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**Internal Revenue
Assessment Lists
for Pennsylvania
1862-1866**



NATIONAL ARCHIVES TRUST FUND BOARD
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Records of the

Internal Revenue Service

Record Group 58

INTERNAL REVENUE ASSESSMENT
LISTS FOR PENNSYLVANIA
1862-1866

On the 107 rolls of this microfilm publication are reproduced records of tax assessment lists for 24 collection districts established in the State of Pennsylvania by an Executive order of August 11, 1862. The lists were created in the offices of assessors and assistant assessors of Internal Revenue during the period 1862-66.

The Internal Revenue Act of July 1, 1862 (12 Stat. 432), was intended "to provide Internal Revenue to support the Government and to pay Interest on the Public Debt." Monthly specific and ad valorem duties were placed on manufactures, articles, and products ranging from ale to zinc. Monthly taxes were levied on gross receipts of transportation companies, on interest paid on bonds, on surplus funds accumulated by financial institutions and insurance companies, on gross receipts from auction sales, and on sales of slaughtered cattle, hogs, and sheep. Gross receipts from newspaper advertisements were subject to a quarterly tax. Annual licenses were required for trades and occupations, and annual duties were placed on carriages, yachts, billiard tables, and gold and silver plate.

An annual tax was levied on income in excess of \$600, and legacies and distributive shares of personal property were taxed. Stamp duties were imposed on legal and business documents and on medicines, playing cards, and cosmetics.

The act authorized establishment of the Office of Commissioner of Internal Revenue in the Treasury Department to superintend collection of taxes and duties and to prepare regulations, instructions, directions, and forms used in assessing and collecting taxes.

The President of the United States was authorized by the act to divide, by Executive order, the States and Territories into collection districts, but the number of districts in each State or Territory was not to exceed the number of its Congressional Representatives. The President also appointed an assessor and a collector for each district. The assessor divided his district into divisions and assigned an assistant assessor for each division. The collectors appointed deputies who had authority to levy taxes and duties.

Persons, partnerships, firms, associations, and corporations submitted to the assistant assessor of their division a list showing the amount of annual income, articles subject to the special tax or duty, and the quantity of goods made or sold that was to be charged with a specific or ad valorem tax or duty. The assistant assessors then compiled two alphabetical lists: (1) names of persons residing in the division who were liable for taxation and (2) names of persons residing outside the division

who owned property in the division. Under each person's name were the value, assessment, or enumeration of taxable income or items, and the amount of duty or tax due. The lists were delivered to the assessor, who examined them, corrected any errors, approved them, and then advertised the name of the place where they could be reviewed. Appeals were heard for 15 days. After examination and appeal, the assessor compiled lists of amounts due from each division in his district and supplied copies to the collector, who then gave notice that taxes were due and collected them.

The effective date for the taxes to be levied was set by the Secretary of the Treasury as September 1, 1862. Because the act lacked clear definitions, the tax schedules were complicated, and the assessment dates varied, some annual duties were not levied until the following May. By then a high degree of uniformity had been developed in instructions, regulations, decisions, and forms. Individual assistant assessors, however, continued to alter the forms for their own purposes and to enumerate and assess taxable property in a manner they found convenient.

The original Internal Revenue Act was significantly modified by an amendment of March 3, 1863 (12 Stat. 713), and by the Internal Revenue Act of June 30, 1864 (13 Stat. 223). The Congress, by joint resolution of July 4, 1864 (13 Stat. 417), levied a special income tax that was to be assessed separately from the existing income tax.

An act of December 24, 1872 (17 Stat. 401), abolished the offices of assessors and assistant assessors effective July 1, 1873. On May 20, 1873, the offices were closed and the assessment lists shipped to the Office of the Commissioner of Internal Revenue, Washington, D.C.

The assessment lists are divided into three categories: annual, monthly, and special. Entries in the annual and monthly lists are for taxes assessed or collected in those specific periods. The special lists augment incomplete annual and monthly lists, and include special taxes, for example, the special income tax of October 1864.

The lists are arranged by collection district and thereunder by division. They are filmed in the order in which they are bound in the volumes. There are no annual lists for Divisions 5 and 7 of District 6 for 1863; Divisions 10 and 11 of District 6 for 1865; Division 3 of District 6 for 1866; Division 22 of District 7 for 1864-66; Division 7 of District 11 for 1865; District 16 for 1863-66; District 22 for 1863; a part of Division 7 of District 23 for 1864; Division 13 of District 23 for 1865; and Divisions 1 and 8 of District 23 for 1866. Monthly and special lists are not included for every division in every month. An index that lists county names within each collection district is filmed after this introduction. Numbered blank pages are not filmed.

The records are part of Records of the Internal Revenue Service, Record Group 58, in the National Archives of the United States. Assessment lists for 1867-73 are also in this record group. Instructions, circulars, and correspondence relating to the levying of assessments and to the collection of taxes are in the same record group and also in General Records of the Department of the Treasury, Record Group 56. Correspondence concerning the settlement of collectors' accounts is in Records of the United States General Accounting Office, Record Group 217.

Summary statistical tables of receipts under the Internal Revenue Act and its amendments are published in annual reports of the Commissioner of Internal Revenue from 1863 through 1867.

The Pennsylvania records were initially arranged and described by Dr. Frank B. Evans in 1960. This work provided the basis for processing the assessment records for the other States. Additional material and final arrangement of the records for Pennsylvania were provided by James Harwood.

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This index, arranged alphabetically by county or city, gives the numbers of the collection district and the microfilm rolls on which the lists are reproduced.

<u>County or City</u>	<u>District</u>	<u>Roll Numbers</u>	
		<u>Annual Lists</u>	<u>Monthly and Special Lists</u>
Adams	16	No records available	
Allegheny, south of the Ohio River, including Neville Island	22	93,94,96	91-95,97
Allegheny, north of the Ohio River	23	98,100,101, 103	98-102,104
Armstrong	23	98,100,101, 103	98-102,104
Beaver	24	105-107	105-107
Bedford	16	No records available	
Berks	8	38-41	38-41
Blair	17	72-74	72-74
Bradford	13	60-63	60-63
Bucks	5	25-27	24-28
Butler	23	98,100,101, 103	98-102,104
Cambria	17	72-74	72-74
Cameron	19	79-82	79-82
Carbon	11	52-55	52-55
Centre	18	75-78	75-78
Chester	7	34-37	33-37
Clarion	20	83-86	83-86
Clearfield	19	79-82	79-82
Clinton	18	75-78	75-78
Columbia	13	60-63	60-63
Crawford	20	83-86	83-86
Cumberland	15	68-71	67-71
Dauphin	14	64-66	64-66
Delaware	7	34-37	33-37
Elk	19	79-82	79-82
Erie	19	79-82	79-82
Fayette	21	87-90	87-90
Forest	19	79-82	79-82
Franklin	16	No records available	
Fulton	16	No records available	
Greene	24	105-107	105-107
Huntingdon	17	72-74	72-74
Indiana	21	87-90	87-90
Jefferson	19	79-82	79-82
Juniata	14	64-66	64-66
Lancaster	9	42,44,46,47	42-48
Lawrence	24	105-107	105-107
Lebanon	10	48-51	48-51

<u>County or City</u>	<u>District</u>	<u>Roll Numbers</u>	
		<u>Annual Lists</u>	<u>Monthly and Special Lists</u>
Lehigh	6	29-32	28-32
Luzerne	12	56-59	56-60
Lycoming	18	75-78	75-78
McKean	19	79-82	79-82
Mercer	20	83-86	83-86
Mifflin	17	72-74	72-74
Monroe	11	52-55	52-55
Montgomery	6	29-32	28-32
Montour	13	60-63	60-63
Northampton	11	52-55	52-55
Northumberland	14	64-66	64-66
Perry	15	68-71	67-71
Philadelphia, Wards 2-6 and 11	1	2-5	1-7
Philadelphia, Wards 1 and 7-10	2	8-10,12	7-9,11,13
Philadelphia, Wards 12, 13, and 16-19	3	14,15,17,18	13-18
Philadelphia, Wards 14, 15,20,21, and 24	4	19-21,23	19-22,24
Philadelphia, Wards 22, 23, and 25	5	25-27	24-28
Pike	11	52-55	52-55
Potter	18	75-78	75-78
Schuylkill	10	48-51	48-51
Snyder	14	64-66	64-66
Somerset	16	No records available	
Sullivan	13	60-63	60-63
Susquehanna	12	56-59	56-60
Tioga	18	75-78	75-78
Union	14	64-66	64-66
Venango	20	83-86	83-86
Warren	19	79-82	79-82
Washington	24	105-107	105-107
Wayne	11	52-55	52-55
Westmoreland	21	87-90	87-90
Wyoming	13	60-63	60-63
York	15	68-71	67-71

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The three types of lists reproduced in this microfilm publication are identified by the following symbols: A - annual, M - monthly, and S - special.

<u>Roll</u>	<u>Type of List</u>	<u>Districts and Dates of List</u>
District 1		
Philadelphia, Wards 2-6 and 11		
1	M, S	Sept. 1862-Aug. 1863
	A	May 1863
2	M, S	Sept. 1863-Apr. 1864
3	A, M, S	May-Dec. 1864
4	A, M, S	Jan.-June 1865
5	M, S	July-Dec. 1865
	A	May 1866
6	M, S	Jan.-Sept. 1866
7	M, S	Oct.-Dec. 1866
District 2		
Philadelphia, Wards 1 and 10		
	M, S	Sept. 1862-Apr. 1863
8	A, M, S	May 1863-Apr. 1864
9	A, M, S	May 1864-Apr. 1865
10	A	May 1865
11	M, S	May 1865-Apr. 1866
12	A	May 1866
13	M, S	May-Dec. 1866
District 3		
Philadelphia, Wards 12, 13 and 16-19		
	S	Sept. 1862
14	A, M, S	Sept. 1862-June 1863
15	A, M, S	July 1863-June 1864
16	M, S	July 1864-June 1865
17	A	May 1865
	M, S	July 1865-June 1866
18	A	May 1866
	M, S	July-Dec. 1866
District 4		
Philadelphia, Wards 14, 120, 21, and 24		
19	A, M, S	Sept. 1862-Oct. 1863
20	A, M, S	Nov. 1863-Oct. 1864

<u>Roll</u>	<u>Type of List</u>	<u>Districts and Dates of Lists</u>
21	M, S A	Nov. 1864-Apr. 1865 May 1865
22	M, S	May 1865-Apr. 1866
23	A	May 1866
24	M, S	May-Dec. 1866
District 5 Philadelphia, Wards 22, 23, and 25, and Bucks		
25	M, S A	Sept. 1862-Aug. 1863 May 1863
	A, M, S	Sept. 1863-June 1864
26	A, M, S	July 1864-June 1865
27	A, M, S	July 1865-June 1866
28	M, S	July-Dec. 1866
District 6 Lehigh, Montgomery		
29	M, S A, M, S	Sept. 1862-Apr. 1863 May 1863-Apr. 1864
30	A, M, S	May 1864-Apr. 1865
31	A, M, S	May 1865-Apr. 1866
32	A, M, S	May-Dec. 1866
District 7 Chester, Delaware		
33	M, S	Sept. 1862-June 1863
34	A M, S	May 1863 July 1863-June 1864
35	A M, S	May 1864 July 1864-June 1865
36	A M, S	May 1865 July 1865-June 1866
37	A M, S	May 1866 July-Dec. 1866
District 8 Berks		
38	A, M, S	Sept. 1862-May 1863
39	A, M, S	June 1863-June 1864
40	A, M, S	July 1864-Oct. 1865
41	A, M, S	Nov. 1865-Dec. 1866
District 9 Lancaster		
42	A, M, S	Dec. 1862-May 1863

<u>Roll</u>	<u>Type of List</u>	<u>Districts and Dates of Lists</u>
43	M, S A	June 1863-May 1864 May 1864
44	M, S	June-Oct. 1864
45	M, S A	Oct. 1864-May 1865 May 1865
46	M, S	June-Sept. 1865
47	A, M, S	Oct. 1865-May 1866
48	M, S	June-Dec. 1866
District 10 Lebanon, Schuylkill		
	M, S	Sept.-Dec. 1862
	A	May 1863
	M, S	Oct.-Dec. 1863
49	A, M, S	Jan.-Dec. 1864
50	A, M, S	Jan.-Dec. 1865
51	A, M, S	Jan.-Dec. 1866
District 11 Carbon, Monroe, Northampton, Pike, Wayne		
52	A, M, S	Sept. 1862-May 1863
53	A, M, S	June 1863-Dec. 1864
54	A, M, S	Jan.-Dec. 1865
55	A, M, S	Jan.-Dec. 1866
District 12 Luzerne (includes present- day Lackawanna County), Susquehanna		
56	A, M, S	Sept. 1862-Dec. 1863
57	A, M, S	Jan.-Dec. 1864
58	A, M, S	Jan.-Dec. 1865
59	A, M, S	Jan.-June 1866
60	M, S	July-Dec. 1866
District 13 Bradford, Columbia, Montour, Sullivan, Wyoming		
	A, M, S	Sept. 1862-Dec. 1863
61	A, M, S	Jan.-Dec. 1864
62	A, M, S	Jan.-Dec. 1865
63	A, M, S	Jan.-Dec. 1866

<u>Roll</u>	<u>Type of List</u>	<u>Districts and Dates of Lists</u>
		District 14 Dauphin, Juniata, Northumber- land, Snyder, Union
64	A, M, S	Sept. 1862-June 1864
65	A	May 1864
	A, M, S	July 1864-June 1865
66	A, M, S	July 1865-Dec. 1866
		District 15 Cumberland, Perry, York
67	M, S	Sept. 1862-May 1863
	A	May 1863
68	M, S	June-Dec. 1863
69	A, M, S	Jan.-Dec. 1864
70	A, M, S	Jan.-Dec. 1865
71	A, M, S	Jan.-Dec. 1866
		District 16 No records were received for District 16 (Adams, Bedford, Franklin, Fulton, and Somerset Counties)
		District 17 Blair, Cambria, Huntingdon, Mifflin
72	A, M, S	Mar. 1863-Dec. 1864
73	A, M, S	Jan.-Dec. 1865
74	A, M, S	Jan.-Dec. 1866
		District 18 Centre, Clinton, Lycoming, Potter, Tioga
75	A, M, S	Sept. 1862-Dec. 1863
76	A, M, S	Jan.-Dec. 1864
77	A, M, S	Jan.-Dec. 1865
78	A, M, S	Jan.-Dec. 1866
		District 19 Cameron, Clearfield, Elk, Erie, Forest, Jefferson, McKean, Warren
79	A, M, S	Sept. 1862-Dec. 1863
80	A, M, S	Jan.-Dec. 1864
81	A, M, S	Jan.-Dec. 1865
82	A, M, S	Jan.-Dec. 1866

<u>Roll</u>	<u>Type of List</u>	<u>Districts and Dates of Lists</u>
		District 20 Clarion, Crawford, Mercer, Venango
83	A, M, S	Sept. 1862-Dec. 1863
84	A, M, S	Jan.-Dec. 1864
85	A, M, S	Jan.-Dec. 1865
86	A, M, S	Jan.-Dec. 1866
		District 21 Fayette, Indiana, Westmoreland
87	A, M, S	Sept. 1862-Dec. 1863
88	A, M, S	Jan.-Dec. 1864
89	A, M, S	Jan.-Dec. 1865
90	A, M, S	Jan.-Dec. 1866
		District 22 Allegheny, south of the Ohio River, including Neville Island
91	M, S	Sept.-Dec. 1862
92	M, S	Jan.-Nov. 1863
93	A, M, S	Jan.-Dec. 1864
94	S	Oct. 1864
	A	May 1865
95	M, S	Jan.-Dec. 1865
96	A	May 1866
97	M, S	Jan.-Dec. 1866
		District 23 Allegheny, north of the Ohio River, Armstrong, Butler
98	M, S	Sept.-Dec. 1862
	A	May 1863
99	M, S	Jan.-Dec. 1863
100	A, M, S	Jan.-Dec. 1864
101	S	Oct. 1864
	A	May 1865
102	M, S	Jan.-Dec. 1865
103	A	May 1866
104	M, S	Jan.-Dec. 1866

<u>Roll</u>	<u>Type of List</u>	<u>Districts and Dates of Lists</u>
		District 24 Beaver, Greene, Lawrence, Washington
105	A, M, S	Sept. 1862-Dec. 1863
106	A, M, S	Jan.-Dec. 1864
107	A, M, S	Jan. 1865-Dec. 1866