Horn, Charles S., compiler.

Rehoboth, Delaware, Voter Registers and Tax Assessments 1883-circa 1911 (bulk dates 1900–1905)

Abstract: The collection consists of four ledgers related to tax assessments of property in Rehoboth, Delaware, and one ledger listing registered voters in the same area. The ledgers span the years 1883 through circa 1911 and were once the property of Charles S. Horn, a local businessman and Rehoboth's tax collector in 1904.
Descriptive Summary

Identification: MSS 096, Item 75
Creator: Horn, Charles S., compiler.
Title: Rehoboth, Delaware, Voter Registers and Tax Assessments
Inclusive Dates: 1883-circa 1911
Bulk Dates: 1900-1905
Extent: 5 v. ; 36 cm. or smaller
Language: Materials in English.

Administrative Information

Citation: MSS 096, Item 75, Rehoboth, Delaware, Voter Registers and Tax Assessments, Special Collections, University of Delaware Library, Newark, Delaware.

Shelving Summary: Item 75: Shelved in SPEC MSS 096

Location: Special Collections Department, University of Delaware Library Newark, Delaware 19717-5267 Phone: 302-831-2229 Fax: 302-831-6003 URL: http://www.lib.udel.edu/ud/spec/

Source: Purchase, 2005.


Access Restrictions: The collection is open for research.

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Biographical Note

Born in Dover, Delaware, in March of 1860, Charles S. Horn relocated to Rehoboth, Delaware, after spending summer vacations at the up-and-coming resort town in the 1880s. In 1904 he served as the tax collector for Rehoboth. Horn held numerous other civic positions, such as officer of the local Chamber of Commerce, president of the New Rehoboth Bath and Tennis Club, membership in the Improved Order of Red Men and the Free and Accepted Masons, and director of the Lewes and Rehoboth Building and Loan Association.

In addition to these civic and political positions, Horn was also a long-time Rehoboth businessman. In 1892, he constructed one of the first cottages at the beach located on Baltimore Avenue. Horn's first significant business venture, constructed in the late 1880s, was an emporium to be located on a pier extending into the ocean from the foot of the existing boardwalk. The emporium became known as Horn's Pavilion and included a recreation room, dance hall, and theater. During this time, Horn expanded his business domain to include a complete line of novelty items, such as post cards and other souvenirs, to be sold in his store, a motion picture theater, and a roller rink. The store was destroyed twice by storms and, following a storm in 1914, was torn down. Horn proceeded to move his emporium into space already occupied by a motion picture theater and roller rink located at 5 and 7 Rehoboth Avenue.

Horn died in 1938.

Sources:


Scope and Content Note

The collection consists of four ledgers related to tax assessments of property in Rehoboth, Delaware, and one ledger listing registered voters in the same area. The ledgers span the years 1883 until circa 1911 and were once the property of Charles S. Horn, a local businessman. In 1904, Horn served as tax collector for the town of Rehoboth and it is probable that the ledgers contain records maintained by Horn in this capacity.

Included in the collection is a ledger listing all registered voters in Rehoboth. An alphabetical listing, the ledger is of particular interest because it also lists voter's party affiliation and race.

The tax assessment ledgers provide a unique look at the town of Rehoboth at the turn of the twentieth century. Three of the four ledgers provide an alphabetical listing of individuals who owned property in the burgeoning resort town. In addition to names of property owners, the ledgers provide additional information: the property owner's permanent address, location of the Rehoboth property, an assessed value of the property, the current tax rate, the amount of taxes due, the amount paid and the date on which it was paid, and what refunds were available to the owner. The fourth ledger lists tax assessments alphabetically by street and owners are listed by lot number. Boundaries are listed for each street. The ledger provides the names and permanent addresses of property owners as well as lot assessments, improvements made on the property, and a total assessment. It is apparent throughout these ledgers that Rehoboth had firmly established itself as a resort destination with individuals owning property both as investment properties and as vacation homes.
Selected Search Terms

Personal Names
Horn, Charles S.

Topical Terms
Taxation--Delaware--History--19th century--Sources.
Taxation--Delaware--History--20th century--Sources.
Property tax--Delaware--History--19th century--Sources.
Property tax--Delaware--History--20th century--Sources.
Voting registers--Delaware--History--20th century--Sources.

Geographic Names
Rehoboth Beach (Del.)--History--19th century--Sources.
Rehoboth Beach (Del.)--History--20th century--Sources.

Form/Genre Terms
Ledgers (account books)
Voters' lists.

Occupation
Tax collectors.

Related Materials in this Repository
MSS 096 Item 074 Charles S. Horn ledgers
MSS 402 Waples family papers
This item forms part of MSS 096 Account Books and Ledgers collection.
Detailed Description of the Collection

Voters of the 1904 Registration Rehoboth, Del. Classified, Wm. T. Tappan, 1904 [Volume 1]

16 cm.

One small address book including the names of 1904 registered voters in Rehoboth, Delaware, as well as their party affiliation and race.

Duplicate Assessment List of the Town of Rehoboth for 1900, 1900 [Volume 2]

19 cm.

One ledger containing assessments for the town of Rehoboth for 1900. Information provided includes the name of the property owner, the lot number and location (street) of the property, the total assessed valuation, percentage rate, and amount of taxes due, and documentation of payments made.

Rehoboth Paid Taxes, 1899-1901 [Volume 3]

36 cm.

Includes one large, brittle ledger listing taxes paid for 1899-1901, and organized by payee. Also includes a couple lists of tax delinquents for the year 1900.

Rehoboth Assessments, 1904-1905 [Volume 4]

31 cm.

Contains a record of assessments in the town of Rehoboth for the years 1904-1905 as kept by tax collector Charles S. Horn. Also includes a broadside from the Sussex Printing and Publishing Co. advertising the "Tax Sale of Rehoboth, Del. Lots" on July 28, 1906. According to notes on the announcement, taxes were paid on many of these properties prior to their sale.

Rehoboth Assessments before 1911?, circa 1911 [Volume 5]

31 cm.

Contains an incomplete record of assessments in the town of Rehoboth prior to 1911. A card of "Revised Civil Defense Air Raid Instructions" published by the Federal Civil Defense Administration bearing the name of C.S. Horn is tucked into the back of the book.