

J. S. HARRISON & J. M. HOWARD.

TAX RECEIPT BLANK.

No. 396,560.

Patented Jan. 22, 1889.

Cash **Lebanon No.** **1886**

Lebanon, Ind.

Recd of **the sum of** **Dollars and** **Cents**

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Witnesses:

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UNITED STATES PATENT OFFICE.

JOSIAH S. HARRISON, OF LEBANON, AND JOHN M. HOWARD, OF THORNTOWN, INDIANA.

TAX-RECEIPT BLANK.

SPECIFICATION forming part of Letters Patent No. 396,560, dated January 22, 1889.

Application filed May 14, 1888. Serial No. 273,848. (No model.)

To all whom it may concern:

Be it known that we, JOSIAH S. HARRISON and JOHN M. HOWARD, citizens of the United States, residing at Lebanon and Thorntown, respectively, in the county of Boone and State of Indiana, have invented certain new and useful Improvements in Tax-Receipt Blanks; and we do hereby declare the following to be a full, clear, and exact description of the invention, such as will enable others skilled in the art to which it appertains to make and use the same.

This invention relates to improvements in tax-receipt blanks, and has special reference to the class of tax-receipts used by county treasurers, the object of the invention being to produce a receipt-blank which shall be simple and comprehensible, and which will embody several distinct and important features—*i. e.*, a main receipt embodying a plurality of receipts or separate tax accounts so arranged as to be distinct in themselves, and also so combined as to be calculated together and with reference to each other, a coupon embodying the essential features of the main receipt—that is, a duplicate in brief—which coupon may be removed from the main receipt and filed away by the clerk who gives out the receipt, for future reference in comparing books, and a stub embodying the essential features of the main receipt and a duplicate substantially of the coupon.

Heretofore in receiving and receipting for taxes it has been necessary to draw up a separate receipt for each tax paid—such as State and county tax, gravel-road tax, railroad tax, ditch and miscellaneous tax, &c.—and it was necessary to refer to all previous receipts given upon certain of the above-mentioned taxes to make proper calculations and ascertain correct balances, thus making the receipting and recording of paid taxes an intricate and laborious task, and frequently, on account of the complication arising therefrom, mistakes and miscalculations have been made, necessitating the review and recalculation of the whole work done.

By our improvement the tax-payer receives but a single receipt, embodying what he or she heretofore required a considerable number of receipts for, and the county treasurer

retains a consolidated stub, and the clerk or recorder a coupon embodying in brief the entirety of the receipt given, which covers the entire field of taxation, and simplifies the records and decreases the labor, and particularly renders the liability of mistakes and miscalculations a matter of gross carelessness.

Our invention consists in the special construction, arrangement, and in the combination of the several elements of the tax-receipt blank, substantially as hereinafter described, and set forth in the claims.

The drawing illustrates in plan view a tax-receipt blank made in accordance with my invention.

The tax-receipt blank A, which is printed upon a single sheet of paper, consists of the main body or original receipt-blank B, the brief duplicate coupon C, divided from the main-receipt blank by the perpendicular perforated line *c'*, and the brief duplicate stub D at the opposite end of the main body A, and divided therefrom by the perpendicular perforated line *d'*.

The main receipt, coupon, and stub will each have a suitable heading, such as—

CORPORATION OF LEBANON,
Treasurer's Office, Lebanon, Boone Co., Ind. . . . 1888.
Received of
the sum of ¹⁰⁰ dollars,
in full of first one-half of taxes for the year of 1887,
apportioned as follows:

which headings are divided or separated from the lower or recording portions by a headline, E.

The headings, there being a separate but a duplicate one for each, the main-receipt blank, coupon and stub blanks, may be of any suitable and desired wording, the main-receipt blank having preferably, in addition to the heading above given, the number of the tax duplicate, rates of taxation, and total value of property, also a clause setting forth what the State and county tax includes.

The recording body of the main-receipt blank B is ruled or printed with perpendicular lines F G H I, to form the vertical columns F' G' H' I', the column H' being subdivided by perpendicular line *h'* to form a series of

vertical columns for insertion of locations, amounts, and general descriptions of land, &c., taxed, shown in the drawing as headed " $\frac{1}{4}$ Section," " $\frac{1}{2}$ Section," " $\frac{3}{4}$ Sec.," "Section," "Town," "Range," "Acres," "Lot," and "Block," which columns h' may be more or less, as occasions require.

The column F' , at the left, is for the insertion of the numbers of record. The column G' , next adjacent to the right, is for the insertion of description or name of property or thing taxed, and the column I' , at the right of column h' , is for the amounts of tax, and is headed "Dollars and cents," it being divided by a vertical decimal-line, i' .

The duplicate receipt-coupon C , which is at the right, and the duplicate record-stub D , which is at the left, of the main-receipt blank B , are each divided by perpendicular lines k' , k^2 , k^3 , to form a vertical duplicate number-column, k^4 , at the left, a dollar-and-cent column, k^5 , at the right, and a description or name column, k^6 , in the center, or intermediate between columns k^4 and k^5 , which columns k^4 , k^5 , and k^6 contain the same matter and are duplicates of columns F' , G' , and I' , respectively, in the main-receipt blank, the numbers, descriptions, and amounts in these columns in the stub and coupon coinciding with the numbers, descriptions, and amounts in the like columns in the main-receipt blank B .

The main-receipt blank B , coupon C , and stub D will be divided into a series of separate and independent account-spaces by heavy horizontal lines—such as L —with footing-lines in the amount-columns, one of the spaces being for the State and county, another for gravel-road-tax account, another for railroad-tax accounts, and another for miscellaneous-tax accounts, each account having a separate footing-line, so that the total amounts of the separate accounts may be ascertained at a glance and footed up separate from the remaining accounts, all of which accounts are directly under one another, so that the footings of all may be quickly added together to ascertain the total amount of tax, or the sum of one or more accounts deducted from the sum of the balance of the accounts to ascertain the amounts due in balance.

At the lower right-hand corners of the stub D , main-receipt blank B , and coupon C is a horizontal space in which to represent the cash-balance, and printed near the lower end of the main-receipt blank is a synopsis of the laws on payment and taxation of properties, and below this, or at a convenient place near the bottom, is a line for the signature of the treasurer of the county, who fills up and acknowledges the receipt of taxes. At the lower ends of the coupon and stub are lines and spaces for the signature of the person who receives the money and for general remarks.

The advantages of our improved receipt will be readily apparent, it being only necessary to fill in the proper spaces the numbers, description of properties, amounts, and add

up the whole in the main-receipt blank, coupon, and stub, to correspond to each other, tear off the coupon and keep same for future reference, tear off the main-receipt blank after signature of treasurer has been written thereon, giving same to payer, and a stub remains for reference of treasurer or book-keeper.

The separate account-spaces formed by the horizontal lines L are subdivided by parallel horizontal lines to form horizontal spaces m for the entry of the different items coming under the heads of the separate accounts, these spaces and lines in the stub, main-receipt blank, and coupon being directly on a line horizontally with each other, so that in making the entry in the main receipt it is simply necessary to follow the space in which the entry is made and fill in the space in the stub and coupon on a line with the entry to correspond, which prevents liability to err.

We are aware that a combined tax duplicate and receipt has been made in which the blank receipt is a separate sheet of paper secured between the leaves upon which the tax-duplicates are printed, which blank receipt normally covers and overlaps the said duplicate and is printed and filled in upon both sides, as the leaf of an ordinary book, as described in United States Letters Patent No. 365,396, dated June 28, 1887, which patent virtually covers "a tax-receipt book having tax-receipt and tax-duplicate leaves arranged alternately therein," which leaves must be turned backward and forward when filling out or comparing the receipts and duplicates, and such construction we do not desire to claim.

We claim—

1. A combined tax-receipt duplicate coupon and duplicate stub consisting of a single sheet of paper ruled and printed and divided by the perforations c' d' into three distinct parts or elements—*i. e.*, the main or central tax-receipt blank, B , having a suitable heading and suitable spaces for a plurality of complete accounts, the coupon C , and the stub D , one at the right and the other at the left of the main-receipt blank B , both of which are duplicates in brief of said main receipt and are detachable, substantially as shown and described.

2. The sheet of paper, A , (in one piece,) comprising the ruled and printed tax-receipt B , the duplicate coupon C , and duplicate stub D , and having the perforations extending vertically from the lower to the upper edge of the sheet A midway, or approximately so, between said receipt B and coupon C , and between the receipt B and duplicate stub D , whereby either the coupon or main receipt, or both, may be detached, substantially as described.

3. A combined tax-receipt, coupon, and stub consisting of the single sheet A , separated or divided by vertical perforations c' d' , as shown, to form three distinct connected but detachable parts—*i. e.*, the main-receipt blank B , having a suitable heading and ruled

or printed to form the vertical columns F' G' H' I', the duplicate coupon C, and duplicate stub D, one at the right and the other at the left end of said sheet A, and each having a heading similar to the heading in the main-receipt blank B, and each being ruled or printed to form the vertical columns k^4 k^5 k^5 , which correspond to the columns F' G' I' in the main-receipt blank, all substantially as shown, and for the purpose described.

4. The continuous sheet A, ruled and printed to form and combine the three following-arranged parts—*i. e.*, the main-receipt blank B, having suitable vertical entry-columns divided horizontally by lines L M, as described, the duplicate coupon C and stub D at the right and left of the main-receipt blank B, having duplicate vertical entry-columns, and having horizontal spaces and horizontal lines to correspond to and in a line with the horizontal spaces and lines in the main blank receipt B, and being detachably divided off from the blank receipt by vertical perforations c' d' , substantially as described, and for the purpose set forth.

5. In a tax-receipt, the continuous sheet A, the main-receipt blank B, having the vertical dividing-lines F G H I, to form the number, descriptive, and amount columns F' G' I', and the intermediate recording-columns, H', and having the horizontal lines L M, to divide the entire main-receipt blank B into a given number of parts or spaces, whereby the real tax, gravel-road tax, railroad tax, &c., may be recorded, so as to be independent of each other, and the removable coupon C and stub D, having columns and lines to correspond with the columns and lines in the main receipt B, and each of said parts—*i. e.*, the main receipt B, coupon C, and stub D—having lines and spaces at the lower end on or in which signatures or remarks may be written, substantially as described, and for the purpose set forth.

In testimony whereof we affix our signatures in presence of two witnesses.

JOSIAH S. HARRISON.

JOHN M. HOWARD.

Witnesses:

N. E. C. WHITNEY,

JOSEPH A. MINTURN.