
Register of the San Joaquin County (Calif.) Account Book, 1850-1862

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Collection number: Mss126

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Date Completed:

1993

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Descriptive Summary

Title: San Joaquin County (Calif.) Account Book,

Date (inclusive): 1850-1862

Collection number: Mss126

Creator: R. Coke Wood

Extent: 0.3 linear ft.

Repository: University of the Pacific. Library. Holt-Atherton Department of Special Collections
Stockton, CA 95211

Shelf location: For current information on the location of these materials, please consult the library's online catalog.

Language: English.

Access

Collection is open for research.

Preferred Citation

[Identification of item], San Joaquin County (Calif.) Account Book, Mss126, Holt-Atherton Department of Special Collections, University of the Pacific Library

Biography

San Joaquin county was established in 1850 as one of the original counties of the state of California. The Court of Sessions, faced with a considerable indebtedness at the beginning of 1851, established the first property tax in San Joaquin county in May of that year. The amount of the tax was twenty-five cents on every one hundred dollars. The Court also initiated a poll tax of four dollars. The cost of running the county in 1851 was \$36,063.60. The new taxes did not raise this amount and, in April 1852, the State authorized San Joaquin county to issue bonds to cover its indebtedness.

Scope and Content

This account book contains a record of at least some of the financial transactions of the county government during its earliest years. Because the pages are unnumbered, access to entries is provided by numbered streamers.

SAN JOAQUIN COUNTY ACCOUNT BOOK INDEX:

Streamer #1:

- Business licensees (95) together with the durations of their licenses and the amounts paid (Jul./Aug. 1850) [6 pp.]
- Samuel H. Brooks, Cty. Treasurer, poll tax accts. w/ Cty. (1853-1854) [4 pp.] incl. totals only
- Cty. Treasurer total amts. rec'd. for licenses (1851) [2 pp.]
- R.P. Ashe, Cty. Sheriff, taxes collected (1852-1853) [6 pp.]
- Nelson Taylor, Cty. Sheriff, taxes collected for Cty. & State (1854-1855) [8 pp.]
- George Webster, Cty. Sheriff, taxes collected for Cty. & State (1856-1857) [4 pp.]
- John W. O'Neal, Cty. Sheriff, taxes collected for Cty. & State (1857-1862) [16 pp.]
- Thomas K. Hook, Cty. Sheriff, taxes collected for Cty. & State (1861-1862) [6 pp.][All of the Sheriff's accts. incl. totals for license taxes of diverse kinds (see lists below) as well as collector's commissions, poll and other tax receipts.]

Streamer #2:

- Court House tax fund (1851) [1 p.]

Streamer #3:

- Samuel H. Brooks, Cty. Treasurer's accts. w/ State (1854-Feb. 1862) [29 pp.][incl. total tax assessments for: property, foreign miners, merchants, theaters, swamp lands, school lands, district court fees, auctioneers, billiard parlors, circuses, peddlars, serenaders]

Streamer #4:

- E. Floyd Jones, Cty. Treasurer's accts. w/ County (1858-1861) [16 pp.] [incl. total amt. license fees rec'd. (by day)]

Streamer #5:

- Mark A. Evans, Cty. Treasurer's accts. w/ Cty. Auditor for license fees (1859-1861) [2 pp.]
- J.W. O'Neal, Sheriff's accts. w/ Cty. Auditor for license fees (1861) [6 pp.] [records define two classes of license: liquor & merchant]

Streamer #6:

- Cty. Auditor's poll tax accts. w/ Cty. Treasurer (1861) [2 pp.]
- Do. misc. licenses accts. w/ Cty. Treasurer (1861) [2 pp.] [incl. total revenues from serenaders, theaters, auctioneers, traders, bowling alleys, billiard parlors, pawn brokers, bankers, brokers and foreign miners]

Streamer #7:

- T.H. Hook, Cty. Tax Collector's accts. w/ Auditor for licenses (1861) [2 pp.]

Streamer #8:

- Cty. Auditor's license accts. w/ Clerk of Bd. of Equalization (1860) [2 pp.]
- Do. w/ Cty. Treasurer (1861-Jan. 1862) [2 pp.]

Streamer #9:

- Cty. Auditor's license accts. w/ State (1858-1860) [2 pp.]