

Kith and Kin

Official Newsletter of the Marshfield Area Genealogy Group

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Income Tax Records of the Civil War Years

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By Cynthia G. Fox

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Ask any adult American the significance of April 15th and the response will almost always be, "income tax." April 15th is a magic date, the last date that can appear on the outside of the envelope we mail to some remote tax center run by the all-powerful Internal Revenue Service. By and large, we American taxpayers are an honest lot. We fill out our 1040 forms, make out the check, are grateful to have tax time over, and pray we don't get audited.

What else do we know about the income tax? We were taught in school that the Constitution as originally written did not include permission for the federal government to levy direct taxes on individual citizens. To correct this deficiency the sixteenth amendment was proposed and ratified on February 25, 1913, giving Congress the power to tax incomes "from whatever source derived." Many people believe that this was the first income tax that Americans had to pay. However, the first income tax was actually levied almost fifty-one years earlier by an act of Congress on July 1, 1862 (12 Stat. 432). The records of that first income tax are a valuable source for family and local history.

The Civil War income tax was the first tax paid on individual incomes by residents of the United States. It was a "progressive" tax in that it initially levied a tax of 3 percent on annual incomes over \$600 but less than \$10,000 and a tax of 5 percent on any income over \$10,000. In 1864 the rates increased and the ceiling dropped so that incomes between \$600 and \$5,000

were taxed at 5 percent, with a 10 percent rate on the excess over \$5,000. Passed as an emergency measure to finance the Union cause in the Civil War, the first income tax generated approximately \$55 million in government revenues during the war. Paying the taxes was viewed as part of the patriotic war effort, and the whole country was proud when the merchant prince A. T. Stewart paid \$400,000 in taxes on an income of \$4 million.¹

Taxes were levied on residents of all states and territories not in rebellion. In the South, some states operated under reconstruction governments while the war went on. Virginia, for example, the site of the Confederate capital, was largely controlled by federal forces, and northern and western Virginians were subject to the income tax from the beginning. States that seceded were included in the tax base as soon as Union troops established control. Georgians paid income taxes in 1865 even though their state was not officially readmitted to the Union until 1870.

The Civil War taxes were not immediately repealed at the end of the war but continued in force until 1872, when the Grant administration sponsored the repeal of most of the "emergency" taxes. The tax on whiskey remained in force. Between 1868 and 1881 the U.S. Supreme Court responded to challenges regarding the validity of the Civil War taxes on dividends, real estate, inheritances, and income tax by upholding the constitutionality of those taxes.² Fifteen years later the Populists

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President's Message

Hello MAGG Members,

At our March meeting, the members present talked about what we can do to save money. Many things were discussed. We first talked about what expenses we currently have and how we might be able to cut those costs. As I just passed along a bill to the treasurer for our P.O. Box, we started there. (\$113.00 for 6 mo. or \$226.00 for one year's rental fee.)

Our next big expense is newsletters. It doesn't cost anything to put together a newsletter and email it out, but there is a cost to printing and sending them out. As I mentioned in the last newsletter, the price of everything has gone up.

One last expense is that of our speakers. Most of our speakers do not charge fees, so maybe \$25.00 per year.

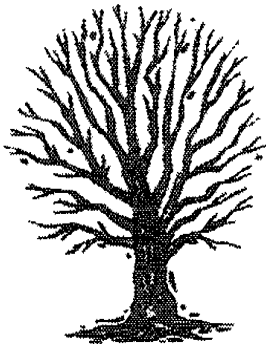
So then, we talked about how to bring money in or make money. We could do fund raisers, the occasional brat fry, bake sale, etc. We could raise the cost of dues, which we haven't raised since 1992. We could raise the cost of the print newsletters since we have not raised the rates for print newsletters since 2011. We could also get rid of our PO Box and find an alternative place to receive our mail.

Our first decision was to cut the cost of the PO Box, but we did keep our PO Box for another six months until the new system for getting mail is in place. We'll let you know the details, when things are finalized.

The next decision was that of dues. The group present decided not to raise the cost of dues. Dues will remain at \$12.00 for an individual and \$15.00 for a family, living at the same address.

The last decision had to do with the printed and mailed newsletters. Since that was another major cost that only a portion of our members benefit from, it was decided to raise the cost of the printed newsletters. A motion was made, seconded & passed to round up the cost of the newsletter to the next even dollar amount (envelope, \$.16; postage, \$.87; and printing \$2.21 per 6-sheets or 12-sides; for a total cost of \$3.24 per newsletter; \$3.24 x 6 newsletters per year = \$19.44; rounded up to the next even dollar is \$20.00) So the new rate of receiving a printed newsletter will be \$20.00. This increase is effective immediately. We will also survey the societies that we exchange newsletters with to see if we can send digital instead of printed copies.

Vickie



MAGG Officers and Committees

President: [Vickie Schnitzler](#) (2023)

Vice President: [Jennifer Witzel](#) (2022)

Secretary: [Lorraine Rogers](#) (2022)

Treasurer: [Noreen Moen](#) (2023)

Member at Large: [Keri Likes](#) (2022)

Member at Large: [Lori Belongia](#) (2023)

Newsletter Editor: [Vickie Schnitzler](#)

Program: [Don Schnitzler](#)

Membership: [Jennifer Witzel](#)

(Year office expires is in parentheses.)

The Marshfield Area Genealogy Group is an affiliate of the Wisconsin State Genealogical Society.

Our purpose is to provide meetings and programs of genealogical interest and to provide instruction in genealogical procedures. Also to collect, preserve, and disseminate genealogical data found in the Marshfield area and/or relative to the people of the Marshfield Area.

Meetings are regularly being held at 6:30 p.m. on the fourth Thursday of each month at the Everett Roehl Marshfield Public Library upstairs in the Felker Family Genealogy and Local History Room, except July (month of our family picnic) and November/December (Thanksgiving/Christmas).

Membership Information

Our membership year is from May 1 to April 30. Individual membership per year is \$12.00 and a Family membership is \$15.00 per year. For a mailed, hardcopy newsletter add \$20 for the six issues. Membership Forms can be downloaded from our website <http://www.marshfieldgenealogy.com/> and returned with payment to us at: MAGG, P.O. Box 337, Marshfield, WI 54449.

Free Norwegian Website

It is a web map that allows you to search and view the boundaries of all the parishes in Norway along with county and municipal boundaries. Also included is a farm search tool that allows you to search farms by name and zoom to their location.

The site is located at:

<http://norwayparishes.com> and is a very useful tool for seeing not only the parishes that are so critical in Norwegian genealogy research, but all the bordering parishes and the municipality!

(from the Taylor County Genealogy Society Newsletter, Volume 30, Issue 4, March 2016, page 5. Also, thank you to the Monroe Juneau Jackson County for sharing this in their newsletter.)

Miscellaneous Bits of Information

IRISH GENEALOGY WEBSITE

<https://www.irishgenealogy.ie/en/news>

An additional year of historic Births, Marriages and Deaths (Index entry and register image) are now available to view on the website

www.irishgenealogy.ie website. The records now available online include: Birth register records 1864-1921; Marriage register records 1845-1946; and Death register records 1871-1971.

CZECH GENEALOGY FOR BEGINNERS BLOG:

<http://czechgenealogy.nasekoreny.cz/search/label/Czech%20Republic>

CZECHOSLOVAK GENEALOGICAL SOCIETY INTERNATIONAL (CGSI)

It's easy to join the mailing list. CGSI's eNews is available to members and non-members, free of charge, and its delivered right to your email inbox.

<https://cgsi.org/sgsi-enews>

Thank you to the Milwaukee County Genealogical Society Reporter, Vol. 53, No. 4, November 2022, pg. 119

NEW MEMBER & SURNAMES

Patricia (**BRETL**) **TATRO**, 151521 Lupine Road, Wausau, WI 54401, 715-571-1374, Email: pat@tatros.net. **BRANDT, BRETL, KUMBERA, ROTTSCHIEIT, WALTERS.**

(Continued from page 1, "Taxes")

attempted to revive the income tax and Congress passed a law providing for a new 2 percent tax on incomes over \$4,000. But the Supreme Court surprised the nation, reversing its earlier decision and declaring the law unconstitutional in 1895. This ruling, declaring that an income tax is a direct tax and therefore unconstitutional, led to the ratification of the sixteenth amendment in 1913.

The Civil War income tax was only a small part of a very complicated system of federal duties, stamp taxes, and fees that the government collected from individuals and businesses. David A. Wells, appointed chairman of the U.S. Revenue Commission in 1865, described the tax structure as being based on a principle "akin to that recommended to the traditional Irishman on his visit to Donnybrook Fair, 'whenever you see a head, hit it.'" Congress was guided, Wells wrote, by a similar principle, "whenever you find an article, a product, a trade, a profession, or a source of income, tax it!"³ Wells believed that the universal system was based on nothing in past experience and would likely never be repeated. In fact, the 1862 tax law served as the basis for the present internal revenue system, both in articles taxed and in organization for collecting taxes.

Congress passed the Internal Revenue Act on July 1, 1862, "to provide Internal Revenue to support the Government and to pay Interest on the Public Debt," but the taxes, including the income tax, were not actually levied until September 1, 1862. Like tax legislation today, the 1862 law was extremely complicated. Monthly specific (or fixed) and ad valorem (a percentage of the market value) duties were placed on articles and products ranging from ale to zinc. Monthly taxes were levied on gross receipts of transportation companies; interest paid on bonds; surplus funds accumulated by financial institutions and insurance companies; gross receipts from auction sales; and sales of slaughtered cattle, hogs, and sheep. Annual licenses were required for bankers, auctioneers, wholesale and retail dealers, pawnbrokers, distillers, brewers, brokers, tobacconists, jugglers ("Every person who performs by sleight of hand shall be regarded as a juggler under this act."), confectioners, horse dealers, livery stable keepers, cattle brokers, tallow-chandlers and soapmakers, coal-oil distillers, peddlers, apothecaries, photogra-

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Irish Citizenship by Descent: The Extensive Guide

From Eastman's Online Genealogy Newsletter - 27 Apr 2023

An article in the getgoldenvisa.com web site certainly will interest many readers of this newsletter who have Irish ancestry:

Ireland is a country steeped in rich cultural history and heritage. With its breathtaking landscapes, friendly people, and vibrant culture, it is no wonder that so many people wish to call it home. For those of Irish descent, obtaining Irish citizenship is a way to connect with their ancestral roots and embrace their Irish identity.

Irish citizenship by descent is a process that allows individuals with Irish ancestry to claim their Irish citizenship and gain all the rights and privileges that come with it. From traveling freely across the EU to voting in Irish elections, becoming an Irish citizen can be a life-changing experience. This article delves into the intricacies of Irish citizenship by descent, exploring the eligibility criteria, application process, and benefits of becoming an Irish citizen through ancestry.

What It Means to Be an Irish Citizen

Irish citizenship comes with a range of benefits that extend beyond the borders of the Emerald Isle. As a member state of the European Union, being an Irish citizen grants you a set of rights that are available exclusively to EU nationals. These privileges are far-reaching and include the freedom to live and work in any EU country, including Ireland. Moreover, holding an Irish passport, which is ranked amongst the most powerful in the world, provides you with unparalleled access to global travel. Irish citizenship is a gateway to a world of opportunities and experiences, and its advantages extend beyond the shores of the Emerald Isle.

Advantages of Irish Citizenship

Becoming an Irish citizen is a gateway to a world of possibilities, offering numerous benefits, extending far beyond the shores of the Emerald Isle. Holding an Irish passport is only one of the many privileges that come with Irish citizenship.

You can read the (very long) full article at: <https://getgoldenvisa.com/irish-citizenship-by-descent>

From <https://eogn.com/page-18080/13182923>



(Continued from page 3, "Taxes")

phers, lawyers, and physicians. Hotels, inns, and taverns were classified according to the annual rent or estimated rent, from a first-class establishment with a yearly rental of \$10,000 to an eighth-class hotel with a yearly rental of less than \$100, and charged license fees of from \$200 to \$5 accordingly. Eating houses paid \$10 per year for a license, theaters \$100, and circuses \$50. Bowling alleys and billiard rooms paid according to the number of alleys or tables belonging to or used in the building to be licensed. Stamp duties were imposed on legal and business documents and on medicines, playing cards, and cosmetics.⁴

The new Office of the Commissioner of Internal Revenue in the Treasury Department supervised the collection of taxes and duties and prepared regulations, instructions, directions, and forms used in assessing and collecting taxes. President Abraham Lincoln issued a series of executive orders dividing all of the states and territories under Union control into collection districts. The number of collection districts in a state or territory could be as few as one, as in the case of the Territory of New Mexico, but it could not exceed the number of its congressional representatives. Subsequent executive orders alter-

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ed collection districts in some of the states and territories either in number or in geographical coverage. Lincoln also appointed a collector and an assessor for each district. Local officials, or assistant assessors, compiled lists of taxpayers used by collectors to collect the taxes.

All persons, partnerships, firms, associations, and corporations submitted to the assistant assessor of their division a list showing the amount of their annual incomes, articles subject to special tax or duty, and the quantity of taxable goods made or sold. The assistant assessors then compiled two alphabetical lists: (1) the names of persons or entities residing in the division who were liable for taxation and (2) the names of persons or entities residing outside the division who owned property in the division. Under each name were recorded the value, assessment (or enumeration of taxable income or items), and the amount of duty or tax due.

Reflecting the government's need for money and the difficulty of collecting income taxes, the Internal Revenue Act of June 30, 1864 (13 Stat. 223), raised tax rates and put some teeth into the law. This act made it the duty of any person liable to the annual tax (anyone with an income in excess of \$600 or owners of certain luxury items) to file a list of income and taxable property with the assistant assessor in the division in which he or she resided on or before the first Monday in May. Failure to file on time resulted in the assistant assessor estimating a taxpayer's worth plus a penalty of an additional 25 percent of the tax due. A false or fraudulent list or statement resulted in having the assessor or assistant assessor estimate the true value and set the tax due accordingly. In addition, the fine was 100 percent of the tax. From this assessment, the tax form specifically stated, "there can be no appeal." The assessment lists were turned over to the collector of internal revenue, who then posted a notice in each county within the district. In the notice he specified a time and place when he would be collecting the taxes due.

Similar to the familiar 1040 tax form, taxpayers submitted their lists of income and property on a Form 24, entitled "Detailed Statement of Income, Gains, and Profits." The Civil War tax form included spaces for reporting income and listing deductions. "Proper deductions" from income derived from business or

trade included rent, insurance, freight and expressage, wages of employees, and other expenses. Rental income from lands and buildings was reported separately. The only proper deduction from income derived from the rent of lands was repairs to fences, while rent from buildings could be reduced by the cost of repairs and insurance. Farm income from the sale of livestock and produce was taxed after deductions for labor, repairs, the farmer's livestock costs, insurance, and interest on encumbrances. Profits from the sale of property; interest collected on debts, dividends on any stock, capital, and bank deposits; and interest on U.S. bonds or any other source were taxable. Minors with incomes exceeding \$600 were also liable through their guardians. In case something had been missed, the form included spaces to enter all other income.

There were four supplementary deductions authorized: losses on real estate; interest paid; national, state, and local taxes; and rent paid for a homestead. In addition, all salaries of officers or payments to persons in service in any branch of the U.S. government were free of tax. The 1862 tax law had not exempted federal salaries, and the Treasury Department had deducted the amount of the tax from the paychecks of federal employees. On February 16, 1863, Roger B. Taney, Chief Justice of the U.S. Supreme Court, wrote to Secretary of the Treasury Salmon P. Chase complaining that deductions from the salaries of federal judges constituted a violation of the constitutional doctrine of separation of powers. The secretary of the treasury forwarded the letter to the attorney general. As a result, all federal salaries were exempt from taxation in the 1864 revision. In 1872 the administrator of the estate of Abraham Lincoln applied for a refund of taxes improperly assessed on Lincoln's salary as president of the United States.

Schedule A of Form 24 listed certain categories of personal property that were subject to an annual tax. Carriages of any size and shape not used exclusively in farming or in transporting merchandise were taxed from \$1 to \$6 depending on their value. Also based on value, gold watches were taxed either \$1 or \$2 and pianofortes or other parlor musical instruments were taxed at either \$2 or \$4. Billiard tables not licensed carried an annual tax of \$10. Gold and silver plate were taxed by the Troy ounce

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at 50 cents and 5 cents respectively. Yachts and pleasure and racing boats were taxed based on tonnage, between \$5 for 10 tons or less and \$100 for more than 110 tons.

An act of December 24, 1872, abolished the offices of assessors and assistant assessors. On May 20, 1873, these offices were closed and the records relating to the Civil War taxes were shipped to the commissioner of internal revenue in Washington, D.C. Following the 1895 Supreme Court decision that declared income taxes unconstitutional, Congress approved a joint resolution requiring that income tax returns be destroyed. The secretary of the treasury appointed a committee to carry out the congressional instructions. The commissioner of internal revenue delivered all of the individual tax returns and collectors' lists of income tax paid to the committee on May 5, 1896. The records were then burned. Because the assessors' lists contained information on business licenses and other taxes, they were retained. Some of these original assessment lists survived and are now part of the holdings of the National Archives.

As part of an ongoing publications program, the assessment lists for the Civil War period are being converted to microfilm publications.⁵ The records from 34 states and territories are currently available on microfilm. Most of the publications reproduce the records for the period 1862 to 1866. However, for some of the territories there were so few records that all of the assessment lists have been included. The records for the Territory of Montana, for example, cover the period 1864-1872, and the records for the Territory of New Mexico date from 1862 to 1874, with a gap in the records in 1872. The lists are not complete for all collection districts, and there may be significant gaps like the one in the New Mexico records.

The lists are bound into volumes, and they have been microfilmed in that order. The lists are generally arranged by collection district, thereunder by divisions within the districts, and thereunder chronologically whenever possible. In order to make the lists easier to use, descriptive pamphlets have been prepared that list counties included in each collection district.

The assessment lists are divided into three categories: annual, monthly, and special. Entries in the annual and monthly lists are for taxes assessed and collected in those specific periods. The special lists augment incomplete annual and monthly lists and include special taxes, such as a special income tax levied in October 1864. In the descriptive pamphlets the three types of lists are identified by the symbols A (annual), M (monthly), and S (special).

These records can prove very useful to local historians, family historians, and researchers interested in specific industries within a geographic area. The lists usually provide the names of the persons or business firms liable for taxes, their addresses (city lists often include street addresses), the taxable period, pertinent remarks on the assessment, the article or occupation taxed, and a notation of payment. Besides detailing revenue raised by the general income tax, these various lists show levies against many diverse items such as inheritances and gold watches as well as larger tax liabilities against capital stock, circulating bank notes, and businesses subject to excise duties.

Using the tax lists to determine the degree of an individual's wealth is relatively easy since the Statistics Bureau of the Treasury Department published tables showing the average cost of provisions, consumer goods, board, and rent by state in 1869. These publications also provide information on average wages generally paid by profession or skill.⁶ Take, for example, Baltimore banker Thomas Splicer, Jr., of 82 McCulloh Street in the first division of the third Maryland collection district. Splicer had a taxable income of \$7,750 in 1865. He owned two gold watches, one of which was valued at more than \$100, and a pianoforte valued at between \$100 and \$200.

Splicer had also paid income tax on an inheritance of \$2,700 during 1865.⁷ Splicer must have been wealthy. According to the Treasury Department tables the average rent on a six-room house in Maryland was \$10 per month. Consumer goods and food were also very reasonable in Maryland. Extra fine flour sold for \$8 per barrel, roasted coffee was 35 cents per pound, beef was 15 cents per pound, butter was 40 cents per pound, eggs were 22 cents per dozen, coal was \$8.50 per ton, medium quality satinetts were 50 cents per yard, and men's heavy boots

(Continued on page 7 "Taxes")

could be had for \$5.25 a pair. In 1865 gold sold for \$145 per ounce.

Some information in the assessment lists is not duplicated elsewhere. For example, persons who had no fixed address may not be included in census records. Some of these individuals—traveling retail dealers and peddlers, for example—were required to obtain licenses under the Civil War tax laws. The assessment list that shows Abraham Lincoln's taxes for 1864, for example, includes the names of several retail dealers whose addresses are "long boats." These river and canal merchants may not have been enumerated in the census. Similarly, itinerant peddlers are listed on monthly and special lists showing payment for retail licenses.

Local business history is well documented in the assessment lists. For example, the giant Anheuser-Busch Company, brewer of nearly one-third of all beer sold today in the United States, has its corporate headquarters at 721 Pestalozzi Street in St. Louis, Missouri. The corporation dates from 1875, but the assessment lists for St. Louis show an E. Anheuser operating a brewery on Pestalozzi Street over a decade earlier. By 1867 the lists show a G. Busch paying the brewer's license fee at the same address, while Anheuser appears to have gone into liquor importation and soapmaking. Anheuser had a daughter who married Gus Busch, and the business remains a family-owned operation to this day.

Local historians should seriously consider the assessment lists as a source. Take New Orleans under the Union occupation as an example. By examining the annual license list for 1862 one can draw an image of life in that cosmopolitan city. D. M. Hildreth's St. Louis Hotel between Chartres and Royal streets was a first-class place to stop while in the city. For entertainment, one might attend the Varieties Theater on Gravier Street or visit E. B. Eastman's Exhibition at I Gravier Street or visit E. B. Eastman's Exhibition at I Conti Alley. For some quick cash, one might visit the pawnbroker C. Docteur at I45 Royal Street.

The assessment lists also provide information about professionals and tradespeople in the city. There were numerous physicians in New Orleans, including one named Mrs. Smith. Perhaps not surprising during war time, there were a number of women engaging in retail business, running eating houses, and operating hotels, as well as one running an apothecary on

Orleans Street. On Bienville Street, two dentists had offices at #4 and #66 and between them, at #30, P. Giscion had his chocolate factory. Along Chartres Street factories produced shoes and furniture. The lists will even tell you which butcher occupied which booth at Treme Market.

These income tax records can also be used in conjunction with later tax records. The National Archives in Washington has records relating primarily to corporate and business taxes dating to 1910 and corporate assessment lists for 1909 to 1915. The corporation assessment lists are available on microfilm as publication M667.

Post-Civil War income tax records, 1867-1873, are available in the National Archives field branches. Several of the field branches have additional records relating to post-Civil War taxes. The Denver Branch, for example, has original monthly assessment lists created by district collectors in what are now the states of Arizona, Colorado, New Mexico, and Wyoming as late as 1917. Some of these records document miscellaneous and regular revenue taxes, mostly those imposed on the retail sale of liquor and the manufacture of tobacco products. They also concern taxes on brewers, oleomargarine sales, and, after 1899, telephone messages. Because the assessment lists include the reported net income of firms, they can be used to augment statistical studies of corporate profits and to compare the growth of companies engaged in like activities. Many other field branches have similar records.

The Civil War income tax records are not only a valuable source of information for biographical, genealogical, and local history research but should also be considered when conducting regional and area studies of business and industry or quantitative studies of demographics during the 1860s. They can be used in conjunction with census records, later tax records, and state and local records to document the growth of industries, shifting patterns of wealth, migration patterns, and even the incidence of women in the work force.

From <https://www.archives.gov/publications/prologue/1986/winter/civil-war-tax-records.html>Top

Articles published in *Prologue* do not necessarily represent the views of NARA or of any other agency of the United States Government.

Odds and Ends from the 1940's

Items from the Marshfield News Herald, Marshfield, Wisconsin

LONG ESTABLISHED MEAT MARKET SOLD

Announce Sale of Albert Wenzel Business to Carl Wenzel

Announcement was made today that the Carl Wenzel and Son meat market, 346 S. Central avenue, has purchased the building, equipment, and fixtures of the Albert Wenzel and Sons market at 148 S. Central avenue.

The store of Carl Wenzel and Son will be closed after Monday, April 28, at which time the business will move into the Albert Wenzel and Sons building. The business will continue under the name of Carl Wenzel and Son.

The recently purchased business, started by Albert Wenzel 40 years ago, has continued at the same location up to the present time. Carl, the son of the founder of the establishment, has been connected with the meat business here for the past 40 years, 38 of which were spent in his father's market. He opened the Carl Wenzel market two years ago. *(from Marshfield News-Herald, Marshfield, Wisconsin, Apr. 25, 1941, Fri • Page 1)*

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TRIPLETS

BEAR CUBS NAMED AFTER GREEN BAY PACKER STARS

The three black bear cubs at Wildwood Park who have been the object of a great deal of attention on their "now frequent public appearances have been named Cecil. Curly, and Don, after Cecil Isbell, Curly Lambeau, and Don Hutson of the Green Packers, it has been announced by Art Bruckert, sports-loving caretaker of the zoo.

The local zoo now has furry representatives of two great professional athletic teams, since last year's trio of cubs were named Wrigley. Gabby, and Dizzy after members of the Chicago Cubs ball club.

Parents of the cubs are Teddy and Queenie, inhabitants of the park for the past six years. Cecil, Curly, and Don, believed to have been born early in January, made their first appearance outside the den ear-

ly in March, and can usually be found out of doors now during periods when their parents are fed.

Wrigley, Daffy, and Dizzy, in a pen of their own in another portion of the park, did not hibernate last winter, and came out to feed regularly, except on stormy days, Bruckert said.

Now well over a year old, last year's cubs are in their "'awkward' age. their gangling legs, slender bodies, and reddish-tinted fur providing a marked contrast to the sleek appearance of their parents. Incidentally, and purely by coincidence, Dizzy, the smallest of the 1940 litter, is a lady bear.

(from Marshfield News-Herald, Marshfield, Wisconsin, Apr. 29, 1941, Tue • Page 1)

* * * * *

Old-Time Resident Visits Friends in City Yesterday

J. J. "Jack" Clune, of Merrilan and formerly of Marshfield, visited here for a short time Tuesday with some of his old-time friends, to reminisce about the days when he piloted the Omaha passenger train between this city and Merrilan. Those Marshfield friends who knew him well will not be surprised to learn that Jack is still engaged in doing favors for others. In fact, it was on another such mission that he appeared this time.

Jack was 85 years old on April 23 and that date was made the occasion of a birthday party in his honor at his home in Merrilan. Officials of the Democratic party in Juneau County, with the connivance of his wife, succeeded in thoroughly surprising him with their presence, gifts, and felicitations.

Included with the county Democratic officials present were



J. J. Clune

the postmasters and their wives of the county, and a few others as follows:

Dr. and Mrs. Hewson, Mr. and Mrs. Giles Rickard and Mr. and Mrs. Vincent Dwyer, Alma Center; Roy Comstock and Charley Dunn, Taylor; Mr. and Mrs. Edward Heineck, Mr. and Mrs. P. W. Dickey and Mr. and Mrs. Elmo Johnson, Black River Falls; Mr. and Mrs. Louis Epstein, Millston; Earl Young Melrose; Mr. and Mrs. Oscar Rickard, Harlow Kickard and Rodney Heibling, of Merrillan.

The Black River Falls Banner-Journal presented the following account of the life of this former Marshfield man.

Railroad Man at 13

Mr. Clune was born in Waverly, N. Y on April 23, 1856, and was one of six brothers, all engineers. He started railroading when he was 13 years old, at Aliens Creek, Jackson county, where he drove a team when they were grading the railroad bed. This was on April 1, 1869 and the railroad was called the Old West Wisconsin that started out of Tomah, and connected with the Chicago Milwaukee railroad. He continued with the railroad until he was retired on a pension, April 23, 1926, after 57 years of continuous service with this company. In all this time Mr. Clune was never taken out of service for lack of business or for any other cause.

He became a fireman when he was 16 years old, in the spring of 1872, on engine No. 1, which was the first engine bought for the Old West Wisconsin railroad and was promoted, to engineer in the spring of 1876. His brother James became the oldest engineer in the list, and after he passed away Jack became the oldest engineer on the Omaha, and now his youngest brother Peter, who is still in service, is the oldest engineer on the Omaha.

He joined the Brotherhood of Locomotive Engineers in 1877 at St. Paul and still is a member. He is a member of Knights of Columbus and Modern Woodmen. He is a charter member of Veterans Association for Omaha R. R., and a member and one of the 13 who organized the Benefit Association.

Knew Many "Greats"

Jack, as he is commonly known, is one of the oldest Democrats in the State of Wisconsin, and cast his first vote after he became of age in 1877. He has worked faithfully ever since at each election for the

success of the party. He has given his time and money to aid his party and even tho he has never sought office or favors for himself he has constantly aided others in many ways.

He is still very active in Democratic circles and is well known throughout the State. He counted amongst his friends such great leaders in the party as Governor Peck of Wisconsin, William Vilas, a cabinet member. Governor Schmedeman, Senator Hastings, William J. Bryan who rode with him on his engine from Marshfield to Merrillan, Pierce Butler, Supreme Court justice, and Thomas K. King, chairman State Democratic central committee. He asked many favors from these men for his friends and was never refused. He treasures he letters he has received from such men as James Farley, Edward Flynn and former Senator Duffy thanking him for his fine work in the party.

Honored by Friends Here

After 50 years of service while he was engineer on the passenger between Merrillan and Marshfield, he received one of the greatest honors of his life. At the home of his very close friend, Dr. V. A. Mason, he was given a surprise banquet by railway officials of several railroads, businessmen and friends in Marshfield, where he was presented with an Overland car. When he left Elroy to move to Ellsworth the engineers and firemen of the Omaha railroad surprised him at his home and presented him with a beautiful gold watch, chain, and diamond charm, and his wife with \$100 in silver. When he left Ellsworth to come to Merrillan he was given a leather arm chair and buffet by the citizens.

(from *Marshfield News-Herald, Marshfield, Wisconsin, May 7, 1941, Wed • Page 3*)

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(More 1940's articles to be continued in next issue)

If your family members won't talk about a particular relative, a seasoned genealogist knows they are keeping mum about something very interesting.

(from <https://blog.genealogybank.com/genealogy-humor-101-funny-quotes-sayings-for-genealogists.html>)

The Order of Call Is Given For Clark County Boys in First War Draft

This list ran in the Clark County Press, April 9 & 16, 1942.

We will run the list in upcoming newsletters until completed.

Recruits for the great army which Uncle Sam is raising will be contributed by Clark county from the list below. This is the list of the names of those in the war draft, the men of 20 to 45. With each name will be found his order number first, which indicates the relative order in which he will be called. The second number given is the serial number by which he is known in the registration.

This reserve of manpower is created in addition to those previously registered.

The order of call was determined by the great national lottery, conducted at Washington, with drawings from the now-famous fish bowl.

KEY TO ADDRESSES

For the sake of beivity the addresses of registrants are given below in initial letters, the key to which is as follows:

Abbotsford.....	A
Chili.....	Ch
Colby (RFD and City).....	CC
Curtiss.....	Cu
Dorchester.....	Do
Fairchild.....	Fa
Granton.....	Gn
Greenwood (RFD and City).....	GC
Humbird.....	Hu
Loyal (RFD and Village).....	LV
Lublin.....	Lu
Marshfield.....	Mfd
Merrillan.....	Me
Neillsville.....	N
Owen.....	O
Pittsville.....	Pi
Riplinger.....	Ri
Spencer.....	Sp
Stanley.....	St
Tioga.....	Ti
Thorp (RFD and Village).....	TV
Unity (RFD and Village).....	UV
Willard.....	Wd
Withee (RFD and Village).....	WV

11208	1325	Corey, Howard L.	GC
10629	1815	Coulthard Neal G.	Pi
11503	1807	Counsell, Victor H.	Wd
10865	1184	Cowles, Lawrence V.	LV
10452	246	Cox, Fred J.	LV
11080	294	Creg, William	O
10272	1342	Crocker, William G.	N
10545	406	Cronin, William H.	GC
11367	386	Cukla, StanleyE.	TV
10473	1125	Cummings, Henry W.	N
10867	1121	Curtin, Daniel F.	Gn
10199	1077	Curtin, David V.	Gn
10212	1454	Cutts, LaVerne H.	N
10388	1041	Czech, Jos. F.	TV
10406	100	Czyzewicz, Henry	TV
11053	T-1648	Dahl, Edward H.	Gn
11087	713	Dahl, Ferdinand J.	Gn
11110	1734	Dahm, Walter E.	TV
10251	1053	Dahnert, Henry H.	N
11335	1876	Dallas, John L.	TV
11071	1157	Dallman, Benjamin F.	GC
10318	1206	Dallman, Carl F.	Sp
11623	1391	Dallman, Theo. R.	Ri
11379	1832	Damerow, Paul O.	GC
11479	465	Daenicke, Martin H.	A
10058	186	Daniels, Mark K.	Gn
11648	447	Danielson, David M.	GC
10595	1541	Dankemyer, Leo A.	Ch
10538	1197	Davis, Clare B.	Ch
10984	1714	Davis, Erving N.	Ch
11371	1301	Davis, Truman E.	Gn
10972	1317	Deal, Edward Wayne	N
10574	238	Decker, Edward C.	Gn
11805	1212	Decker, Fred Henry	GC
10126	53	Decker, Sylvester L.	Do
10105	254	Decker, Theo. A.	GC
11472	621	Decker, William H.	GC
10636	1367	Decorah, Allen	N
10598	576	Degenhardt, Leo M.	LV
11111	T-1867	Dekarske, Albert E.	Ch
10604	1739	DeMert, Walter T.	N
10944	1799	Dempsey, Orrib H.	O
10306	1314	Denk, Abdon S.	GC
11341	301	Denning, Lloyd A.	WV
10278	754	Dergance, Jr. Matt	Wd
11433	326	Dessloch, Nathan L.	CC
10706	318	Dettman, Conrad E.	CC
10228	1123	Devine, George E.	O
11459	1883	Devine, Howard B.	O
10393	1731	Devine, James H.	O
10807	1311	Devine, Morris L.	O
11495	1414	Dickinson, John C.	Me
10731	1223	Diercks, Arthur Carl.	N
10401	990	Diercks, Carl H.	N
11228	784	Diethman, Ellwood J.	UV
10710	304	Dietrich, Rawley J.	Gn
10119	628	Dietsche, Wallace B.	LV
10358	627	Dietze, Edwin Arthur	A
10395	497	Digoski, Peter	Wd
10152	1131	Dimler, Orville	GC
10241	1469	Dins, Albert Fred	CC
11306	927	Djubenski, R. A.	Wd
10132	89	Dobes, Frank C.	N
11382	T-443	Dobzynski, Nick	TV

10535	1405	Doehr, Lyle W.Ch	11802	T-992	Erickson, Carl S.Ri	10939	1159	Frinak, John Louis. ...CC
11315	1848	Dollase, William H.Wd	10458	360	Erickson, Talbert H.Gn	10520	1093	Fritsche, Franklin J. .Do
10794	670	Domer, Carl A.UV	10582	1316	Erpenbach, Anton W.N	10437	T-1318	Fristad, Nordahl S. ..Hu
11552	66	Domer, William C.Sp	11248	1625	Ertl, Raymond F.LV	10601	704	Froeba, Albert O.LV
10627	1757	Donner, Richard C.Ch	11214	578	Eslinger, Carl A.N	11795	701	Froelich, Harold W. GC
10192	850	Dorst, Ray J.Ch	11688	519	Esselman, Jos. C.GC	11076	865	Froland, RichardO
10643	403	Doucette, Lawrence J. ...O	10287	228	Essex, Eddie E.LV	11545	489	Frome, Glenn John ...CC
11067	712	Downing, Clifford H.O	11820	1808	Essex, Wm. M.LV	10557	1518	Frome, Milford, Carl CC
11425	1713	Dranginis, Frank S.WV	11350	1410	Everson, Oscar L.O	11354	36	Frome, Orvin August Do
11102	1232	Dranginis, Andrew F.TV	10467	693	Ewan, Karl F.O	11849	747	Frome, Theo. H. W. CC
11021	723	Drescher, Ervin V.Ch	10148	632	Ewert, Arlyn L.UV	10597	1436	Frome, Wallis Alvin CC
10672	1484	Driessen, Fred A.TV	10956	316	Ewert, Arthur E.CC	11298	1459	Fuller, Edmund C.N
10562	14	Drew, Glen F.GC	10185	1446	Fabian, Emil C.GC	10823	200	Funk, Edmund C.WV
11473	725	Duda, AntonTV	11265	735	Farning, Clarence C.CC	11107	650	Gaetz, WilliamSp
10054	1127	Duda, Joseph A.GC	11746	425	Fassbender, Henry B.Ri	10981	502	Gall, Bernard Chas. ...Do
11366	1781	Dudansky, Wm. H.TV	11828	408	Fees, Charles W.N	10512	1120	Gall, Edwin Thomas ..N
11193	1225	Dudra, John S.TV	11143	424	Feist, Edmund E.TV	11456	1219	Garbisch, Arnold D. .Gn
10669	1643	Dudra, Steve PaulTV	11579	1151	Fellenz, Sylv. J.Sp	11430	993	Garbisch, Carl Wm. Gn
11826	1703	Dulek, Bernard J.TV	10511	1319	Fenner, Clarence A.Do	10093	1450	Garbisch, Daniel H. .Gn
10491	1787	Dulek, LeoTV	10363	1880	Ferguson, Fred K.Gn	10055	573	Garbisch, William D. CC
11780	258	Dumke, Arthur J.St	10336	392	Fero, Lyle C.Gn	11328	1399	Garbusch, Alfred Paul N
11877	384	Dumke, Walter J.St	11057	1811	Ferris, Harold R.O	10639	319	Gardner, Everett M. .Gn
11358	181	Duncan, Myron G.O	10917	230	Feuerhammer, Al. R.Sp	11535	764	Gardner, Harold Lee LV
11342	T-572	Duncan, Thomas W.LV	10922	T-1823	Fischer, Anton F.TV	10163	938	Gardner, Henry J.Gn
11275	1514	Durbin, Elmer E.Cu	10645	1060	Fischer, CarlCC	11259	1377	Garvue, Walter John Do
11458	404	Durnke, Ernest B.St	10435	1238	Fischer, Charles T.N	11702	126	Gasparac, JackGC
11113	1097	Durst, LaVern H.GC	10718	1288	Fischer, Elwood A.O	10555	1759	Gault, Jason FrankN
11343	1257	Dusso, Lorrin B.GC	10234	1647	Fischer, Irvin D.GC	11285	1260	Gear, Clarence W. .Cu
11547	1480	Dutcher, Samuel L.Sp	10123	1554	Fischer, Walter H.Ch	10568	559	Gehrke, Leonard P. ...LV
10247	1063	Dutzel, Ernest H.St	11063	1647	Fisher, Frank R.LV	10821	1380	Geiger, Anthony J.Do
11038	1603	Dutzle, Daniel H.St	10913	1297	Fisher, Rudolph G.Do	11290	1864	Geiger, Bernard H. ...Do
11174	1242	Dux, Albert F.N	11640	72	Fisher, Stanley J.Sp	11202	716	Geiger, Mike Joseph .Do
11204	1580	Dux, Alfred H.O	10680	584	Fillitz, Elmer A.N	11369	1466	Geisler, Ervin Otto ...GC
11382	207	Dux, Arthur A.N	10173	266	Fillitz, Herbert G.N	11830	524	Geisler, George F.N
11775	1390	Dux, Arthur E.N	11512	1312	Fillipp, Toivo R.O	11822	1578	Geldernick, William J. Ch
10235	929	Dux, Emil RobertWd	10998	811	Filipowicz, Walter A. ...WV	10024	1092	Gemmeke, George H. GC
11392	1017	Dux, Fred CarlN	11209	1320	Finder, Louie C.N	10338	786	Gemmeke, Oscar Wm. GC
11150	1250	Dux, Herman E.N	11679	622	Finder, MikeN	11064	637	Genrich, Elmer Irving Do
11152	1564	Dux, William C.N	11643	1432	Fink, Albert L.TV	10387	941	Genrich, Henry A.Do
10038	54	Dymek, LouisTV	11632	361	Finkle, George E.GC	11873	150	Gerber, Alfred Louis Gn
11872	315	Ebber, Harvey G.TV	11642	271	Finnila, ArviO	10200	278	Gerber, Leland Hugo Gn
11032	1856	Ebert, Arnold H. L.N	11332	545	Firnstahl, Alph. G.LV	10603	620	Gerhardt, Arman W. ...O
11861	718	Ebert, Oscar PaulGn	11676	375	Fitzmaurice, JakeHu	11865	640	Gerhardt, Dale Wm. ...N
10130	1379	Eder, Floyd F.CC	11042	1809	Fitzmaurice, Sam F.Hu	10611	1722	German, Harley Miles O
11427	1500	EGgebrecht, Erwin R.A	10728	1442	Flink, Norman E.CC	10269	1601	Gibeau, Gilbert F.L. ...N
10919	918	Eggett, Robert W.O	10385	84	Flink, Theodore A.UV	10188	1877	Giese, Richard Henry LV
11172	T-1241	Eggiman, Raymond A.N	11536	194	Florkowski, John E.TV	10920	1114	Gipp, George EmilDo
10449	1760	Ehlers, Arthur G.N	11330	T-857	Fluegel, George W.Gn	11696	334	Girshick, AnthonyN
10556	198	Ehlers, Irving D.N	11741	809	Flynn, James R.O	10149	1824	Glasshof, Chester V. .TV
11303	1483	Ehlert, Albert F.O	11245	727	Foelsch, George E.GC	11189	1841	Glashof, William E. ,,,TV
10352	68	Ehlert, Carl L.N	10785	746	Foelske, Otto H.LV	11212	999	Glenzer, Harold W. .CC
10246	25	Ehlert, Leland E.O	10888	75	Foley, Kenneth P.Do	11007	1587	Glenzer, Hubert Wm. O
11731	269	Engel, OttoWV	10433	331	Folstad, Anders J.A	11141	1227	Glenzer, Vernon A. ...Gn
11351	303	Elden, Lawrence F.Cu	10762	417	Foster, James J.A	10136	1651	Gloff, John SiegfredN
11744	209	Eisenhart, Harry M.Hu	10809	964	Forster, Roy A.St	10461	1520	Godec, Joseph John .Wd
11616	1649	Elk, MichaelGC	11242	1712	Fortuna, Anthony J.Wd	10245	1363	Gokey, Vane L. Sr.A
11501	99	Elmendorf, Harold E.N	10210	1687	Fox, Clair G.GC	10261	1171	Georgas, Elmer W.N
10056	585	Elmer, George T.N	10172	442	Frank, Horace A.N	11585	1890	Gorsegner, Gustav A. TV
11326	447	Elmhorst, Clarence A.N	10271	1058	Frank, Raymond W.LV	11030	579	Gorzeltz, Otto Fred. ...N
11316	1249	Elpert, Joseph P.Cu	11813	1720	Franke, John H.UV	10842	119	Gosse, Carl Reinhold CC
11807	18	Elstrom, Carl E.CC	11482	148	Franks, Don J.GC	10304	790	Gosse, Clarence Elmer A
10213	26	Emer, Frank A.Hu	11748	1821	Franks, Maynard M.GC	11158	1330	Gosse, Melvin Fred.A
10045	369	Engel, August P.Do	10438	1408	Franz, Albert H.GC	10591	1693	Gostomski, Frank S. .TV
10891	1024	Engel, Leroy F.Do	11874	515	Franz, Karl W.GC	10266	1175	Gotter, Arno FredGn
11596	1362	Engelbretson, Jas. C.Gn	10641	1254	Franzmeier, Paul H.GC	10880	1738	Gottschalk, Harvey D. CC
10505	1207	Engelbretson, Mel. E.O	10840	488	Fredrick, Herbert D.O	10957	1526	Goutcher, Alvin Louis .UV
11019	134	Engelbretson, Wm. J.Gn	11853	1036	Free, Thomas J.N	10521	484	Gower, Irving RexGn
11755	32	Enockson, Linn S.GC	11633	1487	Freeberg, Garfield J.Gn	10980	1879	Grabon, Walter John TV
11333	1473	Erdmann, Oscar T.CC	10519	1645	Freesen, George Ed.Gn	11631	261	Graikowski, John T. ...TV
11599	1611	Erickson, A.Hu						

(To be continued in the next MAGG newsletter)

MARSHFIELD
AREA
GENEALOGY
GROUP

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Or 715-387-4044

Email:
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Meetings of the Marshfield Area Genealogy Group are again regularly being held at 6:30 p.m. on the fourth Thursday of each month at the Everett Roehl Marshfield Public Library upstairs in and Local History Room, except July (month of our family picnic) and November & December (Thanksgiving & Christmas).

WELCOME BACK TO THE LIBRARY
Please note that we are planning to meet in-library!!

Upcoming Virtual & In-person MAGG Meetings/ Family History Talks

All up-coming Family History talks will be in person and sometimes available virtually. We will meet in the Everett Roehl Marshfield Public Library, Felker Genealogy & Local History Room, at 6:30 pm, on the 4th Thursday of each month, unless otherwise noted.

May 25, 2023, 6:30 p.m. “The New Memories II Book”, presented by Don Schnitzler.

Possible future dates of MAGG Meetings

June 22, 2023, 6:30 p.m. (Program TBA)

July 27, 2023, 6:30 p.m. (Program TBA)

August 24, 2023, 6:30 p.m. (Program TBA)

September 28, 2023, 6:30 p.m. (Program TBA)

October 26, 2023, 6:30 p.m. (Program TBA)

Upcoming Virtual & In-Person Spoken History Talks

All up-coming Spoken History talks will be in person and also available virtually. We will meet in the Everett Roehl Marshfield Public Library, Felker Genealogy & Local History Room, at 6:30 pm. If you wish to join us virtually, pre-register for the link on the Everett Roehl Marshfield Public Library’s website.

May 11, 2023, 6:30 p.m. “History Rising from the Grave”, presented by Don Schnitzler.

June 8, 2023 – Nothing confirmed

July 13, 2023, 6:30 p.m. “Gettysburg” presented by Tim Kraus.

August 10, 2023 - Nothing confirmed

September 14, 2023, 6:30 p.m. “Military Dog Tags” presented by Bill Parker.

October 12, 2023, 6:30 p.m. “History of Funeral Homes” presented by Ted Jackan.

November 9, 2023, 6:30 p.m. “Quilting for Heroes” presented by Kym Zillmer.

December 14, 2023 - Nothing confirmed

We're on the Web

<http://www.marshfieldgenealogy.com>

and look for us on

facebook