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Taxes: One of Life's Certainties



◀ *Cover of the 1838 Erie County Treasurer's Office Tax Duplicates*

Benjamin Franklin once said that there was nothing certain in life but death and taxes. Indeed, every civilized society has had taxation, back thousands of years to ancient Egypt. In very early or cash-poor societies, people paid their taxes with their labor—they did the actual construction work on roads or temples which benefited the entire community. Early work on ditches and roads in pioneer northwest Ohio may have been done in this manner. As societies became more sophisticated and a monetary system developed, citizens were able to pay their obligations with cash and the number of government services they expected in return increased. Today, at the local level, people expect the government to provide for roads, utilities (like electricity, gas, water and sewer), public schools, law enforcement and courts, fire protection, parks and libraries, and a host of other services. The government pays for the materials and personnel to provide these services with tax money levied from the citizens.

Tax records are useful to researchers as records of economic conditions and social development in an area over time. Family historians, too, can use these documents to locate information on individuals that cannot be found in other records.

The *County Auditor* and *Treasurer* maintain the tax-related records created by the county. Among the duties of the auditor are the preparation of lists of taxable property, including real estate and personal property. The auditor is responsible for having the property appraised regularly and is required to maintain a list of delinquent taxes. The treasurer's responsibility is to collect the taxes, assess penalties for non-payment and enforce collection through legal means (foreclosure in the case of real estate and through the common pleas court in the case of personal delinquencies).

Some of the more commonly used auditor's records include the following:

Abstracts of Tax are statistical summaries of taxable property within a county and do not record the names of individuals. They do record the tax rate, real and personal property valuation, allocations for various funds, the total and grand total of the local levy.

Industrial Appraisal Records contain the appraisals of industrial plants in the county, showing the company name, a description and value of the buildings, the percent of depreciation allowed, and the replacement cost.

Tax Levies contain the auditor's record of tax levies for each political subdivision. The records are arranged by date, and then alphabetically by the taxing divisions. They show the estimated requirements for the coming year, and tax to be levied. Individual names of taxpayers are not listed.