

# I.

## FEDERAL REVENUES OF LANCASTER COUNTY, PA., FROM ABOUT 1850 to DATE

By C. H. Martin, June 1, 1923

The critical period in American History about 1835 to 1840 has been commemorated in a rather lasting manner by striking coins, known as 'Hard Times Tokens' bearing inscriptions of reference to the period. The political atmosphere in the year 1840 was electrified by the spirited Hard Cider campaign of "Tippecanoe and Tyler Too" in which Lancaster took a prominent part. This condition was soon beclouded by the death of Pres. Harrison a short time after his inauguration and the elevation to the Presidency of Mr. Tyler. He did not carry out the policies of Mr. Harrison which resulted in a vote for impeachment, which nearly carried. During these years of various trials and excitement no material change was made in Federal Revenues. The next great question in American affairs was that of Texas and with this came some concern to Federal taxpayers of Lancaster County. James K. Polk was inaugurated President Mar. 4, 1845, Texas being admitted shortly prior to his inauguration. The Texas debt amounting to \$25,000,000.00, though believed by many to be greater, it was supposed, would be assumed by the Federal Government. (Examiner and Herald 3-19-1845.) Annexing Texas led to war with Mexico and residents of Lanc. County alive to some of the effects thereof, in looking up the cost of the war incurred up to the summer of 1847 found from official documents, it had exceeded \$80,000,000.00 which would be greatly increased by the settlement of the war claims. (Same, 8-18-1847.) They figured that 1-10th of this sum would have to be paid by Penna. eventually and that Lancaster County's share would be about \$1,000,000.00—this large burden for carrying on Mr. Polk's war as it was satirically called. The Mexican war like that of 1812 was not generally supported. Even Grant who took part in it, in his Memoirs says "it was a political war and the administration conducting it desired to make party capital out of it." (Grant's Memoirs, Page 119.) Fears were expressed in our county that as a result of this increased public expense direct taxation would be imposed as the loans already made by the Government and the surplus on hand when the war began were used up. (Examiner and Herald 9-15-1847.) Texas in the opinion of many meant Taxes. These anxieties did not exist very long however, as by the latter part of 1852 a surplus was in sight as indicated by the following notice to the citizens of our county, which appeared early in 1853. 'The Revenues of the first 2 months of 1853 indicate a large surplus in July next. (Examiner and Herald 3-11-1853.) The President has ordered the principal and interest on the Government loan of 1843 due July 1, 1853, paid with interest in full, upon presentation of evidence of debt, thus giving holders 3½ mo. interest on stock in their possession this date.'

During these years stock was issued by the Government at various times subscribed to by the investing public, as a means of raising additional funds, as compared to bonds issued during the Civil War and the late and more familiar issues of Liberty Loan and Victory Loan Bonds. The country was now fast approaching the titanic struggle of the War of the Rebellion, and conditions in Federal Revenues the latter part of the decade of 1850 were somewhat like a calm before a storm.

On July 4, 1861 Congress convened in its first extraordinary session after

the commencement of the War of the Rebellion, at which session was begun the legislation which has since produced the present system of Internal Revenue taxation. (Internal Revenue Laws, 1911 Edition.) Lancaster County's distinguished Congressman Hon. Thad. Stevens was chairman of the Committee that framed the War Tax law and thereby provided funds for the prosecution of the war. Some sharp criticisms by Lancaster Co. citizens were directed at Mr. Stevens on account of the War Tax law. His wisdom in superintending the drafting of this law has been proven by the fact that this law seemed to be the basic idea which was modeled after in later crises in raising Federal Revenues. The War Tax law was approved by Pres. Lincoln July 1 1862 and among other things imposed a tax on incomes. The first rate being 3% on Incomes in excess of \$600.00 and not exceeding \$10,000.00, and 5% on incomes in excess of \$10,000.00. This Income tax expired by limitation Dec. 31, 1871. One reason that I make particular mention of this provision of the War tax law is that many Lancastrians are of the opinion that the Income tax law now on the statute books as authorized under the 16th amendment to the Constitution of the United States is the first one imposed by the American Congress, and, that a resident of our city recently told me he had made a return under the law of 1862.

Penna. under this Act was divided into 24 Internal Revenue Districts Aug. 1, 1862, Lancaster county being the 9th District. Within less than two months after Pres. Lincoln approved the said War Tax act the men were selected whose duty it was to administer this law in Lancaster county. Alexander H. Hood was appointed Collector and James K. Alexander, Assessor. Mr. Hood's own language regarding his appointment written in the third person is as follows—"In 1862 he was on Aug. 27th appointed Collector of Internal Revenue for the 9th Dist. of Pa. by Pres. Lincoln, which office he held till Sept. 17, 1866 when he was removed on account of his opposition to Andrew Johnson." Mr. Hood was born July 22, 1806 and died May 24, 1875. Another authority states Mr. Hood was removed for refusing to contribute funds towards the formation of Johnson's new party. (Examiner's acct. of Mr. Hood's death.) He was a member of the Lancaster Bar at the time of his appointment having been admitted on motion of Mr. Stevens in 1844. His office while Collector was located on N. Duke St. across from the Court House. His brother John Gerhart Hood was a clerk in the Collector's office. Family tradition states that many persons asked Mr. Hood about their liabilities under the new system which was a source of annoyance to him and irritated him. His daughter Mrs. Bernarda Hood Black at present resides at Strasburg, Pa. Mr. Hood was a close friend of Hon. Thad. Stevens through whose influence he received the appointment. A search has failed to locate the commission issued to him as Collector.

A Washington, D. C. dispatch dated Aug. 31, 1862, to the Lancaster Daily Evening Express contains a list of the Revenue Collectors and Assessors for the state of Pa., naming Mr. Hood and Mr. Alexander for Collector and Assessor, respectively, for Lancaster County; Lancaster being the headquarters office of the 9th District up to its abolishment July 31, 1919. A few days later the list of the direct and excise taxes provided in the Act approved July 1, 1862 was published for the benefit and information of the people of Lancaster. On Apr. 9, 1862 James K. Alexander, Assessor announced his assistants for the Lancaster District as follows:—

|  |         |                |
|--|---------|----------------|
| 1 N. E. Ward, Lancaster                        | - - - - | Joshua W. Jack |
| 2 N. W. Ward, N. of W. Chestnut St., Lancaster | - - - - | S. W. Taylor   |
| 3 N. W. Ward, S. of W. Chestnut St., Lancaster | - - - - | D. R. Ehler    |
| 4 S. E. Ward, Lancaster                        | - - - - | H. F. Benedict |
| 5 S. W. Ward, Lancaster                        | - - - - | Samuel Cormeny |
| 6 Lancaster Township                           | - - - - | A. H. Summy    |
| 7 Manheim Township                             | - - - - | H. F. Eberle   |
| 8 W. Hempfield Township                        | - - - - | Jos. Denlinger |
| 9 Columbia, Upper Ward                         | - - - - | Wm. U. Hess    |

|    |                                     |           |                     |
|----|-------------------------------------|-----------|---------------------|
| 10 | Columbia, Lower Ward                | - - - - - | Geo. Wilford        |
| 11 | Marietta Borough                    | - - - - - | David Roth          |
| 12 | E. Donegal Township                 | - - - - - | H. S. Book          |
| 13 | Conoy Township                      | - - - - - | Jacob Foreman       |
| 14 | W. Donegal Township                 | - - - - - | Henry B. Gish       |
| 15 | Elizabethtown Borough               | - - - - - | L. W. Harmany       |
| 16 | Mt. Joy Township                    | - - - - - | A. S. Hackman       |
| 17 | Mt. Joy Borough                     | - - - - - | B. F. Stauffer      |
| 18 | Rapho Township                      | - - - - - | Noah Zook           |
| 19 | Manheim Borough                     | - - - - - | J. M. Hahn          |
| 20 | Penn Township                       | - - - - - | E. S. Lichtenberger |
| 21 | Manor Township                      | - - - - - | John Brady          |
| 22 | Manor, Washington Borough Section   | - - - - - | S. B. Urban         |
| 23 | Conestoga Township                  | - - - - - | S. M. Wright        |
| 24 | Pequea and Providence Townships     | - - - - - | B. F. Rowe          |
| 25 | Martic Township                     | - - - - - | Henry Hess          |
| 26 | Drumore Township                    | - - - - - | J. M. Hopkins       |
| 27 | Fulton Township                     | - - - - - | W. F. Neel          |
| 28 | Little Britain Township             | - - - - - | J. C. Taylor        |
| 29 | Colerain Township                   | - - - - - | Vincent King        |
| 30 | Bart and Eden Townships             | - - - - - | W. W. Withers       |
| 31 | Sadsbury Township                   | - - - - - | B. H. Pownall       |
| 32 | Salisbury Township                  | - - - - - | John Neuhauser      |
| 33 | Paradise Township                   | - - - - - | Jacob Eaby          |
| 34 | Strasburg Borough and Township      | - - - - - | Sam. Fondersmith    |
| 35 | W. Lampeter Township                | - - - - - | H. K. Stoner        |
| 36 | E. Lampeter Township                | - - - - - | Ezer Lamborn        |
| 37 | Upper Leacock Township              | - - - - - | Jac. S. Miller      |
| 38 | Leacock Township                    | - - - - - | Abram Bair          |
| 39 | Caernarvon Township                 | - - - - - | David Styer         |
| 40 | East Earl Township                  | - - - - - | Isaac Rank          |
| 41 | Earl Township                       | - - - - - | Henry Shirk         |
| 42 | West Earl Township                  | - - - - - | L. G. Kemper        |
| 43 | Warwick Township                    | - - - - - | Geo. Geyer          |
| 44 | Elizabeth Township                  | - - - - - | John Fausett        |
| 45 | Clay Township                       | - - - - - | Ezra Wissler        |
| 46 | Ephrata Township                    | - - - - - | Jacob S. Sharp      |
| 47 | E. Cocalico and Brecknock Townships | - - - - - | E. Billingfelt      |
| 48 | W. Cocalico Township                | - - - - - | M. H. Shirk         |

In the various histories of Lancaster County published since the Civil War are given the names of some few men who served in various capacities in the Internal Revenue service up to the publication of the respective histories. The above however, is a complete list of the appointees as assistant assessors at the time the organization was formed to administer the War Tax law in our county. The plan was that the Assessor with his assistants canvassed the city and county made the assessment, the tax to be paid to or collected by the Collector. These men were influential citizens in their respective communities and many of them filled various other positions of trust. I feel that the names of the foregoing and those hereinafter mentioned may fittingly be recorded in the files of our society as the providing of financial means to prosecute the War of the Rebellion, which duty was theirs, was an important task and public trust in Lancaster County.

The amount of Internal Revenue tax for Lancaster county for the months of Sept., Oct. and Nov. 1862, the first three months of its operation, as shown by the assessors' returns was over \$56,300.00. (Daily Evening Express 2-19-1863.) The amount for Sept. being larger than that of Oct. or Nov. due to the first annual licenses being paid in that month. The collections were about 66 2-3rds per cent higher than was estimated when the law was framed. Many were the decisions given to Lancaster parties relative to matters of tax lia-

bility under this new system. Mombert page 487, gives the amount of Revenue paid by our county exclusive of sale of stamps, for the year ending June 30, 1867 amounting to \$779,486.61. This amount was paid on 160 different articles including a few subdivisions or graduated rates of the articles taxes and shows the scope of the Civil War Tax Law. Medicines and legal documents required stamps and it affords me pleasure to submit for your examination some stamps use dunder this Act. In order to relieve the stringency in money, fractional currency was issued in amounts of 5c, 10c, etc., special mention being made that, as legal tender, Collectors were authorized to accept the same in payment of Revenue. I also submit a few pieces of fractional currency for your inspection. At this time the population of Lancaster County was in round numbers about 120,000, which shows the per capita Internal Revenue tax for the year ending June 30, 1867 \$6.50. This is a striking comparison with a population of 170,000, and total amount of Internal Revenue during the late war of approximately \$5,000,000.00 for our county or \$29.41 per capita at the time the Federal Taxes during the World War were at their peak.

Announcement was made to the people of Lancaster Sept. 17, 1866 of the appointment of M. M. Strickler as Internal Revenue Collector for this District in place of Alexander H. Hood, Esq., and Davis A. Brown as Internal Revenue Assessor in place of J. K. Alexander, Esq., which men would take charge of the office Sept. 20, 1866 and, that the offices were to be removed to the second story of the old Union League Bldg. on N. Queen St. This building stood about the present location of Reilly Bros. & Raub Hardware store. Mr. Davis A. Brown who was appointed Assessor was a brother of W. W. Brown, Esq., who owned the Brown Bldg. at N. Duke and Grant Sts. and had his law office therein.

Mr. Hood's statement in his diary that "he was removed on account of his opposition to President Johnson" seems to have been to use the vernacular, "well put" as following his removal and that of J. K. Alexander, Assessor, appeared the resignation of all the Assistant Assessors and the sentiment expressed in the following letters show that the rebellion against Pres. Johnson which nearly unseated him lacked no support so far as Lancaster was concerned.

To Davis A. Brown,  
U. S. Int. Rev. Assessor,

Sir:—

Not wishing to give any aid, countenance or encouragement to the administration of Andrew Johnson and being determined that no one shall mistake my position as a Republican who now as heretofore, is determined that treason shall be made odious and traitors shall not rule over loyal men, I notify you that I hereby resign my office as Asst. Assessor for the 11th Division.

Sept. 25, 1866.

(Signed) B. F. ROWE.

The following day David Roth Asst. Assessor for the 7th Division addressed a similarly worded letter of resignation to Mr. Brown, which was followed by joint letter of resignation signed by the Asst. Assessors of the following divisions:—

|                    |                         |
|--------------------|-------------------------|
| 1st J. W. Jack     | 11th B. F. Rowe         |
| 2nd S. W. Taylor   | 12th Vincent King       |
| 3rd .....          | 13th Samuel Fondersmith |
| 4th H. F. Benedict | 14th J. C. Walker       |
| 5th P. H. Summy    | 15th L. R. Rhoads       |
| 6th W. U. Hess     | 16th E. G. Groff        |
| 7th D. Roth        | 17th David Styer        |
| 8th F. H. Stauffer | 18th H. S. Schlauch     |
| 9th H. C. Gingrich | 19th Abram Lutz         |
| 10th John Brady    |                         |

John A. Gordon, Cigar Inspector, 3rd Division.

Within a few weeks after these Asst. Assessors resigned the work of re-districting our county was completed by the newly appointed Assessor Mr. Brown, and appointments announced Nov. 2, 1866 as follows:—

- 1st Div. N. E. and N. W. Wards Lancaster and Lanc. Twp. Samuel Martin
- 2nd Div. S. E. and S. W. Wards Lancaster, and W. Lampeter Twp. Joseph McGonigle
- 3rd Div. Marietta and Elizabethtown, W. Donegal and Conoy Twps. Sebastian Keller
- 4th Div. Mt. Joy and Manheim Boroughs, Mt. Joy and Rapho Twps. H. Austin Brady
- 5th Div. Earl and E. Earl, Leacock and Upper Leacock Twps. Wm. Yundt
- 6th Div. Warwick, Elizabeth, Clay, W. Earl, Manheim & Penn Twps. J. H. Smith
- 7th Div. E. Hempfield, Manor, Conestoga and Pequea Twps. Jac. R. Barr
- 8th Div. Little Britain, Fulton, Drumore, Providence & Martic Twps. P. W. Housekeeper
- 9th Div. Salisbury, Sadsbury, Paradise and E. Lampeter Twps. Thos. McIlvaine
- 10th Div. Coleraine, Bart, Eden and Strasburg Twps. Thos. Chamberlain
- 11th Div. Columbia and W. Hempfield Twp. - W. Hays Grier
- 12th Div. Brecknock, East & W. Cocalico, Ephrata and Coernarvon Twps. - - - Martin H. Fry

Mr. Brown stated that whiskey and cigar inspectors would be announced later.

Lancaster County has for many years been an extensive cigar manufacturing center and in connection with Mr. Brown's announcement of later appointment of cigar inspector I might add that for many years the public has known nothing different than buying cigars by or from a stamped box. Such was not the case during the 1860s. In 1864 the law provided for the appointment of cigar inspectors. No stamps were then used such as are found on cigar boxes now. Inspectors issued "Inspection Stamps" which had no money value but were required to be placed on packages containing cigars. Some Lancastrians long associated with the tobacco and cigar industry have told me that many were the packages of cigars wrapped in newspaper those days, some bearing the inspector's stamp and others not. It was not until the 1868 Act that stamps were required on cigars similar to those now used. Ellis & Evans page 358 states that Mr. Jacob L. Frey began the manufacture of cigars in Lancaster in 1855 and was the first man to take out a license. The Demuth cigar store on E. King St. has served various generations of smokers since 1770 and has of course, been amenable to the various steps in tobacco taxation leading up to the present law.

The following men in addition to those already mentioned took part in the administration of the Internal Revenue Laws in our county during the years from 1863 to 1869.

Diller Luther of Earl Twp. was appointed Collector of the 8th District of Pa. by Pres. Lincoln in 1863 which position of trust he held up to 1869.

R. J. Houston served in the Civil War, returned to Lancaster in 1867 and was appointed a Deputy Assessor.

J. W. Yocum served as Deputy Collector 7th Collection Dist. of Pa. shortly after his return from the army and after graduation at F. & M. located in Columbia.

Lewis Brinton, Christiana, served as Deputy Collector.

Jas. A. Patterson, Mt. Joy was a Deputy Collector between 1865 and 1867.

Geo. B. Owen, Upper Leacock, served 18 mo. as Asst. Ass., his service ending with the abolishment of the office.

John B. Warfel, Lancaster, was appointed Internal Revenue Assessor in Apr. 1867. He served about two years as on Apr. 13, 1869 Pres. Grant sent to the U. S. Senate the name of John P. Rea, Esp., for Assessor on Internal Revenue 9th Dist. of Pa. in place of Mr. Warfel. The proposed removal of Mr. Warfel created a furore in Lancaster as a petition commending Mr. Warfel for faithful service and protesting his removal from office was circulated and signed by approximately 3,500 of the representative men of the city and county. This petition however, was of no avail as Mr. Rea took office May 1, 1869 but it paid a fine tribute to Mr. Warfel. Mr. Rea had served in the War of the Rebellion and held a Captain's rank at its close. He had been admitted to the Lancaster Bar in 1868. He was one of the commissioners who contracted for, and superintended the building of the Soldier's monument in Center Square—was a candidate for delegate to the State Convention in the 13th Senatorial Dist. against Mr. B. Frank Eshleman—was a candidate for Congress from Lancaster about 1874. (H. K. Fulton, Esq., and Ellis & Evans.) He was the last Assessor at Lancaster as Congress abolished the office of Assessor in 1872, the duties being taken over by the Collector and his Deputies. On May 12, 1869 Mr. Rea announced the appointments of Jacob Martin as clerk, C. F. Eberman, Lancaster, D. E. Potts, Strasburg, Jos. McGowan, Sadsbury, and H. R. Breneman, City, as Asst. Assessors, in place of certain ones who had resigned. Mr. Rea later emigrated to Minneapolis where he served as judge. Capt. Wm. Thomas also served on the Assessors force shortly after the Civil War. I am informed he read law while assessor. He was admitted to the Lancaster Bar in 1870 and at some later date went to Mankato, Minn. where he met with marked success. In spite of the fact that Mr. Rea was the last Assessor, and that nearly 52 years has passed since the Assessor's office was abolished the term "Assessor" is still used by certain parties over the county when in conversation with Deputy Collectors.

The Revenues of Lancaster county for the year ending June 30, 1869 amounted to \$158,000.00, some reduction having already been authorized by law as compared to 1867 which figures were hereinbefore given. In this year 1869, appeared public announcement of the amount of income for that fiscal year of every person in Lancaster city and county who filed an income tax return. Compare this with the safe guards and secrecy thrown around Income tax matter, by law and regulations today, as all such matters are held strictly confidential by the Revenue authorities.

The next Collector succeeding Mr. M. M. Strickler, was Capt. Wm. M. Wiley, who had been a paymaster in the Army during the Civil War. He served up to the end of March 1869 as Pres. Grant accepted his resignation Mar. 27, 1869 to take effect as soon as his successor was appointed. I have tried to locate his Commission but have been unable to do so among his descendants in this city. His successor was Dr. H. E. Muhlenberg who was confirmed by the Senate Mar. 29, 1869 and who served to his death, after a prolonged illness, on the morning of July 25, 1877. He was born in 1817 being therefore 60 yrs. of age at the time of his death. His commission I too, have been unable to locate. His eldest son J. Cameron Muhlenberg was a clerk in the Collector's office. Various Acts of Congress after that of 1862 establishing 24 Int. Rev. Dist. in Pa., abolished certain Districts, the territory being annexed to that of other Districts. Through this process by 1875 Chester, and Delaware counties were annexed to Lancaster. Coll. Muhlenberg having appointed Gen. Chas. I. Leiper of Nether Providence, Del. Co., as Deputy for that county, and Jesse Dunwoody of Downingtown for Chester County. These counties were not a part of the Lancaster Dist. long as by 1877 York, Cumberland, and Perry counties together with Lancaster constituted the 9th Dist. In the year ending June 30, 1877 Federal Revenues of these four counties amounted to \$797,325.00 of which about \$600,000.00 represented the tax on cigars. Upon Collector Muhlenberg's death the duties of the office fell upon

th 1st Deputy Mr. Thos. A. Wiley who had the cares of the office upon himself for a long time during Mr. Muhlenberg's illness.

There 'cares of office' evidently prepared Mr. Thos. A. Wiley for the Collectorship as he was appointed to succeed Mr. Muhlenberg. His commission dated Oct. 24, 1877 signed by Rutherford B. Hayes Pres. of the U. S., countersigned by John Sherman, Sec. of the Treas. hangs in the home of his son Charles Wiley at Phila. At the time of his appointment the office was located on the east side of S. Queen St., in the Muhlenberg building about midway between the square and Vine St. Later during Collector Wiley's term he moved the office to his home at 150 E. King St. at which place he had built a small vault for the safekeeping of the stamps and documents, the main supply of stamps being kept in the vault of the Farmers Nat. Bank, now Trust Co. Mr. Thomas Wiley was a brother of Maj. Wm. Wiley who preceded Collector Muhlenberg. In May 1882 President Arthur appointed A. J. Kauffman, Collector, to succeed Mr. Thos. Wiley. Mr. Kauffman was a close friend of U. S. Senator J. Donald Cameron through whose recommendation he received the appointment.

Since writing the above account of the services and appointment of Mr. Kauffman, I am in receipt of the following information concerning his appointment from his son Mr. Reginald Wright Kauffman, now sojourning in the Bermudas. He states that he remembers that his father Andrew John Kauffman had been a delegate to the Republican Convention in which the famous "306" under Roscoe Conkling, tried to force the nomination of Grant. M. S. Quay was Mr. Kauffman's alternate. The Phila. Press at this time contained an editorial that Mr. Quay was wearing Andy Kauffman's collar. Garfield was nominated, but the "306" of which Mr. Kauffman was secretary and Gen. Horace Porter, Pres. up to their death, forced the naming of Chester A. Arthur as V. Pres. and Arthur when he became President named Mr. Kauffman as Collector of the 9th Dist. Mr. Reginald Wright Kauffman states he remembers very distinctly going with his father to the White House and being presented to Pres. Arthur, sitting with him on the porch listening to a concert by the Marine Band. He also recalls his father speaking to Pres. Arthur at this time about the appointment, which had recently been made, and thanked him for it. He states further his father's commission is among his papers at his Columbia home.

Two men who served in the Collectors' office during these years were Mr. Chas. F. Eberman who served about 25 yrs. under Collectors Muhlenberg, Wiley and Kauffman, and, Mr. John B. Miller, now Deputy Prothonotary, who served first under Collector Wiley and continued under Collector Kauffman. During Collector Kauffman's term the office was moved to the Stevens House. He served to July 4, 1885 on which date John T. McGonigle, former Mayor, took up the duties as Collector. He was a brother-in-law of B. J. McGrann through whose influence he secured the appointment. Mr. McGonigle's brother James was Chief Deputy. Mr. Pierce Leshner received an appointment as Deputy Collector entering upon his duties the same day that Collector McGonigle took office. He served under several Collectors, a good part of the time as Chief Deputy. J. H. B. Wagner was cashier under Coll. McGonigle. Other men who served under him were Messrs. J. Halls Fridy, A. H. Breneman, J. Chas. Beam, H. L. Eckert, and Geo. Peiffer.

The following men of Lancaster County also served under various Collectors about this period—

Capt. Henry A. Haines, Maytown, served as Storekeeper and Gauger under Coll. Kauffman.

J. B. Grebill, Brownstown, was in the Service from 1869 to 1885.

Andrew J. Dunlap served as Deputy under Colls. McGonigle, Hensel and Fridy.

Frank S. Brubaker, Warwick Twp. was appointed Storekeeper in 1888 and served about four years.

Capt. Philip L. Sprecher, Ephrata was in the Service upon two different periods.

Capt. W. D. Stauffer, also, was in the Service.

Martin S. Fry, Ephrata, was appointed a Storekeeper-Gauger in 1876 serving a number of years. He was also a Deputy Collector, later.

On Jan. 1, 1887 during Coll. McGonigle's term, the counties of Bedford, Blair and Huntingdon were added to the 9th Dist. which with other counties added at various times prior to this date of which some mention has already been made in this paper, resulted in the 9th Dist. comprising an area in Southern Penna. of fifteen counties, Lancaster being the District office. After this date (Jan. 1, 1887) no further change in territory of the 9th Dist. was made until 1912 to which reference will be made later. Mr. McGonigle served about 3½ years, up to the time of his death. He was succeeded by Geo. W. Hensel father of W. U. Hensel, who being close to Pres. Cleveland secured the appointment for his father. Mr. Hensel's commission is dated Nov. 26, 1888. For the benefit of those not familiar with various forms of commissions I take pleasure in giving the wording of Mr. Hensel's commission as Collector of Internal Revenue, which is as follows—

### GROVER CLEVELAND

President of the United States of America

To all to whom these presents shall come—greeting,

Know ye, that reposing special trust and confidence in the integrity, diligence and discretion of George Washington Hensel, I do appoint him Collector of Internal Revenue for the 9th District of Pennsylvania, and do authorize and empower him to execute and fulfill the duties of that office according to law:

And to have and hold the said office with all the rights and emoluments thereunto legally appertaining unto him, the said George Washington Hensel, until the end of the next session of the Senate of the United States, and no longer, unless this Commission be sooner revoked by the President of the United States for the time being.

In testimony whereof I have caused these letters to be made patent, and the seal of the Treasury Department of the United States to be hereunto affixed.

Given under my hand, at the City of Washington, this 26th day of Nov. in the year of our Lord One thousand eight hundred and eighty-eight, and of the Independence of the United States of America the one hundred and thirteenth.

By the President: (Signed) GROVER CLEVELAND.

HUGH S. THOMPSON,

Acting Sec. of the Treasury.

Mr. Hensel served for a period of about 9 months. When he retired a banquet was given in his honor and he was presented with a set of silver service.

Sam Matt Fridy, of Mountville, was appointed Collector in the fall of 1889 succeeding Mr. Hensel. His appointment was secured through Senator Quay. Mr. Fridy's brother-in-law S. S. Clair of Columbia was named Chief Deputy and Charles Seitz of Mountville, cashier. Other Lancaster men who served under Mr. Fridy were Col. Lane Wright, S. F. Foltz, Mose Weaver, J. R. Wallick, P. C. Hiller and B. P. Mentzer. During his term the office was removed from the Stevens House to No. 31 Penn Square which location is given in the city directory of 1891, and shortly thereafter the office was removed to the new Federal Bldg. where it has since been located. Under the terms of the Geary Bill approved by the President May 5, 1892 Chinese in the U. S. had to secure certificate of residence from the Collector. In the fifteen counties then comprising the 9th Dist. about 50 Chinese were located as about 50

of the residence certificates were on file in the Lancaster office. The certificates were in triplicate with a copy of the photo of the Chinaman to whom issued attached.

R. E. Shearer of Carlisle was appointed Collector early during the second Cleveland administration succeeding Mr. Fridy. He secured the appointment as Collector through Gov. Pattison influence, being a close personal friend of the Governor. W. B. Given of Columbia was a strong contestant for the Collectorship but his chief sponsor Mr. W. U. Hensel made the remark "we cannot afford to fight the Governor," Mr. Hensel being Atty. Gen. under Gov. Pattison at the time, and could not therefore, prudently demand the appointment in opposition to the Governor's friend. Mr. Shearer served to the end of May, 1898. Many of the Deputies serving under Coll. Shearer were from the Collector's home county—Cumberland: A few Lancaster County men serving under him were—

Jacob Lichty  
John Zinn

George Simpson  
Howard hRoads

The following Lancaster county men secured appointments as Gauger under him—

Amos H. Hoffman  
E. M. Miley

Brice Curran  
W. W. Hensel

Joseph Arnold was reappointed Gauger under Mr. Shearer.

Mr. W. W. Hensel was a brother of Geo. W. Hensel who served as Collector as afore stated. His father Wm. Hensel served in the War of 1812 and his grandfather Wm. Hensel served in the Revolution and is buried in Trinity Church Yard.

H. L. Hershey of Harrisburg secured the appointment as Collector under the McKinley administration. He was confirmed Collector by the U. S. Senate Apr. 30, 1898 and took office May 31, 1898. One Lancaster county man who re-entered the service soon after Collector Hershey took office was S. S. Clair. Mr. Clair first entered the Service as Asst. Assessor in 1869 serving as such up to 1872 when Congress abolished the Assessor's office. He then was named a Deputy Collector serving to Jan. 1, 1876 at which time he left the Service for a few years, re-entering as Chief Deputy under Coll. Fridy as above stated. Soon after Coll. Hershey took office the arrests were made in the Kendig-Jacobs counterfeit case in Lancaster, which affair is still fresh on the memory of most of us. With the outbreak of the Spanish War Congress imposed additional special taxes and re-imposed the stamp schedules on legal documents and proprietary medicines, etc. There are submitted for your inspection stamps of the 1898 issue used under this Act. Collector Hershey held the office for a period of nearly 16 years.

Among the force of Deputy Collectors serving under Collector Hershey were several Lancaster men who served under former Collectors notably S. F. Foltz, Thos. McGowan and J. R. Windolph. Miss Laura Geiger served as a Field Deputy for a period of about three months early in 1904 succeeding her deceased father and so far as I have been able to determine was the only lady who ever served on Internal Revenue Field work in Lancaster County, though a number of ladies have served on the office force at various times. For a goodly portion of Collector Hershey's term A. S. Light of Lebanon was Chief Deputy and G. W. Lemaster, Cashier.

On Oct. 1, 1912 the 12th Dist., headquarters office Scranton, was abolished and the District added to the Lancaster Dist. From this date to the re-establishment of the 12th Dist. May 1, 1916 the Lancaster Dist. comprised 35 counties of the State of Pa. including all counties east of a line extending from the western side of Bedford County on the Maryland border, to the western side of Potter County on the N. Y. border, excepting eight counties adjacent to Phila.

Coll. Hershey was succeeded by Fred C. Kirkendall of Wilkesbarre Jan. 19, 1914 who served as Collector at Lancaster to May 1, 1916, at which time he took charge of the 12th Dist. re-established at Scranton. Mr. B. F. Davis succeeded Mr. Kirkendall as Collector at Lancaster and continued as such to the abolishment of the Lancaster District July 31, 1919, since which time the former Lancaster Dist. has been a part of the Phila. District.

During the World War the Internal Revenue office was a bee-hive of industry. Congress passed Acts increasing Revenues Oct. 22, 1914, Sept. 8, 1916, Oct. 3, 1917, this Act known as the War Revenue Act, and, Feb. 24, 1919, under each of which Acts through increasing the duties, thousand of inventories had to be filed by parties dealing in commodities subject to Internal Revenue tax, notably cigars and tobacco, and liquors, exemptions of the Income Tax also being lowered, brought thousands of people to the office to file various returns some of whom during the Income tax filing period stood in line for an hour or more. The Collector's office force during the war was increased to thirty Deputies, increase of the Field Force also being made. The amount of taxes passed through the Lancaster office under the last mentioned Act during the last year of the existence of the Lancaster District, fifteen counties, amounted to about \$25,000,000.00, one-fifth of which amount may have represented the Internal Revenue taxes of our county at the peak of the War Revenues. Many were the extra hours given by the force of Deputies. Such were some of the burdens borne by those at home during the crisis, and, when the Armistice Day parade was held the office force turned out in full feeling they had 'done their part'.

Much more might be said of various experiences in the administration of the Internal Revenue Laws during the period covered by this paper particularly during the World War, but to save making this paper unduly long, in closing, will refer to only one incident which the writer, connected with the Service for a number of years, had during 1916. As a result of the War a great export market for tobacco and cigars opened. All scrap tobacco and cigars sold and shipped for export are free of Internal Revenue tax, but the goods must be inspected by a Deputy Collector and an export stamp affixed to the packages, shipment then being made under supervision of the Collector of the Port, the exporter having first filed bond with the Collector guaranteeing actual exportation. A rumor arose that shells had been shipped, in tobacco cases, from Penna. I had charge, being chief of the Cigar and Tobacco division, of the inspection and issuance of the export stamps. While I doubted the truth of the rumor I will relate its effect. Great Britain controlling the sea at the time allowed no trans-Atlantic shipments without the exporter first securing permit, munitions of war taking priority, and issued orders that no permits would be issued for shipment of tobacco originating in Penna. unless inspected by the British Consul at the Port of exportation. This would have resulted to considerable trouble to the exporters in view of the method in which tobacco was cased or crated for ocean shipment. The British consul stated they would waive the inspection if the Deputy Collector who inspected the tobacco under the Revenue Regulations certified to the contents of the cases. After taking this matter up with the Commissioner, no objection being found to such certification, this procedure was followed in export shipments thereafter, while the export demand existed.

The writer is under obligation to the Committee now writing a History giving in particular an account of the activities of our county during the World War, to write a chapter on Internal Revenue history of the county, and since recent and more current events may with better propriety appear in such volume. than in an historical treatise the subject, during the period, will be more fully written therein.

The end.