

Finding Aid to the County Tax Assessor's Books

Descriptive Summary

Title: Contra Costa County Tax Assessor's Books (Field Books)

Date Range: 1850-1904 (bulk), 1913, 1914, 1923

Collector: Contra Costa County Tax Assessor

Extent: 60 linear feet

Repository: Contra Costa County Historical Society, 724 Escobar St, Martinez, CA 94553, 925-229-1042

Abstract: This collection consists of some 200 hard bound volumes of the property tax records of Contra Costa County. It provides detailed property holdings of all persons owning taxable property in Contra Costa County from the beginning of the county through the end of the 19th century. It also contains many maps delineating specific land holdings throughout the county from 1873.

Language: English

Legal Status: public

Information for Researchers

Access: Collection is open for research, preferably with an appointment.

Publication Rights: FOR PERMISSION TO REPRODUCE OR TO PUBLISH, PLEASE CONTACT THE EXECUTIVE DIRECTOR, CCCHS.

Preferred Citation: "Contra Costa County Tax Assessor's Books (Field Books), Contra Costa County Historical Society

Scope and Content: These field books contain detailed descriptions of real, personal and other taxes collected by Contra Costa County. Some are labeled "duplicate copy". Others are labeled "Supplemental Assessment Book". Some volumes use separate empty pages within the volume to include "delinquent taxes", often for a previous year. Certain volumes are exclusively Poll Taxes; others include the Poll tax within the primary volume.¹ All show internal evidence of being the original bound books used by the tax collector, containing notes, scribbles and marks to show that they had been copied into a final, clean assessment book. Only three final books are currently in the collection, obtained by gift in December, 2015. Some early books are written in pencil. From 1853 each volume contains a name index arranged by the first letter of the surname, referencing the page number on which the individual tax payer's details are

¹ According to the California State Constitution of 1879 Article 13, Section 12, "The legislature shall provide for the levy and collection of an annual poll tax, of not less than two dollars, on every male inhabitant of this state over twenty-one and under sixty years of age, except paupers, idiots, insane persons, and Indians not taxed. Said tax shall be paid into the state school fund." Sarah Lim: 100 years since the poll tax was enacted, Merced Sun-Star, November 1, 2014. <http://www.mercedsunstar.com/living/liv-columns-blogs/article3503400.html#storylink=cpy>

recorded.² Details are recorded in columns that initially included: Name of Tax Payer/Acres of Land/Description of Real Estate/Value of Land/Value of Personal Property/Estate Value/Personal Property/Total Value of Assessment.

From 1859, multiple volumes are used to cover the entire county. They are arranged by locality with the barest description of the locations on the cover. As the population grew, more volumes were used each year until 16 volumes were needed in the later period. A closer analysis will allow an estimate of the number of missing volumes and for what areas. Places contained in given volumes evolved through the years resulting in research complexity by locality or surname.

Taxes were later assessed for purposes other than real and personal property. By 1853, a County School Fund began to be taxed for. Road Districts were established and began to be taxed for county roads in 1855. A county "Sinking Fund" was created and taxed for beginning in 1858. A county "Contingent Fund" was collected for during and after the Civil War. The Board of Supervisors ordered the construction of a County Hospital in 1863 and added a tax for that purpose. The excess Coyotes and other predators resulted in a County Bounty Fund in 1871. Finally (for purposes of this collection) a Squirrel Tax was collected from 1874 to 1878. Each of these taxes added to the columns contained in the Assessment Books. Other, non-taxed information became common, including whether a man was eligible for military service, the specific school, road and tax district, the Supervisor's District in which the person lived. Each of these data points provide increased value to the researcher.

Additional Materials: Other county tax records exist in the archives, including a sampling of Road Tax Books, School Tax Books, business licenses, tax related court cases and tax sales.

Separated Materials: Some loose maps were removed from the volumes and are found in the Map Collection.

History of Property Taxation in Contra Costa County: Among the first actions at the organization of the county was the provision under California law for the collection of property tax. "On April 11, 1850, an act for the legislature was passed organizing the Court of Sessions, in which body...was vested the entire general business of the county...They made such orders respecting the property of the county as they deemed expedient...They...directed the raising of such sums for defraying of all expenses and charges against the county by means of taxation on property, real and personal."³

On May 13th the Court of Sessions met and ordered "that there be assessed and collected for ordinary county expenditure of the real and personal property taxable by law the amount of twenty-five cents on each one hundred dollars; and that in the same manner a like sum levied for the purpose of constructing public buildings for the use of the county...A state Poll Tax of two dollars and fifty cents was also made collectable from those whom the law required to pay it."⁴ Poll taxes were periodically recorded within these volumes. Business licenses were established with various rates of taxation. Those taxes are not included in this collection.

² Detailed examination of each volume was done in 2015 by Lisa Gorrell and Dean McLeod, leading to this analysis of the collection. In addition, research to learn specific practices is recorded in footnoted sources. This analysis is subject to further research and correction.

³ History of Contra Costa County, California, Slocum & Co., 1882, reprinted by the Contra Costa County Historical Society, 2000, p.p.193-194. See p. 239 for a chart showing all categories of tax and years levied from 1851-1881.

⁴ *ibid.* p. 219. Throughout the remainder of the 19th century these taxes varied in items taxed and in tax rate, creating substantial variation in the content of the assessment books.

The year 1851 saw the establishment of the offices of Clerk, Recorder, Auditor, Sheriff, Tax Collector and Assessor, among others. Several of these offices were held by the same person.

In May of 1852, the county was reorganized with taxation now falling under the jurisdiction of the Board of Supervisors.⁵

General tax notices were apparently given in the local newspapers, with instructions to bring taxes into Martinez. By 1864, payments were made to the Sheriff-Tax Collector.⁶ Delinquent tax lists were turned over to the District Attorney for enforcement of payment and eventually to the court for collection or tax sale.

By 1865, payments could be made at various locations throughout the county.⁷

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Additional taxes were added throughout the period of the record. The dates and amounts of those taxes are detailed in Slocum, p. 239.

In 1873 the offices of the County Recorder and County Auditor were consolidated. Also, those of the Sheriff and Tax Collector were combined. Other administrative changes were made throughout the period.

Finding Aid: A detailed finding aid has been prepared and is available in a searchable database. Being an Excel database, the volumes can be searched by date, place name, geographic description, Spanish land grant name, township and range and other variables. Use of this guide is essential to limit random searches in the very fragile volumes.

Indexing Terms: Tax Assessment,

⁵ The office of the County Treasurer, in the Union Hotel, was destroyed by fire in November, 1856. "...the books, papers and monies of the office were reported destroyed by Robert E. Borden, County Treasurer. Nearly two-thirds of county funds were destroyed in that fire. *ibid*, p. 223

⁶ Contra Costa Gazette, 24 September 1864.

⁷ CC Gazette, 25 September 1865.

⁸ <http://www.mercedsunstar.com/living/liv-columns-blogs/article3503400.html#storylink=cpy>