

20. 131796 1
LAST WILL OF & Codicil of

CHARLES S. LILLEY.

Filed May 5, 1921.

Hill Book 950 - Page 11.

Notified L. B. L.

KNOW ALL MEN BY THESE PRESENTS

that I, Charles S. Lilley of Lowell, in the County of Middlesex and Commonwealth of Massachusetts, being of sound and disposing mind and memory do make and publish this my last will and testament hereby revoking all former wills by me at any time heretofore made.

1. I hereby constitute and appoint my daughter, Bonney L. Dunbar, wife of Philip R. Dunbar of West Newton in said County of Middlesex, to be the executrix of this my last will, and I request that she shall be exempt from giving a surety or sureties on any bond that may be required of her as such executrix.

2. I direct that all of my just debts and funeral charges be paid out of my estate by my said executrix as soon after my decease as shall by her be found convenient.

3. I give and bequeath unto my son-in-law, the said Philip R. Dunbar of said West Newton, the sum of Forty Thousand Dollars (\$40,000).

4. I give and bequeath unto John J. McGowan of said Lowell, who has been employed by me for many years the sum of one thousand dollars (\$1,000) in recognition of his services.

5. I give and bequeath unto Mary A. McKenna of said Lowell, who has been employed by me as a domestic in my house since the summer of 1917, the sum of two hundred dollars (\$200) in token of my recognition of her services.

6. I give and bequeath unto Mary O'Keefe Dunlavy, wife of Thomas F. Dunlavy of said Lowell, who was in my employment at one time the sum of one hundred dollars (\$100) in token of my appreciation of her services.

7. I give and bequeath unto Thomas Pickles of said Lowell, my janitor and agent, the sum of two hundred dollars (\$200).

Charles S. Lilley

8. I give and bequeath unto my friend Harold Nickerson of said Lowell the sum of Five Hundred Dollars (\$500) as a token of my regard for him, and for his father the late Dr. Franklin Nickerson.

9. I give and bequeath unto my cousin, Grace H. Stratton, formerly of said Lowell, now sojourning in East Orange, New Jersey, the sum of one thousand dollars (\$1,000) in token of my appreciation of her attention and courtesies to me when I was in London, England, in the year 1908.

10. I give and bequeath unto Louisa M. Best of said Lowell, my housekeeper, the sum of eight thousand dollars (\$8,000) in recognition of her long and faithful service.

11. I give and bequeath unto Gertrude Simms Binns, wife of Heaton Binns, now or formerly of Chester, Pennsylvania, the sum of Five thousand dollars (\$5,000) in token of my appreciation of her services as a nurse to my mother at various times, and to myself in a critical illness.

12. I give and bequeath unto my cousin Helen E. Lilley Morton of Shenandoah in the State of Iowa, my mother's portrait painted by H. C. Peterson, and the large framed photograph of my father, both of said pictures now being at my residence in said Lowell, and I also give and bequeath unto her my mother's silverware and jewelry, and in addition thereto the articles referred to in a memorandum by me dated February 6th, 1920, and placed with this my last will. And I request my said executrix to see that said pictures, silverware, jewelry, and other articles designated in said memorandum are forwarded, and safely delivered to said Helen E. Lilley Morton without expense to her.

13. I give and bequeath unto Helen E. Richardson of said Shenandoah, the granddaughter of my said cousin Helen E. Lilley Morton, the sum of Two hundred dollars (\$200) as a token of my appreciation of a Christmas remembrance received from her in

Chas. S. Lilley

the year 1919, at a time when I was very lonely.

14. I give and bequeath unto the Proprietors of the Lowell Cemetery, a corporation duly established by law at said Lowell, the sum of Twenty Thousand dollars (\$20,000) in memory of my father and mother, the same to be designated as the Charles and Cynthia H. Lilley fund, to have and to hold the same to said Proprietors forever. The said sum shall be safely invested as a perpetual fund, and the income thereof shall be used for the benefit of said corporation in such manner and for such purposes as its Trustees shall deem best.

15. It is my wish and I direct that all legacy, inheritance, succession or other like taxes to which any gift or bequest made in this my last will, except by and in the residuary clause thereof, shall be subject, within or without said Commonwealth, shall be paid from the general funds of my estate by my said executrix as a part of the expenses of the settlement thereof so that all such gifts and bequests shall be severally free and exempt from the payment of such taxes.

16. I especially request the executrix of this my last will to see to it that my dog "Rob Roy" shall be well cared for, kindly treated, and provided with a comfortable home. I do not appropriate any sum from my estate for such care and maintenance of my said dog because I am confident that my said daughter, whether in her capacity as executrix of this my last will or otherwise, will of her own volition see that my wishes in this behalf are observed.

17. Whereas in the settlement of my estate and the payment of legacies and bequests given and made in this my last will it may be inconvenient for my executrix, and prejudicial to the best interests of my estate, if she should be required to reduce my assets to cash, Now therefore I do hereby authorize and empower my said executrix in her discretion to pay the said legacies

Chas. S. Lilley

and bequests given and made in this my last will (except the specific legacy made in Clause No. 12 thereof), or any part thereof in stocks, bonds, notes, and other like securities, constituting my estate in part, at such price and valuation as she shall place upon the same, relying upon her judgment, and confident that in the exercise of the authority and power hereby granted to fix such price and valuation she will be fair and just to all persons concerned, and I declare that any payments, assignments or transfers made by my said executrix pursuant to such authority and power, and any contract or agreement made by her in relation thereto shall be valid and binding upon my estate, and shall constitute full and due performance of her duties as executrix under this my last will.

18. All the rest, residue, and remainder of my estate, real, personal or mixed, of which I shall die seized and possessed, or to which I shall be entitled at the time of my decease I give, bequeath and devise unto my said daughter, Bonney L. Dunbar, to have and to hold the same to her and her executors, administrators, heirs and assigns forever.

IN TESTIMONY WHEREOF I, the said Charles S. Lilley, have set my hand and seal to this my last will and testament, written upon four (4) sheets of paper, upon each one of which sheets I have also written my name, and in the presence of three witnesses have declared this to be my last will and testament this fourth day of March in the year of our Lord nineteen hundred and twenty.

Chas. S. Lilley



Signed, sealed, published and declared by the said Charles S. Lilley as and for his last will and testament in the presence

of us, who at his request, in his presence, and in the presence of each other have hereunto subscribed our names as witnesses.

Joseph Peabody
Walter E. Newland
Herbert F. Whipple

I Charles S. Lilley of Lowell, Massachusetts make this codicil to my last will heretofore made and published by me and dated March 4, A.D. 1920, which will I hereby ratify and confirm in all respects save as the same may be changed by this instrument.

Whereas by said will in clause number three I gave to my son-in-law Philip R. Dunbar of West Newton, Massachusetts the sum of forty thousand dollars (\$40,000) I hereby revoke said legacy.

And whereas by said will in clause number fourteen I gave to the Proprietors of the Lowell Cemetery the sum of twenty thousand dollars (\$20,000) for the purposes and objects fully set forth in said clause number fourteen, I now give and bequeath unto said Proprietors of the Lowell Cemetery the sum of thirty thousand dollars (\$30,000) in lieu of but not in addition to said sum of twenty thousand dollars for the same purposes and objects as are set forth in said clause number fourteen.

In testimony whereof I hereunto set my hand and seal and in the presence of three witnesses declare this to be a codicil to my last will thus

tenth day of March A. D. 1921.

Charles S. Lilley

On this tenth day of March A. D. 1921, Charles S. Lilley of
Lowell, Massachusetts signed and sealed the foregoing
instrument in our presence declaring it to be a codicil
to his last will, and as witnesses thereof we three do
now at his request, in his presence, and in the presence of
each other, hereto subscribe our names.

Walter E. Kunkle
William J. Dutcliffe
Thomas Pickles

No. 131796

Charles S. Lilley

PROBATE OF WILL.

[WITHOUT SURETIES.]

Petition — Citation — Decree.

Filed May 5 1921

Returnable 17 1921

Allowed 11 1921

Rec. Book 946 Page 109

Will Book 950 Page 11

For Petitioner :

Philip R. Dunbar

45 Milk St. Boston
Mass

For Respondent :

APPRAISERS SUGGESTED.

[MUST BE DISINTERESTED.]

Herford N. Elliott

of Lowell Mass.

John F. Sawyer

of Lowell Mass

Arthur C. Spalding

of Lowell Mass

[Minors must be so designated, and the names of their guardians, if any, given. The heirs-at-law and next of kin may be determined by reference to Chapters 133 and 137 of the Revised Laws.]

TO THE HONORABLE THE JUDGES OF THE PROBATE COURT IN AND FOR THE COUNTY OF MIDDLESEX:

RESPECTFULLY represents Bonney L. Dunbar
of Newton in the County of Middlesex,
that Charles S. Lilley
who last dwelt in Lowell in said County of Middlesex,
died on the sixteenth day of April
in the year of our Lord one thousand nine hundred and twenty one possessed of goods
and estate remaining to be administered, leaving ~~no widow~~ ~~no husband~~ whose name is
and as his only heirs-at-law and next
of kin, the persons whose names, residences and relationship to the deceased are as follows, viz.:

NAME.

RESIDENCE.

RELATIONSHIP.

NAME.	RESIDENCE.	RELATIONSHIP.
<u>Bonney L. Dunbar</u>	<u>West Newton Mass</u>	<u>Daughter</u>

That said deceased left a WILL — and one CODICIL herewith presented, wherein your
petitioner IS named executrix
and wherein the testator has requested that your
petitioner be exempt from giving a surety on her bond.

WHEREFORE your petitioner prays that said will — and codicil — may be proved and
allowed, and letters testamentary issued to her, without giving a surety on her official
bond, and certifies that the statements herein contained are true to the best of her
knowledge and belief.

Dated this twenty third day of April A.D. 1921.

Bonney L. Dunbar

MIDDLESEX, SS. Subscribed and sworn to this 23^d day
of April A.D. 1921.

Before me,

John F. Sawyer Justice of the Peace.

The undersigned, being all the persons interested in the estate who are of full age and legal
capacity, other than creditors, and the guardians of persons interested therein, hereby consent
that the above-named petitioner be exempt from giving any surety on her bond.

COMMONWEALTH OF MASSACHUSETTS.

MIDDLESEX, ss.

PROBATE COURT.

To the heirs-at-law, next of kin and all other persons interested in the estate of
Charles J. Lilly
late of *Lorrell* in said County *Lorrell*
deceased.

WHEREAS, *the* certain instrument *purporting* to be the last will and testament — and
one codicil — of said deceased has been presented to said Court, for Probate, by
Bonney B. Dunbar

who prays that letters testamentary may be issued to *her*, the execut *rix*
therein named,
without giving a surety on *her* official bond.

You are hereby cited to appear at a Probate Court to be held at *Cambridge* *Lorrell*, in
said County of Middlesex, on the *seventeenth* day of *May* A.D. 1921,
at nine o'clock in the forenoon, to show cause, if any you have, why the same should not be granted.

And said petitioner is hereby directed to give public notice thereof, by publishing
this citation once in each week, for three successive weeks, in the
Lorrell Courier - Ledger a newspaper
published in *Lorrell* the last publication to be one
day, at least, before said Court, and by mailing, post-paid, or delivering a copy of this citation
to all known persons interested in the estate, seven days at least before said Court.

Witness, GEORGE F. LAWTON, Esquire, First Judge of said Court, this *fifth*
day of *May* in the year one thousand nine hundred and *twenty one*
B. M. B. Register.

I have served the above citation as therein ordered, by publishing and mailing — *delivering* —

MIDDLESEX, ss.

May 17 A.D. 1921. Then personally appeared
Philip R. Dunbar and made oath that the above
return by *him* subscribed is true.

Before me,

Albert B. Hopkins

Notary Public
Justice of the Peace.

Comm. expires April 7, 1923.

COMMONWEALTH OF MASSACHUSETTS.

MIDDLESEX, ss.

At a Probate Court holden at Cambridge Lowell in and for said County of
Middlesex, on the seventeenth day of May in the year
of our Lord one thousand nine hundred and twenty one

ON the petition of Bonney L. Dunbar
of Newton in the County of Middlesex,
praying that the instrument^s therewith presented, purporting to be the last will and
testament — and one codicil — of Charles S. Lillay
late of Lowell in said County of Middlesex,
deceased, may be proved and allowed, and letters testamentary issued to her, the
execut^{rix} therein named,
without giving a surety on her bond ;

and the heirs-at-law, next of kin and all other persons interested, having been notified,
according to the order of the Court, to appear and show cause, if any they have, against the
same ;

and no party objecting thereto, and it appearing that said instruments including the ^{memorandum referred to in the twelfth item of said will} the last
will and testament of said deceased, and were legally executed, and that said testator
was , at the time of making the same, of full age and sound mind, and that said petitioner
is a competent and suitable person to be appointed to
said trust ;

including the "memorandum" referred to in the twelfth item of said will
IT IS THEREFORE DECREED that said instrument^s be approved and allowed as the
last will and testament of said deceased, and letters testamentary be issued to said petitioner ,

he first giving bond without sureties, for the due performance of said trust.

John C. Lippat.

Judge of Probate Court.

2
P No. 131796
4
P

3

Charles S. Lilley

Memorandum referred to
in the will.

Filed May 17, 1921

February 6, 1920.

Memorandum.

Articles which are to be given to my cousin Mrs. Helen ^{S. Lilley} Morton
of Shermandale, Iowa, in addition to those specifically
mentioned in my will.

My grandfather William Lilley's Bible which he brought
with him to America. "Brown's Bible" published in 1814.

My grandfather William Lilley's memorandum book, containing
memoranda concerning his sailing from England July 11, 1818 ~~on~~
in the ship "Surrender" from London for St. John's, New Brunswick,
and happenings on the voyage, & also memoranda concerning
his manufacturing business at Andover, Mass., & other memoranda
of interest to his descendants.

The journal of my father Charles Lilley kept on his voyage
to Europe in 1847, & also journal (same book) of his
voyage from Boston, Mass. to California in 1849, via Cape
Horn. Voyage by sailing ship "Regulus" Capt. ^{The voyage took 712 days.} Brockbank.
An account book kept by my grandfather William Lilley in relation
concerning to business transactions in England.

A record of the family of my grandfather William Lilley pre-
pared by my father Charles Lilley.

William Lilley was also the grandfather of my cousin Mrs. Helen ^{S. Lilley} Morton.

These articles are all in a black leather bag usually kept in the
office closet at my house. The bag is not locked. The Bible is usually kept in the
lower part of the book-case in the "morning room".
Obed. S. Lilley

No. 131,796

Charles S. Lilley

EXECUTOR'S BOND.

[WITHOUT SURETIES.]

Approved May 17, 1921.

Rec. Book 946 Page 109

I, Bonney L. Dunbar, the within-named executor,
declare that, to the best of my knowledge and belief, the estate and effects of the within-named deceased do not exceed in value the following-mentioned sums, viz.:

Real Estate, \$ 78000⁰⁰—

Personal Estate, \$ 200000⁰⁰—

[SIGN]

Bonney L. Dunbar.

KNOW ALL MEN BY THESE PRESENTS,

THAT I, Bonney L. Dunbar of Newton
in the County of Middlesex
in the Commonwealth of Massachusetts, am holden and stand firmly bound and obliged unto GEORGE
F. LAWTON, Esquire, First Judge of the Probate Court in and for the County of Middlesex,
in the full and just sum of three hundred thousand — dollars, to be paid to
said Judge and his successors in said office; to the true payment whereof I bind myself and my
heirs, executors and administrators, by these presents. Sealed with my seal, and dated the
third day of May in the year of our Lord
one thousand nine hundred and twenty one

THE CONDITION OF THIS OBLIGATION IS SUCH, that if the above-bounden

Bonney L. Dunbar
executrix of the last will and testament of
Charles S. Lilley
late of Lowell in said County of Middlesex,
deceased, testate, shall

FIRST, make and return to said Probate Court, within three months after her appointment, a true inventory of all the real and personal estate of said deceased which at the time of the making of such inventory shall have come to the possession or knowledge of said executrix;

SECOND, administer according to law and to the will of said deceased all the personal estate of said deceased which may come to the possession of said executrix, or of any person for her, and also the proceeds of any of the real estate of said deceased that may be sold or mortgaged by said executrix; and

THIRD, render upon oath, a true account of her administration at least once a year, until her trust is fulfilled, unless she is excused therefrom in any year by said Court, and also render such account at such other times as said Court may order;
Then this obligation to be void, otherwise to remain in full force and virtue.

Signed, sealed and delivered
in presence of

Philip C. Dunbar

Bonney L. Dunbar



MIDDLESEX, ss.

May 17

A.D. 1921.

Examined and approved.

John C. Lippitt

Judge of Probate Court.

[Fill out the certificate on the other side.]

No. 131796

Judge Leggat

Charles S. LilleyEXECUTOR'S AFFIDAVIT OF NOTICE OF
APPOINTMENT.Filed June 14 1921.Rec. Book 932 Page 485

23-30
June 6.

[This should be filed in the Registry of Probate immediately after giving the notice.]

I, Bonney L. Dunbar
do testify and say that I gave notice of my appointment to and acceptance of the trust of
executrix of the will of Charles S. Lilley
late of Lowell in the County of Middlesex,
deceased, testate, within three months from the seventeenth day of May
A.D. 1921, the time of said appointment, ~~by causing notifications thereof to be posted in public~~
~~places in said~~ on the day
of A.D. 1921, by publishing a notification thereof once in each
week for three successive weeks, in the Lowell Courier-Citizen
a newspaper published in said Lowell commencing on the
twenty third day of May A.D. 1921, and
the following is a true copy thereof, viz.:—

Notice is hereby given that the subscriber has been duly appointed executrix of the
will of Charles S. Lilley
late of Lowell in the County of Middlesex,
deceased, testate, and has taken upon her self that trust by giving bond, as the law directs.

All persons having demands upon the estate of said deceased are hereby required to exhibit the
same; and all persons indebted to said estate are called upon to make payment to Philip R. Dunbar

Bonney L. Dunbar Executrix

Address

45 Milk St.

Boston Mass May 20 1921.

Bonney L. Dunbar Executrix

MIDDLESEX, ss. June 10 A.D. 1921. Personally appeared

Bonney L. Dunbar

and made oath that the foregoing affidavit by her subscribed is true.

Before me,

Philip R. Dunbar

Justice of the Peace.

No. 131796 6

Charles S. Lilley

PETITION FOR NOTICE OF APPOINTMENT.

Filed Oct 7 1901.

Decree " " 1901.

Rec. Book 861 Page 301

For Petitioner :

PHILIP R. DUNBAR
COUNSELLOR AT LAW
45 MILK STREET, RM. 509
BOSTON, MASS.

TO THE HONORABLE THE JUDGES OF THE PROBATE COURT IN AND FOR THE COUNTY OF
MIDDLESEX:

RESPECTFULLY represents Bonney L. Dunbar
executrix of the will
of Charles S. Lilley late of Lowell
in said County of Middlesex, deceased, testate, that on the 17th
day of May A.D. 1901, she gave bond for the faithful discharge
of her said trust, and that by accident and mistake the notice of her appointment was
not given within three months from said date: wherefore she prays that she may be ordered
to give said notice within such further time as the Court may order.

Dated this fifth day of October A.D. 1901.

Bonney L. Dunbar

COMMONWEALTH OF MASSACHUSETTS.

MIDDLESEX, SS.

At a Probate Court holden at Cambridge in and for said County of Middlesex,
on the seventh day of October A.D. 1901.

ON the petition of Bonney L. Dunbar, executrix
of the will of Charles S. Lilley
late of Lowell in said County, deceased,

testate, representing that by accident and mistake notice of her appointment to said
trust was not given within three months from the date of her official bond, and praying that
she may be ordered to give such notice within such further time as the Court may order:

IT IS ORDERED that said executrix cause notice of her
appointment to be posted in two or more public places in the city or town in which said deceased
last dwelt, or cause the same to be published once in each week for three successive weeks in the
Lowell Courier-Citizen
a newspaper published in Lowell within
three months from the date of this order, and return her affidavit of having given such notice,
with a copy thereof, to the Registry of Probate of this County.

John C. Hyatt Judge of Probate Court.

No. 131796

Charles S. Lilley

EXECUTOR'S AFFIDAVIT OF NOTICE OF
APPOINTMENT.

Filed Nov. 16 1921.

Rec. Book 959 Page 14

WESTON CO.
LINEN RECORD

I, Bonney L. Dunbar
do testify and say that I gave notice of my appointment to and acceptance of the trust of
executrix of the will of Charles S. Lilley
late of Lowell in the County of Middlesex,
deceased, testate, within three months from the seventh day of October
A.D. 1921, the ~~date of decree extending the time of giving notice of said appointment~~
~~time of said appointment, by causing notifications thereof to be posted in public~~
~~places in said~~ on the _____ day
of _____ A.D. 1921, by publishing a notification thereof once in each
week for three successive weeks, in the Lowell Courier-Citizen
a newspaper published in said Lowell commencing on the
twenty fifth day of October A.D. 1921, and
the following is a true copy thereof, viz.:—

Notice is hereby given that the subscriber has been duly appointed executrix of the
will of Charles S. Lilley
late of Lowell in the County of Middlesex,
deceased, testate, and has taken upon her self that trust by giving bond, as the law directs.

All persons having demands upon the estate of said deceased are hereby required to exhibit the
same; and all persons indebted to said estate are called upon to make payment to Bonney L.
Dunbar, Executrix

Bonney L. Dunbar Executrix.

Address
Of Philip R. Dunbar
45 Milk St. Boston Mass
October 21 1921.

Bonney L. Dunbar Executrix.

MIDDLESEX, ss. November 16 A.D. 1921. Personally appeared
Bonney L. Dunbar
and made oath that the foregoing affidavit by her subscribed is true.

Before me,

Frederic A. Jones Justice of the Peace.

9 No. 131796 9

Charles S. Lilley

Mass. tax paid in full

Filed Sept 9, 1952

no ant



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF CORPORATIONS AND TAXATION
HENRY F. LONG, COMMISSIONER
DIVISION OF INHERITANCE TAXES
235 STATE HOUSE, BOSTON 33

Case No. 72473
1921

Aug. 27 1952

Bonney L. Dunbar, Exor
of Harry James & Walsh, attys
500 Chelifford Bldg.
Lowell
Mass

Received Payment

189779
*02052
HF LONG
4

Commissioner

In accordance with the provisions of General Laws, Chapter 65, I hereby certify that the following amount
became payable by you on Sept. 27, 1952, WITH INTEREST AT 6 PER CENT FROM THAT DATE,
will become BALANCE IN FULL—ON ACCOUNT—of the tax on legacies, successions, devises or distributive shares in the estate
of Charles S. Lilley late of Lowell

TOTAL TAX ON ACCOUNT \$ 32.00

Previously Certified—

BALANCE IN FULL . . . \$

TAX \$

SURTAX
% GENERAL FUND

\$

3% OLD AGE TAX

\$

Interest

Charges and Fees

TOTAL \$

A certain parcel of land, with the buildings thereon, situated in Lowell, Massachusetts, on the easterly side of Fairmount Street, containing 247,726 square feet, more or less, and being the same premises conveyed to Arthur P. Bonney by Abel T. Atherton and Georgiana Atherton by Deed dated September 8, 1887, and recorded with Middlesex North District Registry of Deeds, Book 191, Page 291.

Henry F. Long



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF CORPORATIONS AND TAXATION
HENRY F. LONG, COMMISSIONER
DIVISION OF INHERITANCE TAXES
235 STATE HOUSE, BOSTON 33

Case No. 72473
1921

Aug. 27 1952

Nº 189779

Received Payment

0000000000

HF LONG

4

Commissioner

I hereby certify that the following amount
REST AT 6 PER CENT FROM THAT DATE,
ns, devises or distributive shares in the estate
... late of Larnell

TOTAL TAX ON ACCOUNT \$ 32.00

Previously Certified

BALANCE IN FULL \$

TAX \$

SURTAX

% GENERAL FUND

\$

3% OLD AGE TAX

\$

Interest

Charges and Fees

TOTAL \$

Flat

In full - being a flat tax on
additional property viz:-

Make checks payable to THE COMMONWEALTH OF MASSACHUSETTS
and forward to the Commissioner of Corporations and Taxation,
40 Court Street, Boston, Mass.

Henry F. Long

Commissioner of Corporations and Taxation

2 74 13/196

Charles S. Lilley

Middlesex, ss. Probate Ct.
Equity #

BONNIE L. DUNBAR, as
Executrix of the Will of
Charles S. Lilley

v.

JAMES JACKSON, as Treasurer
and Receiver-General of
the Commonwealth of Mass.

PETITION FOR ABATEMENT OF
LEGACY AND SUCCESSION TAX

Filed May 10, 1923

Warren, Garfield, Whiteside & Lamson
30 State Street, Boston, Mass.

COMMONWEALTH OF MASSACHUSETTS

Middlesex, ss.

Probate Court
Equity No.

BONNIE L. DUNBAR, as Executrix of the
Will of Charles S. Lilley

v.

JAMES JACKSON, as Treasurer and Receiver-
General of the Commonwealth of
Massachusetts

PETITION FOR ABATEMENT OF LEGACY AND SUCCESSION TAX

TO THE HONORABLE JUDGE OF THE PROBATE COURT IN AND FOR THE COUNTY
OF MIDDLESEX:

Respectfully represents Bonnie L. Dunbar, as Executrix of the Will of Charles S. Lilley, late of Lowell, Middlesex County, Massachusetts, deceased, that she brings this petition against James Jackson as Treasurer and Receiver-General of the Commonwealth of Massachusetts and the "Proprietors of the Lowell Cemetery", a corporation duly organized and existing under the laws of the Commonwealth of Massachusetts and located in said Lowell, and alleges them to be the only parties interested in this petition.

Your Petitioner further represents that the Tax Commissioner for said Commonwealth has heretofore determined the amount of the legacy and succession tax due and payable to said Commonwealth upon the bequest which passed under said will to said "Proprietors of the Lowell Cemetery" to be seventeen hundred fifty (1750) dollars, and certified said amount to the Respondent Treasurer and Receiver-General; that on May 16, A. D. 1922, your Petitioner paid said Respondent Treasurer and Receiver-General the amount of the alleged tax under protest; that said "Proprietors of the Lowell Cemetery" is a charitable corporation, the property of which is by the laws of this Commonwealth exempt from taxation; and that therefore the de-

termination and certification of a legacy and succession tax upon said bequest is not authorized by the laws of this Commonwealth and is illegal and void.

WHEREFORE your Petitioner is aggrieved by such determination and certification by the Tax Commissioner, and now prays that your Honorable Court abate said tax assessed upon your Petitioner without authority of law, and order said Treasurer and Receiver-General to repay the amount of said tax plus interest.

By her Attorneys,

Warren, Sanford Whitehead & Lamm

No. 131796 10
Charles S. Lilley

6/8/8

Certificate in full from
Comr. of C. & T.

Filed Sept 9. 1952

Page 966
131796
CS

The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION

HENRY F. LONG, COMMISSIONER

DIVISION OF INHERITANCE TAXES

INHERITANCE TAX REAL ESTATE CERTIFICATE

235 State House

Boston 33, Massachusetts
August 27, 1952

In the estate of Charles S. Lilley
late of Lowell, Massachusetts, ... deceased. This is to certify
that an inheritance tax in full has been paid in the amount of \$32.00;
~~that no inheritance tax is due~~ on the real estate herein described, or any interest therein, that passed or
accrued to Clara Bonney Lilley (Dunbar) as surviving joint owner; ~~vesting in passxxx~~
~~since said estate was settled after death by will and was within the year prior to date of death of grantor~~

(Description)

A certain parcel of land, with the buildings thereon, situated in Lowell,
Massachusetts, on the easterly side of Fairmount Street, containing (247, 726)
square feet, more or less, and being the same premises conveyed to Arthur P.
Bonney by Abel T. Atherton and Georgiana Atherton by deed dated September 8,
1887, and recorded with Middlesex North District Registry of Deeds, Book 191,
Page 291.

By deed dated and recorded in
Registry of Deeds, Book Page

ACCOUNT NUMBER
1201 - 208

FEE PAID \$.....3.00.....

HENRY F. LONG
Commissioner of Corporations and Taxation

By

Edward Wilson
Second Deputy Comm'r