

CARNEGIE ECHOS

Did you know that the United States government charged annual, monthly and special income taxes as early as 1862? In Texas the periods covered were supposedly 1865 and 1866. However, some people were charged for their income in 1864! For example, a Francisco Yturria of Matamoros was charged a total of \$9,025.00 on an "assumed assessment" in Brownsville. Charges were for: income in 1864, 2 "penalty for neglect" charges (\$1805.00), "Amt. in excess of \$5000" charge.

You could be charged for income, profession (retail dealer, physician, lawyer, apothecary, housekeeper), or specific items such as: gold watch, silver watch, billiards table, piano, carriage, buggy, silver plate, or even a stallion.

Some charges were flat charges (eating house \$10), some were 5/10/25 cents on the dollar. The usual charge for income in 1864 and 1865 was 5 cents on the dollar. There are a large number of "Penalty for neglect" charges on each page, and the amount valued and charged for them vary from about \$25.00, to over \$7,000.00.

After a bit of searching I found out that the tax was supposed to be levied on income in excess of \$500, and included legacies and distributive shares, medicine, playing cards, cosmetics, zinc, and ale.

In fact, the earliest tax records I have so far found in Record Group 58, is the direct tax of 1798. The only state listed (so far) is Pennsylvania. Taxes were assessed for property or slaves, and included lists include houses built after the assessment, property sold or transferred uncollected taxes.

Taxes in history contain a veritable goldmine about People and places!

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