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Town of Lincoln  
Treasurers Records

2003.022

Processed by William F. Carroll, CA  
May 2003

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## Collection Information

Abstract : Records relating to the Offices of Treasurer and Accountant, include bills, receipts, purchase orders and related records; promissory notes issued for the Water Department, and other financial records.

Finding Aid : Finding Aid in print form is available in the Repository

Preferred Citation : Archives/Special Collections of the Lincoln Public Library, Lincoln, Massachusetts.

Provenance : Municipal records, Town of Lincoln, deposited in vault ca. 1980s.

Note: Under Massachusetts statutes, municipal documents are property of the municipality and under the control of the municipal clerk or other official. Records are subject to Records Retention schedules, established by the Office of the State Secretary, and may not be destroyed or otherwise disposed of without permission of the State Secretary's Office.

MARC Access: Collection is catalogued in MARC under the following subject headings (lcs, aat, gmgpc, etc.)

- Lincoln (Mass. : Town). Treasurer's Office.
- Lincoln (Mass. : Town). Accountant's Office.
- Lincoln (Mass. : Town) -- History.
- Lincoln (Mass. : Town) -- Politics and government.
- Accountants -- Massachusetts -- Lincoln.
- Treasurers -- Massachusetts -- Lincoln.
- Promissory notes.
- Municipal employees and officials -- Massachusetts -- Lincoln.
- Debts, Public -- Massachusetts -- Lincoln.
- Water supply -- Massachusetts -- Lincoln -- Finance.
- Bonding (Financial) -- Massachusetts -- Lincoln. aat
- Coupons -- Massachusetts -- Lincoln. aat
- Financial records. aat
- Accounts. aat
- Ledgers. aat
- Letter books. aat
- Local government records. aat

### **Historical/Biographical Notes**

A petition to the Governor and General Court in 1746 from the inhabitants of the easterly part of Concord, the westerly part of Lexington, and the northerly part of Weston requested to be set off from their respective towns in order to have a more convenient location for worship. A precinct was established, which gave the inhabitants authority to build a meeting house and hire a minister, the Second Precinct of Concord, Lexington, and Weston. A subsequent petition led to the incorporation of the Town of Lincoln in 1754, encompassing approximately the area formerly the Second Precinct. Evolution of Town government over 250 years has increased the number and kind of municipal services provided by Towns in Massachusetts. Municipal Treasurers and Accountants track budgets, approve and pay bills, and are responsible for daily financial operations of the town.

### **Scope and Content**

The collection comprises assessors valuation books and records from 1760 to ca. 1830, minutes of Board of Assessors meetings, 1980s-1990s, and other 20th century documents relating to tax assessment in Lincoln and the operations of the Assessors.

The collection is arranged by format and topic.

### **Series Descriptions**

Series 1: Ledgers, 1755-1898. (7 items)

Series 2: Bills, 1920-1935 including purchase orders. (19 folders)

Series 3: Receipts including letters of transmittal, 1931-1935 (38 items)

Series 4: Bids, Contracts, etc., including Treasurer Bond requirements, 1832. (14 items)

Series 5: Miscellaneous. (16 items)

Series 6: Sinking Fund (Water Department bonds and notes) (40 items)

Town of Lincoln  
Treasurers Records  
2003.022  
Series 1, Ledgers

<u>Box #</u>	<u>Folder #</u>	<u>Identification #</u>	<u>Description</u>
BV		2003.022.1.1	"The Book of the Treasurers Accompts in Lincoln, 1755" : manuscript ledger, not paginated / 1755-1788. Includes constable fees for "warning out" (expelling from Lincoln), and fees for "warning town meetings" (summons to town meeting), 1755-1788.
BV		2003.022.1.2	"The Book of the Treasurers Accompts [sic] in Lincoln" : manuscript ledger, 180 p. (hand paginated) / 1788-1806. (After October 14, 1796, accounts are kept in dollars, cents, mills rather than pounds, shillings, pence.)
BV		2003.022.1.3	"Treasurers Book of Accompts [sic], Lincoln, July 1, 1806" : manuscript ledger, not paginated / 1806-1859.
BV		2003.022.1.4	Invoice Book, Town of Lincoln : manuscript ledger, not paginated / 1834-1859. (Includes personal property valuations.)
BV		2003.022.1.5	Town Treasurers Letters, 1897-1898 : letter book, 510 p. (13 used)
BV		2003.022.1.6	"Orders - Town of Lincoln", book of payment order stubs : 1 vol. / 1878-1884.
BV		2003.022.1.7	"Orders - Town of Lincoln", book of payment order stubs : 1 vol. / 1890-1893.

Town of Lincoln  
Treasurers Records  
2003.022  
Series 2, Bills

<u>Box #</u>	<u>Folder #</u>	<u>Identification #</u>	<u>Description</u>
1	1	2003.022.2.1	Miscellaneous bills / 1920. (1 item)
1	2	2003.022.2.2	Miscellaneous bills / 1931. (6 items)
1	3	2003.022.2.3	Miscellaneous bills / January 1932. (19 items)
1	4	2003.022.2.4	Miscellaneous bills / February 1932. (11 items)
1	5	2003.022.2.5	Miscellaneous bills / March 1932. (15 items)
1	6	2003.022.2.6	Miscellaneous bills / April 1932. (17 items)
1	7	2003.022.2.7	Miscellaneous bills / May 1932. (8 items)
1	8	2003.022.2.8	Miscellaneous bills / June 1932. (14 items)
1	9	2003.022.2.9	Miscellaneous bills / July 1932. (12 items)
1	10	2003.022.2.10	Miscellaneous bills / August 1932. (11 items)
1	11	2003.022.2.11	Miscellaneous bills / September 1932. (15 items)
1	12	2003.022.2.12	Miscellaneous bills / October 1932. (9 items)

Series 2, continued

1	13	2003.022.2.13	Miscellaneous bills / November 1932. (8 items)
1	14	2003.022.2.14	Miscellaneous bills / December 1932. (13 items)
1	15	2003.022.2.15	Electric bills to Town of Lincoln / 1932. (19 items)
1	16	2003.022.2.16	Telephone bills to Town of Lincoln / 1932. (48 items)
1	17	2003.022.2.17	Miscellaneous bills / 1934-1935. (3 items)
1	18	2003.022.2.18	Miscellaneous bills / nd. (25 items)
1	19	2003.022.2.19	Payment orders / 1931-1932. (15 items)

Town of Lincoln  
Treasurers Records  
2003.022  
Series 3, Receipts

<u>Box #</u>	<u>Folder #</u>	<u>Identification #</u>	<u>Description</u>
1	20	2003.022.3.1	Receipt to Treasurer for interest on bonds, paid to Lincoln Library / April 20, 1932.
1	20	2003.022.3.2-.4	Receipt to Treasurer for county fees, paid to Middlesex County Treasurer / October-November 1932. (3 items)
1	20	2003.022.3.5-.6	Receipt to Treasurer for state fees, paid to Director of Accounts / 1932. (2 items)
1	21	2003.022.3.7-.16	Certification of money collected in criminal cases arising in Lincoln (fines paid) and paid to Clerk, District Court of Central Middlesex / 1932. (10 items)
1	22	2003.022.3.17	Letter relating to receipt from Middlesex County of dog license funds / Warren Harris, Lincoln Public Library, March 27, nd.
1	22	2003.022.3.18	Letter relating to receipt of notes of the Town of Lincoln / Theodore N. Waddell, Director of Accounts, State House, Boston : typescript / December 11, 1934.
1	22	2003.022.3.19	Letter of transmission of license fee to Town of Lincoln by Lovell Bus Lines : typescript / C. A. Wetherbee, February 27, 1935.
1	22	2003.022.3.20	Letter acknowledging receipt of check from Town of Lincoln : typescript / American Fence Construction Co., July 17, 1931.

Series 3, continued

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|---|----|-------------------|---|
| 1 | 22 | 2003.022.3.21-.22 | Correspondence relating to fees sent and paid for care of cemetery plot : typescript / H. P. Whitney, Secretary, Twentieth Century Club, Boston, May and December 1932. |
| 1 | 23 | 2003.022.3.23-.38 | Correspondence relating to transmission and receipt of miscellaneous accounts and bills : typescript and manuscript / 1932.<br>(16 items)                               |

Town of Lincoln  
Treasurers Records  
2003.022  
Series 4, Bids, Contracts, etc.

<u>Box #</u>	<u>Folder #</u>	<u>Identification #</u>	<u>Description</u>
1	24	2003.022.4.1-.4	Bids for providing Town of Lincoln with automobile / April 1934. (4 items)
1	25	2003.022.4.5	Letter to Fairbanks, Morse & Co., Boston, from Treasurer, relating to surety bond / April 28, 1932.
1	25	2003.022.4.6-.7	Letter relating to sum for the annual bond of the Treasurer, as required under MGL Ch. 41, Sect. 35 / Department of Corporations and Taxation, Boston, 1931-1932. (2 items)
1	26	2003.022.4.8-.10	Documents relating to taxation, revenue authority, etc. / Massachusetts Department of Corporations and Taxation, 1932. (3 items)
1	27	2003.022.4.11-.14	Documents relating to the purchase and/or sale of municipal notes and bonds of the Town of Lincoln / 1932. (4 items)

Town of Lincoln  
Treasurers Records  
2003.022  
Series 5, Miscellaneous

<u>Box #</u>	<u>Folder #</u>	<u>Identification #</u>	<u>Description</u>
1	28	2003.022.5.1-.2	Documents relating to balances owed by or due to the Town of Lincoln to or from Commonwealth of Massachusetts / Commonwealth of Massachusetts, Treasury Department, 1932. (2 items)
1	29	2003.022.5.3-.6	Documents relating to personal bankruptcy, wage attachment, returned checks / 1930-1932. (4 items)
1	30	2003.022.5.7	Audit of records of Thomas L. Giles, Collector / September 23, 1931.
1	31	2003.022.5.8-.14	Miscellaneous correspondence of Town treasurer, memoranda, notes : typescript and manuscript / 1932. (7 items)
1	32	2003.022.5.15-.16	Report of the Long-Term Capital Requirements Committee / 1956 and 1959. (2 items)

Town of Lincoln  
Treasurers Records  
2003.022  
Series 6, Sinking Fund

<u>Box #</u>	<u>Folder #</u>	<u>Identification #</u>	<u>Description</u>
1	33	2003.022.6.1-.7	Coupons (from promissory notes) payable to Merchants National Bank, Boston : cover with coupons enclosed / 1930-1933. (7 items)
1	34	2003.022.6.8-.11	Coupons (from promissory notes) payable to First National Bank of Boston, Boston : cover with coupons enclosed / 1930-1933. (4 items)
1	34	2003.022.6.12	Coupons (from promissory notes) payable to National Shawmut Bank of Boston, Mass. : cover with coupons enclosed / 1930.
1	34	2003.022.6.13	Coupons (from promissory notes) payable to Old Colony Trust Co., Boston : cover with coupons enclosed / 1930.
1	34	2003.022.6.14	Coupons (from promissory notes) payable to National Newark and Essex Banking Co., Newark, N.J. : cover with coupons enclosed / 1933.
1	35	2003.022.6.15-.20	Coupons (from promissory notes) payable to Merchants National Bank, Boston, identified as Sinking Fund : cover with coupons enclosed / 1931. (6 items)
1	36	2003.022.6.21	Promissory note by Town of Lincoln to First National Bank of Boston for \$25,000 / March 24, 1930; paid November 25, 1930.
1	36	2003.022.6.22	Promissory note by Town of Lincoln to Merchants National Bank of Boston for \$20,000 / June 20, 1930; paid December 19, 1930.

Series 6, continued

1	36	2003.022.6.23	Letter to E. Russell Davis, Town Treasurer, Lincoln, relating to cancelled interest coupons / September 27, 1933.
1	37	2003.022.6.24	Promissory note by Town of Lincoln to First National Old Colony Corp., Boston, for \$25,000 / March 28, 1931; paid November 30, 1931.
1	37	2003.022.6.25	Promissory note by Town of Lincoln to First National Old Colony Corp., Boston, for \$5,000 / March 28, 1931; paid November 30, 1931.
1	37	2003.022.6.26	Promissory note by Town of Lincoln to First National Old Colony Corp., Boston, for \$20,000 / December 19, 1930; paid June 19, 1931.
1	37	2003.022.6.27	Promissory note by Town of Lincoln to First National Old Colony Corp., Boston, for \$25,000 / June 8, 1931; paid December 15, 1931.
1	37	2003.022.6.28	Cover, inscribed '1931 cancelled town notes.'
1	38	2003.022.6.29	Advice of Charge slip from First National Bank of Boston / November 15, 1933.
1	38	2003.022.6.30	Letter to E. Russell Davis, Town Treasurer, Lincoln, relating to cancelled interest coupons / November 15, 1933.
1	38	2003.022.6.31	Promissory note by Town of Lincoln to First National Bank of Boston, for \$30,000 / June 5, 1933; paid November 15, 1933.
1	39	2003.022.6.32	Receipt for Lincoln Water Loans and Fourth Liberty Loan, unsigned / October 15, 1931.
1	39	2003.022.6.33	Bond of Edward W. Harrison to Town of Lincoln / August 10, 1907.

Series 6, continued

1	40	2003.022.6.34a-e	Promissory Note by Town of Lincoln to National Bank of Redemption, Boston, Mass., for water loan of \$1000, due September 1, 1933 / Charles S. Wheeler, Treasurer, Town of Lincoln, September 1, 1903. (5 copies)
1	41	2003.022.6.35a-g	Promissory Note by Town of Lincoln to National Bank of the Commonwealth, Boston, Mass., for water loan of \$1000, due June 1, 1930 / Charles S. Wheeler, Treasurer, Town of Lincoln, June 1, 1900. (7 copies)
1	42	2003.022.6.36a-e	Promissory Note by Town of Lincoln to First National Bank, Boston, Mass., for water loan of \$1000, due November 1, 1934, with coupons attached / Charles S. Wheeler, Treasurer, Town of Lincoln, November 1, 1904. (5 items)
1	43	2003.022.6.37	Promissory Note by Town of Lincoln to First National Bank, Boston, Mass., for water loan of \$1000, due September 1, 1936, with coupons attached / Charles S. Wheeler, Treasurer, Town of Lincoln, September 1, 1906.
1	43	2003.022.6.38	Cover inscribed 'Lincoln S. F.' (sinking fund.)
1	44-45	2003.022.6.39a-m	Promissory Note by Town of Lincoln to First National Bank, Boston, Mass., for water loan of \$1000, due September 1, 1936, with coupons attached / Charles S. Wheeler, Treasurer, Town of Lincoln, September 1, 1906. (13 copies)
1	45	2003.022.6.40	Cover inscribed 'Lincoln S. F. Commissioners.'