INTRODUCTION

The earliest personal property tax book found in Highland County is the year 1826. Books for the years 1828,1829 and 1833 are missing. At first there were four townships in the county: New Market, Liberty, Fairfield and Brushcreek. The remaining 13 townships created from these four townships were created at different times in different years. A tax payer living in a township could find himself a resident of two or more townships; for example: Mary Garnett lived in Fairfield Township but found herself, when Penn Township was created in 1852, a resident of Penn Township. Penn in 1852 was created from Liberty, Fairfield and Union Townships.

Hundreds of names found in this book are found in no other Highland County records. People moved into this county, lived here a few years and moved elsewhere. They acquired no real estate, died intestate and left no property. They left no record of their residence other than the payment of their personal property tax.

After the name of the taxpayer and years the taxes were paid is the abbreviation of the township and town he lived in. Refer to page iv for explanation.

The phrase "(2 in 1836)" or 3 or 4 in a given year means there was more than one person of the same name living in that township or town.

"Fall Creek", "Clear Creek", "Lees Creek" after a name denotes a place in the county where the person lived; for example: near "Fall Creek" or beside "Clear Creek", "Lees Creek".

Lawyers and doctors had to pay a yearly tax to practice. This law was later repealed.

August 20,1980 300 Oak Street, Hillsboro,Ohio

EXPLANATORY NOTES

The following abbreviations appear after the year the taxpayer paid his tax. They are abbreviations of the township or town in which the person lived.

TOWNSHIPS		TOWNS	
LIBERTY	LIB	HILLSBORO	LIB.H
FAIRFIELD	FA	GREENFIELD	MAD.G
MADISON	MAD	RAINSBORO	PA .R
WHITE OAK	WO	NEW PETERSBURG	PA.NP
HAMER	HAM	HIGHLAND	FA.H
DODSON	DO	LEES BURG	FA.LE
SALEM	SA	SINKING SPRING	BR.S.S.
CLAY	CL	NEW BOSTON (BOSTON)	PA.NB
WASHINGTON	WAS	CENTERFIELD	FA.C
CONCORD	CO	DANVILLE	HAM.D
MARSHALL	MAR	SAMANTHA	PE.SAM
NEW MARKET	NM	LYNCHBURG	DO.LYN
PENN	PE		
UNION	UN		
BRUSHCREEK	BR		
JACKSON	JA		
PAINT	PA		

SHEPHERD	Reuben 1826,27,31,32,34,35,	SHIELDS	John 1827 LIB Joseph 1826,27,30,38,39,40,
Ē	Robert (SHAPARD 1849),50 WO Robert 1852,53 CO R.S. (SHEPARD 1848) WO R.S. (SHEPERD 1851) CO Theadore 1859,60 PE T.R. 1858,59 LLB Wm. 1835,36,38 NM		41,42,43,44,45,46,47,48,49,50 LIB Lena 1860 LIB Susannah 1831 FA Sweney 1856 NM Syrena 1853,(Sarena 54),55, (Serena 57 NM
	Wm. 1844,45,46,47,48,49,51,52 LIB William 1841,42 PA	u n	Thomas 1826,27,30,31,32,34, 35,36,37,38,39,40,41,42,43, 44,45,46,47 LIB
	Wm. 1843,44,45,46,50,51 CO William 1846 JA Wm. A. 1837 NM	CUTUON	Thos, dec'd. Thomas Patterson, Admr. 1849,50 LIB William 1851,52 FA.LE
	Wm. A. 1847,48 NM Wm. A. 1839,40,41 CL Wm. A. 1845 JA	SHIHON	James 1849,50,51 MAR (See SKIHON) Jonah (SIHON 1841),43 JA
	Wm. A. 1850,51 FA Wm. A. 1852,53,(Dr.W.A. 54), 55,56,57,58,59,60 PE	A CASE	Jonah 1844,45,46,48,49,50,51, 52,53 MAR Jonas 1839,40,42 JA
	Wm. L. 1854 FA Wm. W. 1859,60 PE W.W. 1858 FA	SHION	Joseph 1847 MAR J. Jonah Shion, Gd. of 1853 MAR
SHEPLEY	Catherine 1842 JA David 1827,34,35,36,37,38,39, 40,41,42,43,44,45,46,47,48, 49,50,51,53,54,55,56,57,58,	SHINKLE	David 1837,40 NM David 1847,48 SA Francis, Sr. 1834 LIB Francis, Jr. 1834 LIB
	59,60 JA Elizabeth 1826,27,30,31,32,34, 35,36,37,38,39,40,41,42,43 JA H.W. 1851 CO		Francis 1832,35 LIB Francis W. 1832 LIB George 1826,27 LIB John 1858,59 JA
	James 1841 JA John 1842,43,46 JA John 1844,45,49,50,51,52,53, 54,55,56,57,58,60 MAR		Joseph B. 1843,44,46,48,50, 51,53,54 LIB Joseph B. 1855,56,57,58,60 LIB.H
	John 1857,58,59,60 BR John C. 1849,50,51 JA J.M. 1851 CO Mathias 1846,47,48,53,54,55,		Joseph B. 1847,48 CL Joshua W. 1858,59,60 LIB.H Mary 1836 LIB Michael 1858 FA
	56,57,58,59,60 MAR Sampson 1859,60 JA William 1859,60 JA	SHIPLEY	Moses F. 1834,36,37,39 MAD David 1830,31,32 BR John 1859 MAR
SHEPTON	Alfred 1854,55,56,(SHIPTON 57) PA	SHIPP	Wm. H. & Co. (SHIPLY 1850) CO James 1847,48 LIB
SHERMAN	H.A. 1858,59,60 MAD.G William 1827 CO		James 1854 LIB.H James 1856 LIB
SHERROW	William 1827 JA Arm 1830,31,32,34,35,36,37,38, 39,40,41,42,43,44 LIB		James M. 1849,50,51,52,55,58, 59 LIB James M. 1855,57,60 LIB.H
	Jane 1848,49,50,51,52,53,54, 55,56,57,58,59,60 LIB John 1826,27 CO	SHIRP	Hannah James Lawson, Gd. of 1846,47 BR James 1838,39 PA
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