

(Model.)

H. B. LOWE.

2 Sheets—Sheet 1.

TAX DUPLICATE AND RECEIPT.

No. 365,396.

Patented June 28, 1887.

FIG-1

TOWNSHIP No. TAX DUPLICATE OF Co. INDIANA FOR YEAR 1884													
Names of Owners	Number	Description of Lands and Lots Names of Towns	Section Township Range Acres	Hundredths	Value of Land Lot	Value of Improvements	Value of Personal Property	Total Value of Taxables	Polls	Dogs	One half Tax with Road Tax		Current Year
											Dols.	Cts.	
Mcibrides Lycurgus	901		25 24 3 7	30	500	1000	5000	2000	1 12		14 00	25 00	7 11
Adams Robert	902		25 24 3 5		300	200	100	600			4 00	7 00	10 90
Amos W. E. W.	903		25 24 3 8		400	300		900			5 50	70 00	10 90

FIG-2

TOWNSHIP No. TAX DUPLICATE OF Co. INDIANA FOR YEAR 1884													
Received of Dollars and Cents In full for Delinquent 188... and April installment for State County School on poll and personal property Real estate described on reverse side. Harry... Treasurer													
Received of Dollars and Cents In full for Delinquent 188... and Nov. Treasurer													

WITNESSES:

John Blackwood
A. P. Blackwood.

INVENTOR:

Harry Blount
J. N. Lyer Attorney

(Model.)

2 Sheets—Sheet 2.

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WITNESSES:

Jos. H. Blackwood.
 A. B. Blackwood.

INVENTOR ·

INVENTOR
Henry Belows
Law. & Tyner Attorney

UNITED STATES PATENT OFFICE.

HENRY B. LOWE, OF KOKOMO, INDIANA.

TAX DUPLICATE AND RECEIPT.

SPECIFICATION forming part of Letters Patent No. 365,396, dated June 28, 1887.

Application filed November 17, 1886. Serial No. 219,168. (Model.)

To all whom it may concern:

Be it known that I, HENRY B. LOWE, a citizen of the United States of America, residing at Kokomo, in the county of Howard and State of Indiana, have invented certain new and useful Improvements in a Combined Tax Duplicate and Receipt, of which the following is a specification, reference being had therein to the accompanying drawings.

My invention relates to a combined tax duplicate and receipt; and it has for its objects to facilitate the work of the tax-collector, to dispense with a separate receipt-book, and to greatly reduce the liability to mistakes. These objects I attain by securing a blank receipt between the leaves of the tax-duplicate opposite the name of each tax-payer, which receipt, when filled out, will bear on its face the necessary transcript from the duplicate, and on its reverse side the receipt proper for the amount paid, the installment paid, and the levies.

It is well known that in the collection of taxes the labor of the city or county treasurer is very heavy for several days prior to the expiration of the time at which he is required by law to close his books, owing to the great number of tax-payers who at that time come forward for a settlement. Having so many settlements to make, and in each case having to make a transcript of the duplicate into a separate receipt-book, the treasurer's work is necessarily laborious and tedious; and besides, in his hurry to make as many collections as possible, he is very apt to make mistakes.

By using a tax-duplicate made in accordance with my invention, the treasurer can fill out all the receipts at his leisure, so that when the tax-payer calls to pay his taxes the treasurer has nothing to do but to turn to the account in the duplicate, sign the receipt, and detach it, not even taking time to enter the credit in the duplicate, as that can be done with accuracy at any time before final settlement. When the duplicate is sent to the auditor to make out the delinquent list, if a receipt is gone the tax-payer must have his credit; but if it still remains in the duplicate the treasurer is to be credited by the auditor for tax not collected, and the tax-payer is to be returned as delinquent. It is believed that by this means, in addition to the ample time afforded the treas-

urer in which to make out receipts, there can be but slight possibility of mistakes between either the treasurer and the tax-payer or between the former and the auditor.

My invention is clearly illustrated in the accompanying drawings, wherein—

Figures 1 and 1^a are plan views of a tax-duplicate with receipts for two of the tax-payers in place in the book, the face of the receipts being shown, one of the receipts representing but one installment of taxes, the receipt for the other installment having been detached. Figs. 2 and 2^a are like views of the duplicate and receipts, the latter thrown back onto the opposite page of the duplicate to show the under side of the receipts and to expose entries in the duplicate.

Referring to the drawings, A A' represent the tax-duplicate open, one page, A, containing the entries of names of owners, description of lands and lots, value of same, half and total tax for the year, &c., and the opposite page, A', containing data from the duplicate of the preceding year, and showing the half-yearly delinquencies, all as usual in this class of books.

B B' represent half-yearly receipts to be used when taxes are payable in semi-annual installments. These receipts are preferably printed on sheets of paper, which are afterward bound or otherwise secured in the book, the receipt B for the first installment of taxes being at the outer end of receipt B', for the second installment, as shown. Each receipt is provided with a stub, b, bearing on its face the name of the tax-payer, the duplicate number, and the amount of the receipt. When the receipts are given out, these stubs are detached and retained by the treasurer, who makes up his daily cash account from them. As will be seen in Fig. 1^a, the face of the receipt bears the necessary transcript from the tax-duplicate, and, as seen in Fig. 2, the reverse side bears the receipt proper for the amount paid, the installment paid, and the levies.

On reference to Fig. 1^a, it will be observed that neither one of Alcibiades' receipts has been detached, which implies that his taxes are wholly delinquent, and therefore penalty and interest are added. Adams, it will be seen, has paid his first installment of taxes and that receipt has been detached; but he is delinquent

on the last installment and penalty has been added to his account. Amos has paid all his taxes and the receipts have been given out.

It is evident that if the whole amount of tax were payable at one time but a single receipt would be necessary, the construction and arrangement of which are clearly illustrated in the remaining receipt opposite Adams' name, the only change required being in the wording.

I prefer to perforate the receipt-sheets longitudinally, as at *c*, but not transversely.

Having thus described my invention, what I claim as new, and desire to secure by Letters Patent, is—

1. The combination, with a tax-duplicate, of a detachable tax-payer's receipt secured in the duplicate opposite the name of the tax-payer, substantially as described, and for the purpose set forth.

2. The combination, with a tax-duplicate, of a detachable tax-payer's receipt provided with a detachable cash-stub secured in the duplicate opposite the name of the tax-payer, substantially as described, and for the purpose set forth.

3. The combination, with a tax-duplicate, of detachable installment-tax receipts secured in the duplicate opposite the name of the tax-payer, the receipt for the first installment of taxes being on the outer end of the strip of paper bearing the receipt for the second installment, substantially as described.

4. The combination, with a tax-duplicate, of detachable installment-tax receipts secured in the duplicate opposite the name of the tax-payer, the receipt for the first installment of taxes being on the outer end of the strip of paper bearing the receipt for the second installment, and each receipt being provided with a detachable cash-stub, substantially as described, and for the purposes set forth.

In testimony whereof I hereunto affix my signature in presence of two witnesses.

HENRY B. LOWE.

Witnesses:

N. B. SMITH,

W. E. BLACKLIDGE.