

**UNITED STATES DIRECT TAX LIST OF 1798**  
**WALDOBOROUGH**

**Transcribed by David Putnam from The Genealogical**  
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*“In this world nothing can be said to be certain except death and  
taxes.”*

*Benjamin Franklin, 1789*

Due to increased tensions between France and the United States, in July of 1798 the Congress of the United States enacted a direct tax assessment to fund a military build up. Each of the 16 states was assigned its quota of the \$2 million dollar national levy. This quota was based upon population, with slaves counting as three-fifths of a person for allocation purposes. Only real property and slaves were taxed, and no property was taxed if it was permanently exempt from taxation by state law.

The 1798 direct tax assessment consisted of three parts:

- Dwelling houses valued at more than \$100 were taxed based upon the value, with progressive tax rates that ranged from two-tenths of 1 percent of the value, up to 1 percent of the value.
- Slaveowners were taxed 50 cents for each slave between the ages of 12 and 50 who was not precluded from working as a result of permanent illness or disability.  
**Massachusetts abolished slavery in 1783, and Waldoborough was still part of Massachusetts in 1798.**
- All other real property—called simply "land"—which included dwelling houses valued at \$100 or less, was taxed at a fixed percentage of the value. Each state's land tax rate was computed separately, as a residual after the amount of tax derived from the first two categories was subtracted from the quota.

**UNITED STATES DIRECT TAX LIST OF 1798**  
**WALDOBOROUGH**

<b>OWNER</b>	<b>DWELLING HOUSE</b>	<b>VALUE</b>	<b>ACRES</b>	<b>VALUE</b>
Andrews, Stephen	1	\$400	100	\$500
Benner, Matthias	1	\$200		
Barnard, Ezekiel	1	\$700	132	\$1100
Benner, Charles	1	\$290	250	\$800
Benner, Jacob	1	\$250	200	\$680
Benner, John	1	\$200	150	\$500
Broadman, Charles	1	\$200	300	\$1200
Burket, John <sup>1</sup>	1	\$110	150	\$750
Burket, Henry	1	\$300	286	\$1450
Burns, Cornelius	1	\$180	140	\$200
Black, Frederick	1	\$105	200	\$600
Burniman, Gotleab	1	\$5	206	\$650
Benner, John	1	\$50	80	\$400
Benner, Henry	1	\$15	60	\$180
Burns, Joseph	1	\$20	100	\$300
Burns, Jacob	2	\$20	185	\$400
Burket, John <sup>2</sup>	1	\$70	70	\$280
Bigmore, Samuel <sup>3</sup>			150	\$120

<sup>1</sup>\* Two houses, both occupied, possibly two of the same name.

<sup>2</sup> *ibid.*

<sup>3</sup> \*\*Unoccupied

<b>OWNER</b>	<b>DWELLING HOUSE</b>	<b>VALUE</b>	<b>ACRES</b>	<b>VALUE</b>
Benner, Martin			51	\$100
Canady, Nathaniel	1	\$250	220	\$500
Cramer, Frederick	1	\$160	60	\$250
Cramer, Jacob, <sup>4</sup>	1	\$180	70	\$300
Cramer, Charles	1	\$150	60	\$250
Cramer, Christopher	1	\$150	100	\$380
Clouse, George	1	\$200	100	\$500
Chapman, Abraham	1	\$400	100	\$800
Condy and Thomas <sup>5</sup>	1	\$400	210	\$1200
Cramer, John	1	\$50	100	\$500
Cramer, Peter	1	\$10	250	\$630
Cramer, Jacob <sup>6</sup>	1	\$20	100	\$380
Clouse, Jacob	1	\$5	86	\$100
Comrer, Joseph	1	\$40	100	\$300
Cole, Isaiah	1	\$20	100	\$400
Cole	1	\$20	80	\$280
Demoth, George	1	\$40	300	\$1000
Dahlim, George	1	\$10	80	\$320
Davis, Ephraim	1	\$5	32	\$128
Demoth, Henry	1	\$10	120	\$400

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<sup>4</sup> 1. Two houses, both occupied, possibly two of the same name

<sup>5</sup> Occupied by Simeon Tyler

<sup>6</sup> Two houses, both occupied, possibly two of the same name

<b>OWNER</b>	<b>DWELLING HOUSE</b>	<b>VALUE</b>	<b>ACRES</b>	<b>VALUE</b>
Deloaf, John, heirs of <sup>7</sup>			25	\$75
Echorn, Daniel	1	\$300	100	\$500
Eichorn, Michael	1	\$120	150	\$700
Ewell, Henry	1	\$105	180	\$590
Ewell, Charles	1	\$180		
Ewell, Malachi	1	\$175	35	\$170
Eichorn, John	1	\$110	80	\$320
Eisley, Michael	1	\$275	100	\$475
Eichorn, George	1	\$10	200	\$600
Fyler, Christopher	1	\$250	300	\$860
Fyler, Christopher <sup>8</sup>	1	\$105		
Fillhour, Daniel	1	\$105	100	\$550
Farnsworth, William, Jr. <sup>9</sup>	1	\$300		
Fogler, John	1	\$350	122	\$620
Fitzgerald, John	1	\$350	105	\$525
Fish, William	1	\$450	150	\$1050
Fyler, Charles	1	\$200	100	\$400
Fyler, John	1	\$105	100	\$550
Farnsworth, Isaac	1	\$105	80	\$400
Farnsworth, Robert	1	\$300	115	\$1000

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<sup>7</sup> Unoccupied

<sup>8</sup> Occupied by Margaret Newbit

<sup>9</sup> Occupied by Wm. Farnsworth.

<b>OWNER</b>	<b>DWELLING HOUSE</b>	<b>VALUE</b>	<b>ACRES</b>	<b>VALUE</b>
Freeman, Barnabas	1	\$40	100	\$500
Farnsworth, William			150	\$600
Fish, William <sup>10</sup>	1	\$50		
Genthner, Jacob	1	\$250	230	\$920
Gross, Peter	1	\$180	144	\$670
Genthner, Andrew	1	\$10	100	\$300
Gross, Barth	1	\$10	100	\$250
Gillard, Thomas			100	\$100
Howard, Joshua, Jr.	1	\$300	166	\$380
Heabner, Charles	1	\$150		
Hyer, Conrad	1	\$150	60	\$180
Howard, Caleb	1	\$105	137	\$550
Howard, Joshua	1	\$350		
Hunt, John	1	\$120	70	\$280
Head, John			60	\$1200
Hoch, Michael	1	\$60	150	\$450
Hoch, George	1	\$60	120	\$270
Havener, Charles <sup>11</sup>			120	\$540
Hofsers, Andon	1	\$50	83	\$415
Hofsers, George	1	\$5	60	\$300
Hahn, Frederick	1	\$10	100	\$400

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<sup>10</sup> Occupied by Abel Fish.

<sup>11</sup> Probably identical with Charles Heabner

<b>OWNER</b>	<b>DWELLING HOUSE</b>	<b>VALUE</b>	<b>ACRES</b>	<b>VALUE</b>
Hahn, Frederick Jr.			100	\$100
Hilt, Philip			50	\$200
Hittingham, John <sup>12</sup>			60	\$200
Handell, John	1	\$10	60	\$120
Hofses, Godfrey	1	\$5	300	\$1050
Hiebner, Matthias	1	\$1	102	\$300
House, Joseph	1	\$5	100	\$200
Howard, Joshua Jr.			166	\$480
Haupt, John	1	\$15	80	\$260
Hofses, Christian	1	\$70	110	\$340
Jones, Luke	1	\$70	100	\$300
Kastner, George	1	\$300		
Keen, Abner	1	\$250	100	\$380
Kensel, Frederick	1	\$300	150	\$800
Kaler, Charles	1	\$350	250	\$1400
Kuhn, George	1	\$350	400	\$1300
Kaler, William	1	\$350	140	\$650
Kinsale, John	2	\$70	440	\$1860
Kuhn, Paul	1	\$30	120	\$600
Kaler, Jacob Jr.	1	\$30	50	\$250
Kaler, Jacob	1	\$20	150	\$450

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<sup>12</sup> Peter Gross occupant or lessee

<b>OWNER</b>	<b>DWELLING HOUSE</b>	<b>VALUE</b>	<b>ACRES</b>	<b>VALUE</b>
Kaler, John	1	\$80	82	\$250
Kastner, Ludwig	1	\$50	408	\$1180
Kaler, Christian	1	\$50	125	\$250
Kiser, Francis	1	\$50	88	\$200
Kaler, Henry			160	\$160
Ludwig, Joseph	1	\$250	100	\$525
Lavenseller, Adam	1	\$400	100	\$450
Lash, Paul	1	\$300	90	\$450
Labe, John	1	\$250	190	\$790
Ludwig, Joseph	1	\$180	100	\$150
Lash, Asmus	1	\$40	100	\$440
Lash, Jacob			66	\$165
Ludwig, Charles			80	\$200
Ludwig, Jacob W.	1	\$10	80	\$200
Ludwig, Jacob Jr.	1	\$60	100	\$410
Light, Peter	1	\$50	590	\$1930
Lavenseller, John			100	\$150
Lisner, George			30	\$45
Lavenseller, Godfrey	1	\$10	100	\$250
Loud, Thomas <sup>13</sup>			200	\$500
Lavenseller, George	1	\$50	90	\$270
Larman, John	1	\$10	200	\$500
Larman, William	1	\$5	106	\$200

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<sup>13</sup> Unoccupied

<b>OWNER</b>	<b>DWELLING HOUSE</b>	<b>VALUE</b>	<b>ACRES</b>	<b>VALUE</b>
Laer, Peter	1	\$30	160	\$500
Ludwig, Joseph, 3rd			113	\$450
McGuyer, Thomas	1	\$650	193	\$700
Matthews, Thomas	1	\$250	8	\$80
Miller, Charles	1	\$200	100	\$500
Mink, Peter	1	\$200	100	\$340
Mink, Philip	1	\$120	100	\$340
Martin, John	1	\$10	50	\$200
Montgomery, Robert			150	\$225
Merrit, Ensign	1	\$5	100	\$400
Miller, Francis	1	\$10	100	\$300
Miller, George	1	\$30	80	\$200
Miller, Francis <sup>14</sup>	1	\$30	150	\$450
Miller, Henry	1	\$30	150	\$450
Mink, John	1	\$30	100	\$330
Mink, Valentine	1	\$30	70	\$200
Mink, Paul	1	\$10	100	\$350
Manning, Edward	1	\$80	150	\$300
Mink, John Jr.			102	\$165
Mink, Valentine Jr.			100	\$250
Mink, George			100	\$100
Nash, Eve	1	\$150	150	\$750

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<sup>14</sup> Occupied by Francis Miller Jr.

<b>OWNER</b>	<b>DWELLING HOUSE</b>	<b>VALUE</b>	<b>ACRES</b>	<b>VALUE</b>
Nash, Abel	1	\$10	100	\$450
Nubit, Philip			100	\$400
Nubit, Michael	1	\$15	100	\$300
Nash, Elijah			100	\$200
Nubit, Christopher	1	\$90	100	\$470
Nubit, John	1	\$15	100	\$350
Overlock, John H.	1	\$5	200	\$400
Orf, Frederick	1	\$15	80	\$240
Orf, Nich.	1	\$15	100	\$400
Orf, John	1	\$30	200	\$450
Overlock, Joseph	1	\$10	100	\$350
Overlock, Francis	1	\$80	105	\$330
Oldham, Josiah	1	\$99	17	\$68
Procht, John	1	\$150	100	\$400
Procht, Peter	1	\$200	150	\$500
Prior, John	1	\$105	50	\$200
Procht, George			100	\$200
Paine, Joshua	1	\$30	100	\$550
Pitcher, Nathaniel	1	\$50	80	\$350
Pitcher, Nathaniel Jr.	1	\$10		
Pithcer, Abner	1	\$10	72	\$300
Reede, George	1	\$200	232	\$850

<b>OWNER</b>	<b>DWELLING HOUSE</b>	<b>VALUE</b>	<b>ACRES</b>	<b>VALUE</b>
Reede, Michael	1	\$150	150	\$800
Russell, Levi	1	\$200	100	\$430
Rhoads, Rosina			33	\$132
Rasor, Charles	1	\$15	180	\$900
Ritz, Augustus	1	\$70	100	Exempt.
Reese, Jacob	1	\$90	86	\$340
Schwartz, Jacob	1	\$250	300	\$1250
Syder, Conrad	1	\$200	100	\$540
Storor, Christian	1	\$300	250	\$850
Sprague, Michael	1	\$200	100	\$500
Sproul, William	1	\$500	132	\$1100
Syder, Jacob	1	\$250	50	\$200
Schmous, George <sup>15</sup>	1	\$500		
Simmons, Stephen, heirs of <sup>16</sup>	1	\$200		
Sprague, Spooner	1	\$300	100	\$400
Shuneman, Christian	1	\$140	11015	\$400
Studly, John	1	\$150	100	\$400
Storor, Mathias	1	\$200	45	\$200
Sides, Laurence	1	\$300	115	\$600
Samson, Chafin	1	\$300	45	\$250
Schenck, Andrew	1	\$500	299	\$1400
Schenck, James	1	\$105	105	\$100
Samson, Charles	2	\$810	252	\$1266

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<sup>15</sup> Occupied by George Damath.

<sup>16</sup> Occupied by William Groton

<b>OWNER</b>	<b>DWELLING HOUSE</b>	<b>VALUE</b>	<b>ACRES</b>	<b>VALUE</b>
Sweetland, Samuel	1	\$200	100	\$500
Simmons, Barnabus	1	\$250	100	\$400
Smith, Christian	1	\$30	100	\$320
Smouse, George	1	\$30	300	\$1000
Sider, Jacob <sup>17</sup>			100	\$200
Smouse, George D. <sup>18</sup>			85	\$850
Snowdel, Widow	1	\$30	30	\$120
Sidelinger, George	1	\$20	88	\$440
Sprague, Nathan	1	\$30	34	\$136
Stevens, Nathaniel <sup>19</sup>			25	\$100
Stall, John	1	\$10	64	\$288
Sidensberger, Mathias	1	\$50	100	\$400
Shuman, Bernard	1	\$30	50	\$245
Shuman, Charles	1	\$10	50	\$245
Shuman, George	1	\$10	100	\$300
Shuman, Catherina	1	\$6	100	\$300
Schwartz, Peter	1	\$7	100	\$400
Shuman, Philip	1	\$90	100	\$400
Sidensberger, George	1	\$15	85	\$300
Storor, Christopher	1	\$80	160	\$400
Stall, Christian	1	\$50	100	\$260
Snowdell, John	1	\$10	80	\$300

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<sup>17</sup> Jacob Waining occupant or lessee.

<sup>18</sup> George Deamoth occupant or lessee.

<sup>19</sup> George Reede occupant or lessee.

<b>OWNER</b>	<b>DWELLING HOUSE</b>	<b>VALUE</b>	<b>ACRES</b>	<b>VALUE</b>
Sidlinger, Daniel	1	\$15	106	\$340
Snowdell, Peter			150	\$400
Sidensberger, John	1	\$15	154	\$630
Stetson, Jacob	1	\$10	100	\$500
Simmons, Joseph	1	\$90	135	\$700
Storer, George			100	\$200
Simmons, Sarah	1	\$90	12	\$48
Simmons, Joab	1	\$30	50	\$150
Simmons, Isaac	1	\$10	30	\$130
Simmons, Johiel	1	\$40	80	\$260
Simmons, Zebedee, heirs of <sup>20</sup>	1	\$90	165	\$850
Turner, Robert <sup>21</sup>	1	\$500	377	\$1700
Thompson, William H. <sup>22</sup>	1	\$450	13	\$211
Trowbridge, John	1/2	\$150	45	\$330
Turner, Alexander	1/2	\$150	50	\$330
Turner, Barker			50	\$250
Turner, Cornelius			33	\$165
Ukely, Bernard	1	\$300	228	\$840
Ukely, Frederick	1	\$90	150	\$325
Upham, Jabez			200	\$400

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<sup>20</sup> Occupied by Joseph Brow.

<sup>21</sup> Also 1/2 of a small house, value \$10

<sup>22</sup> *ibid.*

<b>OWNER</b>	<b>DWELLING HOUSE</b>	<b>VALUE</b>	<b>ACRES</b>	<b>VALUE</b>
Vinal, Francis	1	\$150	150	\$500
Vinal, Ezekiel	1	\$105	89	\$131
Varner, John	1	\$10	73	\$290
Winchenbach, Jacob	1	\$200	278	\$1265
Woltz, Daniel	1	\$400	100	\$500
Woltz, Michael	1	\$380	120	\$480
Weaver, John	1	\$130	200	\$700
Welth, Zedona	1	\$130	200	\$650
Waterman, Thomas	1	\$450	160	\$640
Wade, Jacob	1	\$150	127	\$358
Wagner, Andrew	1	\$5	150	\$550
Walck, Christopher	1	\$5	130	\$270
Waltzgroom, Christopher	1	\$10	31	\$140
Walck, Widow	1	\$5	30	\$120
Walck, Charles	1	\$30	152	\$358
Wellman, Benjamin	1	\$30	100	\$350
Weaver, Charles			100	\$200
Woltz, Mathias	1	\$70	83-1/2	\$270
Walder, Peter	1	\$5	100	\$280
Weaver, George	1	\$30	100	\$250
Weaver, John Jr.	1	\$40	112	\$300
Waterman, Deborah			100	\$300
Walck, John Jr.	1	\$10	100	\$120

<b>OWNER</b>	<b>DWELLING HOUSE</b>	<b>VALUE</b>	<b>ACRES</b>	<b>VALUE</b>
Walck, John	1	\$30	64	\$150
Walck, Henry	1	\$5	75	\$225