

LANCASTER COUNTY FINANCES IN 1794

An old public document, recently brought to light, gives us an interesting and instructive study of the size and proportion of the county's fiscal affairs in 1794-5. This document is the account from May, 1794, to May, 1795, of George Graeff, Esq., Treasurer of Lancaster county.

The total revenues for county purposes that year were 8,238 pounds, Pennsylvania money, or about \$21,418.49. A Pennsylvania pound was worth about \$2.60. The county in 1794 had about 39,000 population, judging from the census of 1790, when it had 36,147, and the census of 1800, which gave it 43,043. The valuation was surely less than \$10,000,000. Property, in our early days, increased in value at a faster rate than population. Gordon's Gazetteer informs us that in 1830, when the county had 76,631 population, its valuation was \$24,698,000. It would seem that the county tax rate in 1795 was about $2\frac{1}{2}$ mills on the dollar, or the same as it is now. The total assessed valuation of Lancaster Borough in 1780, including horses, cows, plate, carriages and land, was \$1,237,430. Our county's assessed value for the year 1909 was: Total moneys at interest, \$25,012,162; real estate, horses, mules and cattle, \$93,305,106, a total of \$118,317,268. The county tax raised by the $2\frac{1}{2}$ mills on the latter item, \$93,305,106, was \$233,262.90. The county has about four and one-half times as many people as it had in 1794; but fully ten or even twelve times the wealth it had then.

Items of Interest Found.

Some of the items of interest found in the old account are these:

There was paid out, on account of the Jail, expenses to John Burg, jailor's fees and expenses, several sums aggregating 53 pounds and 4 pence; for jailor's fees and firewood, which cannot be itemized, 36 pounds, 4 shillings and 6 pence; for work at the jail by Jos. Algier, Jonas Metzgar and George Ackerman, 13 pounds, 11 shillings and 6 pence, and to Jacob Shaffner for blankets and wax 3 pounds, 5 shillings and 3 pence. These make a total of 106 pounds and 6 pence, or about \$350, a very small sum compared to the \$25,000 in round numbers annually spent by the county at present to support the jail establishment.

The following account appears of outlay connected with the Court House: To Jacob Flibacher for repairs to the Court House and for boards and to John Wood for hauling the boards, a total of 8 pounds; to George Musser (one of the County Commissioners), for firewood for the Court House, 6 pounds, 15 shillings and 19 pence; to Peter Rowe for taking care of the Court House and "washing" it one year, 6 pounds, 17 shillings and 6 pence; to Thomas Turner, for taking care of the county engine and cleaning stove pipes of the Court House, 4 pounds and 5 shillings; a total of 52 pounds, 19 shillings and 1 penny. Just what the "county engine" was it is hard to understand at this date.

Expenses for Public Building.

There is also a list of the following expenses put upon "the public building:" Paid to Philip Stich, carriage of shingles for the public building, 6 pounds, 10 shillings; later the same

amount; Christian Nagle, for carriage of 20,000 feet of boards, 3 pounds, 7 shillings and 6 pence; to Jacob Fleibacher, work on the public building, 25 pounds; George Musser, for boards to be used on the public building and hauling earth away from the building, 35 pounds, 18 shillings and 3 pence. These make a total expenditure upon the public building of 77 pounds, 5 shillings and 7 pence on this item. It is interesting to note that a County Commissioner in those times was allowed to furnish materials to the county, a thing which has become wholly unlawful in our day. In fact, no one who is the elected agent of the public may to-day be personally interested in any contract with the township, district, institution or county for whose welfare, for the time being, he is a trustee—a very wise provision. I cannot tell what "public building" was repaired this year. The Poor House was not yet built, as it was not until the law of February 27, 1798, that the poor were taken off the different townships and put upon the county, though there was a house of employment built before the Revolutionary War (Haz. Reg.).

Miscellaneous Expenses.

The following interesting list of miscellaneous expenses was paid by the county during the year: To Peter Shaffner, for carrying letters of instructions to tax collectors, 4 pounds and 10 shillings; John Eberman, for winding the town clock for the year, 5 pounds; Philip Eberman, for making election boxes, 4 shillings; to Adam Reigart, former Treasurer, 17 pounds, 19 shillings and 15 pence, which Robert Caldwell, former collector of Martic township, neglected to turn over and for which the said Reigart made settlement and now recov-

ered; the auditor's expense of auditing the Treasurer's account, put in as stationery, office rent and printing bill, 28 pounds, 12 shillings and 6 pence (they were not allowed a salary under the law, and thus put their charges in in this shape); to James Hopkins, Esq., (the District Attorney), his pay for ignored indictments, which, it seems the county was liable to pay, while the cost of cases tried the parties had to pay, 30 pounds and 6 shillings; to Henry Bucher, election clerk, counting the vote, etc., 10 shillings; Albright & Lehn, printing, connected with the loan office, 1 pound and 10 shillings; and justices' orders for the killing of 41 foxes, 4 pounds and 2 shillings, and 4 wolves, 3 pounds. These charges make 94 pounds, 14 shillings and 9 pence.

The expense of the Commissioners' office was, for the three Commissioners, John Huber, David Witmer and George Musser, each 40 pounds salary, 120 pounds; Casper Shaffner, their clerk, his yearly salary and extra work, 56 pounds and 15 shillings; the same clerk transcribing the names of the inhabitants of the county for use of the Court and finding the book, 7 pounds and 16 shillings, and Barton Shaffner, for writing paper, 12 pounds, and 6 shillings, a total of 196 pounds and 17 shillings.

There was also allowed 128 pounds and 14 shillings to tax collectors for collecting taxes of prior years, including the last five or six years, a large part of taxes always remaining out several years. The assessors were allowed 159 pounds, 3 shillings and 6 pence for making the assessments. According to the amount of pay the different assessors received, it is shown that Earl, Lampeter, Rapho and Warwick townships were the wealthiest at this date, Manor and

Manheim falling considerably behind them. Earl was the banner of all, and it would seem that her assessment was larger than that of Lancaster Borough.

Many Tax Exonerations.

Another noticeable feature of this Treasurer's account is the large amount of exoneration from taxes levied. There were 7 pounds, 16 shillings and 6 pence of the tax of 1789 exonerated this year; 12 pounds of that of 1790; 25 pounds, 10 shillings and 2 pence of that of 1792; 7 pounds, 11 shillings and 8 pence of that of 1793; a total of 52 pounds, 18 shillings and 8 pence.

Another very noticeable thing is the length of time given the citizens to pay their taxes. The treasurer reports in May, 1795, that of the 5,126 pounds, 18 shillings and 9 pence of tax laid for and payable during the year May, 1793, to May, 1794, there were 2,918 pounds, 13 shillings and 6 pence not paid; and that of the 1792 tax there were 988 pounds, 18 shillings and 9 pence out. That is, over half of the taxes that were due and payable in 1793 were not yet paid after the year 1794 had expired, and about one-fifth of those payable in 1792 were still outstanding. In our times fully 80 per cent. of the taxes are collected before the year expires, and the other 20 per cent before the following first of June, when settlement must be made by all collectors.

Treasurer Graeff's Summary.

Treasurer Graeff gives the following summary of his account for the year May, 1794, to May, 1795, giving it, of course, in pounds, shillings and pence, which I have reduced to dollars and cents, calculating \$2.60 to a pound:

DR.

At beginning of the year, viz., May, 1794.	
Amount of cash on hand May 26, 1794	\$ 4,305 60
Outstanding taxes for the year 1790	406 45
Outstanding taxes for the year 1791	803 34
Outstanding taxes for the year 1792	2,571 16
Outstanding taxes for the year 1793	13,329 94
Total	<u>\$21,418 49</u>

CR.

At end of the year, viz., May, 1795.	
Disbursements, May, 1794, to May, 1795	\$ 1,334 44
Exonerated taxes for years 1789 to 1794 (old).....	142 76
Collector's commissions, for collection of portions of old outstanding taxes for the years 1789 to 1794.....	334 64
Assessors' payment for assessing	413 92
Outstanding taxes for years 1790 to 1792 and 3.....	1,317 53
Outstanding taxes for years 1793 and 1794, May to May.	7,588 62
Cash in hands of Treasurer..	10,286 56
Total	<u>\$21,418 49</u>

These figures seem small compared to the totals of the County Treasurer's accounts to-day, the amounts charged against that office last year being \$532,506, as receipts by him, and the disbursements nearly the same, that whole amount, except about \$26,000 balance, shortly before the first day of June each year being paid out. While these totals are practically twenty times as great as those of 1795 and our people only about four and one-half times as many as in 1795, it does not mean government is several times as expensive as formerly, because the county preforms many functions now which it did not perform then; viz., care of the poor, care of roads and bridges, many magistrate and constable fees which litigants formerly paid, election expenses, etc. But property and property interests have also increased nearly three times

faster than the population, and must be protected, which makes modern expenses heavier per unit than in primitive times.

There are, perhaps, a dozen of these early Treasurer's accounts in existence, this one being the earliest of which I have any knowledge. But they are not recorded in any docket or book whereby their contents may be preserved. If the data they contain has any historical value, the preservation of that knowledge will depend wholly upon the preservation of the original reports themselves. There is no present danger of them being lost. While they are kept in the cellar of the Court House, the place is dry and ample and the careless and those not having rightful use of them do not have access to them. It would be well if those that remain were bound into a book.

Author: Summy, John L.

Title: Lancaster County finances in 1794 / by John L. Summy.

Primary Material: Book

Subject(s): Graeff, George.
Taxation--Pennsylvania--Lancaster County.
Lancaster County (Pa.)--Politics and government--1775-1783.

Publisher: Lancaster, Pa. : Lancaster County Historical Society, 1909

Description: [278]-284 p. ; 23 cm.

Series: Journal of the Lancaster County Historical Society ; v. 13,
no. 10

Call Number: 974.9 L245 v.13

Location: LCHSJL -- Journal Article (reading room)

=====

+++++

Institution Name
Institution Address
Institution Phone Number
Institution E-mail Address