Carlisle Depot, and residents near the Acton and Littleton boundaries. All the Prescotts lived in the vicinity of Forge Village and north of there, so I was mostly concerned with " North List " records, and did not examine " South List " records with the same detail, other than to record the page numbers in the record book on which they were found. I am much indebted to Ms. Tisa Jewell, then the new Reference Librarian

of the J. V. Fletcher Library in Westford for her marked perceptiveness. I was explaining to her, in general terms, my research project involving Prescotts, but at that time had on the microfilm reader screen a "South List Single Rate" document. As she looked at it, she called my attention to tiny "Negro" notations in the entries for two individuals. Fortuitously, there had been no such entries on any of the "North List Single Rate" documents I had examined up to that point. This prompted me to go back to the beginning of the reel, closely examine all "Single Rate" documents, and with subsequent scrutiny of all later lists arrive at the basis for this present work.

We now have a small, but tantalizing, peek at the subject of slavery in Westford for several years prior to the Revolutionary War. As the references cited just above suggest, we know both John REad and James Burn were assessed for slaves. We have no confirmation of the suggestion that Samuel Lawrence was a slave owner. We know who were slave owners in each of fourteen years between 1752 and 1775, have a rough ordering of the value of their slaves, but little information on how many each owner had, but absolutely no information on the names or gender of these slaves

Availiability of Records

It must be pointed out the Westford Tax Book, Volume 1 & Volume 2 are incomplete. They do not contain any tax records for certain years and there are years in which only partial records are available. In Volume 2 the last "Single Rate" list that includes a breakdown of livestock and so permits a calculation of the valuation assessed for slaves, is in 1775. This same volume ends in 1783. Westford Tax Book, Volume 3 & Volume 4 must have covered 1783 to 1800, but are not in the microfilm collection

which continues with Volume 5 covering 1800 to 1806. Thus the probability of further data of this sort seems very slight, and the information herein contained may be all that can be gleaned from the tax records on this subject.

The Valuation Process

The following is my synthesis of how the town officials in colonial Westford handled the valuation segment of the process of raising taxes.

At the Town Meeting in early March of each year, the Inhabitants of Westford elected, by written ballot, five Selectmen. They also elected three Assessors, but most frequently they would vote to " Chuse as Assessors the first three Selectmen ", but there were years when this practice was not followed. At the same meeting they would elect a " North Constable " and a "South Constable ". A major function of each of these Constables was to collect taxes. In fact it appears that the elected Constables were personally liable to pay into the Town Treasurer the " Rates " committed to them by Warrants and lists issued to them by the Assessors. If the Constable could not collect the sum of money set against each persons name on the list, he could be relieved of the responsibility for paying that amount of money to the Town Treasurer only if the Selectmen declared that for a specified person the " Rate is Not Gittable " and ordered the Town Treasurer to credit the Constable for that amount. Another mechanism of releif for the Constable was am Article in a Warrant for a subsequent Town Meeting. asking that the Inhabitants vote to Abate the particular rate for the specified individual. It does not seem unusual for these Constables to still have small amounts of " Rates in Their Hands " unpaid to the Town Treasurer two or three years after their term

as Constable had expired. The " Town Book " contains many items in Selectmen's Orders to the Town Treasurer to credit past Constables for " Rates Not Gittable. " Votes at Twon Meeting " to Abate Rates " are much more infrequent, and sometimes "passed in the Negative. "

The amount of money assessed against the town Inhabitants was determined by their vote at a Town Meeting, as is still the case even if the magnitude is much different. For example, at the March Town Meeting they might vote first " To mend Highways by a Rate. " Then they would vote " To Raise fifty pounds to mend Highways. " Separate Rates would be voted on at either May or September Town Meetings for various other purposes such as:

Minister Rate-- to pay Minister's salary

Provincial Rate--- to pay Provincial Taxes

Town Rate--- to pay town debts and charges

County Rate--- to pay County taxes

Other Rates---voted for some special non-recurring purpose such as purchasing land and building a pound or to build a new meeting house

In some of the years under consideration the town voted to combine into one rate the amounts for town debts and charges (including school costs), for Minister's salary, and for the County taxes. Usually the vote to raise money would also specify how and when it was to be paid into the Town Treasury, for example one half in a term of a few weeks and the remainder in a term of a few or several months.

As is still the case, the allocation of the proper proportion of each Rate to each of the Inhabitants was done by the Assessors. The total amount of each Rate was raised by

four separate mechanisms, the head or poll tax, the tax on personal property, the tax on real property, and the tax on "Faculty & Money. " The first step in this process each year was the compilation of the "Single Rate", somewhat comparable to the " Valuation " of later years. The process of compiling the "Single Rate" is referred to in the Town Book as "Taking the Invoices & Making the Single Rate", and the Assessors were reimbursed for each hour they spent at this task. If one Assessor provided subsistence for the others while they were all so engaged, he would also be reimbursed for this. Alternatively, the Assessors might use the facilities of one of the taverns and the tavern owner would be reimbursed "for supporting the Assessors." I have concluded that the "Invoices" from each Inhabitant, each male, twenty-one years of age or older, and widowed females, listed the following:

1. The number of males, 16 years through 20 years of age in the household. This figure was the number of "heads" or "polls" the individual would be assessed.
2. The Personal estate of the individual which included the number of horses, oxen, cows, swine, and sheep. This category also must have included something about slaves owned by the individual, since the total personal estate valuation for slave owners is greater than the livestock can account for.
3. The real estate located within the Town of Westford that was owned by the individual. Non-resident owners of land located in Westford are included in the "Single Rate" lists, but with entries only in the "Real" column.
4. Any money the individual had, particularly

that loaned out at interest.

5. Certain individuals who derived income from other than the produce of their land were also assessed for "Faculty". Few persons were so taxed. Those that were other references suggest were tavern-keepers, store-keepers, , carpenters & cabinet makers. It appears that doctors and lawyers were not so taxed. Some later "Single Rates" lists show persons taxed in this category for "trading stock" or inventory for a business.

All the existing copies of "Single Rate" lists are about the same with a name column followed by six narrow columns for polls, Horses, Oxen, Cows, Swine, and Sheep. The order of the remaining columns seems to vary, but usually the next was a column for the valuation of the Personal Estate, followed by a wide column headed " Money" with the amount of money in pounds within parentheses followed by the amount assessed. The "Faculty" column usually followed with only the amount of assessment for the few cases to which it applied. The final column was the "REal Estate" column and contained only the assessment figure.

I have made no attempt to deduce how the assessment figure for "Real Estate" was arrived at. For some members of the Prescott family this figure remained constant over several years (Not included in this work). From a careful study of "Single Rate" list for a given year I have deduced how the "Personal Estate" assessment was arrived at. For those who did not own slaves it is the sum of the products of a fixed value for each type of livestock and the number of that type owned by an individual. For some unknown reason the assigned fixed value for each type of animal was changed starting in 1759. The table below lists the values for each animal in the two time periods:

| | Assigned Value | |
|---------|----------------|----------------|
| | Thru 1758 | After 1758 |
| | <u>b-s-p-f</u> | <u>b-s-p-f</u> |
| 1 Horse | 0=0=2=0 | 0=2=0=0 |
| 1 Ox | 0=0=2=0 | 0=2=0=0 |
| 1 Cow | 0=0=1=2 | 0=1=6=0 |
| 1 Swine | 0=0=0=2 | 0=0=5=0 |
| 1 Sheep | 0=0=0=½ | 0=0=1=3 |

When an Inhabitant was assessed for slaves that he owned, his line entry for the number of each type of livestock was followed by the notation " Negro" and the "Personal Estate" entry was larger than that predicted from the values of the livestock entries. I have concluded that this difference was his assessment for slaves he owned.

The "Single Rate" lists do not have a final column to list the sum for the assessments for the line entry for each Inhabitant. Some lists have at the bottom of the list a statement of the Total assessment for that List and a statement of the number of "heads" or polls. I have concluded that this "Single Rate" mechanism was used solely as a "Valuation" mechanism for ascertaining the proportion of each subsequent "Rate" (for example a "Town Rate") that each individual was expected to pay. This conclusion is bolstered, in my judgement, by the fact that the line entries in "Single Rate" list are not summed for each individual, and the fact that all other "Rate" lists always (some Highway Rate lists are an exception) broken down to show how much each individual was assessed for that Rate because of Polls, Personal Estate, REal Estate, and "Money + Faculty" and the total sum.

Who Owned Slaves in Colonial Westford ?

From the "Single Rate" list in Westford Tax Book Volume 1 it was possible to identify eleven individuals who during one or more of the years between 1752 and 1775,

were recorded as owning slaves. Such records were available for only fourteen years of the twenty three year period, yielding thirty five "Single Rate" entries over the years.

In Table I, I have collated the thirty five entries, first alphabetically by surname, then chronologically. Each line entry includes only the data bearing on the "Personal Estate". Data on "Real Estate" or "Money" or "Faculty" have not been included. Included is my calculation of the amount attributable to livestock and my calculated amount of the "personal Estate" due to slave ownership (Personal Estate minus the Amount due to Livestock), and the amount due to slaves expressed as a percentage of the "personal Estate" entry. Since, as mentioned above, two different valuation systems were used during this period, I have also tried to put a slave valuation on a common basis by converting it to "Equivalent Horses" by dividing the amount due to slaves by the valuation of one horse for that year. It must be pointed out that in this and all subsequent tables, money amounts have all been recorded in a common format (Pounds, Shillings, Pence, Farthings) even though the same entries in the original lists may have omitted Pounds or Farthings in some lists.

In order to illustrate the variability in slave ownership from year to year, the entries in Table I for valuation expressed as "Equivalent Horses" have been sorted by year to give the chronological form to Table II. This table suggests that for the years that data are available, there were more slaves in Westford in 1757-1758, followed by a decline to a low point in 1768, and then followed by another high point in 1773.

The Monetary Value of the Slaves in Colonial Westford

With respect to the "Single Rate" compilation made each

TABLE I

INDIVIDUAL ASSESSMENTS FOR SLAVES IN WESTFORD 1752 TO 1775

| Year | Individual | H | P | O | R | S | C | O | S | W | H | Personal Assessment | | | | Horse Equiv. # | | | | |
|------|-------------------|---|---|---|---|---|----|----------|-----------|-----------|----------|---------------------|------|---|---|----------------|---------------|------------------------|----------------|---------|
| | | | | | | | | | | | | I | C | W | S | | Total L-s-p-f | Due to Animals L-s-p-f | Amount L-s-p-f | % Total |
| | | | | | | | | | | | | | | | | | | | | |
| 1769 | Moses Burge | 1 | 1 | 2 | 5 | 2 | 2 | Negro | 1=2=0=0 | 0=14=8=0 | 0=7=4=0 | 33.32 | 3.67 | | | | | | | |
| 1752 | James Burn | 1 | 1 | 2 | 5 | 3 | 0 | Neg. (5) | 0=1=3=0 | 0=0=10=0 | 0=0=5=0 | 33.00 | 2.50 | | | | | | | |
| 1768 | James Burn | 1 | 1 | 2 | 3 | 2 | 0 | Negro | 0=13=4=0 | 0=11=4=0 | 0=2=0=0 | 15.00 | 1.00 | | | | | | | |
| 1771 | Ephraim Comings | 1 | 1 | 2 | 4 | 3 | 9 | Negro | 0=18=6=0 | 0=14=7=0 | 0=3=11=0 | 21.17 | 1.96 | | | | | | | |
| 1773 | Ephraim Comings | 1 | 1 | 2 | 3 | 1 | 6 | Negro | 0=19=11=0 | 0=11=10=0 | 0=8=1=0 | 40.56 | 4.05 | | | | | | | |
| 1757 | Samuel Fitch | 1 | 1 | 4 | 5 | 1 | 0 | Negro | 0=3=0=0 | 0=1=6=0 | 0=1=6=0 | 50.00 | 9.00 | | | | | | | |
| 1757 | Gershom Fletcher | 2 | 1 | 4 | 5 | 3 | 0 | Negro | 0=3=0=2 | 0=1=7=0 | 0=1=5=2 | 47.95 | 8.75 | | | | | | | |
| 1758 | Gershom Fletcher | 2 | 1 | 4 | 3 | 2 | 0 | Negro | 0=2=2=0 | 0=1=3=2 | 0=0=10=2 | 40.38 | 5.25 | | | | | | | |
| 1759 | Gershom Fletcher | 1 | 1 | 4 | 5 | 3 | 0 | Negro | 1=8=9=0 | 0=18=9=0 | 0=10=0=0 | 34.78 | 5.00 | | | | | | | |
| 1760 | Gershom Fletcher | 1 | 1 | 4 | 5 | 3 | 0 | Negro | 1=8=9=0 | 0=18=9=0 | 0=10=0=0 | 34.78 | 5.00 | | | | | | | |
| 1761 | Gershom Fletcher | 1 | 1 | 2 | 9 | 3 | 0 | Negro | 1=8=8=0 | 1=0=9=0 | 0=7=11=0 | 27.61 | 3.98 | | | | | | | |
| 1762 | Gersom Fletcher | 1 | 1 | 2 | 9 | 3 | 0 | Negro | 1=6=8=0 | 1=0=9=0 | 0=5=11=0 | 22.20 | 2.96 | | | | | | | |
| 1763 | Gershom Fletcher | 1 | 1 | 2 | 2 | 2 | 0 | Negro | 0=15=10=0 | 0=9=19=0 | 0=6=0=0 | 37.90 | 3.00 | | | | | | | |
| 1770 | Peletiah Fletcher | 2 | 1 | 2 | 7 | 3 | 10 | Negro | 1=10=0=0 | 0=19=3=0 | 0=10=1=0 | 33.61 | 5.04 | | | | | | | |
| 1771 | Peletiah Fletcher | 1 | 1 | 3 | 8 | 4 | 11 | Negro | 1=13=3=0 | 1=3=3=0 | 0=10=0=0 | 30.08 | 5.00 | | | | | | | |
| 1773 | Peletiah Fletcher | 1 | 1 | 2 | 7 | 2 | 12 | Negro | 1=11=4=0 | 0=19=1=0 | 0=12=3=0 | 39.10 | 6.13 | | | | | | | |
| 1775 | Peletiah Fletcher | 1 | 2 | 2 | 7 | 3 | 13 | Negro | 1=17=8=0 | 1=1=8=0 | 0=16=0=0 | 42.70 | 8.00 | | | | | | | |

TABLE I Continued

INDIVIDUAL ASSESSMENTS FOR SLAVES IN WESTFORD 1752 TO 1775

| Year | Individual | P o r o c h i s t o r y | S w i t s e n s e | S h i e n s e | Total L-s-p-f | Personal Assessment | | | Horse Equiv. # | | | | |
|------|----------------------|--|---|---------------------------------|------------------|---------------------|-------------------|-------------------|----------------------|--------------------|-----------|-------|-------|
| | | | | | | Due to | | Due to Slaves | | | | | |
| | | | | | | Animals L-s-p-f | Amount L-s-p-f | Amount L-s-p-f | | % of Total % | | | |
| 1752 | Joseph Hildreth, Jr. | 1 | 2 | 4 | 6 | 4 | 15 | Neg(10) | 0=1=11=3 | 0=1=1=3 | 0=0=10=0 | 42.11 | 5.00 |
| 1757 | Joseph Hildreth, Jr. | 2 | 2 | 4 | 6 | 2 | 0 | Negro | 0=3=3=0 | 0=1=10=0 | 0=1=5=3 | 43.40 | 8.75 |
| 1758 | Joseph Hildreth, Jr. | 1 | 1 | 4 | 6 | 3 | 0 | Negro | 0=3=5=0 | 0=1=8=2 | 0=1=8=2 | 50.00 | 10.25 |
| 1759 | JOSEPH Hildreth, Jr. | 1 | 1 | 4 | 6 | 3 | 10 | Negro | 2=0=0=0 | 1=1=9=0 | 0=18=3=0 | 45.63 | 9.13 |
| 1760 | Joseph Hildreth, Jr. | 1 | 2 | 2 | 5 | 4 | 10 | Negro | 1=15=0=0 | 0=18=5=0 | 0=16=7=0 | 47.38 | 8.29 |
| 1761 | Joseph Hildreth, Jr. | 2 | 2 | 2 | 6 | 2 | 10 | Negro | 1=16=0=0 | 0=19=1=0 | 0=16=11=0 | 46.99 | 8.46 |
| 1762 | Joseph Hildreth, Jr. | 2 | 2 | 2 | 7 | 2 | 12 | Negro | 1=17=6=0 | 1-1-1-0 | 0=16=5=0 | 43.79 | 8.21 |
| 1762 | Joseph Hildreth, Jr. | 1 | 2 | 2 | 7 | 2 | 12 | Negro | 1=15=0=0 | 1=1=1=0 | 0=13=11=0 | 39.76 | 6.96 |
| 1773 | Jonathan Keyes | 1 | 1 | 0 | 4 | 3 | 6 | Negro | 0=16=3=0 | 0=10=2=0 | 0=6=1=0 | 37.43 | 3.05 |
| 1757 | John Read | 1 | 1 | 2 | 4 | 1 | 0 | Negro | 0=1=8=0 | 0=1=0=2 | 0=0=7=2 | 37.50 | 3.75 |
| 1758 | John Read | 1 | 1 | 0 | 5 | 0 | 0 | Negro | 0=1=9=2 | 0=0=9=2 | 0=1=0=0 | 55.81 | 6.00 |
| 1763 | William Read | 1 | 1 | 2 | 1 | 0 | 0 | Negro | 0=15=6=0 | 0=7=6=0 | 0=8=0=0 | 48.38 | 4.00 |
| 1768 | William Read | 1 | 1 | 2 | 1 | 1 | 0 | Negro | 1=0=0=0 | 0=7=11=0 | 0=12=1=0 | 60.40 | 6.04 |
| 1769 | William Read | 1 | 1 | 2 | 1 | 1 | 0 | Negro | 1=0=0=0 | 0=7=11=0 | 0=12=1=0 | 60.40 | 6.04 |
| 1770 | William Read | 1 | 1 | 2 | 1 | 1 | 0 | Negro | 0=13=11=0 | 0=7=11=0 | 0=6=0=0 | 43.10 | 3.00 |
| 1771 | William Read | 1 | 1 | 2 | 1 | 2 | 0 | Negro | 0=13=10=0 | 0=8=4=0 | 0=5=6=0 | 39.77 | 2.75 |
| 1773 | Abner Wilkins | 1 | 1 | 2 | 1 | 1 | 0 | Negro | 0=13=11=0 | 0=7=11=0 | 0=6=0=0 | 43.10 | 3.00 |
| 1775 | Abner Wilkins | 1 | 1 | 0 | 2 | 0 | 0 | Negro | 0=13=0=0 | 0=5=0=0 | 0=8=0=0 | 62.50 | 4.00 |

CHRONOLOGICAL LISTING OF ASSESSMENT FOR SLAVES
(EXPRESSED AS EQUIVALENT HORSES)
IN WESTFORD 1752 TO 1775

| Year | Individual | Assessment expressed as Horses | | |
|------|---|--------------------------------|----------------------|-----------------------|
| | | For Indiv- idual | Total for Year | Change for Year |
| 1752 | James Burn Joseph Hildreth, Jr. | 2.50 5.00 | 7.50 | |
| 1757 | Samuel Fitch Gershom Fletcher Joseph Hildreth, Jr. John Read | 9.00 8.75 8.75 3.75 | 30.25 | +22.75 |
| 1758 | Gershom Fletcher Joseph Hildreth, Jr John Read | 5.25 10.25 6.00 | 21.50 | - 8.75 |
| 1759 | Gershom Fletcher Joseph Hildreth, Jr. | 5.00 9.13 | 14.13 | - 7.37 |
| 1760 | Gershom Fletcher Joseph Hildreth, Jr. | 5.00 8.29 | 13.29 | - 0.84 |
| 1761 | Gershom Fletcher Joseph Hildreth, Jr. | 3.96 8.46 | 12.42 | - 0.87 |
| 1762 | Gershom Fletcher Joseph Hildreth, Jr. | 2.96 8.21 | 11.17 | - 1.25 |
| 1763 | Gershom Fletcher Joseph Hildreth, Jr. William Read | 3.00 6.96 4.00 | 13.96 | + 2.79 |
| 1768 | James Burn William Read | 1.00 6.04 | 7.04 | - 6.92 |
| 1769 | William Read Moses Burge | 6.04 3.67 | 9.71 | + 2.67 |
| 1770 | William Read Peletiah Fletcher | 3.00 5.04 | 8.04 | - 1.67 |
| 1771 | William Read Ephraim Comings Peletiah Fletcher | 2.75 1.96 5.00 | 9.71 | + 1.67 |
| 1773 | Ephraim Comings Peletiah Fletcher Jonathan Keyes Abner Wilkins | 4.04 6.13 3.04 3.00 | 16.21 | + 6.50 |
| 1775 | Peletiah Fletcher Abner Wilkins | 8.00 4.00 | 12.00 | - 4.21 |

year, I am convinced that it was intended to be completely internally consistent as to the relative value of the various species of livestock, slaves, money at loan, but is not to be considered as a list of the absolute value of each of these categories. For example, it is not reasonable to state that a pair of oxen had an absolute value of four shillings in 1759, when in answering the Highway Rate for that year and Inhabitant who worked on mending high ways for one day and provided the use of a pair of oxen and a cart, was credited a total of three shillings, six pence, two shillings six pence for his labor and one shillings for the use of the oxen and cart.² However in the 1759 "Single Rate North List" Captain Jonas Prescott was assessed four shillings nine pence for eighty pounds money out at interest, or at a rate of one shilling for each sixteen pounds 13 shillings and four pence (£ 16=13=4). On this basis the four shilling valuation for a pair of oxen would represent an actual value of £ 66=13=4 , which does not seem unreasonable for a pair of oxen. On this same basis the various species of livestock would have had the following values in 1759:

| | <u>£-s-p-f</u> |
|---------|----------------|
| 1 Horse | 33=6=8=0 |
| 1 Ox | 33=6=8=0 |
| 1 Cow | 25=0=0=0 |
| 1 Swine | 6=18=10=3 |
| 1 Sheep | 2=8=7=1 |

Using this same basis, I generated from the data in Table II the data presented in Table III. wherein the slave valuation is based on the valuation placed on one hundred pounds of money , the valuation of a horse, each for the same year, and the "Equivalent Horses" data from Table II.. It should be noted that the valuations included for 1775 may be only

(2) Rates voted at the March 5, 1759 Town Meeting, see Page 370 of Town Book, Volume 1.

TABLE III
 CHRONOLOGICAL LISTING OF ESTIMATED VALUE OF SLAVES
 IN WESTFORD 1752 TO 1775

| Year | Individual | Estimated value of Slaves (L-s-p-f) | | |
|------|----------------------|-------------------------------------|----------------|-----------------|
| | | For Individual | Total for Year | Change for Year |
| 1752 | James Burn | 83=6=8 | | |
| | Joseph Hildreth, Jr. | 166=13=4 | 250=0=0 | |
| 1757 | Samuel Fitch | 300=0=0 | | |
| | Gershom Fletcher | 291=13=4 | | |
| | Joseph Hildreth, Jr. | 291=13=4 | | |
| | John Read | 125=0=0 | 1008=6=8 | + 758=6=8 |
| 1758 | Hershom Fletcher | 175=0=0 | | |
| | Joseph Hildreth, Jr. | 341=13=4 | | |
| | John Read | 200=0=0 | 717=13=4 | - 291=13=4 |
| 1759 | Gershom Fletcher | 166=13=4 | | |
| | Joseph Hildreth, Jr. | 304=6=8 | 471=0=0 | - 245=6=8 |
| 1760 | Gershom Fletcher | 166=13=4 | | |
| | Joseph Hildreth, Jr. | 276=6=8 | 443=0=0 | - 28=0=0 |
| 1761 | Gershom Fletcher | 132=0=0 | | |
| | Joseph Hildreth, Jr. | 282=0=0 | 414=0=0 | - 29=0=0 |
| 1762 | Gershom Fletcher | 98=13=4 | | |
| | Joseph Hildreth, Jr. | 273=13=4 | 372=6=8 | - 41=13=4 |
| 1763 | Gershom Fletcher | 100=0=0 | | |
| | Joseph Hildreth, Jr. | 232=0=0 | | |
| | William Read | 133=6=8 | 465=6=8 | + 93=0=0 |
| 1768 | James Burn | 33=6=8 | | |
| | William Read | 201=6=8 | 234=13=4 | - 230=13=4 |
| 1769 | William Read | 201=6=8 | | |
| | Moses Burge | 122=6=8 | 323=13=4 | + 89=0=0 |
| 1770 | William Read | 100=0=0 | | |
| | Peletiah Fletcher | 168=0=0 | 268=0=0 | - 55=13=4 |
| 1771 | William Read | 91=13=4 | | |
| | Ephraim Comings | 65=6=8 | | |
| | Peletiah Fletcher | 166=13=4 | 323=13=4 | + 55=13=4 |
| 1773 | Ephraim Comings | 134=13=4 | | |
| | Peletiah Fletcher | 204=6=8 | | |
| | Jonathan Keyes | 101=6=8 | | |
| | Abner Wilkins | 100=0=0 | 540=6=8 | + 216=13=4 |
| 1775 | Peletiah Fletcher | 88=17=9=1 | | |
| | Abner Wilkins | 44=8=10=3 | 133=6=8 | - 407=0=0 |

The above figures are based on the following assessments made during the time period indicated for one hundred pounds of money

| | |
|-------------------|------------|
| 1752 through 1758 | £ 0=0=6=0 |
| 1759 through 1771 | £ 0=6=0=0 |
| 1775 | £ 0=18=0=0 |

an aberration since in that year the assessment for money was tripled over the previous year with no concomitant increase of the same madnitude for all other categories of either real or personal estates. This may have been an attempt to tax "passive income", to use modern terminology, at a higher rate than the other items making up the taxes.

Increase in Actual Taxes Due to Ownership of Slaves

The previous sections have dealt exclusively with data extracted from the "Single Rate" documents. These, as noted above, were merely a valuation and proportioning tool in order for the Assessors to equitably proportion the " Rates" authorized at Town Meeting. A natural question is how much in additional taxes the slave owners were subjected to because of their slaves. In order to assist in answering this question I have made the following synthesis of how the Assessors proceeded from the "Singel Rate" lists to the "Rate" lists given the Constables for collection.

I have concocted a hypothetical example to illustrate how, I believe, the Assessors went from the "Singel Rate" list to the line entries in the money "Rate" lists. ASSUME-----

| | | |
|------------------------|-----------------|----------------|
| | Sum of Real | |
| | + Personal | |
| | + Faculty, etc. | |
| | <u>Polis</u> | <u>E-s-p-f</u> |
| North List Singel Rate | 90 | 90=0=0=0 |
| South List Singel Rate | 60 | 60=0=0=0 |
| Total for Town | 150 | 150=0=0=0 |

ASSUME SINGLE RATE ENTRY FOR Inhavbitant A:

Polis:2

Real Estate: 5 1=0=0=0

Personal Estate : 0=10=0=0

Faculty, etc. : 0=0=0=0

ASSUME SINGLE RATE ENTRY FOR Inhabitant B:

Polis: 1

Real Estate : £ 0=10=0=0
 Personal Estate : 1=0=0=0
 Faculty, etc. : 0=0=0=0

ASSUME THE TOWN HAS VOTED TO RAISE £ 50=0=0=0
 to pay town Debts.

The Assessors first had to decide what proportion of the Rate would be raised from the "Polls" and what proportion from the "Estates". I have found no clue as to how this decision was made. It could have been based on their own judgement, or on a directive from the Provincial government. The 1730 Tax Lists, the first after the incorporation of the Town, raised about sixty percent of the rates from the "Heads". However the proportion due to poll taxes in these years now under consideration seems to be less than that.. In this procedural vacuum, for our example:

ASSUME THAT 40% IS TO BE RAISED BY POLLS
 AND 60% FROM THE ESTATES.

Thus £ 20=0=0=0 will be raised by polls. Since there are 150 polls total in town, each poll will be assessed:

$$£ 20=0=0=0 / 150 \text{ or } £ 0=2=8=0$$

so Inhabitant A with 2 polls is assessed £ 0=5=4=0, and
 Inhabitant B with 1 poll is assessed £ 0=2=8=0.

Since £ 20=0=0=0 was to be raised by polls this leaves only £ 30=0=0=0 to be raised by "Estates." Since we assumed that the Sum of Personal plus Real plus Money and Faculty on the Single Rate would be £ 150=0=0=0, and on this Single Rate we assumed Inhabitant A had a Real Estate Valuation of £ 1=0=0=0, his assessment on the Town Rate for Real Estate is:

$$\frac{(1=0=0=0) \times (30=0=0=0)}{(150=0=0=0)} = £ 0=4=0=0$$

while the amount for his Personal Estate is:

$$\frac{(0=10=0=0) \times (30=0=0=0)}{(150=0=0=0)} = £ 0=2=0=0$$

For Inhabitant B, the similar calculations are:

$$\text{For Real Estate } \frac{(0=10=0=0) \times (30=0=0=0)}{(150=0=0=0)} = £ 0=2=0=0$$

For Personal Estate: $\frac{(1=0=0=0) \times (30=0=0=0)}{(150=0=0=0)} = \text{£ } 0=4=0=0$

Therefor the Town Rate list committed with a Warrant to the Constable to collect, would read, in part:

| | Polis <u>s-p</u> | Money + Faculty <u>£-s-p-f</u> | Personal <u>£-s-p-f</u> | Real <u>£-s-p-f</u> | Sum Total <u>£-s-p-f</u> |
|--------------|---------------------|--------------------------------------|----------------------------|------------------------|--------------------------------|
| Inhabitant A | 5=4 | 0=0=0=0 | 0=2=0=0 | 0=4=0=0 | 0=11=4=0 |
| Inhabitant B | 2=8 | 0=0=0=0 | 0=4=0=0 | 0=2=0=0 | 0=8=8=0 |

By using this technique the Assessors provided lists for each Rate, collectible by the Constables that detailed the amount assessed in each of the categories as well as the total amount due. If at the Town meeting the voters agreed to raise £ 100=0=0=0 for some other purpose, the list given the Constable for the new rate would have had amounts exactly double those in the above example.

In order to estimate how much slave ownership contributed to the taxes that the individual slave-owners were assessed, all separate Rate lists for the years in which "Single Rate" lists were available were scanned. The Personal Estate portion of the assessment and the total assessment were extracted for those individuals which the "Single Rate" lists identified as slave-owners. The amount listed as "personal" for a given individual was multiplied by the fraction of the "Personal Estate" due to slaves as calculated from the appropriate "Single Rate" and included in Table I to give the amount of the specific Rate entry due to slave ownership. This product, then multiplied by 100 and divided by the Sum Total assessment for a given individual for a specific Rate gave the percentage of the "Sum Total" which that individual had to pay because of his ownership of slaves. There are a total of fifty six such individual-year-rate entries included in Table IV. Twenty one (38%) of these entries show that slave ownership contributed less than ten percent to the tax assessed. Thirty (54%)

TABLE IV

Amount of tax and Percentage of Total Taxes Paid due to Ownership of Slaves

| Year | Rate | Individual | Total Personal L-s-p-f | Due to Slaves | | % of Rate Total |
|------|----------|----------------------|------------------------------|----------------------------|-------------------|-----------------------|
| | | | | Fraction of Personal | Amount L-s-p-f | |
| 1757 | Province | Samuel Fitch | 0=13=6=0 | 0.5000 | 0=6=9=0 | 15.22 |
| 1757 | Province | Gershom Fletcher | 0=13=8=0 | 0.4795 | 0=6=6=2 | 10.86 |
| 1757 | Province | Joseph Hildreth, Jr. | 0=14=11=0 | 0.4340 | 0=6=5=3 | 10.57 |
| 1757 | Province | Mr. John Read | 0=7=6=2 | 0.3752 | 0=2=10=0 | 9.16 |
| 1758 | Highway | Samuel Fitch | 0=1=6=0 | 0.5000 | 0=0=9=0 | 15.00 |
| 1758 | Highway | Gersom Fletcher | 0=1=6=0 | 0.4795 | 0=0=8=3 | 10.79 |
| 1758 | Highway | Joseph Hildreth, Jr. | 0=1=7=3 | 0.4340 | 0=0=8=0 | 13.15 |
| 1758 | Highway | Mr. John Read | 0=0=10=0 | 0.3752 | 0=0=3=3 | 8.93 |
| 1758 | Minister | Gershom Fletcher | 0=2=2=0 | 0.4038 | 0=0=10=2 | 7.09 |
| 1758 | Minister | Joseph Hildreth, Jr. | 0=3=5=0 | 0.5000 | 0=1=8=2 | 15.89 |
| 1758 | Minister | Mr. John Read | 0=1=2=2 | 0.5581 | 0=0=8=0 | 8.94 |
| 1758 | Town | Gershom Fletcher | 0=1=10=3 | 0.4038 | 0=0=9=1 | 4.22 |
| 1758 | Town | Joseph Hildreth, Jr. | 0=5=5=2 | 0.5000 | 0=2=8=3 | 15.78 |
| 1758 | Town | Mr. John Read | 0=2=11=0 | 0.5581 | 0=1=6=2 | 12.52 |
| 1758 | Province | Gershom Fletcher | 0=7=7=0 | 0.4038 | 0=3=0=3 | 7.36 |
| 1758 | Province | Joseph Hildreth, Jr. | 0=12=0=0 | 0.5000 | 0=6=0=0 | 16.14 |
| 1758 | Province | Mr. John Read | 0=6=4=0 | 0.5581 | 0=3=6=2 | 13.57 |
| 1760 | Minister | Gershom Fletcher | 0=3=4=0 | 0.3478 | 0=1=2=0 | 9.40 |
| 1760 | Minister | Joseph Hildreth, Jr. | 0=3=10=1 | 0.4738 | 0=1=10=0 | 14.46 |

TABLE IV Continued

Amount of tax and Percentage of Total Taxes Paid due to Ownership of Slaves

| Year | Rate | Individual | Total Personal L-s-p-f | Due to Slaves | | % of Rate Total |
|------|----------------------|----------------------|------------------------|----------------------|----------------|-----------------|
| | | | | Fraction of Personal | Amount L-s-p-f | |
| 1760 | Town | Gershom Fletcher | 0=2=2=0 | 0.3478 | 0=0=9=0 | 6.02 |
| 1760 | Town | Joseph Hildreth, Jr. | 0=2=6=0 | 0.4738 | 0=1=2=1 | 13.01 |
| 1760 | Province | Gershom Fletcher | 0=11=5=0 | 0.3478 | 0=3=11=2 | 6.57 |
| 1760 | Province | Joseph Hildreth, Jr. | 0=13=1=2 | 0.4738 | 0=6=2=3 | 13.78 |
| 1761 | Minister | Gershom Fletcher, | 0=4=9=0 | 0.2761 | 0=1=3=3 | 8.00 |
| 1761 | Minister | Joseph Hildreth, Jr. | 0=6=0=0 | 0.4699 | 0=2=9=3 | 11.91 |
| 1761 | Town | Gershom Fletcher | 0=3=7=0 | 0.2761 | 0=0=11=3 | 8.00 |
| 1761 | Town | Joseph Hildreth, Jr. | 0=4=6=0 | 0.4699 | 0=2=1=2 | 11.91 |
| 1761 | Province | Gershom Fletcher | 0=19=1=0 | 0.2761 | 0=5=3=1 | 8.20 |
| 1761 | Province | Joseph Hildreth, Jr. | 0=14=0=0 | 0.4699 | 0=6=7=0 | 10.23 |
| 1762 | Town+Minister+County | Gershom Fletcher | 0=7=4=0 | 0.2220 | 0=1=7=2 | 6.40 |
| 1762 | Town+Minister+County | Joseph Hildreth, Jr. | 0=10=2=3 | 0.4379 | 0=4=5=3 | 12.10 |
| 1762 | Province | Gershom Fletcher | 0=17=9=3 | 0.2220 | 0=3=11=2 | 6.47 |
| 1762 | Province | Joseph Hildreth, Jr. | 1=5=0=0 | 0.4379 | 0=15=3=3 | 17.03 |
| 1769 | New Meeting House | Moses Burge | 0=4=11=2 | 0.3333 | 0=1=7=1 | 8.7 |
| 1769 | New Meeting House | William Read | 0=4=6=1 | 0/6040 | 0=2=8=3 | 24.40 |
| 1769 | Town | William Read | 0=6=3=0 | 0.6040 | 0=3=9=1 | 25.00 |

TABLE IV Continued

Amount of tax and Percentage of Total Taxes Paid due to Ownership of Slaves

| Year | Rate | Individual | Total Personal L-s-p-f | Fraction of Personal | Due to Slaves | | % of Rate Total |
|------|----------------------|-------------------|------------------------|----------------------|----------------|----------------|-----------------|
| | | | | | Amount L-s-p-f | Amount L-s-p-f | |
| 1769 | Province | Moses Burge | 0=6=1=0 | 0.3333 | 0=2=0=2 | 0=2=0=2 | 8.9 |
| 1769 | Province | William Read | 0=5=6=2 | 0.6040 | 0=3=4=1 | 0=3=4=1 | 24.70 |
| 1770 | Town+Minister+County | Peletiah Fletcher | 0=6=7=2 | 0.3361 | 0=2=2=3 | 0=2=2=3 | 8.01 |
| 1770 | Town+Minister+County | William Read | 0=2=3=2 | 0.4310 | 0=1=0=0 | 0=1=0=0 | 11.20 |
| 1770 | New Meeting House | Peletiah Fletcher | 0=5=6=0 | 0.3361 | 0=1=10=1 | 0=1=10=1 | 8.01 |
| 1770 | New Meeting House | William Read | 0=2=6=2 | 0.4310 | 0=1=1=1 | 0=1=1=1 | 13.70 |
| 1773 | Minister | Ephraim Comings | 0=1=8=2 | 0.4056 | 0=0=8=1 | 0=0=8=1 | 11.90 |
| 1773 | Minister | Peletiah Fletcher | 0=2=9=0 | 0.3910 | 0=1=0=0 | 0=1=0=0 | 11.50 |
| 1773 | Minister | Jonathan Keyes | 0=1=4=3 | 0.3743 | 0=0=6=1 | 0=0=6=1 | 6.60 |
| 1773 | Minister | Abner Wilkins | 0=1=2=0 | 0.4310 | 0=0=6=0 | 0=0=6=0 | 16.70 |
| 1773 | Town | Ephraim Comings | 0=5=7=1 | 0.4056 | 0=2=3=1 | 0=2=3=1 | 12.30 |
| 1773 | Town | Peletiah Fletcher | 0=8=9=3 | 0.3910 | 0=3=5=1 | 0=3=5=1 | 11.50 |
| 1773 | Town | Jonathan Keyes | 0=4=6=3 | 0.3743 | 0=1=8=2 | 0=1=8=2 | 6.70 |
| 1773 | Town | Abner Wilkins | 0=3=10=3 | 0.4310 | 0=1=8=1 | 0=1=8=1 | 17.80 |
| 1773 | Province | Ephraim Comings | 0=4=1=3 | 0.4056 | 0=2=2=3 | 0=2=2=3 | 12.30 |
| 1773 | Province | Peletiah Fletcher | 0=7=10=0 | 0.3910 | 0=3=0=0 | 0=3=0=0 | 11.50 |
| 1773 | Province | Jonathan Keyes | 0=4=0=3 | 0.3743 | 0=1=6=1 | 0=1=6=1 | 6.7 |
| 1773 | Province | Abner Wilkins | 0=3=5=3 | 0.4310 | 0=1=6=0 | 0=1=6=0 | 23.14 |
| 1775 | Province | Peletiah Fletcher | 0=13=1=1 | 0.4270 | 0=5=7=1 | 0=5=7=1 | 13.70 |

of the entries show that slave ownership contributed between ten percent and twenty percent of the tax assessed, and only five (9%) of the entries show that between twenty percent and twenty five percent of the taxes assessed are due to slave ownership. Of these five entries, three are for rates against William Read in 1769 and two are against Abner Wilkins in 1773 and 1775. We can conclude from the data in Table IV that slave ownership did not contribute excessively to the tax burden of most slave-owners during the period covered by this data.

A corollary question to be addressed is how much the assessment for slaves relieved the total tax burden on the town. To make this estimate the total of the Personal assessments due to slaves for a given Rate was ratioed against the total amount of the Rate (sum of North and South Lists) and the ratio expressed as a percentage. These data are included in Table V.

From Table V it is clear that the effect of taxes on slaves paid by slave owners on the taxes paid by the other Inhabitants was small, barely exceeding one per cent of the total in 1775, and in all other years not exceeding one half a percent. Thus the ownership of slaves by a few individuals in colonial Westford did little to reduce the taxes of the other residents, and, as shown in Table IV did not impose a great tax burden on the slave-owners.

The 1771 Massachusetts Tax List

One additional bit of evidence has been found which confirms in part the ownership of slaves by Inhabitants of Westford in the colonial era. In 1771 the provincial government required that a special valuation be made of all Inhabitants and the personal and real property of each individual. This covered many categories of property. Two folio pages were required to accommodate the many columns for the entry

CHRONOLOGICAL LISTING OF PERCENTAGE OF TAXES DUE TO SLAVE OWNERSHIP

| <u>Year</u> | <u>Rate</u> | Total Rate <u>h-s-p-f</u> | <u>Due to Slaves</u> | |
|-------------|----------------------|---------------------------------|--------------------------|-----------------------|
| | | | Amount <u>h-s-p-f</u> | % of Total Rate |
| 1757 | Province | 259=8=0=0 | 1=2=7=1 | 0.435 |
| 1758 | Highway | 30=0=0=0 | 0=2=5=2 | 0.409 |
| 1758 | Minister | 65=0=0=0 | 0=3=3=0 | 0.250 |
| 1758 | Town | 105=0=0=0 | 0=5=0=2 | 0.240 |
| 1758 | Province | 218=14=0=0 | 0=12=7=1 | 0.284 |
| 1760 | Minister | 70=0=0=0 | 0=3=0=0 | 0.214 |
| 1760 | Town | 60=0=0=0 | 0=1=11=1 | 0.161 |
| 1760 | Province | 286=18=3=0 | 0=10=1=1 | 0.176 |
| 1761 | Minister | 80=0=0=0 | 0=4=1=2 | 0.258 |
| 1761 | Town | 60=0=0=0 | 0=3=1=1 | 0.257 |
| 1761 | Province | 246=8=9=0 | 0=11=10=1 | 0.239 |
| 1762 | Town+Minister+County | 129=19=10=0 | 0=6=1=1 | 0.235 |
| 1762 | Province | 305=15=9=0 | 0=19=3=1 | 0.371 |
| 1769 | New Meeting House | 120=0=0=0 | 0=4=4=0 | 0.181 |
| 1769 | Province | 145=12=6=0 | 0=5=4=3 | 0.185 |
| 1770 | Town+Minister+County | 120=0=0=0 | 0=3=2=3 | 0.135 |
| 1770 | New Meeting House | 100=0=0=0 | 0=2=4=2 | 0.148 |
| 1773 | Minister | 45=0=0=0 | 0=2=8=2 | 0.361 |
| 1773 | Town | 140=0=0=0 | 0=9=1=1 | 0.325 |
| 1773 | Province | 127=17=2=0 | 0=8=3=0 | 0.330 |
| 1775 | Province | 39=1=0=0 | 0=8=5=0 | 1.078 |

desired for each individual. One of these columns is headed "Servants for Life" which the enabling legislation defined as follows:

" All Indian, Megro or Molatto servants for lifefrom fourteen to forty five years of age----"

All the records from the various towns have been converted to computer-compatible format, and a computer dervied print-out published in 1978.¹ The Westford entries show that the following individuals each had one "Servant for Life" as defined above:

Ephraim Comings
Peletiah Fletcher
William Read
John Robins

The first three are listed in the "Single Rate" for 1771 as owning slaves, but John Robins is not. I should note that we do not know whether the criteria used for inclusion as a "Servant for Life" are congruent with those used for assessment as a slave in the "Single Rate'.

In the Morman microfilms of Westford Records there is a single frame on one reel that suggests that a similar special valuation was carried out in 1792. Only one sheet is found in the microfilm, and in this version while many columns have identical headings to those used in 1772, THERE IS NO COLUMN HEADED "SERVANTS FOR LIFE". In this connection we recall that the first Federal Census, made in 1790 showed no entries in the column headed "Slaves", but entries in the column, "Other Free Persons", which is interpreted to include all persons who were not white.

(1) The Massachusetts Tax List of 1771

Betty Hobbs Pruitt, Editor

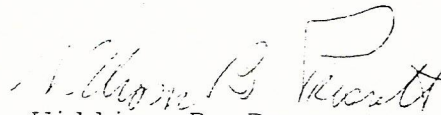
We know from Table II that in 1771 the following valuations of slaves (expressed as Equivalent Horses) were made:

| | Equivalent Horses |
|-------------------|----------------------|
| William Read | <u>2.75</u> |
| Ephraim Comings | 1.96 |
| Peletiah Fletcher | 5.00 |

Since the Massachusetts Tax List indicates that each of the above individuals owns only one "Servant for Life", it is difficult to accept that each of the above valuations represents only one slave unless the one owned by Peletiah Fletcher was the only adult male with artisan skills and the ones owned by Ephraim Comings and William Read were immature males or females.

Conclusion

This has provided, as stated in the Introduction, a brief and dim glimpse into a subject that seems not to have been much researched in the past. It is my hope that this short scrutiny may be a catalyst for research in greater depth by others who may follow.


William B. Prescott

Bound Brook, NJ December 31, 1987