

Death and Taxes

There's No Escape from Death and Taxes

By Pamela C. Powell

Doing historical research with Internet sources is so easy and casts a wide net for so many resources that one can easily overlook many valuable resources that are not online. This proved to be the case pursuing my project to complete the identification of all the photographers in Chester County, Pennsylvania, 1839–1900 and to write their biographies.

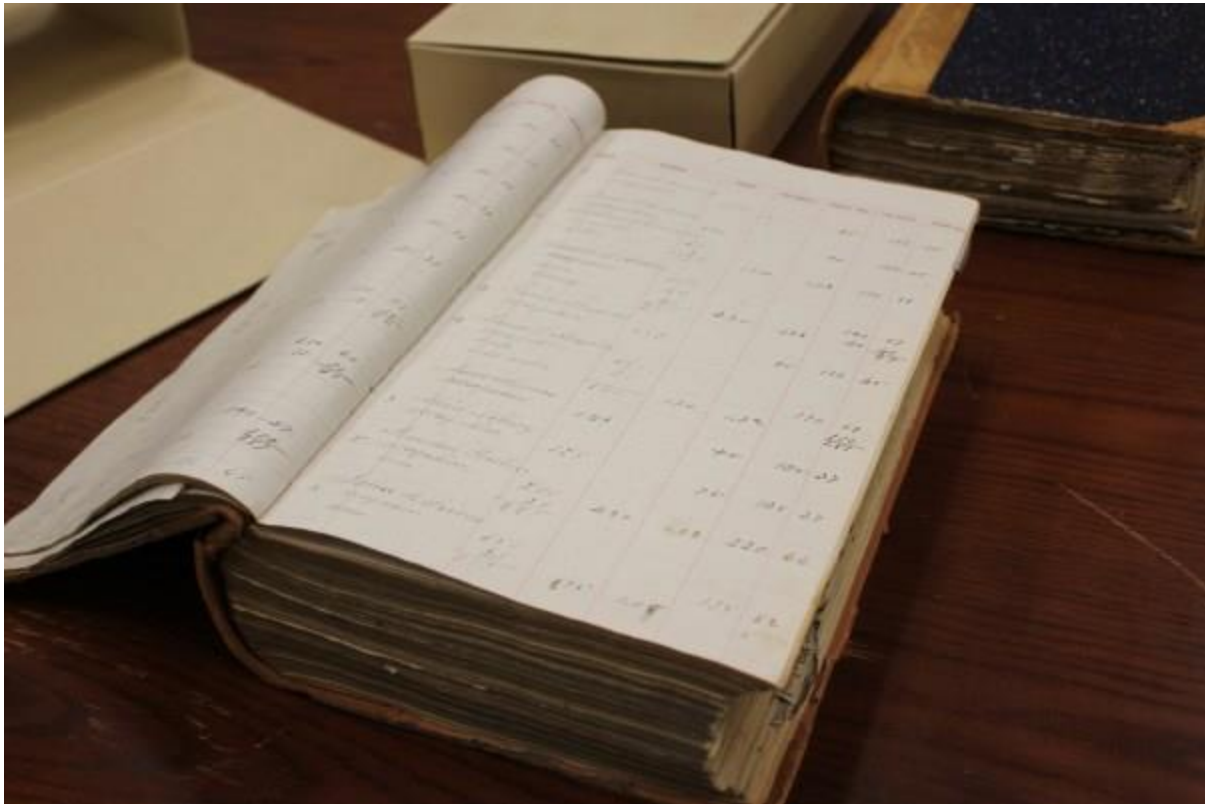
Even after mining the information available on the Internet there were gaping holes in the data to be filled. I wanted to get each photographer's dates as exact as possible.

One resource were the county directories available at the Chester County History Center in West Chester, PA. However helpful they are at creating a framework, they are not entirely accurate. The local Chester County directories were published on a two-year cycle. Hence, by the second year a photographer could have moved on, or they may have been gone even before the directory came off the press! I needed a more accurate record source for identifying date range of photographers.

I was introduced to the very resource that I needed by the archivist at the Chester County Archives and Records Services in West Chester who suggested that I use the local tax records. I had never worked with these records before. It turned out to be the

ideal resource to verify where a photographer was living each year and to identify new photographers for my list.

The list was handwritten in a bound ledger-sized book. It was thrilling for me to work with this original record, which had been painstakingly created by a series of tax assessors around the county. An important qualification for the job was clear handwriting that was easy to read. Clerks took pride in their beautiful script.



Tax list volume for Chester County, Pennsylvania

Tax records will vary by state to state according to the taxables identified by state law. But take a look at the Commonwealth of Pennsylvania's records as an example.

We are accustomed today to think of taxes based on income, however, state taxes in nineteenth-century Pennsylvania were based on an occupational poll tax, real estate,

and personal property taxes. They applied only to men over the age of 21. The occupational tax was not assessed for women photographers, making them an invisible part of the work force!

Taxable persons were recorded by the assessor who divided them into three groups: landholders, inmates, and single freemen. The occupational poll tax was assessed on all three groups. Landholders were individuals who owned or leased taxable property, like real estate. The inmates and single freemen had no taxable real estate property. The term inmates refers to married or widowed men.

Occupation	Name	Assessed Amount	Additional Taxes	Total
carpenter	James S. Woodward	150	30	180
carpenter M	William Woodward	150	30	180
daguerreotypist M	Eber Woodward	150	30	180
tin smith	Anthony W. Williams	150	30	180
seiler	Joseph Wilkinson	150	30	180
rick	Charles Wilkin	150	30	180

Eber Woodward's 1855 entry on West Chester, PA, tax list identified as a daguerreotypist. He is listed in the section for the inmates since he owned no taxable real property and is married. Woodward is assessed at the tradesman's rate of \$150 for his occupation. Other amounts are for additional state and local taxes.

Occupation	Name	Assessed Amount	Additional Taxes	Total
carpenter M	William Christy	150	30	180
daguerreotypist M	William Cheyney	150	30	180

William Cheyney's 1855 entry on West Chester, PA, tax list with occupation of daguerreotypist. Cheyney was Eber Woodward's business partner, and it was this tax entry that finally supplied his first name. The M next to his name indicates that he is of the age to serve in the Commonwealth's militia. He is classified as a single freeman.

Daguerreotypist	<u>Levi Crowl</u>			
	Dwelling	700		
56 ft	Lot Market Street	435		
	Occupation	<u>150</u>		
	g. l. Watch	1285	2.57	4.83 50

Levi Crowl's 1856 entry as a landholder in West Chester, PA, tax list. A house, a 56-foot unimproved lot on Market Street, and a gold single-lever watch are recorded along with his occupation. He appears to be a very prosperous daguerreotypist.

Daguerreotypist	<u>Eber Woodward</u>			
John Lent	Dwelling	800		
	Occupation	<u>150</u>		
		950	2.85	2.38 50

Eber Woodward's 1859 entry as a landholder in West Chester, PA, tax list. He is taxed for a dwelling that is owned by John Lent, as well as his occupation.

Landholders were assessed for the following property in the Commonwealth of Pennsylvania in the 1840s through the 1860s: amount of land according to the acreage and if a dwelling was present, horses, cattle, dogs, carriages, significant furniture pieces, watches, and money at interest.

This gives you a lot of useful information about a person's economic status and what they owned. During the 19th century, female heads of households usually only appeared if they were widowed with real estate and lent their money for interest.

Leach No.	John Taylor	100	30	25-5
Daguerotype No.	Alfred Taylor	100	30	25-5
No.	Charles Taylor	100		

Alfred Taylor's 1860 entry as a Single Freeman in West Chester, PA, tax list. He was assessed only on the basis of his occupation.

Sold	Patrick Tracy	50	10
Photographer	Jacob Taylor	100	30
Dr	Alfred Taylor	100	30
clerk	Alfred Taylor	100	30
	Alfred Taylor	100	30

Alfred Taylor's 1861 entry as a Single Freeman is crossed out, indicating that he has moved on. His name is right under that of his brother Jacob Taylor, who remained in West Chester, PA, as a "photographer."

Also, men between the ages of 21 and 45 were subject to duty in the Commonwealth militia. If an eligible man did not show up for scheduled militia drills, he was fined fifty cents. This was recorded and collected along with local taxes.

All taxable citizens were taxed according to their occupations. They were divided into classifications — professionals, persons with trades, and laborers. Each classification had its own rate. Photographers fell into the trades category — usually given the valuation during the 1840–1860 period of \$100 to \$150.

For Chester County it depended on the tax assessor's sense of detail if he recorded the title of the occupation or not. When Thaddeus Allen became the tax assessor for the borough of West Chester in 1854, he began listing occupational titles and adding a

great amount of detail to the records. Through these records, a whole picture of the economy of a community emerges. Photographers were recorded as daguerreotypists, ambrotypists, and photographists as photographic processes changed through the years.

It is unfortunate that in other parts of the county the same attention to detail is not paid. Even without the occupational listing, the tax list information can verify if a person you are seeking is in a specific city, borough, or township, which is valuable for tracing the movements of photographers. Of course, there are loopholes in everything. The tax assessor's yearly cycle began by making a list of taxable citizens in late fall. The tax was then paid the following spring. If a photographer left town before it was time to collect taxes, their name was crossed off the list. That way you know that the photographer was in that location that winter, but had moved on. This is a very valuable piece of information.

However, some itinerants eluded tax collectors by knowing the tax cycle and moving on to a new location before it was time for payment. Hence, tax records do not assist in tracking them!

By reading the tax lists year by year, new data can emerge shedding light on photographers' careers. As long as occupational titles were recorded, new names can be discovered.

So visit your local archives, they are a gold mine of information. Remember that since the dawn of the Internet, visitation to historical and archival institutions has plummeted along with revenue gained through searches and photocopying fees. To keep the staffing strong in archival institutions visitation statistics and numbers of email requests for information are used by local governments when evaluating

funding. Fortunately, access to historical records is highly valued in Chester County, Pennsylvania, but many communities are not so lucky. Staffing and service availability will vary in different counties and states. Do not overlook county archives as rich resources for the study of the history of photography!

Many thanks to Cliff Parker and John E. Smith, of the Chester County Archives and Records Services, West Chester, PA, who made me aware of this valuable resource!