

Rush County Bicentennial – Taxes, Taverns, and Jails
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This is the fifth article I have written concerning the Rush County Bicentennial in 2022. After the land sales at Brookville in 1820, the organization of Rush County took a lot of time and effort.

In April of 1822, by state statute Rush County was established with three County Commissioners. They were Amaziah Morgan of Union Township, Jehu Perkins of Noble Township, and John Julian of Orange Township. All three had north/south streets named in their honor in the county seat town of Rushville.

Initially only six townships existed in Rush County (Union, Ripley, Noble, Washington, Richland, and Orange). Today there are twelve. As the county grew, there was a need for more township voting centers and public school locations.

Several of the first organizational meetings for the county took place at Stephen Simms' cabin. His home was located just south of the Flatrock River where State Road 52 and State Road 3 now come together (where the new Casey's store is located). There is a large stone and plaque at the point to commemorate the location.

Other meetings were held at William Laughlin's cabin. At a special meeting on June 17, 1822, the commissioners approved the seat of justice in Rushville.

One of the biggest responsibilities of the commissioners was to raise revenue to support Rush County. Originally the main source of money was from the sale of 151 lots sold in the town of Rushville.

Money was scarce on the frontier. Most business was done on a trade or barter system. Gold coins were always good. Interest rates on loans or IOUs were ten percent or higher.

Additional revenue came from taxes. One tax was a poll tax of 50 cents on all white males over 21 years of age. (Remember that white women, African American men and women, and Native American men and women did not have the right to vote.)

A second tax was placed on personal property. The rates were: stud horse – the price of one breeding, mule – 37 ½ cents, yoke oxen over three years old – 25 cents each, four wheeled carriage - \$1.25, two wheeled pleasure carriage - \$1.00, gold watch – 50 cents, and silver watch – 20 cents.

Taverns were taxed from five dollars to ten dollars per year. Also the county set levels for tavern prices: whisky – 12 ½ cents per ½ pint, meals – 25 cents each, bed – 6 ¼ cents per person, and a horse standing at hay overnight – 18 ¾ cents.

A third tax was the one set on real estate in 1826. Each 100 acres of the first rate was taxed at 50 cents, each 100 acres of the second rate - 40 cents, and each 100 acres of the third rate - 30 cents. Town lots were taxed at 50 cents on every 100 dollars of assessed value.

So from the get-go personal property and real estate taxes became our primary sources of Rush County revenue.

The organization of the Rush County Circuit Court took place on April 4, 1822, at the cabin of Stephen Simms. Those judges confirmed were William Wick (President Judge), and North Parker and Elias Poston (Associate Judges). Also appointed were Robert Thompson as County Clerk and John Hay as County Sheriff. Other decisions about court organization were made at John Perkins' cabin five miles southeast of Rushville. He owned a distillery.

It appears the early court preferred to do business where there was a still or tavern. The fall term of the court convened on October 4, 1822, at John Lower's place three miles south and west of Rushville. He owned a tavern. When the court met in Rushville it was usually at the home of Robert Thompson. He owned a tavern also.

Rush County's first Sheriff, John Hay, evidently had an impaired mind. After a year as our Sheriff he ended up in Hancock County. There he was arrested for some reason and put in their log jail. Hay set the jail on fire and perished in the flames. Greenfield has never forgiven us!

In 1824, Justices of the Peace (JP) in each township were given responsibility by the state to run county government. JP laws were strict for swearing in public, one dollar per swear word. The fine for fighting was 25 cents. There were problems with the JP system, so it ended in 1828 and the County Commissioners were back in business.

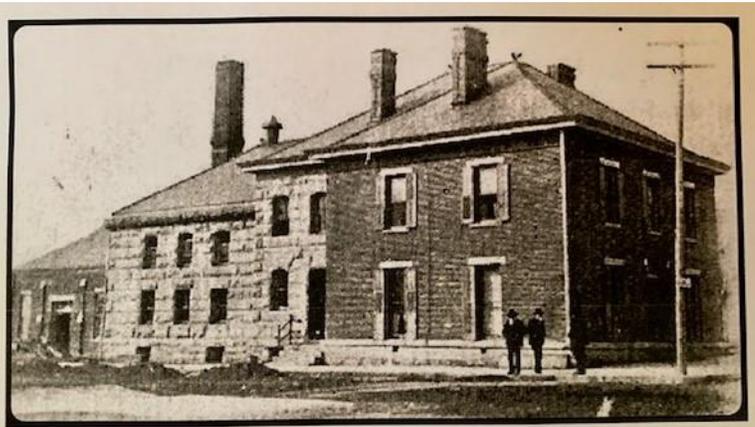
The first Rush County Jail was a two-story log building, 14x18 feet. It was constructed of hewn timbers one foot square. The lower floor had no doors or windows on the 8 foot sidewalls. Entry was from a door in the floor of the second level. On the second level were two rooms, one for women prisoners, and one for male debtors. Debtors were released during the day to go to work. The building was constructed on the east block of the public square, and Richard Hackleman was the contractor. The building was completed in November of 1823.

The second jail was completed in 1844 at a cost of \$3,250. Rush County has just completed their fifth jail at a cost of approximately \$22 million. The third jail was built in 1862.

Rush County's first courthouse was built on the west block of the public square. Prior to that, cases were usually heard at Stephen Simms' cabin or at the tavern of Robert Thompson. The new courthouse was still unfinished in 1826, but was used anyway. It was completed by November of 1826. It was a two-story brick structure 40x40 feet. It had a cupola on top similar to the one at Connersville. The lower floor contained a courtroom and jury rooms with a ceiling 18 feet high. The upper floor ceiling was 14 feet high and contained three rooms for county officers. The building was constructed at a cost of \$2,500 under the direction of contractor Reynold Cory.

Rush County's third courthouse still serves well. It was completed in 1898. We will discuss more about it in a future article.

It is pretty amazing that much of the groundwork our founders laid for our local government is still with us today.



Third Jail built in 1862