

# Tax on Furniture

By WILLIAM FREDERIC WORNER

**T**HE subject of taxes is one that has ever been uppermost in the minds of our people. It was the tax on tea that was a prime factor in causing the United Colonies ultimately to declare their independence of the mother country. In this modern day, when we are taxed for almost every conceivable kind of privilege, even for the innocent recreation of hunting and fishing, it is interesting to note that our forefathers also had their troubles with this problem.

The Lancaster Journal of Friday, April 14th, 1815, contained an editorial entitled "Furniture Tax," which was as follows:

"The lists for furniture are to be made agreeable to the forms that are given in the notice of principal assessors. Where persons have not to the value of two hundred dollars of furniture, with the exception of beds, bedding, kitchen furniture, family pictures and articles made in the family from domestic materials, there is no return required. If there are watches they must be returned. Every person is authorized to value his own furniture himself, and to give the aggregate amount in words at length.

"Tables, chairs, desks, bookcases, looking-glasses, andirons, stoves, silver plate, and every article of household furniture, with the exceptions before mentioned, are to be valued by the owner, but not enumerated in the return."

The taxes on furniture were as follows: Amount under \$200.00, no tax; from \$200.00 to \$400.00, one dollar; from \$400.00 to \$600.00, one dollar and a half; from \$600.00 to \$1,000.00, three dollars; from \$1,000.00 to \$1,500.00, six dollars; from \$1,500.00 to \$2,000.00, ten dollars, etc.

It is evident that there must have been serious objections to the payment of the tax. The editor of the Lancaster Journal concluded his editorial by stating that "It must be manifest that the objections to *this* tax did not arise so much from *the amount to be paid*, as from the *manner* in which it was expected the assessment and collection must be made.

"In short, from the trifle of revenue it will produce in the whole Union, it appears that nothing but a desire of our rulers to tax almost everything that is movable or immovable, could have induced them to lay it. In Lancaster county it will produce very little, indeed. Our farmers are generally plain men, who think they can enjoy domestic comfort without a great appendance of showy and costly furniture. Not many of them possess furniture to the value of two hundred dollars, exclusive of their 'beds, bedding and kitchen furniture.' By not being compelled to make any return in such cases, will relieve them from some vexation."