

Index	Digitized File Name	Donated By	Donation Date	Date of Writing	Title	Written By	Written to/for	Locations Mentioned	Handwritten or Typed	Descriptive Notes	Additional People Mentioned/ Signatures	Accession Number	Date Indexed	Initials
025.1	025.1 Thomas T. Hewitt Tax Records	Unknown	Unknown	1878	N/A	John Holmes	Thomas Hewitt	Dennis Township	Both	A record of Thomas T. Hewitt's taxes paid for the year 1878. It was received in full and signed by the collector, John Holmes.	Thomas T. Hewitt, John Holmes	N/A	4/1/2026	R/C
025.2	025.2 Somers Corson Taxes 1913	Unknown	Unknown	1913	N/A	A. H. Sapp	Somers Corson	Upper Township	Typed	A record of Somers Corson's taxes paid for the year 1913. It was received in full and signed by the collector, A. H. Sapp.	Somers Corson, A. H. Sapp	N/A	4/1/2026	R/C
025.3	025.3 Lydia Corson Taxes 1913	Unknown	Unknown	1913	N/A	A. H. Sapp	Lydia Corson	Upper Township	Typed	A record of Lydia Corson's taxes paid for the year 1913. It was received in full and signed by the collector, A. H. Sapp.	Lydia Corson, A. H. Sapp	N/A	4/1/2026	R/C
025.4	025.4 Louisa C. Edwards Taxes 1914	Unknown	Unknown	1914	N/A	Herbert M. Carroll	Louisa Edwards	Dennis Township	Typed	A record of Louisa C. Edwards' taxes paid for the year 1914. It was received in full and signed by the collector, Herbert M. Carroll.	Louisa C. Edwards, Herbert M. Carroll	N/A	4/1/2026	R/C
025.5	025.5 Frederick Neal Taxes 1882	Frederick W. Neal	22 Sep 75	1882	N/A	William F. Smith	Frederick Neal	near Futersmill	Both	A record of Frederick Neal's taxes paid for the year 1882. It was received in full and signed by the collector, William F. Smith.	Frederick Neal, William F. Smith	76.16.8	4/1/2026	R/C
025.6	025.6 Jacob Willits Taxes 1892	Unknown	20 Aug 82	1892	N/A	H. P. Mickel	Jacob Willits	Upper Township	Typed	A record of Jacob Willits' taxes paid for the year 1892. It was received in full and signed by the collector, H. P. Mickel. Attached is the original envelope it was kept in.	Jacob Willits, H. P. Mickel	N/A	4/1/2026	R/C
025.7	025.7 John Widdall Taxes 1894	Unknown	20 Aug 82	1894	N/A	H. P. Mickel	John E. Widdall	Upper Township	Typed	A record of John E. Widdall's taxes paid for the year 1894. It was received in full and signed by the collector, H. P. Mickel. Attached is the original envelope it was kept in.	John E. Widdall, H. P. Mickel	N/A	4/1/2026	R/C
025.8	025.8 Robert E. Hand Taxes 1913	Unknown	Unknown	1913	N/A	Herbert M. Carroll	Robert E. Hand	Dennis Township	Typed	A record of Robert E. Hand's taxes paid for the year 1913. It was received in full and signed by the collector, Herbert M. Carroll. Attached is the original envelope it was sent in.	Robert E. Hand, Herbert M. Carroll	N/A	4/1/2026	R/C
025.9	025.9 Robert E. Hand Taxes 1906	Unknown	Unknown	1906	N/A	D. H. Wheaton	Robert E. Hand	Sea Isle City	Typed	A record of Robert E. Hand's taxes paid for the year 1906. It was received in full and signed by the collector, D. H. Wheaton. Attached is the original envelope it was sent in.	Robert E. Hand, D. H. Wheaton	N/A	4/3/2026	R/C
025.10	025.10 Robert E. Hand Taxes 1914	Unknown	Unknown	1914	N/A	Herbert M. Carroll	Robert E. Hand	Dennis Township	Typed	A record of Robert E. Hand's taxes paid for the year 1914. It was received in full and signed by the collector, Herbert M. Carroll. Attached is the original envelope it was sent in.	Robert E. Hand, Herbert M. Carroll	N/A	4/3/2026	R/C
025.11	025.11 Robert E. Hand Taxes 1910	Unknown	Unknown	1910	N/A	Herbert M. Carroll	Robert E. Hand	Dennis Township	Typed	A record of Robert E. Hand's taxes paid for the year 1914. It was received in full and signed by the collector, Herbert M. Carroll. Attached is the original envelope it was sent in.	Robert E. Hand, Herbert M. Carroll	N/A	4/3/2026	R/C
025.12	025.12 Matthew Norbury Est. Taxes 1939	Unknown	Unknown	1939	N/A	James A. Vance	Estate of Matthew Norbury	Middle Township	Typed	An evaluation of taxable property, Matthew Norbury's estate. In 1939, the total amount was valued at \$1,625. Attached is the original envelope it was sent in.	Matthew Norbury, James A. Vance	N/A	4/3/2026	R/C
025.13	025.13 Matthew Norbury Estate Taxes 1940-41	Unknown	Unknown	1940-41	N/A	Floyd N. Doughy	Estate of Matthew Norbury	Green Creek	Typed	A final tax bill for 1940 and an advance tax bill for 1941. The property being taxed is Matthew Norbury's estate. It was received in full and signed by the collector, Lloyd N. Doughy. Attached is the original envelope it was sent in.	Matthew Norbury, Lloyd Doughy	N/A	4/3/2026	R/C
025.14	025.14 Robert E. Hand Taxes 1916	Unknown	Unknown	1916	N/A	John T. Huff	Robert E. Hand	Cape May Point	Typed	A record of Robert E. Hand's taxes paid on his properties in Cape May Point in the year 1916. It was received in full and signed by the collector, John T. Huff. Attached is the original envelope it was sent in.	John T. Huff, Robert E. Hand	N/A	4/3/2026	R/C
025.15	025.15 Robert E. Hand Taxes 1913	Unknown	Unknown	1913	N/A	John T. Huff	Robert E. Hand	Cape May Point	Typed	A record of Robert E. Hand's taxes paid on his properties in Cape May Point in the year 1913. It is not signed by the collector, John T. Huff, and it does not indicate if it was paid in full. Attached is the original envelope it was sent in.	John T. Huff, Robert E. Hand	N/A	4/3/2026	R/C
025.16	025.16 Robert E. Hand Taxes 1913	Unknown	Unknown	1913	N/A	W. M. Cassidy	Robert E. Hand	Cape May	Typed	A record of Robert E. Hand's taxes paid on his properties in Cape May in the year 1913. It is signed by the collector, W. M. Cassidy, indicating that he received payment. Attached is the original envelope it was sent in.	W. M. Cassidy, Robert E. Hand	N/A	4/3/2026	R/C
025.17	025.17 List of all taxes not paid 1905	Unknown	Unknown	1905	N/A	Unclear	Borough of South Cape May	South Cape May	Handwritten	A list of every person or business that failed to pay their taxes for 1905, as of 12/20/1905. It's unclear who exactly the list was written by. Also included is how much each person or business owes in taxes.	J. F. Baker, Bottommiller, C.M. Burkhardt, M.J. Conroy, James H. Conner, Mary Conner, John F. Craig, Cape May Cottage Association #4, L. Dickel, W. Dryden, W. Eltonhead, S. H. Edwards, Ida Farmer, F. H. Forsyth, W. Garrett, S. H. Gidding, A. W. Graham, E. S. Gray, W. B. Grawe, J.B. Green, Jas. Hastings, Clark Henry, Wilmer Hunter, B. Jennings, M. E. Kelley, E.S. Kelley, F. H. Keller, John Lynch, William Lantz, J.H. Lock, A. M. Larson, Theresa Lapetina, J.E. Lombough, P.S. Mager, H.V. Massey, John Mitchell, Frank Muth, L. Orr, C.F. Potter, Mrs. Paul, C.H. Reinhardt, J.E. Riley, James Ritchie, J. Shearnman, T. J. Smith, E.F. Smith, T.F. C.F. F. Sandeline, B. Schofield, A. Scull, Jennie W. Sicksels, Telephone Co. of South Jersey, T.H. Samuel Tees, Union Auditorium, H. A. Volke, Western Union Telegraph Co., E. Warner, R. Wiener, F. G. Whelan, J. A. Wilson, A. R. Wilson, M. A. Wood, R. N. Wilson, G.A. Wells, K. F. Wright	2021.007.122	4/3/2026	R/C
025.18	025.18 Petition of Appeal 1908	Unknown	Unknown	1908	N/A	The Western Union Telegraph Co.	Borough of South Cape May	South Cape May	Both	A petition of appeal filed by the Western Union Telegraph Co. to the Borough of South Cape May. It was assessed to value \$60, and are submitting this petition to pay for the 'true value' of the property, which they concluded was nothing.	J. S. W. Phillips	2021.007.117	4/3/2026	R/C
025.19	025.19 List of all taxes not paid 1907	Unknown	Unknown	1907	N/A	H.H. Walton	E.B. Martin County Clerk, Borough of South Cape May	South Cape May	Handwritten	A letter to E.B. Martin, borough clerk for the borough of South Cape May, from tax collector and treasurer H.H. Mallon, with the names of the people assessed in the borough for the year 1906 whose taxes he had been unable to collect. The names of the people are listed with their value and kind of property and the amount of tax owed.	E.B. Martin, C.E. Barnes, H. Bottommiller, C. Becker, T.O. Caswell, John E. Collins, M.J. Conroy, M.C. Caswell, J. Daley, J.H. Edmunds, John Ferri, G.N. Fennelock, Geo. Freitag, C. H. Hoffman, E.S. Kelley, Walter A. Lovett, L.A. McKee, M. McKee, Ricco Milano, John McCarey, John Mitchell, Leslie McCardens, B. Nathan, Chas. H. Nathan, H.H. Parker, C.F. Potter, R. Reinhardt, C. G. Reinhardt, F. Reuter, R. Ross, Teresa G. Rogers, E. F. Smith, Jennie Sicksels, G. W. Tschiff, W. H. Sandelrine, H.H. Walton	2021.007.121	4/8/2026	K/R
025.20	025.20 List of all taxes not paid 1905	Unknown	Unknown	1906	N/A	H.H. Walton	County Clerk Borough of South Cape May	South Cape May	Handwritten	A letter to the county clerk for the borough of South Cape May from tax collector H.H. Walton of all unpaid taxes on real estate in the borough during the year 1905. The letter contains a list of names, lots and sections of their properties, and the amount of taxes owed.	J.T. Baker, Miller Bettler, C.M. Burkhardt, M.J. Conroy, Jas H Conner, Mary Conner, John F. Craig, L. Dickel, W. Dryden, J.W. Eltonhead, F. G. Emmott, J.H. Edwards, Ida Farmer, J.M. Forsyth, W. Garrett, J.H. Gidding, A.W. Graham, W.B. Grawe, J.B. Green, Jas. Hastings, Clara R. Henry, Wilmer Hunter, B. Jennings, M.E. Kelley, E.S. Kelley, F.H. Keller, John Lynch, W.H. Lantz, J.H. Lock, A.M. Larson, Theresa Lapetina, J.E. Lombough, P.S. Mager, H.V. Massey, J. Mitchell, Frank Muth, L. Orr, C.F. Potter, Mrs. Paul, C.H. Reinhardt, J.E. Riley, Jas H Ritchie, J. Shearnman, T.J. Smith, E.F. Smith, C.J. Sandelrine, B. Schofield, A. Scull, Jennie Sicksels, Samuel Tees, M.A. Volke, E. Walsh, R. Wiener, F.G. Whelan, J.A. Wilson, A.R. Wilson, G.A. Wells, K. F. Wright	2021.007.119a	4/8/2026	K/R
025.21	025.21 List of all taxes not paid 1905	Unknown	Unknown	1906	N/A	H.H. Walton	County Clerk Borough of South Cape May	South Cape May	Handwritten	A letter to the county clerk for the borough of South Cape May from tax collector H.H. Walton of all unpaid taxes on real estate in the borough during the year 1905. The letter contains a list of names, lots and sections of their properties, and the amount of taxes owed.	J.T. Baker, Miller Bettler, C.M. Burkhardt, M.J. Conroy, Jas H Conner, Mary Conner, John F. Craig, L. Dickel, W. Dryden, J.W. Eltonhead, F. G. Emmott, J.H. Edwards, Ida Farmer, J.M. Forsyth, W. Garrett, J.H. Gidding, A.W. Graham, W.B. Grawe, J.B. Green, Jas. Hastings, Clara R. Henry, Wilmer Hunter, B. Jennings, M.E. Kelley, E.S. Kelley, F.H. Keller, John Lynch, W.H. Lantz, J.H. Lock, A.M. Larson, Theresa Lapetina, J.E. Lombough, P.S. Mager, H.V. Massey, J. Mitchell, Frank Muth, L. Orr, C.F. Potter, Mrs. Paul, C.H. Reinhardt, J.E. Riley, Jas H Ritchie, J. Shearnman, T.J. Smith, E.F. Smith, C.J. Sandelrine, B. Schofield, A. Scull, Jennie Sicksels, Samuel Tees, M.A. Volke, E. Walsh, R. Wiener, F.G. Whelan, J.A. Wilson, A.R. Wilson, G.A. Wells, K. F. Wright	2021.007.119b	4/8/2026	K/R
025.22	025.22 Laura S. Person Tax Letter	Unknown	Unknown	1924	N/A	Lewis T. Stevens	Laura S. Person	Cape May	Typed	A letter from the Cape May city solicitor, Lewis T. Stevens, to Mrs. Laura S. Person in regards to her taxes for the year 1921 against a property at 1152-56 Washington street, Block 104, lot 52 which was assessed that year in the name of John Blake, but marked on the tax duplicate in lead pencil Laura Person, letting her know that the tax payments were recorded, but the city collector had made a mistake and applied the payments to a different property - 1161 Washington street block 104 lot 14 belonging to Harold and David Person. The solicitor is writing to Mrs. Person to let her know that he has corrected the records and mapped the payments to her property.	Jules Blake, Harold Person, David Person, John W. Duhamel, Lewis T. Stevens, Laura S. Person	N/A	4/8/2026	K/R
025.23	025.23 Micajah Smith Taxes 1915	Unknown	Unknown	1915	N/A	Micajah Smith	W.J. Fenderson Jr. Tax collector City of Cape May	Cape May	Both	A record of taxes paid by Micajah Smith on two properties, detailing the locations of the properties, value of the land, buildings, and personal property at both locations, poll tax, and real tax amounts owed on each property. The record is filed out by Micajah Smith and signed by W.J. Fenderson Jr., tax collector, confirming that he has received the tax payments owed.	Micajah Smith, W.J. Fenderson Jr.	N/A	4/8/2026	K/R

025-24	025-24 Transfer Inheritance Tax Bureau	1935	Unknown	Unknown	8551	N/A	Florence Appleby	State of New Jersey Tax Department Transfer Inheritance Tax Bureau Trenton	Trenton, NJ; Philadelphia, PA; Willowood Villas, Lower Township, Cape May County, NJ	From	Affidavit of Florence Appleby, administratrix of and heir to the estate of her mother Mary Clifton, filed with the New Jersey State Tax Department. Mary Clifton died in Philadelphia County, PA on August 23, 1929. The document is submitted to and signed by David E. Trester, Notary Public, on October 7th 1941. The Schedule A of the document discloses the inheritance of two properties: Lot 8, Block 26, Section 1, revised plan of Willowood Villas, Lower Township, Cape May County, NJ, and 6148 Highland Street, Philadelphia, PA. The Willowood Villas property was not assessed for the year of Mary Clifton's death, and the estimated market value at her time of death is listed as \$50, as is the value of equity. The Philadelphia property was assessed at \$1500 on the year of Mary Clifton's death, is marked not for sale in the estimated market value column, and the value of equity is listed as \$1500. According to her signature, it would appear that Florence Appleby resides at the property in Philadelphia.	Mary Clifton, Florence Appleby, David E. Trester	N/A	4/8/2025	1500
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