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RG 5 Appeal Tax Court (1841-1947)

History

The state government created the Appeal Tax Court in 1841. Two assessors appointed annually by the mayor (RG 9) served as court members along with the collector (RG 40). Duties of the court included review of individual assessments, correction of assessment errors, and adjustment of assessments when property was sold or damaged. Chief among the court's tasks was the addition of new or improved property to the tax rolls.

Throughout its existence, the form and function of the Appeal Tax Court seems to have remained essentially the same. Between 1861 and 1866, the municipality had the court perform the responsibilities of the Commissioners of Opening Streets (see RG 58), which consisted of laying out, opening, extending, widening and straightening streets. In 1898, under the new municipal charter, the court became a division of the Department of Review and Assessments. The Appeal Tax Court's powers diminished with the creation of the Department of Assessments in 1934, and the Court was eventually abolished in 1947.

Records Summary

The available records of the Appeal Tax Court are varied, but not extensive. Much of the material relates to the court's responsibility to consider complaints about tax assessments and make any necessary adjustments. There are also records relating to assessments levied against newly identified property, both personal and corporate. Some materials in the record group preceded the court's founding in 1841, but appear to have been maintained by the agency during its existence.

Series

1. Administrative Files, 1839-65. 1.1 cu. ft. (3 boxes).
Index.
Arranged sequentially by HRS assigned numbers.
2. Minutes of the City Tax Commissioners. 1825-27.
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