Three Dollars and Forty Four Cents

Davidson Hibbard and Melgar Couchman after the Mormon Exodus

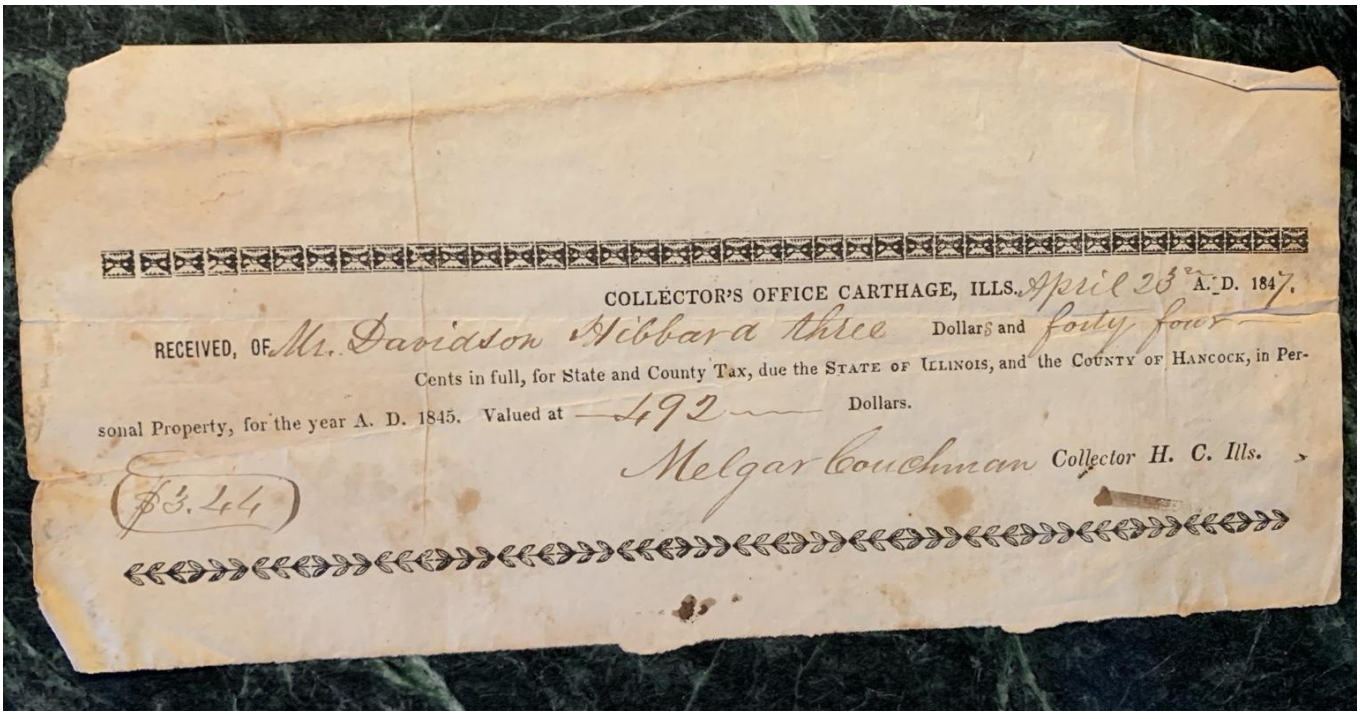
The 1847 Hibbard tax receipt • Hancock County, Illinois

On April 23, 1847, a small tax payment brought two very different histories onto the same piece of paper.

Davidson Hibbard had helped make the place that became Mormon Nauvoo. Melgar Couchman had won the sheriff's office on a ticket nominated by an Anti-Mormon convention. Now a receipt acknowledged three dollars and forty-four cents from Hibbard, with Couchman's name beneath it. Most of the Saints had gone west. The people who remained still had accounts to settle. [1–3]

Highlights

- The document is a receipt for payment, dated April 23, 1847, rather than a promissory note. Its printed tax year is 1845.
- It acknowledges $3.44 in state and county personal-property taxes on an assessed value of $492. It does not identify a town lot or record a land sale.
- Hibbard settled in Hancock County before the Saints arrived, joined their church in 1839, and remained in Nauvoo after the exodus.
- Couchman's official work connected him with Nauvoo families even while his public politics opposed renewed Mormon settlement.
- Their names reveal how daily obligations continued across divisions that the departure of the Saints had not erased.


COLLECTOR'S OFFICE CARTHAGE, ILLS. April 23 A. D. 184 7.

RECEIVED, OF Mr. Davidson Hibbard three Dollars and forty four Cents in full, for State and County Tax, due the State of Illinois, and the County of Hancock, in Personal Property, for the year A. D. 1845. Valued at 492 Dollars.

Melgar Couchman Collector H. C. Ills.

$3.44

The original April 23, 1847 receipt, photographed as IMG_0703.jpeg. Rotated upright; surrounding background trimmed. The paper and its writing are retained. [1]

The words on the paper

Reading transcript

COLLECTOR’S OFFICE CARTHAGE, ILLS., April 23d A. D. 1847.
RECEIVED, OF Mr. Davidson Hibbard three Dollars and forty four
Cents in full, for State and County Tax, due the STATE OF ILLINOIS, and the COUNTY OF HANCOCK, in Per-
sonal Property, for the year A. D. 1845. Valued at 492 Dollars.
Melgar Couchman Collector H. C. Ills.
[$3.44, enclosed at lower left]

Printed and handwritten wording are combined above. The receipt’s long lines wrap here for readability; the printed division “Per- / sonal” is retained. The small raised ending after 23 is read as “d.” Capitalization and wording follow the photograph, with typographical spacing regularized. The lower-left monetary figure repeats the amount written in words. [1]

A payment reaching back across the exodus

Two dates share the form. The handwritten date belongs to the spring of 1847. The tax year was printed as 1845. Between them came the great departure from Nauvoo and the armed conflict of 1846. The paper thus reaches backward into a different political world while recording a payment in the world that followed it.

That interval is one of the document’s most interesting features. An older liability was being acknowledged under a new county officer. The receipt gives no explanation for the timing. It does not tell us whether a demand had been delayed, whether earlier accounting had required correction, or whether some other circumstance lay behind the payment. What it does say is that the specified tax had been received “in full.” For the person keeping the receipt, those were useful words.

The $492 was the taxable valuation entered for personal property, not a statement of Hibbard’s total fortune. His real estate belonged to a different category. Nor does the receipt supply an inventory from which we can reconstruct his household, livestock, tools, or other possessions. Those missing details prevent us from turning a single tax figure into a complete picture of his means.

There is a modest numerical check. Seven-tenths of one percent of $492 is $3.444, close to the written $3.44 at the cent level. That arithmetic supports the compatibility of the two readings; it does not independently prove the applicable rate or the collector’s method of handling fractions of a cent.

The printed heading names the collector’s office in Carthage. It would be easy to imagine Hibbard entering the room, setting coins on a counter, and exchanging a few words with Couchman. The document does not preserve such a scene. A representative could have delivered payment, and an office heading does not prove where every step occurred. The surviving encounter is on the paper itself: Hibbard named as taxpayer, Couchman signing as collector.

Hibbard belonged to the place before it was Nauvoo

For Davidson Hibbard, remaining in Hancock County meant remaining in a place where his life had begun well before the arrival of Joseph Smith. Born in Vermont in 1788, he had reached Illinois by 1824 and moved to Hancock County in 1829. He served as coroner and justice of the peace. By the time the Saints arrived, he already knew the county as a home, a field of business, and a community in which he had held public responsibility. [2]

His baptism at Commerce on August 11, 1839, joined that older local life to the Saints' new undertaking. His subsequent membership in Nauvoo's Masonic lodge and appointment as assistant inspector general in the Nauvoo Legion placed him within institutions closely associated with the expanding city. He was a man whose earlier Illinois experience could be put to work in a community growing with extraordinary speed. [2]

Land made that involvement visible. The additions bearing his name helped give the expanding town its shape. The established Hibbard study also traces a property contribution valued at $400 toward the temple in 1843. That contribution concerned a particular parcel, separate from the personal-property assessment on the 1847 receipt. Together, however, the records show why his connection to Nauvoo cannot be reduced to an appearance in a church membership list. His money, land, and family life were involved in the place. [4]

Joseph Smith III later remembered that connection at a much more human scale. Emma bought a cow from Hibbard, and milking it became young Joseph's responsibility. The animal resisted his efforts and escaped back to its former home. On one occasion he had to retrieve it twice before finishing the milking. The memory puts Hibbard within walking distance of the Smith household and within its daily troubles: a neighbor who sold a cow that had strong ideas about where it belonged. [5]

When most of the Saints left, Hibbard stayed. His remaining property interests and family relationships give that choice a practical setting, though they do not amount to a recorded explanation of his private reasons. The later papers show what staying involved: continuing to arrange the use of property, making agreements, and attending to money owed. [4]

A surviving 1849 paper sets out an arrangement between Hibbard and C. E. Yates concerning a lot in Hibbard's Second Addition. In 1850 he appointed Milton M. Morrill to attend to specified collections. Morrill was his son-in-law as well as a lawyer. Those documents carry Hibbard forward from the Mormon city into the smaller community that followed. They do not make the 1847 tax payment part of either later bargain; they show that it belongs to a continuing life. [4]

His name on the receipt is therefore the name of someone with much more than a passing claim on Nauvoo. The city's religious center had shifted westward. Hibbard's responsibilities remained close at hand.

The collector who came with the change

Melgar Couchman's route to the same receipt began on another part of the Mississippi frontier. The established biography follows him through northeastern Missouri, where he served as postmaster at Sweet Home in 1836 and became a justice of the peace in Clark County in 1837. By the time he entered Hancock politics, he already had experience with the routine written business through which frontier communities governed themselves. [6]

The 1874 Hancock County directory identifies M. Couchman as a Kentucky-born farmer and gives 1845 as his year of arrival in the county. That places his arrival during Nauvoo's troubled final years as the principal gathering place of the Saints. It does not place him at the murder of Joseph and Hyrum Smith in 1844. [7]

His opportunity for county office came in 1846. Sheriff Jacob B. Backenstos resigned after receiving an army appointment for the war with Mexico. At Carthage on July 25 an Anti-Mormon convention nominated a county ticket that included Couchman for sheriff. Thomas Gregg's county history records the ticket's success at the election. Couchman's authority thus emerged from a political coalition expressly organized in opposition to the Mormon interest. [3]

That history makes the pairing of names on Hibbard's receipt striking. One man had joined the Saints and helped build their city; the other held office after an electoral victory by their political opponents. Yet their different histories still brought them into the same system of taxes, receipts, and county administration. Neither political division nor population loss had removed the need for someone to collect public revenue and someone else to prove that an account was paid.

Couchman's work soon carried him into other surviving pieces of Nauvoo's financial history. On May 5, 1847, less than two weeks after the Hibbard receipt, he certified a payment of $7.75 for the redemption of land involved in the Wilson Law litigation. Law acted through attorney Almon W. Babbitt. The certificate names Couchman as sheriff. It is a different transaction, involving real estate and judicial process, but it shows the same officer dealing with obligations that outlasted the Saints' departure. [8]

Behind that public role lay a recent family loss. The cemetery evidence retained in the Couchman biography gives March 1, 1847, as the death of his first wife, Adelia Lodoska White Couchman. If that transcription is accurate, her death preceded the Hibbard receipt by less than two months. Their children included William Oscar and a daughter also named Adelia. No account tells us how the collector's work fitted around the family's bereavement. The proximity of the dates is enough to remind us that the official signature belonged to a man with a household as well as an office. [6]

The receipt records none of those earlier jobs, political alliances, or family circumstances. It leaves only the sweeping signature and the printed title that explains why he was entitled to acknowledge the money.

Ordinary business in a divided county

The county still required residents to meet their obligations, even when they had little reason to welcome the politics of those in office. A tax payment could bring together people whose associations lay on different sides of the conflict. Hibbard's receipt captures one such transaction without recording any argument or negotiation.

It would be equally tempting to make it a story of reconciliation. Hibbard paid, Couchman signed, and perhaps the old antagonisms had begun to fade. The later evidence prevents so comfortable an ending. In 1860, after Joseph Smith III accepted leadership of the Reorganization, opposition to renewed Mormon settlement again surfaced in Hancock County. The meeting record reproduced in the church's history names Judge Couchman as the man who offered resolutions protesting the proposed return. [9]

The political hostility had therefore survived far beyond 1847. This does not tell us what Couchman thought of Hibbard personally. It tells us why collecting a tax payment from him cannot be treated as evidence that Couchman had abandoned his opposition to Mormon settlement. Official dealings and political opposition could exist at the same time.

Hibbard's receipt belongs to that less tidy history. Religious identity, neighborhood acquaintance, property ownership, and government business did not fall into perfectly separate camps. A man could be closely linked to the Smith family, remain in Nauvoo, and still meet the requirements of county authorities elected by the Saints' opponents. To continue living there was to keep encountering the machinery of a county whose public balance had changed.

Nor was payment the same as a declaration of political loyalty. The form asks for a name, an amount, a valuation, and a signature. It does not ask the taxpayer to endorse the collector's platform. Its narrow purpose allowed a transaction to be completed without settling the much larger questions that divided the community.

For Hibbard, the practical value of the paper was clear: it acknowledged that this particular demand had been satisfied. For Couchman, it recorded an act performed under public authority. For a reader today, the preserved object joins the two without pretending to explain everything between them.

A neighborhood that continued

The best evidence that Hibbard's old connections endured comes from a later, quieter scene. During his final illness, Joseph Smith III was asked to sit with him. Joseph remembered being beside the older man outdoors, where a mattress had been placed in the shade. Their conversation was affectionate. Hibbard expressed his interest in the young man's future and his hope that Joseph would become a good and useful man. [5]

Hibbard died in Nauvoo on September 11, 1854. His life had carried him from the county before the Saints to the city they built and then into the community they left behind. The boy who once pursued his cow had remained part of that life. A departure that transformed Nauvoo had not ended every relationship within it. [2, 5]

The town beyond the receipt



Johann Schroeder, Early View of Nauvoo, 1859, oil on metal. Church History Museum. This later view includes temple remnants and Icarian buildings. It is twelve years after the receipt and five years after Hibbard's death; it does not depict Nauvoo as it stood in April 1847. [10]

Schroeder's painting helps us look beyond the familiar ending of Nauvoo's Mormon chapter. The river still carries boats. Buildings occupy the hillside and waterfront. The temple's remains share the view with structures used by a later community. The city is changed, but people continue to make a living in it. [10]

The receipt brings that continuing history down to the scale of one man's account. It is worn and folded, its amount repeated in words and figures. Its decorative border frames a matter that was once useful enough to preserve: three dollars and forty-four cents, received in full.

We cannot recover the conversation that may have accompanied it. We can recover something more durable than an imagined exchange. Hibbard was still attending to affairs in the county where he had helped build a new religious community. Couchman was exercising the authority of the government that followed its departure. Their lives met in this modest obligation, and the paper has kept the meeting visible.

For the departing Saints, the road led west. For Hibbard, there was still business to finish at home.

Sources and documentary notes

Narrative edition prepared October 7, 2026. Numbered references connect the story to the original photograph, established project biographies, and sources checked for this edition. Earlier research is identified as such rather than represented as a fresh inspection of every underlying record.

1 The original receipt

Collector's Office, Carthage, Illinois, receipt from Davidson Hibbard for $3.44, April 23, 1847; photograph IMG_0703.jpeg supplied by David Larsen. Direct visual examination confirms the printed year 1845, the personal-property wording, the $492 valuation, and Melgar Couchman's name. Only the supplied face is discussed. This is separate from the earlier Hibbard tax-sale certificate project and from the 1844 receipt.

2 Hibbard's biographical outline

Joseph Smith Papers, "Hibbard (Hibard), Davidson (Davison)," biographical directory. Checked for birth, Illinois residence, county offices, baptism, Masonic affiliation, assistant inspector general appointment, and death. The narrative uses Davidson Hibbard, as on the receipt; Davison and Hibard occur elsewhere. https://www.josephsmithpapers.org/person/davidson-davison-hibbard-hibard

3 The 1846 political transition

Thomas Gregg, History of Hancock County, Illinois (1880), p. 346, online transcription. Checked for Backenstos's resignation, the July 25 Anti-Mormon convention, Couchman's nomination, and the ticket's election. Gregg wrote retrospectively and from his own political perspective; the receipt is not evidence of personal hostility or friendship between the two men.
https://www.olivercowdery.com/smithhome/1880s-1890s/1880Greg.htm

4 Hibbard's property and continuing affairs

Established project report, Yates_and_Hibbard_Nauvoo_Lease_1849_Illustrated_Report.pdf, narrative revision October 6, 2026, especially pp. 7–10 and notes 4 and 10. Read for the temple property gift and later business; it draws on the expanded Hibbard biography and the 1850 power of attorney. The gift is cited there to Book of the Law of the Lord, Book A, p. 276, and the January 25 temple invoice entry. The 1849 lease survives without visible execution signatures; its proposed transaction is not described here as a proven completed sale.

5 A neighbor remembered

Joseph Smith III, Memoirs, edited by Mary Audentia Smith Anderson, Saints' Herald, November 20, 1934, "Bits of Memory." Checked for the cow episode and Hibbard's final illness. These are retrospective personal recollections. Their more speculative comments about family marriages and Hibbard's hearing are not adopted here. https://www.centerplace.org/history/misc/js3mem/112034.htm

Sources and illustration credits

6 Couchman’s established biography

William_Melgar_Couchman_Biographical_Sketch.docx (September 13, 2026), read together with Davidson_Hibbard_Tax_Sale_Certificate_Main_Report_REVISED.docx and its later research additions. Used for the Missouri offices and Adelia’s death and children. The latter report supersedes the earlier uncertainty about Hancock arrival with the 1874 directory’s 1845 date. Its underlying sources include Goodspeed’s 1887 history of Lewis, Clark, Knox, and Scotland Counties, Missouri; the Old Carthage Cemetery transcription; and compiled family memorials. Adelia’s March 1, 1847 death is retained with a cemetery-source qualification, not represented as a newly verified death certificate. Couchman’s inconsistent compiled birth dates are not needed for this narrative and are not resolved here.

7 Couchman’s arrival

A. T. Andreas, Illustrated Historical Atlas of Hancock County, Illinois (1874), county directory, Prairie Township, as transcribed by Genealogy Trails. Checked entry: M. Couchman, section 24, farmer, Bourbon County, Kentucky, came to county 1845. A retrospective directory statement, not an arrival register. https://genealogytrails.com/ill/hancock/1874directory.html

8 An independent official record

Joseph Smith Papers, Certificate, May 5, 1847, Phelps, Assignee of JS v. Wilson Law, p. 348. Recorded copy in Hancock County Sheriff, Old Certificates of Purchase, Levy, and Redemption, pp. 347–348, microfilm 955142. Checked for the $7.75 redemption and Couchman’s official capacity. The record is in a copyist’s hand; it corroborates identity and office rather than serving as a direct autograph comparison. https://www.josephsmithpapers.org/paper-summary/certificate-5-may-1847-phelps-assignee-of-js-v-wilson-law/1

9 Opposition continued

History of the Reorganized Church of Jesus Christ of Latter Day Saints, vol. 3, “Joseph Smith III Comes to the Reorganization,” reproducing the Carthage meeting record dated August 21, 1860. Checked for Judge Couchman’s introduction of resolutions against Mormon resettlement. The reprinted heading also calls that date Thursday, although August 21, 1860 fell on Tuesday; this narrative therefore relies on the year and substance without silently correcting the meeting date. https://restorationbookstore.org/pages/joseph-smith-iii-comes-to-the-reorganization

10 The later Nauvoo view

Johann Schroeder, Early View of Nauvoo, 1859, oil on metal, 10 × 13 inches, Church History Museum. Artist, date, medium, and identification of Icarian buildings checked against the museum’s “Memory and Archive” exhibition. Image reused from the retained illustration in the Nauvoo Store Ledger project. The nineteenth-century artwork is in the public domain; Wikimedia Commons also catalogs a photographic reproduction as Nauvoo1859Schroder.jpg. https://www.churchofjesuschrist.org/learn/history/sites/church-history-museum/exhibits/work-and-wonder/1?lang=eng