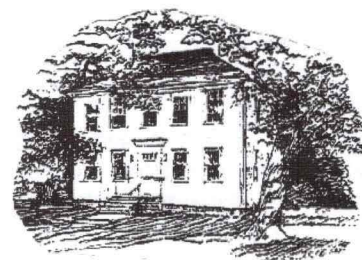


IMAGES

... then and now

From The Indian Hill Historical Society

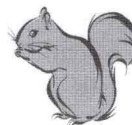


Buckingham Lodge
1861

The Squirrel Tax in Indian Hill

Early legislatures of the Northwest Territory and the state of Ohio enacted some unusual statutes to benefit settlers of that era. These included using a pillory and stocks as punishment for crimes, fines for setting fire to woodlands and prairies, and the Squirrel Tax of 1807, passed four years after statehood.

The Squirrel Act required that every man of military age present a certain number of squirrel scalps to township officials. Those who failed to comply were fined 3 cents for each scalp they were short, and those who turned in more than required received a bonus of 2 cents per scalp. In some townships, groups of hunters held squirrel hunts and roundups to get additional income.



The purpose of the tax was to aid settlers, many of whom were farmers. Pioneers planted grain/ corn not just to raise foodstuff for their families, but also for a profit. Crops were hauled to local mills where they were ground into meal or flour, and the farmer took home cash or bartered for other goods. When Ohio squirrels raided fields and corncribs and production declined, the legislature sought to cull the prolific critters. Menfolk saved the pelts to pay taxes and took the meat home to their hearths.

Each township within the county determined how to assess property owners. The Columbia Township Trustees (Joseph Reeder, Nathaniel S. Armstrong, and David McGaughley) met in April 1808 and determined that taxes should be levied by ownership of livestock. Owning 1 horse and 1 cow required 13 scalps; 2 cows, 11 scalps; 1 horse and no other property, 12 scalps; one cow and no other property, 10 scalps; and 2 horses, 15 scalps. Every additional cow meant 1 additional scalp; every additional horse, 3 scalps, and every 50 cents of tax produced by other taxable property necessitated 5 scalps. Columbia Township citizens were responsible for producing 5013 pelts.



The township clerk, William Armstrong, made a list available for inspection by community residents. He also recorded when scalps were delivered, by date and by name of the citizen. His careful accounts indicated that 4,510 scalps were turned in, who had met the required pelt amounts, and who had turned in additional amounts. Two hundred forty one residents paid the tax, with the smallest being Bill Walton's 3 scalps and the largest, John Clark's 79. Other Indian Hill taxpayers included Jacob Varner, William Flinn, David Muchmore, and William Drake. A female, Sarah Fred, contracted Colonel John Jones to provide 13 scalps on her behalf.

Pioneers did not produce very many pelts during spring months when they were occupied plowing fields and planting – from zero to two a day. But once the crops were planted, men had more time to hunt. June was the most prolific month, with a whopping 1,190 pelts deposited by 67 taxpayers on June 25. Perhaps that was a deadline, similar to current day April 15. No record exists about where the squirrel scalps were delivered, or how collection of fines and disbursement of bonuses occurred.

Most likely, townships disposed of the pelts, and the hunters used the meat at home. Squirrel meat, with its rosy pink flesh, has been touted as a wild game delight. No doubt squirrel stew was a common meal in the log cabins of olden day Indian Hill.