

ASSESSOR'S NOTICE.

To _____

You are hereby notified to make out and leave at _____ on or before the 20th day of June, 1868, a statement in the following form, of all the personal property, moneys and credits which you are required by law to list, together with a list showing the description of all real property in this County, sold or purchased by you since the first day of April, 1867, and the name of the person purchased from or sold to.

Assessor _____

STATEMENT of Personal Property, Moneys and Credits subject to Taxation in Lake County, for the year 1868, belonging to _____ and listed by _____

NOTE.—Farmers, Merchants and Manufacturers are authorized to deduct from the value of the products of this State, the amount they may owe for such products, or that they may owe for moneys invested therein, but such indebtedness can only be deducted from such products actually purchased and in their possession, and they cannot deduct such indebtedness from the value of any other property.

	No.	Value.	Net Value.
1. Horses.....			
2. Cattle.....			
3. Mules and Asses.....			
4. Sheep.....			
5. Hogs.....			
Aggregate.....			
Amount of indebtedness for above Stock.....			
6. Carriages and Wagons.....			
7. Watches and Clocks.....			
8. Piano Fortes.....			
Amount of Domestic Animals and enumerated articles.....			
9. Average Value of Merchandise.....			
Indebtedness for Products of this State, included in above amount.....			
10. Value of property owned as Broker.....			
11. Value of materials, manufactured articles, &c., owned as Manufacturer.....			
Indebtedness for Products of this State, included in above amount.....			
12. Value of Money and Credits.....			
Amount of bona fide debts owing.....			
13. Value of Moneys invested in Bonds, Stocks, &c.....			
14. Value of Personal Property not enumerated.....			
Total Value of Personal Property, Moneys and Credits.....			
15. No. of Dogs.....	2		

The owner or person listing the property is not required to fix a value thereon, but if the property be not shown to the Assessor, he should describe the quality of the property, and when the list is left to be filled up, he should give the number, and should note the quality of the property on the back of the certificate. Property is to be listed with reference to the quantity on hand on the first day of April, and valued at its cash value.

The fourteenth item must include all personal property which is not included in any of the other items, such as household furniture, steamboats and other boats, and all shares in such boats, &c., &c.

NUMBER OF ACRES IN CULTIVATION.

Acres Wheat.	Acres Corn.	Other Field Products.

NOTE.—The return of acres in cultivation is for statistical information only, and not for purpose of taxation; therefore no valuation of the crops need be given. The blanks are to be filled with the whole number of acres cultivated during the previous year, as owing to the date at which the property is required to be assessed, the acres in cultivation during the current year, cannot be determined. The blank for "other field products" should be filled with the whole number of acres cultivated in other crops than wheat or corn, not including meadow or pasture lands.

STATE OF ILLINOIS,

Lake County, } ss.

I hereby certify, that I have, according to the best of my knowledge and belief, listed all the personal property, moneys and credits subject to Taxation, owned or held by me, and all that I am required by law to list, either for myself or for others, and that the above statement thereof is true and correct, as I verily believe.

Assessor

Assessor's Notice – Background Information

The township assessor serves a four-year term and is the only elected official required by state law to have specialized training in order to hold office. Assessors need to know mathematics, especially geometry, because they must calculate the area of so many shapes of property. They should also have a strong understanding of economics, because they must explain how the marketplace affects the value of property. The assessor is really an appraiser. Rather than determine or collect taxes, s/he places a value on all *real* property in the township for tax purposes.

There are two kinds of property. *Real* is land and anything permanently attached to it. The key word is “attached.” A shed purchased from a department store that rests on your lawn is not real property (and can't be taxed). However, if the shed were bolted to a concrete foundation, it would be considered real property and taxed. An assessor could tax landscaping, sidewalks, and driveways, but generally doesn't. However, whatever type of real property that is assessed for one person must be assessed for everyone else.

Personal is any other type of property, such as a car, money, and furniture. Although the accompanying document deals with personal property, in 1979 the State of Illinois abolished the personal property tax. In part, this was because of the difficulty collecting data.

The assessor determines the market value of all taxable property. There are 960 assessors in Illinois, and each can create his/her own method of assessment. For someone's home, the assessor generally uses a “cost approach” (what it would cost to build the home today) as well as a “market approach” (how much have similar homes in the neighborhood sold for). The purpose of this assessment is to divide the tax burden fairly among all taxpayers in the township. This helps to ensure that everyone pays his/her fair share of taxes.

In 1850 the total assessed valuation of Deerfield Township was \$56,740. In 2004, the assessed valuation of West Deerfield Township (a smaller area within the old township) was \$2.1 billion. Property is assessed at one-third its market value; therefore the actual value of property in West Deerfield Township is over \$6 billion.

Today the assessor is helped greatly by modern technology. Although state law mandates property reassessment every four years, computers work so quickly and are so accurate, that reassessment can be done yearly. Digital photography has given the assessor an accurate photograph of every piece of property in the township. Both the computer and the camera can help the assessor answer questions about a person's tax bill.

The “Assessor's Notice” is an excellent document for helping us better understand life in Lake County in the mid-nineteenth century.

Note to Teacher –

West Deerfield Township is working both to preserve its historic documents and to make them available to the public. One project is to use some of these documents to create lesson plans for junior high and high school U.S. history classes. The objectives of these lessons are as follows:

1. To give students a better understanding of local history, placing it in the context of our national history.
2. To familiarize students with primary sources.
3. To encourage higher level thinking skills, such as interpretation, analysis, and evaluation.

Of course, the teacher knows best how to incorporate these documents into her/his units of study. West Deerfield Township appreciates any feedback, including suggestions for improvement.

This particular document, “Assessor’s Notice,” is a great way to encourage students to draw inferences about life in the past, specifically mid-nineteenth century Lake County, Illinois. Students will probably be surprised to learn how rural our area was about 150 years ago.

Answers to worksheet –

1. April 1867 – June 1868
2. Personal – property not attached to the land
3. a. cattle, horses etc. b. shares in a corporation
4. steamboats
5. wheat & corn
6. piano forte (today simply called piano)
7. answers vary. Perhaps concern with damage dogs could do; perhaps they were used for hunting and therefore valuable for breeding
8. rural/agricultural. Answers should include reference to livestock and grain cultivated.
9. Answers may refer to music (piano forte), riding, and hunting (dogs). This might be a good opportunity to remind students of the lack of electricity (no movies, radio, television), so a family gathered around a piano in the evening was quite common.
10. S/he places a value on all real property in the township for tax purposes.
11. S/he makes sure that everyone is charged with his/her fair share of taxes.

“Assessor’s Notice” – Study Guide

1. This notices covers the period from _____ (month / year)
to _____ (month / year).

2. This notice covers real / personal (circle one) property.
Define this type of property: _____

3. In this document, stock(s) refers to what two things?
a. _____ b. _____

5. What type of transportation is given as an example for Item 14 (see left margin)?

6. What two types of crops are listed (see left margin)?

7. What musical instrument is listed? _____

8. Why do you think “dogs” are listed as a separate item?

9. Does it seem that Lake County was more rural/agricultural or urban/industrial?
_____ Explain, using examples from the Notice:

10. From this Notice, what inferences can you make regarding what people did for recreation / entertainment?

11. What is the assessor's major responsibility? _____

11. Why is the assessor's job so important? _____
