

Tax Laws Too Squirrely?



Settling the new American frontier was a daunting task in that it presented challenges that required “out-of-the-box” thinking from the civic leaders of the day. Such as the one Ohio faced when they first entered statehood in the early 1800s.

One of the first things the state legislature did was to enact a property tax on the assessed value of land ownership. This was obviously not a popular decision, especially among the farmers who were already struggling just to tame the land and bring in their crops. In the early days Ohio farmers were seeing great losses of livestock due to wolves and other wild animals. In addition, squirrels were getting into barns and raiding their stockpiles of animal feed.

So the legislature came up with a solution to not only ease the tax burden but address the farmers’ dilemma. They amended their tax laws to include a requirement for any male of military age to kill 100 squirrels a year and deliver the pelts to the town clerks. By doing so, they would receive a tax credit for that year.

It was an effective solution... in fact, too effective. Hunters would bring in far more than 100 pelts to receive credits that could be applied to future taxes. In less than ten years Ohio faced dwindling revenue and voted to end the squirrel bounty program.

I came across this nugget of history while reading town records mentioning William Houston, one of my daughter-in-law's great-granduncles, alongside his annual squirrel tally.

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