

Lawrence New Monday, June 6, 1857.

Board of County Commissioners met as a Board of Equalization at the Office of the County Clerk and continued in session daily Sunday excepted until Thursday morning June 16, 1857.

The following business was transacted by the Board of Equalization.

June 6th Considering individual assessments.

" 7th Considering the question of ownership of certain cattle sold to J. Deichman by Joseph Michael of Marion Sp. Board ordered that Joseph Michael be notified to appear before them and give testimony as to the facts in the case.

June 8th Mr. Joseph Michael & Mr. Deichman appeared before the Board and agreed to the following facts, to wit Deichman bought 19 head of cattle of said Michael Sept 26, 1851, on account of which he paid \$600. The cattle to remain in Mr. Michael's possession until March 15th when the balance of purchase money was to be paid and delivery ^{of cattle} made.

The Board decided the cattle belonged to Michael on the 1st day of March and assessment was accordingly changed from J. Deichman to Joseph Michael, he assenting thereto and signing a listing sheet.

Ordered that \$20⁰⁰ be deducted from the item of Horses on J. Deichman's listing sheet and \$20⁰⁰ from the item of Hogs.

June 9th It was ordered by the Board that certain cattle assessed in Clinton Sp. to R. B. and D. D. Stiles to be deducted and the same placed upon the assessment roll of Grant Sp. and the assessors requested to make the change on their books.

June 10th Considering individual assessments - but no changes made.

June 11th In the matter of assessment of personal property of R. F. Carver it was ordered that the property assessed in Enders Sp. be struck off & referred to remain as assessed in Mahan Sp. where he resides.

June 13th F. M. Clark who is assessed on 1400⁰⁰ mortgage notes, asked to have the item struck off, as he had transferred the same to Edward Russell, and was not in his possession on the first day of March. F. M. Clark and Edward Russell being duly sworn testified as follows. That said mortgage notes were transferred and now in possession of Edward Russell a/g. The Board after consultation with the County Atty. decided that said mortgage notes were held as collateral security and therefore subject to taxation.

June 14th Considering individual assessments, but no change made.

June 15th Ordered to deduct 200⁰⁰ from Thomas Washburn's account to J. M. St. Louis Sp.

" " Strike off item of \$400⁰⁰ assessed to Dr. Scope did not have it paid.

" " " " " \$1000⁰⁰ credit. J. B. Boyd of Clinton Sp. " " " "

June 16th " " Deduct 500⁰⁰ from E. A. Hunt's assessment. Say said name to R. C. at an early day. Martin Cattle assessed to Clinton Mahan Sp. ordered Stricken off in Clinton Sp.

Enders Horses ordered to be assessed in same town as in Clinton Sp.

Board of Equalization adjourned sine die.
Attest J. M. Clark
J. M. Clark