

RAMSEY COUNTY
History
A Publication of the Ramsey County Historical Society

Aches and Pains of
Property Owners:
Taxes, Fees, 1856–1904

Page 17

Fall, 2000

Volume 35, Number 3

All the Frailties of Human Nature
The Ramsey County Attorney's Office
and Its Colorful 150-Year History

—Page 4



Pierce Butler, Ramsey County attorney from 1892 to 1896 and future associate justice of the United States Supreme Court, with Henry G. Hardy, left, a clerk, and S. C. Donnelly, right, an assistant county attorney. This photo, from the Ramsey County Attorney's Office, probably was taken when the office was located in the 1880s Ramsey County Courthouse at Fourth and Wabasha in downtown St. Paul. See the article on the history of the Ramsey County Attorney's Office beginning on page 4.

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A Message from the Editorial Board

In 1999 Ramsey County celebrated its sesquicentennial anniversary of its founding. As part of the effort to look back at the county's past 150 years, this issue of our magazine opens with Anne E. Cowie's history of the Ramsey County Attorney's Office. Trained as an attorney and as a historian, Anne Cowie captures the changes that have taken place in this office over the years and highlights some of the flamboyant individuals who have served as Ramsey County attorney. She also focuses on some of the most interesting and important cases, such as the trial of T. Eugene Thompson, handled by the county attorneys since 1849. What emerges from this study is a greater appreciation of how the work of the Ramsey County Attorney's Office has changed since frontier times and how successful those elected to the office of county attorney have been in adjusting to these changes.

In our second article in this issue, Leo J. Harris, attorney, author and historian, writes about the practical operation of the law for two St. Paul property owners, Martin and Sarah Flanagan. The Flanagans owned two small lots on Broadway Street (which no longer exists due to the construction of Interstate I-94) in downtown St. Paul between 1856 and 1904. Harris's perspective is very different from that of Anne Cowie because he analyzes the Flanagan's real and personal property tax receipts and other legal records to determine the financial consequences of St. Paul property laws for a family of modest circumstances. Over time the Flanagan property on Broadway went from being a lot in a frontier town to a homestead in a prosperous city to being part of a St. Paul slum. One of the most fascinating parts of this story is the way in which the Flanagans found their taxes and assessments increased as St. Paul gradually improved its streets with grading, paving and building sidewalks in the late nineteenth century. This is a circumstance many readers of the present century can certainly understand and appreciate. The Flanagans' experience cries out with the feeling of "the more things change, the more they remain the same."

Finally, historian and author Rhoda Gilman unravels the tangled identity of Cloud Man.

John M. Lindley, Chair, Editorial Board

The Aches and Pains of St. Paul Property Ownership: Taxes, Assessments and Fees Between 1856 and 1904: A Snapshot of the Lives of the Flanagan Family

Leo J. Harris

Those were far simpler days. Dinner was cooked on wood-burning stoves. Travel was by horse and wagon. A cool, refreshing glass of water was drawn from one's own well. The frontier had just fled westward and the immigrants were settling in. In those early days of Minnesota there was no meaningful property taxation or municipal red tape to burden these new citizens. Correct? Don't bet on it!

Among the papers and records preserved by the descendants of Martin P. Flanagan (1824–1883) and his wife, Sarah Moran Flanagan (1840–1910), both immigrants from Tralee, Ireland, was an envelope containing more than 150 old government documents. This cache of documents, dated between 1857 and 1904, mostly originated from the offices of the treasurer of the City of St. Paul, and the treasurer and auditor of Ramsey County. These documents consist primarily of annual real and personal property tax receipts, auditor's statements and assessment receipts, but also include relevant deeds, mortgages, partial releases and satisfactions.

These documents, along with census reports, the annual *St. Paul City Directories*, and Ramsey County probate and real estate records, were analyzed along with relevant real estate plats¹ and insurance maps.² This review gives us an interesting snapshot into the lives of Martin and Sarah Flanagan. More important, one can in this way view the mechanism for nearly fifty years of property ownership in Minnesota, from a simple beginning to a growing complexity. That will be the principal objective of this short article. How fortunate it is that pack rats and historians can combine to study and relate the history of our past.

First of all, who were the Flanagans? Martin Flanagan came to St. Paul in 1856, having spent the previous fourteen years in Vermont. He then sent for Sarah

Moran, aged eighteen, from Ireland, and married her in St. Paul. They had six children. The early jobs of Martin Flanagan in St. Paul were as a porter, a warehouseman, and as a rectifier for various liquor dealers. By 1872 he had become a clerk for Peabody, Lyons & Company at 107 Third Street, and by 1881 a partner in that company. The sons of Martin Flanagan were to become clerks, bookkeepers, and a banker. Perhaps the record-keeping traits of these occupations were the reason the old property records were preserved.

A Modest Home

What do these records tell us, first of all, about the living arrangements of Sarah and Martin Flanagan? Unfortunately, no photographs are known to have survived either of the Flanagans or of their home. But according to records in the office of the Register of Deeds in Ramsey County, Martin Flanagan purchased the deed to lots 6 and 7 in L. C. Dayton's Enlargement on April 25, 1856, for the sum of \$650.³

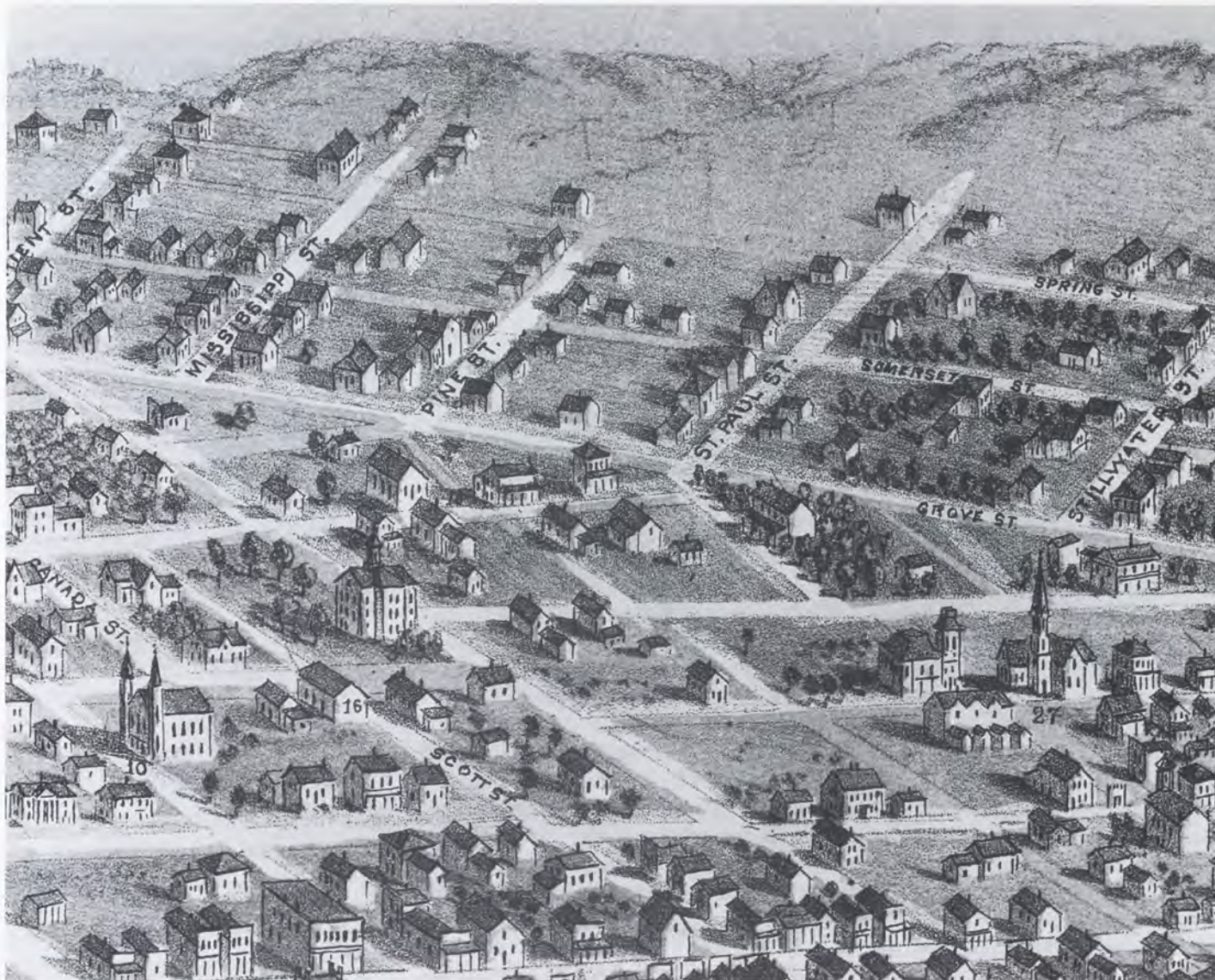
Dayton's Enlargement was a small, half-block plat, in downtown St. Paul, bounded on the north by Grove Street, and on the west by Broadway Street. Lot number 7 of the plat, on the west side of the most northerly block of Broadway, measured 25 feet wide by 150 feet deep. The Flanagans' modest wooden house on this lot 7, which for postal and other purposes carried the number 583, was set back approximately thirty-five feet from

Broadway street, and abutted on the south lot line. The house had a front porch, two floors in front, and a single floor in the rear. Between 1873 and 1885 the Flanagans had added two outbuildings to the rear of the house; presumably, one was the stable for a horse and wagon.

An ink line drawing of an early wooden frame home with wooden sidewalks, near the corner of Fourth and Minnesota Streets, shows the type of simple dwelling which was prevalent at the time Martin Flanagan purchased his nearby residential lots. A bird's-eye panorama of portions of downtown St. Paul, in the year 1867, provide an idealized view of what the Flanagan's neighborhood might have looked like.

Keeping the Dust Down

All but two structures in Martin Flanagan's block were also wooden. The remaining two buildings, one of which was a drug store, were of stone or had a brick veneer. By the early 1870s the houses on Broadway had access to city water. On August 23, 1869, the first city water was supplied from Lake Phalen by the St. Paul Water Company, through seventeen miles of pipe laid by that date.⁴ The first sewer was laid in Broadway Street in 1874. In 1882 an alley was opened on the southeast side of the block. Broadway originally was a simple dirt street; it was improved and graded in 1874, 1882, and finally paved in 1900. The street was sprinkled by the city commencing in 1887 to keep down the summer's dust and blowing dirt. One John G. Hinkel held many city contracts to sprinkle the streets. His horse-drawn water carts bore such inscriptions as "It is a Cold, Wet Day When we Don't Sprinkle," and "No Dust is our Business this Time of the Year."⁵ Wooden sidewalks were added in



A section of Albert Ruger's 1867 Panoramic map of St. Paul in 1867. Martin and Sarah Flanagan's modest wooden house occupied Lot 7 in the cluster of five houses shown just below Grove Street (center at the far left). Unless otherwise indicated, all photos used with this article are from the Minnesota Historical Society collections.

1880 and improved in 1892; cement sidewalks were added in 1900 and 1903.

Martin Flanagan lived in the family residence until he passed away in 1883. His wife Sarah lived there until her death in 1910. Family members owned the house until it finally was sold in 1928. Apparently lot 6, purchased in 1856, as well as lot 3 in the same plat, purchased in approximately 1875, were acquired by Martin Flanagan for rental purposes, and they were included in many of the old documents as well.

During the early years real estate taxes

were payable to the St. Paul city treasurer. The earliest tax receipt, for 1856 taxes payable in 1857 and dated March 30, 1857, is but a simple store-bought form. It records payment by Martin Flanagan of \$5.40. The receipt carries the actual signature of Dannie (Daniel) Rohrer, city treasurer from 1854 to 1859. Then, as now, taxes for a previous year were payable in the subsequent year. Starting in 1860, taxes were payable to the Ramsey County treasurer or auditor.

Another early document was a receipt for payment issued by the Ramsey

County auditor to Martin Flanagan on July 10, 1862, for \$1.84. This sum was for a 2-mill Civil War tax, based upon an 1861 assessed valuation of \$920 for the houses on lots 6 and 7. To determine this tax, the valuation (\$920) was multiplied by two mills (.002), giving the total sum of \$1.84. It would appear that Martin Flanagan went in person to City Hall, and paid these tax bills with cash.

Both real and personal property were subject to taxation in Ramsey County. For taxes to be levied, the Flanagan property first had to be assessed. Presumably

this was accomplished, from time to time, by actual visits of county assessors. It is suspected, however, that in most cases estimated valuations were used, based upon the similarity of the neighboring homes. It is noted from a review of the Flanagan receipts that most valuations were the same for a minimum of two years, but sometimes continued at the same rate for up to five straight years.

That the assessments were generally fair and reasonable may be reasoned from a March 21, 1880, mortgage made by the Flanagans on lots 6 and 7 for \$1,000.⁶ The assessments on these lots for 1879 taxes payable in 1880 totalled \$2,800. Fair market value for mortgage purposes is conservatively one-third of the assessed value.

Sporadically, between 1873 and 1904, the personal property of Martin and Sarah Flanagan was also taxed. The 21-mill tax for the year 1882 was based upon a total valuation of \$90 for personal property contained in their home. The calculation was $\$90 \times .0021 = \1.89 , the tax payable. The breakdown of the tax by governmental recipient is clearly stated on the reverse side of the receipt. The assessed value of the Flanagans' personal property ranged over a forty-year period from \$50 to \$215. One wonders what meager assortment of household goods and clothing were valued to make up these small dollar amounts! The assessed value of lot 7, where the Flanagan home was located, grew over a forty-eight year period from \$90 to a high of \$3,200.

\$2.30 for Schools

The early real property tax receipts contained a clear and concise statement, in actual dollars and cents, of how the tax was broken down and distributed to the recipients. In this instance, the named beneficiaries were the State of Minnesota, Ramsey County, the City of St. Paul, schools, the poor, and for interest purposes. This payment, of 1860 taxes payable in 1861, was \$18.40. It is noted that \$2.30 of this total was spent for school purposes. It is certain that such school taxes, in 1860 and the following years, were used in the 1865 construction of the nearby Franklin school, located on Broadway between Ninth and Tenth



"Oldest House in St. Paul." The early wooden frame house in this 1875 ink drawing by Robert O. Sweeny is typical of the simple dwellings in St. Paul at the time Martin Flanagan bought his lots.



Water Sprinkling Wagon, probably in St. Paul, about 1885. By 1887 streets were being sprinkled to keep down the dust.

Streets. This school cost \$16,969.13, which included the site, structure, furniture, fence, and outbuildings.

Later real property tax receipts broke down the share of the taxes paid to the recipients in mills. The 17½-mill tax for

1885, amounting to \$131.25, was paid in 1886 by Sarah Flanagan and was based upon a total assessed value of \$7,500 for the three lots. The calculation was $\$7,500 \times .00175 = \131.25 . Taxes paid by the Flanagan family for these real properties ranged, over a forty-eight year period, from a low of \$5.40 to a high of \$199.66.

Martin Flanagan passed away on October 27, 1883. The inventory of his estate listed \$3,400 worth of personal property, being principally his partnership interest in Peabody, Lyons & Company, a wholesaler and importer of liquor and spirits.⁷ For a number of years, Ramsey County Probate Court judges were compensated not with a salary but, instead, with fees which they charged to the estate or to the survivors for their services. The early Minnesota statutes list more than forty different chargeable services, limited, however, to

Martin Flanagan's receipt for \$5.40 in taxes paid on March 30, 1857. From the Flanagan family papers.

Treasurer's Office, Ramsey County, Min.
St. Paul, Min., July 5th 1861

RECEIVED OF Martin Flanagan Esq the sum of 17 Dollars,

in full for State, County, City, Board of Education, School, Poor and Interest Taxes, on the following described Lots situated in the City of St. Paul, for the year A. D. 1860

LOT.	BLOCK.	DESCRIPTION.	TAXES.																	
			STATE.		COUNTY.		CITY.		SCHOOL.		POOR.		INTEREST.		TOTAL.					
			\$	CTS.	\$	CTS.	\$	CTS.	\$	CTS.	\$	CTS.	\$	CTS.	\$	CTS.				
6		Daylan's Enlargement	2	84	2	13	4	97	1	78	7	1	78			14	21			
7		" " "		84		63		147		52		21		52			4	21		
				3	63		2	76		6	44		2	36			18	40		
		less count of 10 percent on City County Poor & Int																1	23	
																			17	17

W. A. Smith County Treasurer.
per *J. C. [unclear]*

Tax receipt for 1861, indicating named beneficiaries: the State of Minnesota, City of St. Paul, the Board of Education, the schools, and the poor. Flanagan family papers.

the total sum of \$25 per estate.⁸ Martin Flanagan's property was appraised by experts nominated by the Ramsey County Probate Court. These "appraisers" (presumably drinking buddies of the Probate Court judge) were paid from the proceeds of the estate: \$1 for each day of service, and 4 cents a mile for travel.⁹ The deceased's personal property was valued by them at \$2,600 for the year 1884, and was taxed at the rate of 16 mills, giving a tax payable of \$41.60. The estate inventory of real property (lots 3, 6 and 7) was valued by the appraisers at \$7,175. The real estate taxes paid for the year 1884, based upon the rate of 16 mills and an assessment of \$7,300, was \$116.80. It clearly was costly to die, even before estate and inheritance taxes were legislated.

The expenses of local improvements in St. Paul, including opening of streets, street paving, street grading, change of grade, sewers, and sidewalks, etc., were defrayed by special assessment upon the benefitted real property. The special assessments were not included in the annual real property tax levy, but were collected by the city treasurer of St. Paul. Unlike the current practice in which the payment of the assessment is spread over a period of years, the then payment was due immediately. The 1886 assessment by the St. Paul Board of Public Works against the property of Sarah Flanagan was a total of \$482.25, a huge sum at the time. This assessment was for the opening of Broadway Street and the laying of the Grove Street sewer.

Streets a Problem

The opening of streets in St. Paul presented major problems, and hence required large assessments. St. Paul was platted:

"... with the same lawlessness the bird exemplifies in its path through the fenceless air" over a rugged terrain that was, to say the least, well watered. The tasks of blasting, grading, and draining begun by the municipal government in the 1850s made the city look like the "vicinity of Etna after an erup-



Franklin School at Broadway and Tenth Street under construction in 1865. A portion of Flanagan's taxes went to pay for it.

tion—big ditches, ponderous piles, fearful precipices, yawning chasms and mountains of volcanic rock making it the very picture of desolation and ruin."¹⁰

The laying of a sewer in the 1880s was also a labor-intensive matter. A view of

the nearby intersection of Sycamore and Rice streets illustrates the disruptions involved. The nature and amount of various special assessments levied against the Flanagan properties varied widely. Some examples are:



Laying a sewer in Rice Street ca. 1880 — another beneficiary of Flanagan's tax payments.

- Grading Mississippi street (1873) \$7
- Grading Broadway street (1874) \$169.50
- Paving Broadway street (1883) \$270
- Opening alley (1883) \$30
- Grading Grove street (1886) \$62.25
- Sprinkling Broadway street (1889) \$2.88
- Wooden sidewalks Broadway street (1896) \$7.68
- Cement sidewalks Broadway street (1900) \$36.10
- Paving Broadway street (1900) \$276.50.

These assessments are illustrative of the rapid growth of St. Paul. As Mark Twain observed in 1878:

It is a very wonderful town, indeed, and is not finished yet. All the streets are obstructed with building-material, and this is being compacted into houses as fast as possible, to make room for more—for other people are anxious to build, as soon as they can get the use of the streets to pile up their bricks and stuff in.¹¹

Wooden sidewalks, such as those in-

stalled in Broadway Street, were makeshift affairs at the mercy of inclement weather, and were installed until early in the twentieth century. In some cases, the assessments were far larger than the taxes for the year. It should also be noted that when water mains had been laid in a street, a tax based upon front footage was included in the regular property tax, whether or not water was actually used.¹²

Special procedures were used when a property owner failed to pay his taxes, or was late in payment. While the applicable law changed through time, taxes on real estate were essentially due on the first Monday in January of each year. They could be paid in two installments, but if the installments were late that first year, a penalty was applied. If the delinquency continued to the first Monday in January of the second year, additional interest was due. If still not paid by the first Monday in May of the second year, the property could be sold for taxes, even though the debtor-owner remained in possession. The owner would have three years from that May date to redeem the property by paying the tax, penalties, and costs, and applicable interest.

Martin Flanagan failed to pay his 1875 real property taxes due in 1876, and the properties were sold for taxes to one J. H. Camp. Flanagan redeemed his property by payment of \$173.88 on October 21, 1878. In his diary for July 10, 1941, Professor John T. Flanagan, wrote:

... Most interesting to me was a sheaf of tax receipts relating to my grandfather's house and lot near Broadway and Mississippi streets, the earliest of which bears a date during Minnesota Territorial days. These papers show that during the course of eighty years the property gradually increased in value and bore a proportionally heavier tax until about 1900. Thereafter, with the growth of the city in other directions and the sinking of Broadway into a slum area, the valuation declined sharply until today I doubt if anyone is interested in paying the taxes.¹³

No. 584 P. Office of County Treasurer, Ramsey County, Minn.
 Received of *M. Flanagan* the sum of *1.89* Dollars,
 for Taxes on Personal Property in the County of Ramsey, for the year 1882.

DESCRIPTION.	Ward or Town.	Valuation.	TAX.	Penalty.	TOTAL.
	1	90			<i>1.89</i>

St. PAUL, *July 20* 1882 *M. Flanagan* TREASURER.

Personal property tax paid in 1882: \$1.89. Flanagan family papers.



The Flanagan family prospered. The sons of Martin and Sarah became clerks, bookkeepers, and one banker. John J. Flanagan, born in 1867, was president of the Stockyards National Bank of South St. Paul from 1903 to 1922. This photograph was taken at the time of his wedding in 1900 to Emma Hamm, daughter of Theodore Hamm, founder of Hamm's Brewery. Flanagan family papers.

Leo J. (John) Harris, an international lawyer turned small press publisher, writes as a hobby. He has authored books and articles on research subjects dealing with the law, philately and postal history, and various regional and local history matters.

End Notes

1. *Curtice & Stateler Map Collection*. Minnesota Historical Society: G 4144 54 1873. C868 6F.
2. *Sanborn Fire Insurance Maps*. Minnesota Historical Society: St. Paul (4379) 1885-1888. Reel 15.
3. The Ramsey County Register of Deeds charged Martin Flanagan 12 ½ cents to record each deed folio (100 words) into the county records. Minn. Stat. (1849-1856) Ch. 63 (24.) Sec. xxiv.
4. J. Fletcher Williams, *A History of the City of St. Paul and of the County of Ramsey, Minnesota*. St. Paul: Minnesota Historical Society (1876) 435.
5. *St. Paul & Minneapolis Pioneer Press*, February 10, 1886.
6. Book 46 of Mortgages 452; partially released in Book J of Satisfactions 517; and satisfied in Book K of Satisfactions 196.
7. Ramsey County Probate File #2837.
8. Minn. Stat. (1849-1856) Ch. 63 (5.) Sec. v.
9. Minn. Stat. (1849-1856) Ch. 63 (25.) Sec. xxv.
10. Lucile M. Kane & Allen Ominsky. *Twin Cities, a Pictorial History of St. Paul and Minneapolis*. St. Paul: Minnesota Historical Society (1983) 7.
11. Mark Twain, *Life on the Mississippi*. [citation] 490.
12. Section 26, Chapter 110, Special Laws of 1885.
13. Diary of John T. Flanagan, 1941-1942-1943, in the files of the author.

583 Broadway Street, where the Flanagans once lived, suffered the ultimate indignity in the early 1960s. It was unceremo-

niously dug up and concreted-over by the intersection of Interstate Highway 94 and the Wacouta Street exit ramp.

No. 431 FA

City Treasurer's Office,

St. Paul, Sept 15 1886

Received of Martin Flanagan the sum of \$ 487.25 Dollars
payment in full for the following assessments made by the Board of Public Works on the hereinafter
described property, situated in the City of St. Paul, to-wit:

Name of Improvement.	DESCRIPTION.	LOT	BLK.	ADDITION	Original Assessment.	INTEREST.	TOTAL.
Broadway Sewing	Shop	3		S. C. Dayton's Improvement	10.00		
"	"	6		do	130.00		
"	"	7		do	130.00		\$ 360.00
Iron Store	"	3		do	40.75		
"	"	6		do	40.75		
"	"	7		do	40.75		
							\$ 122.25
							\$ 487.25

George Rep... City Treasurer.
Per... Deputy.

Martin Flanagan's receipt for his 1886 Public Works assessments. Flanagan family papers. See article beginning on page 17.

R.C.H.S.
RAMSEY COUNTY HISTORICAL SOCIETY

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