

1865- BUSINESS - JANUARY - THRU - DECEMBER

Clipping on Real Estate, 1865

N.Y.

To the Editors of the Evening Post.

No people have ever had greater opportunities to make immense fortunes than the old citizens of New York.

No people ever had such mines of untold wealth in real estate lying at their feet, without availing themselves of it, and none were ever more blind to the advantages of investing, than have been the people of this great city. All this apparent stupidity has not arisen from the want of intelligence among our leading statesmen, lawyers, merchants, &c., but from the fact that those men generally had their minds preoccupied with other matters, which, in their opinion, had thrown upon them.

Hamilton and Jay, their associates, came out of the Revolution with higher prices than mere dollars and cents. So with General Lee and his associates, they thought only of the war. The merchants, like James Goodhue, Gildwells, Howlands, Gracie and others, sent their ships over every day and saw enough wealth in the distance, and thus their attention was withdrawn from the profits they could have been making in the city of their country-rooms. Had such men as these turned their capital and talents upon real estate, they would have made it the leading business of the city, and the whole country would long since have been covered with dwellings. Our people are slow to change from an old habit. They have wanted everything done for them. If they invested, they wanted immediate results. The slow and steady growth of real estate made them impatient. It required panics in 1803, 1812, 1837, 1857 and 1861 to enable them to discover that merchants and stock investments could be destroyed in one season, while the real estate holders rode out, the commercial storms, and with ordinary prudence, not only escaped destruction, but in the end came out rich.

Real estate in the city of New York, say between Harlem River, the Battery, and the North and East Rivers, is factually cheaper, and will pay a better interest, almost to-day than at any period since the revolution. It is no more that the senior, George A. Allen, Oliver H. Jones and Mason, who were the leading capitalists fifty years ago, made their investments at prices that would almost have paid an interest for farming purposes, and in the center of the city, at that time, these purchases were made in fields, woods, and unexplored. Had the population and improvements remained as they then were they could not probably have sold at a profit. If they had a population of some fifty thousand to work with, and railroads were not known, in our day we have a population of over a million, with a yearly increase of more than was the whole population fifty years ago. We have all the streets and avenues opened, omnibuses, railroads, and steamboats to aid in increasing values. In 1835 a block of ground was sold, thirty-four lots, between One Hundred and Tenth and One Hundred and Twentieth streets, at \$550 per lot, or fifty-five hundred dollars. The price of that same block, without improvements, has been sold for \$1,100 a lot. The present purchaser can more readily recall it at \$300 a lot profit, than it could have been sold at \$100 advance now. They were first sold in 1835. We had an almost boundless unimproved territory between Madison square and Central Park. In 1835 we had there nearly all covered, not only with houses, but palaces. Indeed, on the west side of Fifth avenue, south of Fifty-ninth street, almost every lot is now being improved, as the lots are under contract for that purpose. Nearly opposite Rev. Dr. Spring's church in Thirty-eighth street, within a few months, in a twenty-five by one hundred and fifty feet have been built, and are now being sold at \$25,000 a lot. On Central Park they are generally worth double, and if they bring \$100,000 a lot within a few years, it will not be as surprising as the sale of Barrow's Museum. The increasing wealth and population of New York has not begun to be felt upon the future value of real estate. All the vacant lots south of Central Park, between Fourth and Eleventh avenues, are not in ordinary times enough for one year's consumption. At the present moment forty thousand houses should be built to make people comfortable. Few have been built the past five years, while the average increase of our population is over two hundred thousand, which would only give five persons to each house wanted. Thus, it appears clear that nearly all the vacant lots south of Central Park are virtually disposed of. The next move must be north of the Park, where the avenues are not only being widened, but improved (by special act of the legislature), under direction of the Central Park Commissioners. In short, all that region between One Hundred and Tenth street and Harlem River, and Fourth and Eleventh avenues, is to be a part of said park or an auxiliary to it, and every lot in that district, before it can be put in building order, will be wanted for the pro-

them impatient. It required panics in 1803, 1812, 1837, 1857 and 1891 to enable them to discover that merchants and stock investments could be nearly all destroyed in one season, while the real estate holders rode out the commercial storms, and with ordinary prudence, not only escaped destruction, but in the end came out rich.

Real estate in the city of New York, say between Harlem River, the Battery, and the North and East Rivers, is intrinsically cheaper, and will pay a lower interest on investment to-day than at any period since the revolution. It is true that the senior, Messrs. Alder, Ogden, James and Mason, who were the leading capitalists fifty years ago, made large investments at prices that would almost have paid an interest for farming purposes, and in the course of the city's growth, these purchases were in fields, swamps, and unexplored. Had the population and improvements remained as they then were they could not probably have paid at a profit. They had a population of some fifty thousand to work with, and

have a population of over a million, with a yearly increase of more than was the whole population fifty years ago. We have all the streets and avenues opened, omnibuses, railroads and steamboats to aid in increasing values. In 1857 a block of ground was sold, thirty-four lots, between One Hundred and Tenth and One Hundred and Twentieth streets, at \$550 per lot, and by one hundred lots. The present week that same block, without improvements, has been sold at \$1,500 a lot. The present purchaser can more readily resell it at \$300 a lot profit, than it could have been sold at \$100 advance over its price.

In 1853 we had an immense boundary, which proved territory between Madison square and Central Park. In 1865 we find that nearly all covered, and some with houses, but passages indeed on the west side of Fifth Avenue, south of Fifty-ninth street, almost every lot is now being improved, as the lots are under control for that purpose. Nearly opposite Rev. Dr. Spring's church, in Thirty-eighth street, within a few months, to a twenty-five by one hundred and fifty feet have been sold, and are now being improved, at \$25,000 a lot. On Central Park they are certainly worth double, and if they bring \$100,000 a lot within a few years it will not be as surprising as the sale of Barnum's Museum. The increasing wealth and population of New York has not begun to be felt upon the future value of real estate. All the vacant lots south of Central Park, between Fourth and Eleventh Avenues, are not in ordinary times enough for one year's consumption. At the present moment forty thousand houses should be built to make people comfortable. Few have been built the past five years, while the average increase of our population is over two hundred thousand, which would only give five persons to each house wanted. Thus, it appears clear that nearly all the vacant lots south of Central Park are virtually disposed of. The next move must be north of the Park, where the avenues are not only being widened, but improved (by special act of the legislature), under direction of the Central Park Commissioners. In short, all that region between One Hundred and Tenth street and Harlem River, and South and Eighth Avenues is to be a part of said park or an auxiliary to it, and every lot in that district, before it can be put in building order, will be wanted for the erection of the most costly houses to be seen in the city. The arduous work of that part of the city will be the Harlem River Road, which has been authorized by the legislature and the Commissioners now have the work in hand. The road will commence at the termination of the Sixth Avenue, now being widened, and follow the line of the Harlem River, two hundred feet wide, to a point north of Forty-fifth Street, thence to the North River, which it will follow down into the Seventh Avenue, now being widened, into the Central Park, making for the upper end of the city one of the greatest improvements that any city can boast of. After these improvements are finished, there will probably be no spot in the world more desirable for a residence, or that will command higher prices, than the northern part of the city of New York. Lots fronting the Central Park must be of immense value—but they will be sold at a price that this great road will furnish.

I have mentioned the improvements in the value of city property from all sides, &c. In addition to all that has been done to improve the city, we have now a population of thirty millions, and in 1860 it will be sixty millions. All these people are set to work to increase the value of real estate in the city of New York. I care not whether a railroad is built from Albany to Buffalo, or from San Francisco to Nevada, the Centre point will, from necessity, be New York. Real estate, during the past fifty years, has increased in value, just in proportion as the population has increased, and it must continue to advance equally in value, by the same rate. New York Island cannot be increased in size, and there is no man now living insane enough to dare predict the high future real estate all over this island and its surroundings must reach.

W. Wickham, Seindun L  
 1837 Mar 3

That a certain tax might  
 be levied on the land of John Boyd  
 in the year 1837 and 1838  
 Received of Thomas, White, for E. B. Jones  
 Twenty two dollars nine pence in full  
 for his County and State tax for the year  
 one thousand eight hundred and thirty  
 five on the following described property  
 to wit;

Lot	Block	Value	Lot	Block	Value	Part of
2, 3	45	10.00	232	8 acres	10.00	
3	54	15.00	233	20 "	20.00	
2, 3	71	10.00	S.W. 256	81 "	50.00	
3	90	50.00	1, 2, 3, 4	102	15.00	
3	91	20.00	4	150	15.00	
1	99	5.00	1	180	20.00	500.00
A	107	5.00	1	281	15.00	
5	122	10.00	1, 2	509	15.00	
6, 7, 8	123	30.00	J	753	5.00	
1, 2, 3, 4	140	15.00	D	756	5.00	
5, 6	155	20.00	C	763	5.00	
1	160	10.00	E	790	5.00	
5, 7, 8	164	25.00	H	796	5.00	
A	165	10.00	1003	20 acres	20.00	

Total \$940.00

\$22.00  
 Paid  
 1835

James M. Coyle  
 Sheriff & Collector

J. M. Kelly

1865

1865

1865

1865

11

State and County tax receipt  
 County of San Diego

Dec 9<sup>th</sup> 1865

Received of James H. Coy per E. M. Moore  
 \$1000.00 in full  
 for her State and County tax for the  
 year one thousand eight hundred and  
 sixty five, on the following described prop-  
 erty, to wit;

Lot	Acres	Value
2	128	10.00
223	406	30.00
303	5 acres	18.00
300	1/2 "	12.00

Total \$60.00

James H. Coy  
 Taxpayer

James H. Coy  
 Sheriff & Collector



Anne Whaley  
1868

1868

1868



CAREFULLY PRESERVE THIS BILL, IF RECEIPTED.

<sup>21</sup>/<sub>100</sub> per cent. added on August 7, 1865.  
<sup>21</sup>/<sub>100</sub> " " " " Sept. 4, 1865.

ONLY U. S. Coin receivable, and Silver in sums of \$5 or less.

**THIS BILL IS FOR TAXES ON PERSONAL PROPERTY ONLY.**

Any Real Estate or Personal Property belonging to a Delinquent, or any subsequently acquired, is liable to seizure and sale for the payment of this Tax, which is a lien on such Real Estate.

City and County of San Francisco,

**TAXES FOR 1865-6.**

Vol 4 STATE OF CALIFORNIA.

Page 185 Assessed to

*Thomas Whaley*

sub 1  
On Personal Property to wit:

*Furniture*

VALUATION. TAXES, \$3.12 on each \$100

500      15 60

*No Cont.*

*Advertising*

*50*

*Lump & Sign*

*5.25*

*Additional Charges*

EXAMINE BEFORE PAYING.

TOTAL

**APPORTIONMENT.**

STATE TAX.

FOR	General Purposes	187
	Int. & Sinking Fund of 1857	39
	" " " " 1860	11
	State Capitol	1
	Soldiers' Relief Fund	1
	Aid to Central Pacific R. R.	8
	Benefit of Line Officers, C. Vol.	1
	Soldiers' Bounty Fund	12
	School Purposes	5
	Total for State Purposes	245

SAN FRANCISCO.

4 day of

Aug

1865

Received by CHARLES R. STORY, Tax Collector of the City and County of

San Francisco, from *Thomas Whaley*

the sum

of

*18 60*

Dollars.

CITY AND COUNTY TAX.

FOR	General Fund	70
	School Fund	25
	Street Light Fund	7 1/2
	Corporation Debt Fund	45
	Interest San Francisco & San	2
	Jose R. R. Bonds	2
	Judgment Bonds of 1863 & 1864	2
	Sinking Fund	7 1/2
	Interest on subd Bonds	10
	Bonds of 1857 Sinking Fund	3
	Fac. R. R. Bonds	1
	Interest on Pacific R. R. Bonds	8
	Street Dep't. Fund	10
	Total for City and Co. Purposes	137

being the amount due for State and City and County Taxes assessed on the

above described Property, for the fiscal year ending the 30th day of June, 1866.

This Receipt, to be valid, must be signed by either the Tax Collector or Cashier.

*Chas R Story*  
Deputy & Cashier.

Total for City and Co. Purposes	\$ 137
Total on each \$100 valuation	\$ 3.12

When Checks are received, the credits will not be entered until the Coin is collected.

W. M. Thomas,  
C. E. Johnson,  
D. H. G.

JAN

1865

7.45  
7.50  
10.575  
16410

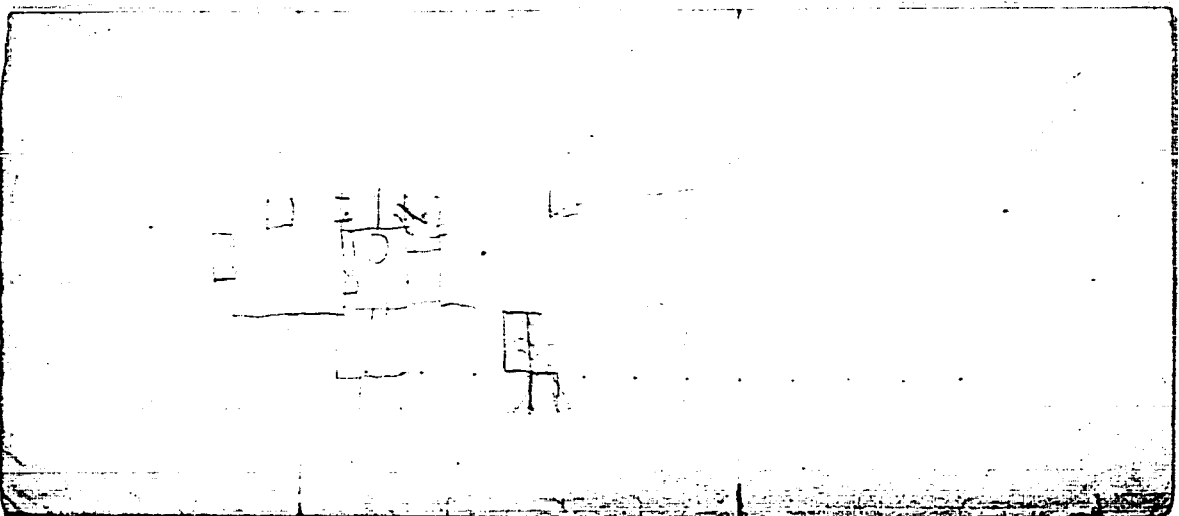
25	90.	1150.	25	75	735	25	75	735
25	2	715	27	735	24	735		
25	3	690.	28	705	23	735		
25	4	680.	29	735	22	735		
25	5	1700.	30	735	21	735		
25	6	1700	31	735	20	735		
25	7	1700	32	735	19	735		
25	8	1710	33	735	18	735		
25	9	1700						
25	10	1700	12	13	14	15	16	17
25	11	1275	1375	1375	2000	2070	1780	1485
	90.		25	25	25	25	25	25

Maloua Street.

Howard Street.

Eight h Street

Loca by Maloua Street  
 20-1785-17843.830.00  
 145



<p>24700</p>	<p>9335</p>	<p>1870</p>	<p>1170</p>
<p>1870</p> <p>1870</p> <p>1870</p> <p>1870</p> <p>1870</p>	<p>1870</p> <p>1870</p> <p>1870</p> <p>1870</p> <p>1870</p>	<p>1870</p> <p>1870</p> <p>1870</p> <p>1870</p> <p>1870</p>	<p>1870</p> <p>1870</p> <p>1870</p> <p>1870</p> <p>1870</p>
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UNION COLLEGE,

SAN FRANCISCO,

JUNCTION OF SECOND AND BRYANT STREETS.

Mr. Thomas Whaley D<sup>o</sup>  
To Tuition of Master March to Whaley  
from June 1<sup>st</sup> to February 1<sup>st</sup> 55 one month  
\$ 15.

EXTRAS.

To Writing Book

It is particularly requested that this account may be settled  
within ONE WEEK after it is sent in.

Received Payment, this 9<sup>th</sup>  
day of January 1865  
W. G. Garrison, Auditor

The quarter-days are August 1st, October 31th, January 10th, and April 10th.

N. B. — Pupils can join the classes at any period of a quarter, but will only be charged on first entrance for  
the balance of the term up to the next quarter day.  
No deduction made for absence except in case of sickness.

San Francisco,

Mr. Mahaly To Dr. William Hammond,

For Medical Attendance,

to Jan 1st/65. \$100.00.

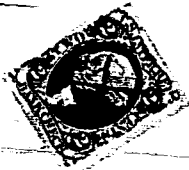


Received Payment,

W. Hammond

Recd from Francis Jan 2<sup>d</sup> 1865  
from Mrs Whaley forty dollars  
in advance for one month rent of  
House on Pillsbury Street as per  
agreement

(51.11.00)



John Gray  
Jr Crow



San Diego Cal  
Jan 11<sup>th</sup> 1905-

Mr. Thos. Whaley Sr

If you think there is no probability of your being able to get the money for the Government - switches in your hands of mine, please send to me and I will see if I can get - papers from whom I received it - to take it back,

If however you have any hopes of being able to succeed hold on to it,

No news, none times, and I fear none coming.

Yours  
A. S. Withersby

FEB

1865



Received San Francisco, February 8th 1865 from Thomas  
Whaley forty dollars being interest on his  
note for \$2000.00, due the 15th inst  
\$40.00

B. J. Shelton

February 14<sup>th</sup> 1865

<del>Wash</del>	12 Lg	20	2 40	<del>_____</del>
<del>Wash</del>	12 "	20	2 40	<del>_____</del>
<del>Wash</del>	10 "	20	2 00	<del>_____</del>
<del>Wash</del>	100 "	6 1/2	6 50	<del>_____</del>
X Beans	10 "	10	1 00	
X Corn Meal	20 "	5	1 00	
X Rice	10 "	10	1 00	
X Beans	20 "	5	1 00	
X C. N. Coffee	20 "	25	4 00	
X Tea	5 "	75	3 75	
X Cold Sugar	15 "	20	2 00	
X Syron	25 "	15	3 75	
X Soap (3 lb each)	20 "	10	2 00	
X Aclam Candles	10 "	25	2 50	
X Spum	5 "	50	2 50	
X Fine Salt	50 "	3	1 50	
X Lye	1 Gall	50	50	
X Soft Whiskey	1 "	3 00	3 00	
X Syrup	5 "	75	3 75	
X Pepper	1 Lg	30	30	
<del>_____</del>	<del>_____</del>	<del>_____</del>	<del>_____</del>	
<del>_____</del>	<del>_____</del>	<del>_____</del>	<del>_____</del>	
X Butter	5 Lg	50	2 50	
X Cocoa - hand Sgr	500 "	1 00	5 00	
X " hand	300 "	1 50	3 00	
X Corn Oil	5 Gall		5 00	
X Potatoes	Top at		5 00	
- 126 Dec -			5 00	
			7 1 1/2	

~~\_\_\_\_\_~~  
~~\_\_\_\_\_~~  
~~\_\_\_\_\_~~  
~~\_\_\_\_\_~~  
 X Raisins 50  
 X Peas 50  
 X Mustard 25  
 X Olive 62  
 X Matches 50  
 X Masking 1 25  
 X Flour 50  
 X Soda 37  
 X Kindling wood  
 X Meat 1 25  
 X Top Corn

3 00  
 5 00  
 5 00  
 7 1 1/2

Remaining on hand after letter Aug 23 1865.

2 Cases preserved apples 1 doz ea

1 - Pickles 1/2 size bottles

All of the dried beef -

Lin measures -

Liquor pump

Maj R's papers

Relay Reckoner

8485.97  
~~27.76~~  
8513.72

~~85.33~~  
~~5.22~~  
~~12.99~~  
103.99

75.00  
~~5.52~~  
~~15.28~~

~~359.24~~  
~~25.75~~  
385.00

1092.00  
~~16.00~~  
1076.00

~~1076.00~~  
11.0475

8485.97  
~~359.24~~  
8126.73

8485.97  
~~1092.00~~  
7393.97

732.96 Bal 1/13 a/p  
~~359.24~~  
1092.00

Mrs. D. W. Hedy

Brooklyn

MAR

1865



Recd. San Francisco March 1st 1868  
of Mr. G. H.aley the sum of Forty <sup>00</sup>/<sub>100</sub>  
Dollars in advance for one months rent  
of House on Polk Street as per agreement

\$40.00

John Gray

San Francisco, March 13<sup>th</sup> 1865,

On demand I promise to pay Thomas Whaley  
or order. One thousand Dollars value  
received, in U.S. Gold Coins,  
W. Warner

\$1000.00



Pay to the order of  
Wm. H. Keifer  
H. P. M. Keifer

San Francisco  
Aug 20 1866

Received San Francisco 28 March 1865 from  
Mr. Thomas Whaley Eighteen Hundred dollars Interest  
on \$1250 to 27<sup>th</sup> April -

J. Dickson, del. & Co. C.  
Horn

\$18<sup>75</sup>/<sub>100</sub>

APR

1865

PAYABLE MONTHLY IN ADVANCE IN U. S. GOLD COIN.

Water No. 1808

San Francisco, April 1st, 1865.

Mr. H. Luley

No. \_\_\_\_\_

Jobson

Street.

To **SPRING VALLEY WATER WORKS, Jr.**

In advance, for Water from April 1 to May 1, . \$ 2

Received Payment,

*[Signature]*

**COLLECTOR.**

OFFICE—SOUTH-EAST CORNER MONTGOMERY AND JACKSON STREETS.

Recd. Jan. Remitted April 1st 1865  
of Thos. Whaley the sum of Forty <sup>00</sup>/<sub>100</sub>  
dollar in advance for one months  
rent of House on Holston st as per  
agreement

\$40. <sup>00</sup>/<sub>100</sub>



John Gray

*July*

For Gas from ~~March~~ 1, to April 1, 1865.

*M. J. Whaley*

*J. H. [unclear]*

Co SAN FRANCISCO GAS COMPANY, Dr.

State of Meter at this date, *J. H. W.*

Less do. at last settlement, *J. H. W.*

Consumption,

Federal Tax,

*J. H.* ft, a \$6 50 per M,

15 "

**PAYABLE IN CURRENT COIN.**

\$6 65

"

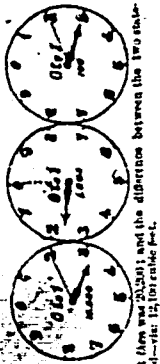
\$ 11.35

*Rec'd Payment for Gas Co.*

*[Large signature]*

TERMS.—The Company's Agents shall have free access into premises lighted with gas, and no one is allowed to remove or disconnect a meter, without permission from the Company. Consumers must give notice of escape of gas, as no deductions will be made from amount shown by meter. The Company will discontinue the supply of gas without prompt payment of bills rendered.  
Extract from Federal Tax Law.—"All Gas Companies are hereby authorized to add the duty, or tax imposed by his Act, to the price per thousand cubic feet on Gas sold."

EXPLANATION OF THE GAS METER.



Each division on the right hand circle denotes 100 feet; on the centre circle, 100 feet; and on the left hand circle, 1000 feet. To take a statement, read the number of feet shown by the hand on the right hand circle, to the hands on each circle, which in the diagram are 2, 3 and 4, showing the statement to be 234 feet. Write at the dotted lines, the statement (also was 23,341) and the difference between the two statements is the amount of gas consumed.—viz: 12,107 cubic feet.



MAY

1965

Received San Francisco, May 15<sup>th</sup> 1865  
from Thomas Whaley forty dollars  
for interest on his notes of two  
thousand dollars  
\$40.00  
Bishop Shelton



Rec<sup>d</sup> San Francisco May 1<sup>st</sup> 1845  
of Thos. Whaley the sum of ~~forty~~ <sup>forty</sup> 40  
dollars in advance for one months  
rent of house on Polk street as per  
agreement

50  
\$40.00



John Gray

Wicon College  
May 2 1865

My Dear Sir

I would really  
feel much regret and  
annoyance if you were  
to think of removing my  
little friend for the  
cause you have assigned.  
be assured I will give  
you no trouble whatever  
on the subject until  
you are in a position  
to resume the usual  
monthly payments - and  
then we can go on  
as before without any  
reference to the past -  
When you can find

at perfectly Convenience  
it is ample time to think  
about this trusty Act.  
I would hear of your  
keeping Frank away for  
some time.

Very truly yours  
A. J. P.

Wm. W. W. W. W.

Geo. Whaley Esq

Hd. Qrs. 24<sup>th</sup> Army Corps  
Richmond Va  
May 16/65

Dear Sir

Your Communication  
was not received until after my  
arrival here. Of course there  
is no intention of sending me back  
to California, nor did I desire to  
return. I would be very glad  
to do anything in my power to  
assist you in regaining your former  
position, but you very readily  
perceive that whatever I might  
say would have no weight. If  
Col. Simpson should be ordered  
out to Cal. he might do some-  
thing, but in all probability  
my successor, has already reported  
at San Francisco for duty, I was  
assigned to this Corps the 21<sup>st</sup> March,  
Col. Kellogg died about the 26<sup>th</sup> Apl.  
My letter to Major Kirkham Gen<sup>l</sup>

explains my motive in the matter -  
I did not act solely on my  
own convictions, but entirely upon the  
advice of others actuated by motives  
of interest in the welfare of the Dept.

If at any time I can serve  
you, command me, in this  
matter I am powerless - hoping  
you are well and have been  
successful in securing other  
employment I remain

Yours truly  
Thos. J. Sullivan

To  
The Whaley Esq -  
San Francisco  
Cal

JUNE

1865



Received San Francisco July 1<sup>st</sup> 1865 from Thomas  
Whaley the sum of fifty dollars being  
for one month's interest on his note for  
\$2,500.00 ending June 11<sup>th</sup> 1865

\$50.00

B Sheldon

San Diego June 6 1865

Thos Whaley Esq

Brother

I have written by  
this steamer to Mr Raymond to pay  
you on the Ensforth etc fifty dollars  
when he makes sales of stuff  
sent him. I can scarcely see  
to write with sore eyes which are bed  
sprung up <sup>two months ago</sup> ~~now~~  
yours truly

6/6/1865

Hoane

San Diego June 6 1865

Thos Whaley Esq

Dear Sir

I have written by  
this steamer to Mr Raymond to pay  
you on the Encworth etc fifty dollars  
when he makes sales of stuffs  
sent him. I can scarcely see  
to write with sore eyes which are but  
reopened after two months growth  
yours truly  
Hoane

New York June 1<sup>st</sup> 1865

Thomas Whaley Esq Dear Sir

Permit me

to introduce to you Mr Centre who was a  
fellow passenger with me on my trip to from  
San Francisco to New York, any attention shown  
him will be reciprocated by yours

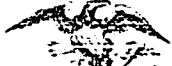
Truly  
Yours  
W Warner

Mr Thomas Moley  
at Substance Department  
anyone St  
Mainland Center  
San Francisco

JULY  
1865

# MILITARY POLL TAX RECEIPT

No. 18789



\$2.00.

County of San Francisco

ACT OF APRIL 25th, 1863.

This Certifies, That J. Whaley <sup>July 22</sup> 1865.

has paid Two DOLLARS Military Poll Tax, for the year 1865.

*[Signature]*  
*[Signature]*

County Treasurer.

County Auditor.

*[Signature]*

State Controller.

Received of Mr. J. H. ...  
of ... the sum of  
Twenty Dollars in advance  
for one month's seat of House  
on ...

\$20.00  
\$20.00



John ...



This Indenture, Made the 29<sup>th</sup> day of July

in the year of our Lord one thousand, eight hundred and sixty five

BETWEEN Thomas Whaley and Anna Elvira Whaley his wife of the City and County of San Francisco State of California parties of the first part and Bishop Sheldon of the City and County and State aforesaid party

of the second part. Whereas, the said Thomas Whaley of the first part is justly indebted to the said party of the second part, in the sum of Four Thousand Five Hundred Dollars (\$4500.<sup>00</sup>) secured to be paid by a certain promissory note bearing even date with these presents, executed by said Thomas Whaley and being in the words & figures following: San Francisco July 29<sup>th</sup> 1865. On the 10<sup>th</sup> day of November 1865 without grace I promise to pay to Bishop Sheldon or order the sum of Four thousand five hundred dollars with interest at one per cent per month to be paid principal and interest payable in Gold Coin of the United States of America value received \$4500.<sup>00</sup> (Signed) Thomas Whaley

as by the said promissory note reference being thereunto had, may more fully appear. Now this Indenture Witnesseth, that the said party of the first part, for the better securing the payment of the said sum of money secured to be paid by the said promissory note with interest thereon, according to the true intent and meaning thereof, and also for and in consideration of the sum of one dollar, to them in hand paid by the said party of the second part, at or before the executing and delivery of these presents, the receipt whereof is hereby acknowledged, have granted, bargained, sold, aliened, released, conveyed and confirmed, and by these presents do grant, bargain, sell, alien, release, convey and confirm unto the said party of the second part, and to his heirs and assigns forever. All the undivided one third of that certain lot piece or parcel of land situate lying and being in the City and County of San Francisco & State of California bounded and described as follows. Commencing at the corner formed by the intersection of the South Westerly side of Eighth Street with the South Easterly line of Falson Street. thence along said line of Falson Street Southwesterly Two Hundred and Seventy five feet. thence at right angles South Easterly Two Hundred and Seventy five feet. thence at right angles North Easterly Two Hundred and Seventy five feet to the South westerly line of Eighth Street thence along said last line Northwesterly Two Hundred and Seventy five feet to the place of commencement being designated on Eddy's map of the City of San Francisco as N<sup>o</sup> 290. of the 100 Vara Survey.

longing, or in any wise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof: And, also, all the estate, right, title, interest, property, possession, claim and demand whatsoever, as well in law as in equity, of the said parties of the first part, of, in and to the same, and every part and parcel thereof with the appurtenances. To Have and to Hold, the above granted and described premises, with the appurtenances, unto the said party of the second part, his heirs and assigns, to his and their own proper use, benefit and behoof forever. Provided always, and these presents are upon this express condition, that if the said party of the first part, their heirs, executors, or administrators, shall well and truly pay unto the said party of the second part, his executors, administrators or assigns, the said sum of money secured to be paid by the said Thomas Gray Debt and the interest thereon, at the time and in the manner mentioned in the said Thomas Gray Debt according to the true intent and meaning thereof, and also pay the other moneys hereinafter agreed to be paid as herein provided, that then these presents and the estates hereby granted, shall cease, determine and be void. And the said Thomas Whaley himself be heirs, executors and administrators, do covenant, and agree to pay unto the said party of the second part, his executors, administrators or assigns, the said sums of money and interest as mentioned above, and secured to be paid as aforesaid. And if default shall be made in the payment of the said sum of money above mentioned, or the interest that may grow due thereon, or of any part thereof,

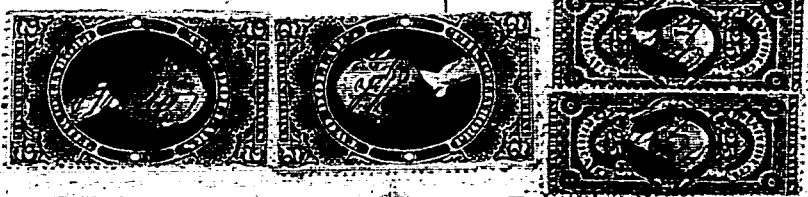
that then and from thenceforth it shall be lawful for the said party of the second part, his executors, administrators and assigns, to enter into and upon all and singular the premises hereby granted or intended so to be, and to sell and dispose of the same, and all benefits and equity of redemption of the said party of the first part, their heirs, executors, administrators or assigns, therein, at public auction, according to law, and under the direction and decree of some Court of competent jurisdiction. And, as the attorney of the said party of the first part, for that purpose by these presents duly authorized, constituted and appointed, to make and delivered to the purchaser or purchasers thereof, a good and sufficient deed or deeds of conveyance in the law for the same, in fee simple, and out of the money arising from such sale, to retain the principal and interest which shall then be due on the said Thomas Gray Debt together with the costs and charges for advertisement and sale of the said premises, and of said for foreclosure, including counsel fees at the rate of 10 per cent. upon the amount which may be found to be due for principal and interest by the said decree, and also the amount of all such payments of taxes, assessments or incumbrances as may have been made by the said party of the second part, his heirs, executors, administrators or assigns, by reason of the permission hereinafter given, with the interest on the same hereinafter allowed, rendering the overplus of the purchase money, if any there shall be, unto the said parties of the first part, their heirs, executors, administrators or assigns, which sale, so to be made, shall forever be a perpetual bar, both in law and in equity, against the said party of the first part, their heirs and assigns, and all other persons claiming or to claim the premises, or any part thereof, by, from or under, them, or either of them. And it is hereby agreed that it shall be lawful for the said party of the second part, his heirs, executors, administrators or assigns, to pay and discharge at maturity all such taxes or assessments, liens, or other incumbrances now subsisting, or hereafter to be laid or imposed upon said lot of land and premises, and which may be in effect a prior charge thereupon to these presents, and for such payments shall be allowed interest at the rate of 2 per cent. per ann and such payments and interests shall be considered as secured by these presents, and a charge upon said lots of land and premises, shall be repayable on demand, and may be deducted from the proceeds of the sale above authorized.

In Witness Whereof, the said parties of the first part be th herunto set th hands and seals the day and year first above written.

Signed, Sealed and Delivered in the Presence of

R. J. Payne

Thomas Whaley  
Anna Eliza Whaley





at 28 men. post. & c. all.  
Sept 1st. 1863  
Presented in request of  
J. J. Hillman  
Dated July 29, 1863

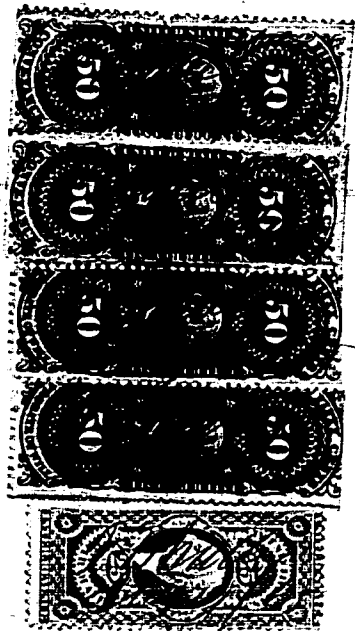
31  
Received  
of  
Anna Maria  
Dickerson  
MORAGGE  
July 29, 1863



1  
San Francisco July 29<sup>th</sup> 1865. On the  
10<sup>th</sup> day of November 1866 without  
grace I promised to pay to Bishop  
Sheldon or order the sum of forty  
five hundred dollars with interest  
at the rate of one per cent per month  
till paid. Principal and interest payable  
in Gold Coin of the United States of American  
value received.

\$4500.

W. S. Kelley



Conn. State

Thos. Whalley  
for  
Bishop Sheldon

1.50  
50

Am. 8

Diaries

Occidental Club

1795

AUG  
1865

PAYABLE IN ADVANCE IN U. S. GOLD COIN.

Water No. 5462

San Francisco, August 1st, 1865

500 ft 421 Dam

Mr. John Whaley

No. 657 Fols

Street.

To **SPRING VALLEY WATER WORKS, Jr.**

In advance, for Water from August 1 to Sept. 1, \$ 2

Received Payment,



OFFICE SOUTH-EAST CORNER MONTGOMERY AND JACKSON STREETS.



CAPT. GEORGE L. DE BLOIS, }  
THOMAS WHALEY. }

San Francisco,

186

*M*



**DE BLOIS & CO.**

**General Produce, Shipping and Commission Merchants,**

No. 421. DAVIS STREET.

**TERMS CASH.**

Ship and Passenger Stores carefully put up. Liberal Cash Advances made on Consignments.  
Attention paid to purchasing and forwarding Goods to the Interior.

Having this day purchased from Thomas Whaley his  
interest, as partner, in the late firm of De Blois & Co.  
this day dissolved by mutual consent  
I hereby guarantee to release him from and  
any and all outstanding indebtedness  
or liabilities of <sup>said</sup> ~~the late~~ firm of De Blois &  
and assume myself the payment of  
the same from and to him.  
San Francisco September 11<sup>th</sup> 1866.

We, the undersigned, agree to enter into a co-  
partnership under the firm name of De Blois & Co.,  
for the purpose of carrying on a general produce,  
Shipping and Commission business, to continue  
so long as mutually satisfactory.

Henry Whaley contributes one thousand dollars  
in United States Gold Coin.

George L. De Blois contributes merchandise and  
store fixtures amounting to Two hundred and  
fifty five dollars, as per inventory annexed, and as  
soon as circumstances will permit him to do so,  
the further sum of Seven hundred and fifty five  
dollars in United States gold coin -

For any excess of capital which one partner may  
have over the other, necessary for conducting the  
business, interest at the rate of one per cent per  
month will be allowed.

Neither partner to draw funds for personal use  
without the consent of the other and in no case  
to loan money of the concern or use it for the  
purchase of any mining or other stocks.

On witness whereof we have signed this agreement  
in duplicate.

San Francisco, August 1. 1865  
Henry Whaley  
Geo. L. De Blois



Inventory of Merchandise furnished by George L. De 1865.

Red Quinot	5 Sacks,	926.54	20 1/2	15.25
White do	2 "	282	(New York 134 L.)	03 1/4 6.35
Red Beant	5 "	292		01 1/2 4.38
Beans	5 "	294		60 7.82
Pink	5 "	358		02 7.16
White	4 "	290		03 1/4 9.66
Cats	15 "	1619	(Pameter 8. 989)	01 1/2 30.35
Pran	23 "	2049	(do 5. 477)	01 20.49
Potatoes	28 "	3,749	(Parker 5. 793)	90 33.73
do	40 "	5,346	(Carter 5. 346)	with cartage 52.12
Cuba Flour	1 1/4 Scks.		(Parker 1/2 Sck.)	6 1/4 28.69
Super do	1 "			6.00
Barley Ground	3 Sacks,	257		01 1/2 3.45
Squash.	Lot.		(Parker 25¢)	625 281.50

Store fixtures.

1 Desk	2.50	
2 Chairs	2.50	
1 Shipping Receipt Book	1.00	
1 Broom	.50	
1 Sign & Number	6.00	
1 Marking Pot & Brush	}	
1 Hair Measle & Crown		
1 Ink Stand		
	1.00	13.50

Total Amount Merchandise & Store fixtures.

San Francisco August 1<sup>st</sup> 1865.

\$ 245.00

Reparations Payment.

Wm. M. H. H. H.

George J. De B.

August 1<sup>st</sup> 1863.

# Stock

	Amherst	Loca	Total	
Red Onions	224 926 L <sub>y</sub>	<del>114</del>	926	01 1/2 15.05
White "	1 " 148 "	134	282	02 1/4 6.35
Beans Rice	5 " 292 "	Kerr	292	01 1/2 4.28
" Mayon	5 " 294 "		294	03 7.82
" Dink	5 " 358 "		358	02 7.16
" White	5 " 290 "		290	03 1/4 9.66
Onions 7.8=15	7 " 630 "	Ramsdall 8 989	290	01 7/8 30.35
May 18.5=23	78 " 1572 "	Ramsdall 15 15	2049	01 20.49
Potatoes 1.5=20	21 1/2 " "	115 + 6 1/2 118	793	90 7.15
Onions	1 " 3 2956	40	2956	33 3/4 90 26.60
Eye of Lion	11 1/4 " 33 1/2 1304	Carleton 346	Carleton 346	52 1/2 28.69
Sup	4 1/4 " 1 1/2	Munkin 1 2 1/2	1 1/2	6.00 6.00
Green Beans	3 " 251 L <sub>y</sub>		251 L <sub>y</sub>	01 1/8 3.45
Squash	Lot 6.00	Munkin 25 @	6.25	6.25

fixtures

13.50  
245.00

## Outstanding a/c

Ramsdall	28 <sup>th</sup>	989	
Onions		1978	
Prad	477	596	\$ 25.75
Carleton	31 <sup>st</sup>		
Potatoes	534 L <sub>y</sub>		60.13
Munkin	28 <sup>th</sup>		
Green	1/2 Bdc	3.50	
Potatoes	115 L <sub>y</sub>	1.72	
Squash		2.50	5.27
Kerr	31 <sup>st</sup>		
Potatoes	678	7.63	
Onions	134	3.02	10.65

793.90  
3749.92  
7137.00  
3374.10

\$ 102.00

Store Expenses

1 Ash	2.50	
2 Shovels	2.50	
1 Reeft Bush (Shipping)	1.50	
1 Broom	.50	
1 Lin & Mumber	6.00	
1 Mack Pot & Brush		}
Sail Muddle & Mumber		
Unkstance	1.00	13.50



THOMAS WHALEY,  
Capt. GEO. L. DeBLOIS.

San Francisco,

1866.

*D.*

To  
DeBlois & Co's Southern Packet

and Owners

MARKS:

MARKS:	To Freight on Mds, from	neg: 1905 48
	A. Meargillas	✓ 1 44
	Jammy Forrest	✓ 92
	Head of Freight	✓ 2 50
	John Alwan	✓ 119 83
	Thos. H. Bush	✓ 1694 63
	Joshua Sloan	✓ 35 08
	R. H. Poter	✓ 96 10
	A. W. Quinn	✓ 124 01 <i>of duty</i>
	M. M. Kimberly	✓ 100 00
	Henry Hancock	✓ 71 80
	Isaac Condignment (Scales) <i>on hand</i>	✓ <del>100 00</del>
	Isaac Condignment	✓ 45 50 <i>and exp on up freight</i>
	John Caroline Mills	✓ 45 50
	" <i>Walter Macomber</i>	✓ <del>45 50</del>
	Back Alies	✓ 15 94
	M. Day	✓ 4 50
	Isaac (Sloans, Cought Ashes)	✓ <i>Price to be determined</i>
	Capt Packard Hops Potatoes	✓ 8 75
	Frank Stone	✓ 16 50
	Isaac Condignment Ashes	✓
	Sloans Condignment Ashes	✓ 20 25 <i>on hand</i>
	Isaac elc Beans	✓ 4 00 <i>on hand</i>
	Isaac Cought of my Winters 1 Barrel	✓ 1 25 <i>do</i>
	Isaac of my Winters	✓ 9 75
	Isaac Condignment + 5 Pkg Ore	✓ 5 00 <i>on hand</i>
	Stones " Soap	✓ 3 00 <i>do</i>
	Robt Dempster of 1st Mt Mustang	✓ 91 30
	Porphy Condignment + 10 hds	✓ 2 00 <i>on hand</i>
	Phil Horn	✓ 20 00
		440 293

~~City of County~~



**DeBlois & Co's Southern Packet Office**  
 NORTH-EAST CORNER OF JACKSON AND DRUMM STREETS.

THOMAS WHALEY,  
 Capt. GEO. L. DeBLOIS.

San Francisco,

1866.

*D.*

To  
**DeBlois & Co's Southern Packet** and Owners

MARKS:-

To Freight on Adse, from		viz.:	
September 7 <sup>th</sup> 1866	Liabilities in acc	Blair	10.40
California Ins Co			10% off
Sam Anderson Res \$4.00 due Hancock			4.50
Mr P. Taylor - Porter charges with amt			9.45
Maghan Laaffs Res			592.61
Schm Koda Sacramento			4.68
Capt H. Piffey			8.95
Hewes Res			576.00
Maou Grooker Res			752.76
Mr H. Taylor - Chgo to Ste Commodore			3.50
" " Squash			1.26
A. H. Harrington - San Francisco			18.25
Occidental & Indianian Co			52.75
<del>Algeras Consignment - ash</del>			<del>20.25</del>
<del>Sperry " Beans</del>			<del>4.00</del>
<del>Israel for Mrs Whitus + Bait Horse</del>			<del>1.25</del>
" for Mrs Whitus			9.45
<del>Consignment + Whigs</del>			<del>0</del>
Allen California Chgo to Ste Commodore			6.00
J. A. Meyer to be paid to his wife			84.31
James C. Moore			34.93
			<u>2163.65</u>

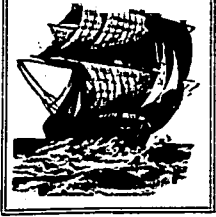
City & County here on \$1000. Say

4402.93  
 2163.65  
 2239.28

30.00  
 2193.65

*[Handwritten signatures and scribbles]*





A. MAR. HALL...  
Capt. GEO. L. DeBLOIS.

San Francisco,

1866.

*Dr.*

To  
DeBlois & Co's Southern Packet and Owners

MARKS:

To Freight on Mds, from		viz:	
September 7 - 1866.	Assets	Liabilities	
Cash	in hand	638 65	
Mrs Chaudite	Estimated	200 00	
Store fixtures	"	100 00	
Bills Receivable	Impress 150.57 Capt. Peck 27.72	✓ 178 39	3 dnt.
Capitan's Co.		✓	under review
John Legh		✓ 16 73	
Capt Scammon		✓ 5 12	
Joseph Steiny		✓ 14 63	
H. S. Menden		✓ 10 47	
Evans & Co		✓ 2 85	
Union Restaurant		✓ 13 77	
A. Grayman		✓ 19 0	
And King		✓ 2 10	
S. Norland		✓ 25 74	
B. Baumgarten		✓ 7 57	
James S. Moore		✓ 34 93	at the hauling Hobbs & Co.
Capt Williams		✓ 3 00	
Yuen Alcaraz		✓ 6 48	
Capt Packard		✓ 107 65	3 dnt.
Dennis Lane		✓ 1 18	
John Dyer & Co.		✓ 158 84	3 emp 3 dnt
Capt Van Gray		✓ 13 39	
Asphaltum Co.		✓ 1 00	
John Potter		✓ 94 57	3 dnt
Capt Longman		✓ 17 64	
D. W. Smith		✓ 5 20	
B. B. Williams		✓ 43 00	
James Watson	(1 Pkg Shark Liver Oil)	✓ 10 87	
Robt B. Israel		✓ 159 77	and int
Jeff Kincklebeger		✓ 6 75	
C. Handy		✓ 23 46	
		19 05 48	

I hereby release Thos. Whaley, of the firm of  
De Polois & Co., from the obligations of a certain lease,  
dated December 20, 1865, made between John  
Mahlstreet and F. Hildnerbrndt, parties of the  
first part, and Ex. L. de Polois and Thos Whaley,  
comprising the firm of De Polois & Co.  
San Francisco, Sept. 11, 1866.



*Thos. Whaley*  
\_\_\_\_\_

Having this day purchased from Thos Whaley  
his interest, as partner, in the late firm of De Pelis  
Co., this day dissolved by mutual consent, I  
hereby guarantee to release him from any and  
all outstanding indebtedness or liabilities of said  
firm, and assume myself the payment of the  
same, free from recourse to him.

San Francisco, September 11, 1866.

Geo. L. Collier



We, the undersigned, hereby agree to release Thos  
Whaley, of the firm of De Blois & Co., from the respon-  
sibility of payment of any present demands which  
we have against said firm, in the event of a  
dissolution of copartnership by the said Thomas  
Whaley and his partner Capt. Gen. L. de Blois.  
San Francisco, September 11, 1866



Gargole  
Wearer Hoostert & Co  
Mayor Tassett Co. Gallen

Cash 444.44  
 Mids 502.00  
 Store fixtures 27.00  
 Canteen 60.13  
 Rep 105.50  
 Insurance 17.72  
 Accrued 13.60  
 Misc 2.00  
 Telephone 3.00  
 Printer 54.13  
 Puffin 27.2  
 Chair 52.75  
 Spans 2.85  
 Disposal Commission 95  
 Keys etc 7.50  
 Capt. Lodging 13.40  
 Fuel 1.60  
 Water Works 57.19  
 Dryman 1.50  
 Muller 32.00  
 23.46  
 39.92  
 140.05  
 L. Whaley gain 35.88  
 De Blois 35.37

18  
 Accidental loss - 82.75  
 E & H 2.50  
 Kilsbeck 14.00  
 Barton Head 19.35  
 P. Muen Chan Exp 103410  
 De Blois 350.56 1384.66

1473.26  
 250.75  
 250.75

Camps Loss 7.96  
 Store fixtures 244.21  
 gain 324.42  
 De B gain 324.42 648.84  
 801.01

488.  
 Muller gain 272.57  
 Camp John & Samy 65.00  
 Sea Triumph 70.00  
 Adventure Sea Triumph 150.00  
 \$ 801.07

Camps Loss 7.96  
 Store fixtures 244.21  
 J. W. 118.44  
 De B 129.44  
 36.83  
 118.44  
 488.99

Muller gain 488.99  
 576.01

Wherry  
Dec 17  
Outstanding debt

994.94  
240.68  
11.69.45

---

2405.07

Cash - 729.41  
Mazda 11.01  
Comp 4.96  
Store fixtures 51.00  
Expenses 244.21  
Outstanding 1363.99

---

2405.38  
2405.07

---

231

729.41  
55.1  
230  
1282.41

2644



## Dissolution of Partnership.

The Partnership heretofore existing between Thos. Whaley and Geo. L. De Polio, under the style of De Polio & Co., is this day dissolved by mutual consent. The shipping and Commission business will be continued by George L. De Polio, under the style of De Polio & Co., who alone is authorized to make settlement of all demands for or against the late firm.

San Francisco, September 11, 1866.



Thos. Whaley  
Geo. L. De Polio



CAPT. GEO. L. DE BLOIS.

THOMAS WHALEY.

**DE BLOIS & CO'S**  
**Southern Packet Office,**  
FOR SAN DIEGO AND INTERMEDIATE PORTS.  
~~~~~  
**GENERAL**  
**PRODUCE, SHIPPING & COMMISSION**  
**MERCHANTS,**  
N. E. Corner Jackson and Drumm Sts.,  
SAN FRANCISCO.

5000 Linder ✓  
5000 LeBla ✓  
5000 Putter ✓  
5000 Sander ✓  
5000 Hyde ✓  
5000 Pierson ✓  
5000 Woulindon ✓  
1,000 Caswell  
5000 Louis  
8,000 Lindenbergh  
2,000 Koper ~~rt~~  
2,000 Levy  
3,000 Puffin  
2,000 Kellen  
5000 San Lapan  
3,000 Lunding

Sun. Ev. Aug 29. 65

Mr Thos Whaley  
My Dear Sir

Your of 29 was rec<sup>d</sup>  
last evening. I will  
be at the Occidental  
on the a.m. of to -  
morrow the Thursday  
when we will con-  
sider the proposition  
for the lease of a  
portion of the 100  
to a lot. no 290.

Truly yours

Henry W. Sawyer

Winnipeg  
Sept 16/65

My Dear Sir,

I hope you do not  
intend to keep my young  
friend at home this  
Sept - I shall feel  
quite annoyed if you  
allow the reasons once  
given, to operate on your  
mind in this matter  
it is one strictly confidential  
deal between us, and  
I am very anxious to  
continue the Education  
of Frank, and sincerely  
hope you will consent  
to my wishes on this  
subject.

Very truly yrs  
W. H. Woodbury  
Mrs Whaley

WELLS FARGO  
P. M.  
WILMINGTON

*Wm. D. Davis & Co.*  
*Southwestern Packet Office*  
*118 Canal Street*

*Wm. D. Davis & Co.*

SEPT

1865

San Jose Sep 26 / 65

Mr. Thomas Whaley  
San Francisco  
Oregon

I a few days since  
enclosed my cheque  
to Mr. Long for \$220.  
73 interest for three  
months. This he refer-  
-red to receive and  
has returned the  
cheque because you  
have not paid your  
73 of the interest  
due on your wife's  
portion of Lot 290.

6 Oct 1965  
Dear Mr. [unclear]  
I am sorry to hear  
of your [unclear]  
and hope you are  
well.  
I am sure you will  
be glad to hear  
from me again.  
I am sure you will  
be glad to hear  
from me again.  
I am sure you will  
be glad to hear  
from me again.

Please see Sony and re-  
live me of this un-  
barrassment.

Will you please  
advise me what can  
be had done since I  
saw him and you

Respectfully,  
[unclear]

Henry W. [unclear]

Memorandum - 2/128-1965  
Trying to learn what  
other jobs he did with  
the [unclear] - Super Repair  
agency that [unclear] of Capt  
[unclear] was with the  
you [unclear]



Recd. San Francisco Sept 1<sup>st</sup> 1865  
of the whole the sum of Forty <sup>00</sup>/<sub>100</sub>  
dollars in advance for one month's rent  
of House on Palome St as per agreement

\$40. <sup>00</sup>/<sub>100</sub>



John Gray

John Gray  
Sept 65  
\$40-

OCT  
1865

I  
New York, Oct 15. 1865  
Dear Wholly  
421 New Street

Sir, We acknowledge receipt of  
your favor of Oct 12<sup>th</sup> in which you  
offer to the Board of Trustees of this  
Company, the lot (75 x 24<sup>1</sup>/<sub>2</sub>) adjoining  
the lot of our Refineries on 4<sup>th</sup> Street.  
At the last meeting of the Trust-  
ees considered your offer and authorized  
just a Committee, consisting of Mr.  
H. Green and the Writer of these  
lines to enquire into the matter  
and purchase the property if we  
can arrive at a satisfactory agreement.

I therefore request you to  
facilitate our duties by handing us  
the abstract of title to that property,  
if you possess one.

Respectfully,  
G. W. Elmer  
for the Board  
of Trustees  
280 Commercial

Mr. Whaley - Genl. Nagler  
is in the City - and  
will meet you - and  
Mr. Skidder at my office  
today at 2 o'clock to  
adjust the last matters -

Yours  
Wm. H. How

Oct. 19 - 65.

659

Oct 13/65

Dr Whalen

Time's up! Please send  
me \$16 1/2 for asst + adv.   
I would like to ease you  
along, but am cramped +  
cant.

Yrs

A

Thomas Whalley Esq

San Francisco Oct 19<sup>th</sup> 1855

Present

We the undersigned offer to purchase from you the following described property, to wit: commencing at a point 275 feet <sup>or thereabouts</sup> from the intersection of Eighth & Harrison Street, on the westerly line of Eighth St, running north 45 feet on eighth St, thence at right angles 275 Feet in a westerly direction, thence at right angles 45 feet in a southerly direction & thence at right angles 275 feet in a northerly direction till the point of commencement, the property being bounded by Eighth, Shipley or Ringgold streets, the line of the property held by the S.F. & P. Sugar Company & the property owned or formerly owned by D. Taft, at the following terms & conditions, to wit: \$8000 gold cash on delivery of title deed, the title being satisfactory to us, & the property free of any incumbrances, liens, attachments, Taxes etc. & provided the street called Shipley or Ringgold St, be tendered to & accepted & declared by the proper authorities a public street, for the distance from Eighth to ninth Street. This offer open to & including Thursday the 26<sup>th</sup> inst at 3 o'clock P.M.

Yours Truly  
Richard Luning

have no inclination to accept of this or any portions  
in the division of the whole - but rather make an  
alternate division of the <sup>all</sup> lot which includes  
embraces in the whole property which will be more to my  
wife's interest. If the <sup>other</sup> ~~husband~~ <sup>party</sup> has any idea of purchasing the  
property now is the time for them to ~~do so~~ decide and  
give me their guarantee in writing that they will do  
at the price named that I may have something definite.  
~~so that I may have some thing definite.~~  
~~to use my best endeavors in obtaining this satisfaction~~  
~~in the division of the whole - to base my actions upon~~  
to obtain a division which will be to their advantage -  
In case of an alternate division of the property they  
lose the little chance of their obtaining possession of  
the new portion except at a greatly enhanced rate  
over the amount for which I am willing to dispose of it.



Gene Nagen, who represents his wife's two third interest in  
lot No 290, and myself, <sup>representing my wife's one third interest</sup> are at the present time negotiating  
to pay off the mortgage to Jones, <sup>with the view of</sup> ~~and~~ making a division  
of the property so that <sup>the respective</sup> interests will be distinct from  
~~from~~ <sup>from</sup> ~~the other~~ <sup>the other</sup> ~~to~~ <sup>Sam</sup> ~~accept~~ <sup>willing to accept of</sup>  
~~the~~ <sup>the</sup> ~~lot~~ <sup>the</sup> ~~on~~ <sup>near</sup> ~~the~~ <sup>portion</sup> - fronting 75 feet  
on 8th Street by a depth of 275 feet on Shipley Street - ~~is~~  
~~to~~ <sup>as</sup> a portion of my <sup>wife's</sup> one third of the whole, I ~~will~~  
~~be~~ <sup>free</sup> to sell it and give a quit claim deed of the ~~for~~  
~~the~~ <sup>interest</sup> ~~to~~ <sup>to</sup> the San Francisco Sugar Refining <sup>will pay and</sup> ~~for~~ <sup>from</sup> the fund  
of eight thousand five hundred dollars each, <sup>for the same</sup> ~~and~~  
definite action to be taken upon the same by the  
~~San Francisco Sugar Refining~~ <sup>Board</sup> this evening. If no action is  
taken by the board at the time named, I shall

The abstract of title is in Mrs. Jones' hands - I believe it is just - but as to this you will of course satisfy yourselves - I propose to give a quit claim deed - All suits have been discontinued, excepting the McQuinn, which, being similar to the Catment suit so long pending and decided by the Supreme Court in our favor, must undoubtedly be disposed of in like manner, before long, by the Supreme Court. This is the only claim upon the title, if a claim you can see it, not preventing me from borrowing on my wife's portion only a short time since the sum of \$4,000. I am gentlemen, very respectfully  
A portion of the purchase money ancient lawsuit money at your disposal may be retained  
remain on the property at 1.5% per ann. 421 Davis St

*de la Monnaie of the old houses*

*de la Monnaie of the old houses*

**OVER SIX DAYS REMAINING IN**  
 which to pay Real Estate Taxes without FIVE  
 PER CENT. additional!

**No Power Exists for Extension  
 of Time.**

ALL CANNOT be waited upon unless parties can be  
 persuaded to order their Tax Bills during the early  
 part of the week ensuing.

Payments simply can be accomplished without  
 delay, confusion and annoyance during the latter  
 part of said week.

Where there have been no changes, last year's  
 tax bills are the most convenient memoranda tax-  
 payers can present at the Tax Collector's office.

Parties intending to claim exemptions from tax-  
 ation should not delay.

Checks received for taxes, but credits not entered  
 until the coin is collected.

see Oct 8/15.

Shaley  
 Sir

please get  
 Bill for Lot

Mr 290. took advice  
 one when that same  
 should be paid.

Respectfully

Henry H. Huggins



NOV  
1965

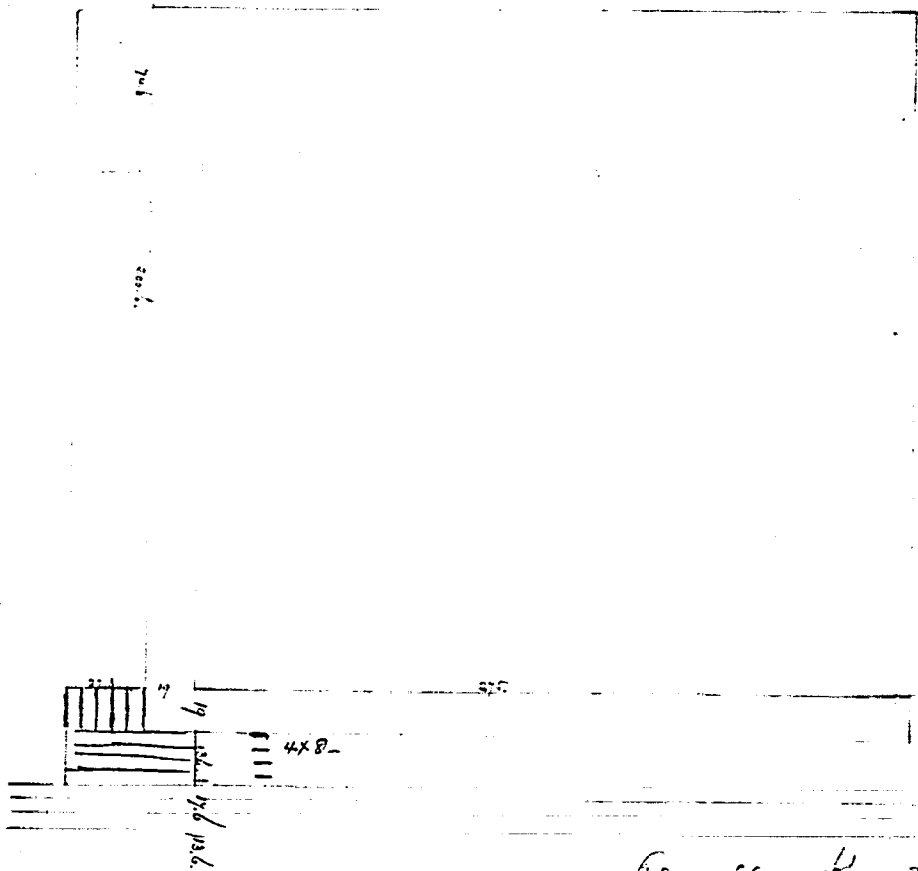
West San Francisco Nov 1<sup>st</sup> 1865  
of \$1000, whereby the sum of 100  
dollars in advance for one month's rent  
of House in Bolson at as per agreement

100  
840.00



John D. Gray

Am. Gray  
Nov 65  
\$40.00



Plan King for Closing of 8th  
 Became 14.502 ft  $\times$  19 ft  $\times$  100 = 27,553.80  
 Done by P. Connelly

Connelly office for  
 Plan King 275 ft by 19 ft  
 114.071 ft  $\times$  23 = 2623.63  
 or 275 ft  $\times$  1.17 = 321.75

Plan King Side work 8th St  
 275 ft by 19 ft wide @ 1.20 per ft =



Ship and Passenger Stores carefully put up. Liberal Cash Advances made on Con-  
signments. Attention paid to purchasing and forwarding Goods to the Interior.

Capt. GEO. L. DeBLOIS.  
THOMAS WHALEY.

De BLOIS & CO.  
GENERAL  
PRODUCE,  
SHIPPING  
—AND—  
Commission  
MERCHANTS.

San Francisco, 186

Bought of DeBLOIS & CO.

No. 421 Davis Street.



Contract made among Holtum br & 9 sh. awarded  
12th to Haney at 12 1/2 c square foot. 5 days from 1st publi-  
cation of award for masonry properly located. Per front  
book 15. Take Contract - will give till Monday - 4 o'clock  
Peter Meyer - of High & Mein will - take contract at same  
price. Ten days to commence work from publication  
thirty days or more to ~~complete~~ finish work at  
option of Street Corp -

175  
380  
1225  
12600

120

275

630

882

252

3 34650

116

10 7 10 25  
6 2, 44

**Street Law Changes Asked For.**

The San Francisco delegation is expecting tonight to consider the amendments to the 4th article of your Consolidation Act, concerning streets, which the Supervisors have recommended. The amendments asked for shorten the time from 35 to 15 days for the return of warrants; require that liens upon property be filed in the Recorder's office instead of the Street Superintendent's office; that all final orders of the Supervisors requiring street improvements shall be filed in the Recorder's office; that the Superintendent shall have greater discretion to make equitable deviations from the mode of assessment; and, most of all, that when a property owner has graded the street he shall be credited for it—that is, the Surveyor shall as now assess all property holders, but give credit to him who has already graded before his property, but only to the extent of his assessment. If he has done \$150 worth of work and his assessment is \$100, he is to get credit for \$100, and no more. If he has done \$75 worth of work and his assessment is to be \$100, he has \$25 to pay. The law enacted last winter makes him pay in spite of all he has graded, precisely as if he had done nothing.

**CLERK'S OFFICE, BOARD OF SUPERVISORS, San Francisco, September 5, 1894.**  
In accordance with Resolution No. 1200 of the Board of Supervisors, ordering street work, plans proposed to be received for five days; at the office of the Clerk of the Board, for the following work to be done under the supervision of the Superintendent of Public Streets and Highways; and in accordance with the following specifications, viz:  
For constructing sidewalks on Polson street between Washington and Smith streets, where not already constructed.  
The sidewalks are to be constructed in accordance with Section 7, of Chapter 4, of Order No. 563 of the Board of Supervisors; no plank to be used over ten inches in width; and the heads of the posts to be driven one-half an inch below the surface of the planks.  
When the work is completed, all surplus material is to be removed.  
The work to be done in a good and workmanlike manner, under the direction and to the satisfaction of the Superintendent of Public Streets and Highways.  
**GEORGE GUSMAN,**  
Superintendent of Public Streets and Highways.  
BIDDERS will estimate by the front foot.  
In order to preserve uniformity and to facilitate the award, the Board have resolved to receive no bids unless made upon blank forms prepared by the Committee, and signed by two or more parties in the sum of \$200, for the performance of the work.  
Blanks furnished by the Clerk.  
The Board reserves the right to reject any or all bids as the public good may require.  
No bids will be received after September 16, 1894, at four o'clock p. m. (P. O. Box 5).  
**JAS. W. BINGHAM, Clerk.**

San Francisco November 11<sup>th</sup> 1868.

To the Honorable Board of Supervisors  
of the City & County of San Francisco.

The undersigned, agent of the property  
owned of 100 vara lot No 290, South west corner of Holsum  
and Eight Streets, petitions your honorable body to be  
relieved from assessment for the three angular corners,  
(recently laid by Bryan Stone, contractor,) of Holsum  
and Eight Streets, said assessment amounting to the  
sum of \$33.58 on a frontage of 500 feet of said  
lot No 290. for the following reason - At the time  
the side walks were ordered on Holsum Street, between  
8th and 9th Street, your petitioner thinking to save  
the property holder <sup>further</sup> trouble and expense, had the plank-  
ing of the angular corner of said lot No 290 laid, ~~and~~  
at the time ~~of~~ <sup>made</sup> an expense of \$38.00 in good  
Coin - and at the time of ordering the three other corners  
by the City <sup>by the City</sup> said planking was and is now in proper repair  
Your petitioner therefore considers it a hardship to  
be assessed pro rata for the work done upon these  
three corners without receiving any additional bene-  
fit therefrom - The planking of this corner will cost the  
holder of lot No 290 - \$38.00 in good coin and \$33.58 ad-  
ditional in legal tender, whereas the owner of prop

each of the other corners will get theirs done for \$33<sup>50</sup> in Legue  
Sellers. Your petition prays therefore to be relieved  
from the assessment imposed upon the owners of Lot  
No 290

Respectfully Submitted by  
Thos Whaley Agent of Lot No 290

Petition of  
 James Macey  
 agent to the  
 Hudson & North  
 River

for  
 relief from assessment of  
 Augustin Canal of the State

of the  
 State of New York  
 in the  
 County of Albany

against  
 the  
 Hudson & North  
 River

and  
 against  
 the  
 State of New York

and  
 against  
 the  
 Hudson & North  
 River

and  
 against  
 the  
 State of New York

3.10  
 6.75  
 1.75  
 3.00  
 1.97  
 15.57

67  
 26.80  
 13.75  
 8.90  
 3.75  
 26.40

52  
 67  
 364  
 213  
 3484  
 29.00  
 62.00  
 91.00

79  
 76.00  
 146.00

DEC

1865

San F. - Dec 10 / 65

Mrs. Whaley Esq  
Care 421. Davis St

Please find enc -  
closed my check  
for \$284.26/100 -  $\frac{2}{3}$   
of paper upon 100  
credit no 290. Take  
duplicate receipts for  
the collector & in  
close me to me -

In regard to the  
amt paid for street  
assessm<sup>t</sup> by you, off  
set  $\frac{2}{3}$  of the same  
against that amt  
due on the upper

Tax Rec 426.38



486.39  
42.65

72  
225.72

405.60  
20.28

405.60  
212.80

284.26  
142.13  
142.13

see I erect of Amitt -  
itir - and pay the  
balance to Mr  
Stur

Richard Gulley

Henry M. Naper

Wash<sup>g</sup> D.C. Dec 1<sup>st</sup> 1865  
of Thos Whaley the sum of Forty <sup>00</sup>/<sub>100</sub>  
dollars in advance for one months  
rent of House on Holston St as per  
agreement

\$40.00  
100



John Gray

Jnr Gray

Dec 65

f 441 -

# UNITED STATES INTERNAL REVENUE.

## ANNUAL TAXES, 1866.

By the eleventh section of the act of June 30, 1864, it is made the duty of any person made liable to annual tax, on or before the first Monday of May in each year, to make a list or return to the assistant assessor of the district where located, of the articles charged with special duty or tax, including income and articles in Schedule A.

Every person failing to make such return by the day specified will be liable to be assessed by the assistant assessor according to the best information which he can obtain; and in such case the assistant assessor will add twenty-five per cent. to the amount of the tax.

In case any person shall deliver to an assessor any false or fraudulent list or statement, with intent to defeat or evade the valuation or enumeration required by law, the assistant assessor will add one hundred per cent. to each duty; and in such case the list will be made out by the assessor or assistant assessor, and from the valuation and enumeration so made there can be no appeal.

The assessment list, when completed, will be returned to the collector, who will advertise in some public newspaper published in each county within the district, "if any there be, and by written or printed notices to be posted up in at least four public places within each assessment district, that the said duties have become due and payable, and state the time and place within said county at which he will attend to receive the same;" and to any sum unpaid after the thirtieth day of June, and for ten days after demand, there will be an addition of ten per cent. as a penalty for such neglect.

Guardians and trustees, whether such trustees are so by virtue of their office as executor, administrator, or other fiduciary capacity, are required to make returns of the income belonging to minors, or other persons for whom they act as guardians or trustees, and the income tax will be assessed upon the amount returned, after deducting such sums as are exempted by law; provided that the exemption of six hundred dollars shall not be allowed on account of any minor or other beneficiary of a trust except upon the statement of the guardian or trustee made under oath that the minor or beneficiary has no other income from which the said amount of six hundred dollars may be exempted and deducted.

Articles embraced in Schedule A must be returned in the list printed on this sheet.

The following table may be used for converting Avoirdupois into Troy ounces:

| 10 ounces Avoirdupois equal 9 ounces Troy. | 60 ounces Avoirdupois equal 55 ounces Troy. | 100 ounces Avoirdupois equal 91 ounces Troy. |
|--------------------------------------------|---------------------------------------------|----------------------------------------------|
| 20 " " " 19 " "                            | 70 " " " 64 " "                             | 200 " " " 182 " "                            |
| 40 " " " 37 " "                            | 80 " " " 73 " "                             | 500 " " " 456 " "                            |
| 50 " " " 46 " "                            | 90 " " " 82 " "                             | 1000 " " " 912 " "                           |

Where any articles named in Schedule A are owned, possessed, or kept by a partnership, firm, association, or corporation, they must be returned to the assistant assessor of the district in which such partnership, firm, association, or corporation has its office or principal place of business.

When such articles are held by an individual, the return will be made in the district in which he or she resides.

### Assessors should ask the following Questions:

- Had your wife any income last year? *no*
- Did any minor child of yours receive any salary last year? *no*
- Have you included in this return the income of your wife, and salary received by minor children? *yes*
- Have you any stocks, and what are they?
- Is your report made on the basis of gold?
- Have you bought or sold stocks or other property?
- Have you any United States securities?
- Do you return the premium on gold paid you as interest on United States securities?
- Have you kept any book account?
- Is your income estimated, or taken from your book?
- Have not the expenses, &c., claimed as deductions, already been taken out of the amount reported as profits?
- Did you estimate any portion of your profits in making your return for 1865? *yes*
- Was any portion treated as worthless, and, if since paid, have you included it in this return?

DETAILED STATEMENT of Income, Gains, and Profits of Walter, during the year 1864

|                                                                                                                                                                                                  |                                                                                                                                                                                       | RECEIPTS. | INCOME. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| 1. From profits in any trade, business, or vocation, from which income is actually derived, or any interest therein, wherever carried on <u>Aug. 1. to Dec. 31.</u>                              |                                                                                                                                                                                       |           |         |
| Proper Deductions.                                                                                                                                                                               | 1st. Rent of store, shop, manufactory, &c.....                                                                                                                                        | 180 00    |         |
|                                                                                                                                                                                                  | 2d. Insurance upon.....                                                                                                                                                               | 23 00     |         |
|                                                                                                                                                                                                  | 3d. Fuel consumed in.....                                                                                                                                                             | 12 00     |         |
|                                                                                                                                                                                                  | 4th. Freight and expressage.....                                                                                                                                                      | 27 50     |         |
|                                                                                                                                                                                                  | 5th. Wages of employees.....                                                                                                                                                          | 40 00     |         |
|                                                                                                                                                                                                  | 6th. Other expenses.....                                                                                                                                                              | 50 00     |         |
| Total deductions.....                                                                                                                                                                            |                                                                                                                                                                                       | 265 00    |         |
| Income.....                                                                                                                                                                                      |                                                                                                                                                                                       | 300 00    | 300 00  |
| 2. From rents of lands.....                                                                                                                                                                      |                                                                                                                                                                                       | 000 00    |         |
| Proper Deductions.                                                                                                                                                                               | 1st. Repairs of fences, not exceeding the average paid out for such purposes for the preceding five years, and not including amounts paid for permanent improvements.....             |           |         |
|                                                                                                                                                                                                  | 2d. Interest on incumbrances upon <u>831 00</u> .....                                                                                                                                 |           |         |
| Total deductions.....                                                                                                                                                                            |                                                                                                                                                                                       | 410 00    |         |
| Income.....                                                                                                                                                                                      |                                                                                                                                                                                       |           |         |
| 3. From rents of buildings.....                                                                                                                                                                  |                                                                                                                                                                                       |           |         |
| Proper Deductions.                                                                                                                                                                               | 1st. Repairs of, not exceeding the average paid out for such purposes for the preceding five years, and not including amounts paid for permanent improvements thereon.....            |           |         |
|                                                                                                                                                                                                  | 2d. Insurance upon, paid by owner.....                                                                                                                                                |           |         |
|                                                                                                                                                                                                  | 3d. Interest on incumbrance upon, paid by owner.....                                                                                                                                  |           |         |
| Total deductions.....                                                                                                                                                                            |                                                                                                                                                                                       |           |         |
| Income.....                                                                                                                                                                                      |                                                                                                                                                                                       |           |         |
| 4. From profits realized by sales of real estate purchased within the year for which income is estimated.....                                                                                    |                                                                                                                                                                                       |           |         |
| 5. From farming operations, including the value of live stock sold.....                                                                                                                          |                                                                                                                                                                                       |           |         |
| Value of agricultural products sold.....                                                                                                                                                         |                                                                                                                                                                                       |           |         |
| Value of agricultural products consumed by a farmer's family or by animals not employed in carrying on the farm.....                                                                             |                                                                                                                                                                                       |           |         |
| Total receipts from farming operations as by above.....                                                                                                                                          |                                                                                                                                                                                       |           |         |
| Proper Deductions.                                                                                                                                                                               | 1st. Hired labor, including the subsistence of laborers when subsisted by the farmer, planter, or other person hiring the same.....                                                   |           |         |
|                                                                                                                                                                                                  | 2d. Repairs upon farm or plantation not exceeding the average paid out for such purposes for the preceding five years, and not including amounts paid for permanent improvements..... |           |         |
|                                                                                                                                                                                                  | 3d. Insurance upon buildings.....                                                                                                                                                     |           |         |
|                                                                                                                                                                                                  | 4th. Interest on incumbrances upon lands and buildings.....                                                                                                                           |           |         |
| Total deductions.....                                                                                                                                                                            |                                                                                                                                                                                       |           |         |
| Income.....                                                                                                                                                                                      |                                                                                                                                                                                       |           |         |
| 6. From interest on notes, bonds, mortgages, or other personal securities.....                                                                                                                   |                                                                                                                                                                                       |           |         |
| 7. From interest on any bonds or other evidences of indebtedness of any railroad, canal, turnpike, canal navigation, or slackwater company.....                                                  |                                                                                                                                                                                       |           |         |
| 8. From interest or dividends on stock, capital, or deposits in any bank, trust company, savings institution, insurance, railroad, canal, turnpike, canal navigation, or slackwater company..... |                                                                                                                                                                                       |           |         |
| 9. From dividends of any incorporated company other than those above mentioned.....                                                                                                              |                                                                                                                                                                                       |           |         |
| 10. From gains and profits of any incorporated company not divided.....                                                                                                                          |                                                                                                                                                                                       |           |         |
| 11. From interest on bonds of gas, bridge, express, telegraph, steamboat, ferry-boat, manufacturing, or any other company or corporations other than those above mentioned.....                  |                                                                                                                                                                                       |           |         |
| Amount of income carried forward.....                                                                                                                                                            |                                                                                                                                                                                       |           |         |

57450  
11250

|                                                                                                                                                              |                                                                                                                | RECEIPTS.   | INCOME. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------|---------|
| Amount of income brought forward.....                                                                                                                        |                                                                                                                |             | 360 00  |
| 12.                                                                                                                                                          | From the payment of debts in a former year considered lost, and which have not paid a previous income tax..... |             | 400 00  |
| 13.                                                                                                                                                          | From salary other than as an officer or employee of the United States.....                                     |             | 617 50  |
| 14.                                                                                                                                                          | From salary or pay as an officer or employee of the United States.....                                         |             | 672 50  |
| 15.                                                                                                                                                          | From profits on sales of stocks, whenever purchased.....                                                       |             | 000 00  |
| 16.                                                                                                                                                          | From all sources not above enumerated.....                                                                     |             |         |
| Gross income.....                                                                                                                                            |                                                                                                                |             | 1390 00 |
|                                                                                                                                                              |                                                                                                                | DEDUCTIONS. |         |
| 1st. Losses on sales of real estate purchased within the year for which income is estimated.....                                                             |                                                                                                                | 550 00      |         |
| 2d. Interest paid out or falling due within the year.....                                                                                                    |                                                                                                                | 225 00      |         |
| 3d. Salaries of officers or payments to persons in the civil, military, naval, or other service of the United States, above the rate of \$600 per annum..... |                                                                                                                | 437 00      |         |
| 4th. National, State, and local taxes paid within the year.....                                                                                              |                                                                                                                | 182 00      |         |
| 5th. Amount actually paid for rent of homestead.....                                                                                                         |                                                                                                                | 480 00      |         |
| Total supplementary deductions.....                                                                                                                          |                                                                                                                | 1674 00     |         |
| Net income.....                                                                                                                                              |                                                                                                                | 716 00      |         |
| Exempt by law.....                                                                                                                                           |                                                                                                                | 2684 00     |         |
| Amount in excess of \$600, and not exceeding \$5,000, subject to 5 per cent.....                                                                             |                                                                                                                | \$600 00    |         |
| " " 5,000, subject to 10 per cent.....                                                                                                                       |                                                                                                                |             |         |
| Total tax.....                                                                                                                                               |                                                                                                                |             |         |
| Deduct amount of tax withheld by institutions under sections 120 and 122.....                                                                                |                                                                                                                |             |         |
| Amount tax due.....                                                                                                                                          |                                                                                                                |             |         |

CARRIAGES, GOLD WATCHES, PIANOFORTES, ORGANS, MELODEONS, YACHTS, BILLIARD TABLES, GOLD AND SILVER PLATE.

SCHEDULE A—SECTION 100—ACT JUNE 30, 1864.

LIST OR STATEMENT of \_\_\_\_\_, of the \_\_\_\_\_ of \_\_\_\_\_  
County of \_\_\_\_\_, and State of \_\_\_\_\_

| No. | TAXABLE ARTICLES.                                                                                                                                                                                                                                                                                                                                                                                                                                                          | RATE.  | AMOUNT OF TAX. |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------------|
|     | Carriage, gig, chaise, phaeton, wagon, buggy wagon, carryall, rockaway, or other like carriage, and any coach, hackney coach, omnibus, or four-wheeled carriage, the body of which rests upon springs of any description, which is kept for use, for hire, or for passengers, and which is not used exclusively in husbandry or in the transportation of merchandise, valued at fifty dollars and not exceeding one hundred dollars, including harness used therewith..... | \$1 00 |                |
|     | Carriages of like description valued at above one hundred dollars and not above two hundred dollars.....                                                                                                                                                                                                                                                                                                                                                                   | 2 00   |                |
|     | Carriages of like description valued at two hundred dollars and not above three hundred dollars.....                                                                                                                                                                                                                                                                                                                                                                       | 3 00   |                |
|     | Carriages of like description valued at above three hundred dollars and not above five hundred dollars.....                                                                                                                                                                                                                                                                                                                                                                | 5 00   |                |
|     | Carriages of like description valued at above five hundred dollars.....                                                                                                                                                                                                                                                                                                                                                                                                    | 10 00  |                |
|     | Gold watches, composed wholly or in part of gold or gilt, kept for use, valued at one hundred dollars or less.....                                                                                                                                                                                                                                                                                                                                                         | 1 00   |                |
|     | Gold watches, composed wholly or in part of gold or gilt, kept for use, valued at above one hundred dollars.....                                                                                                                                                                                                                                                                                                                                                           | 2 00   |                |
|     | Pianofortes, organs, melodeons, or other parlor musical instruments kept for use, not including those placed in churches or public edifices, valued at not less than one hundred dollars and not above two hundred dollars.....                                                                                                                                                                                                                                            | 2 00   | 2 00           |
|     | Valued at above two hundred dollars and not above four hundred dollars.....                                                                                                                                                                                                                                                                                                                                                                                                | 4 00   |                |
|     | Valued at above four hundred dollars.....                                                                                                                                                                                                                                                                                                                                                                                                                                  | 6 00   |                |
|     | Yachts, pleasure or racing boats, by sail or steam, measuring, by custom-house measurement, ten tons or less.....                                                                                                                                                                                                                                                                                                                                                          | 5 00   |                |
|     | Exceeding ten and not exceeding twenty tons.....                                                                                                                                                                                                                                                                                                                                                                                                                           | 10 00  |                |
|     | Exceeding twenty and not exceeding forty tons.....                                                                                                                                                                                                                                                                                                                                                                                                                         | 25 00  |                |
|     | Exceeding forty and not exceeding eighty tons.....                                                                                                                                                                                                                                                                                                                                                                                                                         | 50 00  |                |
|     | Exceeding eighty tons and not exceeding one hundred and ten tons.....                                                                                                                                                                                                                                                                                                                                                                                                      | 75 00  |                |
|     | Exceeding one hundred and ten tons.....                                                                                                                                                                                                                                                                                                                                                                                                                                    | 100 00 |                |
|     | Billiard tables kept for use, and not licensed.....                                                                                                                                                                                                                                                                                                                                                                                                                        | 10 00  |                |
|     | Oz. plate of gold, kept for use, per ounce troy.....                                                                                                                                                                                                                                                                                                                                                                                                                       | 50     |                |
|     | Oz. plate of silver, kept for use, per ounce troy, exceeding 40 ounces, used by one family.....                                                                                                                                                                                                                                                                                                                                                                            | 05     |                |

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

} 83.

\_\_\_\_\_ being sworn according to law, deposes and says, that the within statement contains a full, true, particular, and correct account of his income for the year A. D. 1864 which he has received, or to which he is in any manner entitled, whether derived from any kind of property, rents, interest, dividends, or salary, or from any profession, trade, employment, or vocation, or from any other source whatever, from the first day of January to the thirty-first day of December, A. D. 1864 both days inclusive, and subject to an income tax under the excise laws of the United States; and that he has not received, and is not entitled to receive, from any or all sources of income together, any other sum for the said year besides what is herein set forth in detail; and that he is honestly and truly entitled to make the deductions from his income for said year as specifically stated in detail, in accordance with the true intent of the excise laws of the United States; and that the statement of the number or weight and value of the articles enumerated in schedule A of the act of June 30, 1864, owned, possessed, or kept by him, or of which he had the care or management, on the first day of May, A. D. 1864, is also just and true.

Sworn and subscribed, this \_\_\_\_\_ day of \_\_\_\_\_, A. D. 1864, before me.

Assistant Assessor \_\_\_\_\_ Division \_\_\_\_\_ District, State of \_\_\_\_\_

UNITED STATES INTERNAL REVENUE ANNUAL TAXES MAY 1864

To \_\_\_\_\_ of \_\_\_\_\_ in \_\_\_\_\_

the \_\_\_\_\_ Division \_\_\_\_\_ District,

and State of \_\_\_\_\_

*John W. ...*

TAKE NOTICE

That, in pursuance of the acts of Congress, you are required to make out a list or lists, according to the forms within, as far as the same may be applicable to your case, and deliver the same to me, at my office, WITHIN TEN DAYS FROM THE DATE HEREOF, or an addition of twenty-five per centum will be made to the proper duty.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 1864

*Wm. ...*  
Assistant Assessor

OFFICE: \_\_\_\_\_