

Collecting Taxes in Indiana Territory, 1797-1802

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Budgets, bonds, old-age assistance, and the intricate details of the modern business handled by any 1944 board of county commissioners in Indiana stand as a mute but glaring commentary of comparison to business transacted in Vincennes Township, Knox County, back in the early days of the territorial history of Indiana some 145 years ago. This is evident from the record of "Proceedings at the First Annual Meeting of the Board of Commissioners for the County at the Court House, on the 20th February, 1797." This paper-bound document is inscribed in longhand on durable rag paper, yellowed with age.

Knox County had been organized as a county in 1790, and this document may be about the earliest one extant of the commissioners of that division, which then comprised a territory embracing all of Indiana and Michigan. The county was divided in 1797 into two townships, Vincennes and Clarksville. Vincennes Township was that part of the county from the Ohio River on the south to the northern line, bordered on the west by St. Clair County and on the east by the Blue River. The seat of the government of Knox County was Vincennes.

Sitting at the "first annual meeting for 1797" were Commissioners Joshua Harbin, Henry Vanderburgh, and William McIntosh, with George Leech as assessor. At this meeting, the appropriation budget for that year was taken up and adopted as follows:

For repairing Court House and Jail	Doll's 80....
For destroying Wolves, Foxes & wild Cats	40....
For the Expense of the Supreme Judges and the Attorney General	50....
For making good deficiencies	80....
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	Dollars 250....

Issued Precept directed to Frederick Mehl, Constable for the Township of Vincennes, returnable in six weeks at the House of George Leech, Assessor. Appointed Christopher Wyant Esqr. Collector of Assessments, for the Township of Vincennes.

The board "appointed the house of Henry Vanderburgh for the next sitting" and adjourned "to sit on Saturday, the 25th

of February, 1797," the eighteenth anniversary of the Clark victory at Vincennes.

The chief item of business before the Board of Commissioners for the following year was selecting a person who would accept the job of collector of assessments. This difficulty is in striking contrast to the eagerness of modern candidates to "offer" their services to become their party's nominee for the job.

It being appeal day when the board convened on the last Thursday in May, 1797, Collector Wyant appeared and declared he "hath not accepted the appointment of collector," and the board ordered "that he be requested to assign his reasons on the 4th day of August next at the House of Henry Vanderburgh Esqr."

With Commissioners Harbin, Vanderburgh, and McIntosh in their chairs on August 4, "Christopher Wyant Esqr prayed he might be excused from the duties of Collector, his office of high Sheriff requiring all his time." Thereupon, the board

ordered that Christopher Wyant Esqr. be relieved and that Benjamin Beckes be appointed Collector of Assessments, and that the Duplicate of Assessments be directed to him with the proper directions thereon, endorsed, and that the day of Appeal be the last Tuesday in August, at the Court House.

The vast territory of the township, the sparseness of its inhabitants, and the scarcity of personal property and actual money may have been some of the contributing factors which made the job of collecting taxes a difficult and unattractive one to any individual. Extracting the tax, likewise, was probably left to the ingenuity and persuasive appearance of the collector and his sidearms.

On August 29, 1797, the record of the board shows it was sitting in an appeal session, a modern board of review:

William Morrison appeals for that he ought not be charged for William Shepherd, a traveller. His assessment per duplicate 1.82½ abated for Shepherd 1. . . .

Laurent Bazadonne appeals for that he is charged for cattle which he ought not be assessed for 60 cents assessment 5.37½ abated 60 cents.

John Harbin appeals for that he is charged for cattle not taxable, 57 cents. . . assessment 2.73½. . . abated 57.

Louis Severs appeals for that he charged for horses and cows not taxable, 22½ cents. . . assessment 97½. . . abated 22½.

Ordered that the duplicates be rectified by abating 2.39½ and that they be prepared for next sitting at the House of Henry Vanderburgh, Esqr. 16th Sept.

At the home of Henry Vanderburgh, the board had its third and final sitting of the year, and "issued duplicate with warrant endorsed thereon, directed to Benjamin Beckes, Collector, amounting to Two Hundred and Fifty Nine Dollars and forty five cents."

Isaac Westfall took the place of Joshua Harbin at the first meeting for 1798, which was held at the court house on February 3. Leech was again named assessor, as well as clerk. County expenses were mounting terrifically, and the budget appropriation measure showed that for 1798 a 40-per-cent increase of the appropriation total had to be authorized. This was an increase of \$100 over the 1797 total of \$250, which brought the sum to \$350 for 1798. Adopted, it was as follows:

For Repairing Court house & prison	Dollars 80....
For destroying Wolves, &	60....
For the Expenses of the Supreme Judges and the Attorney General	40....
For making good deficiencies	20....
For Debts owe by the County	150....
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	Dollars 350....

While the repair of the court house and jail was kept at the same figure of \$80 for the year, the increasing cost of "Wolves, foxes, and wild Cats" jumped from \$40 in 1797 to \$60 in 1798. These animals brought fifty cents per head with the head as necessary evidence before the claim could be filed. The salary appropriation for the supreme judges and the attorney general was slashed from \$50 to \$40, and the deficiencies carried over from 1797 went down from \$80 in 1796 to \$20 in 1798. Another item crept in, however—"Debts owe by the County"—to the appalling sum of \$150; that was the direct cause for the increase in the budget, which the commissioners undoubtedly had to explain to their constituent taxpayers that year.

Beckes concluded his duties as collector of taxes in 1797; and at the second sitting of the 1798 board, Jonathan Conger, a constable of the township, was appointed collector of assessments, and the duplicates were ordered delivered to him.

Whether or not his police powers qualified him as an effective collector to the board is not set down in the record.

The record of the sitting on June 14 states that Constable Conger "hath accepted appointment and refuses to discharge the duties thereof, whereupon the Board ordered that he be fined the sum of Five Dollars to the use of the county." Henry Pea was thereupon named collector, and the duplicates were shifted to Collector Pea. There were no appeals from the assessment hearing at the July 29 meeting and the duplicates, amounting to \$307.38, were closed. Comparison with the appropriations total of \$350 adopted earlier in the year indicates that even the tax-levying bodies of over a century ago had their budget-balancing difficulties.

At the annual meeting of the board, February 25, 1799, Father Jean Rivet appeared as a new member. He was a Catholic missionary who was sent to this western country and who is reputed to have opened the first free school in this vast area. Isaac Westfall was the second member and William McIntosh, who acted as clerk, the third.

Difficulties faced the board. Henry Pea had not refused the job of collector but had made absolutely no accounting of the tax moneys charged to him. The board ordered McIntosh to signify to Collector Pea in writing

that the Treasurer hath complained that he had not paid the sum of money he was charged to collect, and that unless he do forthwith comply with his duties in that respect, that a warrant shall be issued against him for neglect. Appointed Isaac Decker of White River station to be Collector for the Township of Vincennes for the present year.

On March 2, 1799, the board met "according to adjournment" at the home of Father Rivet. Faced with the difficulties of not having any tax money in the treasury from the year 1798, its important duty was to adopt an appropriation budget for the year 1799. Repair of the court house and jail dropped from \$80 to \$15, and the item for the bounty on "Wolves, Foxes and wild Cats" was stricken off entirely. The salary of the Supreme Court judges and the attorney general, reduced the year before to \$40, was restored to \$50, and the item for county debts was slashed to \$80 from \$150. This showed a total appropria-

tion of \$145 for the year 1799, as compared to \$350 for 1798. Exigencies provided the ax.

Isaac Decker was directed to receive the assessment list for 1799, which amounted to \$356.41, but Decker balked at his assignment and was promptly fined \$5. The board further added teeth to its order: "that if he refuses to pay the said Five Dollars on demand to be made by the collector to be appointed, that a warrant shall issue as directed by law to compel him."

Samuel Gregory was elected collector. He refused and was fined \$5, and Joseph Baird received a call on June 26. The board received no further consideration from Baird, and they fined him \$5 and named Frederick Berger. On July 2 Berger prayed that he be relieved as "he does not read and write the English language sufficiently to perform the duties and also that he has been Constable. Whereupon ordered his resignation be accepted." It was evident that the English language was not a qualification for the office of constable of the township at that time.

So at the seventh sitting of the board, John Harbin was named, but at the next meeting on July 13, Harbin resigned. Without any 1798 tax money and no collector for 1799, the board was getting desperate. Harbin's fine was therefore doubled to \$10 as a warning to others who might be appointed. Patrick Simpson was named. Simpson was late of Ireland and a man whose fighting qualities went farther than his inhibitive characteristics, as the court record of fines paid for "rioting" revealed, and likely qualified him as an excellent man to collect the taxes. The board, however, was again to be disappointed, and Simpson drew a \$10 fine at the ninth sitting on July 15. Three days later Abraham Decker was named, but he, too,

prayed he might be relieved from acting as collector, because he could not write. On the question, whether it should be sufficient cause to save his fine, the board (two sitting) divided in opinion, and referred the matter to be discussed in the present of other Commissioner, and the Assessor at the first meeting.

Philip Catt was named the following day, but he, too, pleaded his inability to read or write. Three days later Joseph Decker was appointed and he also refused. The board was faced with a mutinous situation and decided to double once more the fine, and Decker's fine was boosted to

\$20. Thomas Jordan was then drafted; but at the thirteenth sitting Jordan declined, was fined \$20, and Ephraim Jordan was named.

Collection of fines, it would seem, was at least creating a source of revenue to offset the 1798 deficit, provided that they could be collected. The fact remained that each succeeding collector was the person who was expected to extract the penalty so that he was faced with the duty of levying on an increasing number of his friends.

Appeal day, August 3, rolled around; but Collector Jordan failed to appear with the duplicate so tax abatements could not be made. Three days later Jordan appeared and said the duplicate had not come to his hand until August 2, and furthermore that "he would not accept the appointment of Collector, his private concerns not permitting him." He, too, was fined \$20. Father Rivet stepped out from the board at this session, and General Washington Johnston took his place and was named clerk.

On August 28 the first action of the new board was to name Noah Purcell collector, and on September 10, "appeal day," he refused the appointment. Once more the board decided to increase the "ante" and Purcell was given a fine of \$30. General Johnston was making his presence felt, and this session also took note that Pea, collector for 1798, had still failed to turn over the tax collections, so a warrant was ordered requiring

the Sheriff to take the body and seize and secure the estate real and personal belonging to Henry Pea, the said Collector, and make return thereof on the 25th instant. at the House of G. W. Johnston, Commsr.

John Barker, constable of Clarksville Township, was given the warrant of arrest, returnable in six weeks to Leech, assessor.

The eighteenth century went out without a tax collector, and for two years the county was without its tax income. On January 18, 1800, John Ochiltree was named collector for the year 1799. One week later the board met again and Ochiltree resigned; the board, however, was of the opinion "that said collector do continue the collection." At this same meeting the sheriff returned the precept against Pea, and with the sheriff was the former collector himself. He desired a continuance of his case until January 28. The following day Pea appeared and asked for a general meeting

of the board to be held February 4 open to the public. At this meeting Pea showed that he had collected a part of the sum with which he was charged but that there was still \$85.58½ outstanding. The board ordered a writ of execution to the sheriff to sell "so much of the property of the said Pea as shall be sufficient to pay the sum of \$85.58½." The board also ordered Pea to act as collector of the balance of the 1798 taxes, and pay into the treasury any sums he might procure.

On February 15, 1800, Abraham Decker came before the board and showed that his resignation of July 18, 1799, had not yet been adjudicated and asked for a general meeting of the board which the public could attend. It was declared an open meeting forthwith, and Decker was fined \$10. Philip Catt, Decker's successor who had likewise refused, was given a similar fine.

On July 19, the record reveals that Wyant, sheriff, reported to the board that Pea had made another partial payment of his delinquencies in the sum of \$46.50 and the sheriff was ordered to receipt Pea therefor, leaving the balance of \$39.08½ outstanding.

Henry Pea as a delinquent Collector for the year 1799, was on the 4th instant fined by the Board the sum of Eighty Five Dollars, fifty eight and ½ cents, being the amount of his delinquencies. And was ordered also to collect the balance of the said duplicate, being \$85.58½ of the Persons assessed therein, and pay the same into the County Treasury. On a mature consideration by the Board, it is Ordered, that upon the said Pea's paying to the Clerk of the Board the Ball. of his Deficiency being \$39.08½ that he be fully discharged from his collectorship. It appearing to them that it was owing merely to his neglect and negligence in collecting the amount of the duplicate, and not his conversion of the Taxes to his own use, which prevented him from paying over to the Treasurer agreeable to law.

At the same session of the board, Mr. Ochiltree, then collector, called the board's attention to the fact

that those persons who were fined by the Commissioners, for not discharging the duties of their appointments as Collectors for 1799, refused to pay their several fines. Ordered that the Clerk do issue a warrant against these persons so severally fined, for their said fines, agreeable to law, directed to the Sheriff of Knox returnable to the Clerk of the Board at his home in Vincennes, returnable thirty days from this day.

The board sat as a Board of Review on February 16

and abated \$7.61 $\frac{3}{4}$ and adjourned to meet at the house of Francis Vigo in Vincennes, "used as a Court House by the County this year." The duplicate, properly amended, was ordered to be delivered to Collector Ochiltree. For further precaution the board ordered

the Clerk to acquaint the Treasurer in writing, that Mr. John Ochiltree is charged with the Collection of the Duplicate of Assessments for the year 1799 last past, amounting to the sum of \$339.26 $\frac{1}{2}$.

On April 21, the board ordered the clerk to re-date the warrants issued against the resigning collectors of 1799 and make them returnable in thirty days and to deliver them to Sheriff Ochiltree, also collector for that year.

In the case of Henry Pea, the record states that the board ordered the clerk to

call upon Christopher Wyant, Esqr, late Sheriff of Knox, by letter for a return of the execution in his hands issued by the Board against Henry Pea, a delinquent Collector of taxes for the year 1798, on the third day of May ensuing at the house of General W. Johnston, Commsr, or that the rigour of the law will immediately after, be enforced against him for a Non Return.

On July 12, at the next meeting, the board found

The Execution against Henry Pea, the delinquent Collector for 1798, having been endorsed and delivered to the Sheriff of Knox, agreeable to the order of the 25th February ultimo, whereon the sd Sheriff returned "not time to execute". It is ordered that the Clerk do renew the said Exec. against the goods &, of the said Henry Pea as a delinquent Collector for 98, for the sum of 39 Dollars 8 & $\frac{1}{2}$ cents, being the ballance remaining unpaid on his said delinquency.

Sheriff Ochiltree also reported to the board that he had turned over to the clerk the executions of attachment issued against the resigning collectors of 1799. After due deliberation, however, the board ordered "that the issuing of the execution for the sale of the several properties taken by virtue thereof, be postponed until a farther consideration thereof." If there was a "farther consideration" of the board, the record does not reveal it. The final record in the case of Pea's delinquency, however, shows

Remitted to James Johnson of Knox County, the sum of Forty Six Dollars and forty six cents being the amount of monies heretofore made by the Shff of this county on the Commsr Exec. agt. Henry Pea, a Delinquent Collector for 1798. July 22nd 1800.

There is every indication that the law governing the creation of a board of commissioners for the territory underwent a change, for a new record was started on November 18, 1800, of the "Proceedings of the Commissioners of Taxes, in and for the County of Knox." The new record shows

Jeremiah Claypoole & Gel. W. Johnston, two of the Commissioners appointed by the Court of Quarter Sessions of sd County, at their November Term Inst. proceeded, and took the Oath of Office prescribed by Law, before Jonathan Purcell, Esquire.

The only business of the new board was to consider a bill for services filed by the former Sheriff Wyant for \$129.25, through his attorney Henry Hurst. The board found it was sufficiently authenticated and ordered that the "applicant do receipt the same, and thereon the same is done accordingly, and the account, allowance &, is filed in this office for perpetuity."

The board met at the home of General Johnston in Vincennes, on Saturday, January 3, 1801, and

George Leech having been called upon by the board of Commsrs, in order to attend this day, he having previously, that is to say, this morning, taken the Oath of Office, prescribed by law, then present, Gen'l W. Johnston & George Leech. Ordered that the board be adjourned until the press of business shall require an other meeting.

On February 9 the "press" was recognized, as the board found, "conceiving it indispensibly necessary that a meeting of the Board should be called for the exigencies of the County," and General Johnston, who was named clerk, was ordered to apply to the Court of Quarter Sessions for a copy of the law "regulating the County Rates and Levies, and Lodge the same in his office for this and the Commissioners Information."

On February 21, the board issued precepts ordering Samuel Carruthers, Thomas Jordan, and Frederick Berger, constables of Vincennes, Harrison, and Palmyra townships, respectively, to deliver within six weeks lists in writing of all taxable property in their townships. The board did not meet until July 6 and at that time fixed July 11 as the appeal day for the tax assessments filed by the constables. This meeting was a significant one, also, for General Johnston was appointed "as Secretary of this Board invested with all the powers and authorities invested in a Secretary

of any Board of Commissioners of Taxes by a Law of the Territory." His salary was fixed at \$70 per year, including his salary as commissioner, the same to date from February 7.

Reviewing the fiscal status of the county, the board adopted its appropriation budget ordinance for the year 1801 as follows:

For Raising the County Levy and making good deficiencies for 1801	250.00
Repairs, Rent & for Court House & Jail	60...
Destroying Wolves &	25...
Debts due by the County	740.19
..	Dols 1075.19
By amount in the Treasury per Treasurer's Books	78.13½
	Ball. Dols 997.05½

Upon examination of this, the board decided that

the Commissioners are of the opinion, that the present year's tax must be streached to the extent of the law in this case made and provided. . . and do order their Secretary to make out Duplicates of Taxation accordingly, and have the same ready at the next meeting of the Commissioners for their Inspection.

On August 3 the duplicates were presented and spread before the Court of Quarter Sessions, which approved them. The same old question of who would be the collector of the taxes came up, and the record states

no person offering as a Collector of Taxes, the Commissioners conceived by means reasonable orders that the Secretary do advertise publically that seperate proposals will be received at this office between this date and the fifteenth inst. for the collection of taxes.

Whether or not Isaac White bid for the job the record fails to say, but on August 15 White was appointed and presented his bond before Commissioners Leech, Claypoole, and Johnston, with the first two as his sureties. No appeal day having been had on the assessment, the board set September 11 for such a hearing because of "erroneous returns of people and property made by the Constables," and the record indicates the following "amendments and deductions" were allowed as "delinquencies" in the settlement of White's accounts to the commissioners.

Thomas Coulter, mistake in addition12½
Michel Theriacque, wrong return of 3 cattle37½
Joseph Dubois.....ditto.....2 ditto.....	.25
George Catt.....ditto.....2 Horses.....	1.00
Pierre Cabacier.....ditto.....Single Man.....	2.00
Pierre Grimere.....ditto.....ditto.....	2.00
William Stewart.....ditto.....1 Stud Horse.....	5.00

The final meeting of the board in 1801 was held November 7, and at this meeting the commissioners authorized the payment of \$10 to Benjamin Parke for prosecuting the pleas of the United States at the May term, and to Henry Hurst the sum of \$10 for his prosecution of the pleas of the United States at each term hereafter.

The first meeting in 1802 was held at the home of Mr. Ochiltree, and it was an auspicious meeting. White asked for an audit of his tax payments, and the board found he had paid on September 5, \$240.77¼; on November 9, \$308.08; on December 3, \$20; and on January 23, \$4.87½, a total of \$573.72¾. Allowances were made to White, consisting of overcharges and deductions amounting to \$38.50. He was given a salary of \$75 for collecting the tax, and the balance showed the County of Knox, Territory of Indiana, owing the collector the sum of 22¾ cents, whereupon the board

ordered that the Secretary of this Board, do make out a fair copy of the above account, and certify the same under his hand and seal and deliver the same to the said Isaac White, with the thanks of this Board for his promptness and fedelity in his Collections, and that this Board do not adjourn.

The board having named eighteen men in four years to the position of tax collector of Knox County before obtaining any income from that source, what a climax to end this record!