HANCOCK COUNTY TAX REDEMPTIONS, 1845

Land, Law, and Cross-Factional Property Networks in Nauvoo and Hancock County

A documentary and biographical study of two manuscript leaves photographed recto and verso, plus three printed redemption certificates, March-June 1845

Revised final research report - 15 September 2026

These documents bear the signatures or names of many important figures in Hancock County's history, including Chauncey Robison, George W. Stigall, B. Avise, Samuel Gilpin, Edward Kilbourne, Samuel Marshall, Jacob B. Backenstos, James L. Kimball, Artois Hamilton, James W. Brattle, Wilson Law, Robert D. Foster, Harmon T. Wilson, William Critchlow, and others.

Prepared from owner-supplied original photographs, verified signatures, remotely accessible county and state records, Joseph Smith Papers materials, contemporary newspapers, published histories, and archival catalogs.

Research status

The open-access phase is complete. Remaining decisive questions depend on identified certificate, assessment, deed, and plat records that are not openly exposed online. This report therefore treats uncertainty as a documented finding rather than extending speculation.

Executive Summary

The documentary corpus consists of five physical documentary items represented by seven owner-supplied photographs. Two manuscript leaves were photographed recto and verso as IMG_3484 through IMG_3487. Three printed redemption certificates are represented by IMG_3488 and IMG_0556-IMG_0557. The newly added certificate is dated 19 April 1845 and records Robert D. Foster personally paying redemption money on Lot 3, Block 14, Hibbard's Addition after that lot had been sold to Foster himself at the June 1843 sheriff's sale for the 1842 taxes. A notation states that it was resold in 1844. The corpus therefore contains both clerk-to-holder payout receipts and payer-to-clerk redemption certificates.

The manuscript group is unusually rich because it joins ordinary tax administration to a dense Hancock County network only months after the murders of Joseph and Hyrum Smith. The signers include county officers, surveyors, land speculators, former Latter-day Saint leaders turned dissenters, nonmember allies of Nauvoo, anti-Mormon publicists, men connected to the murder investigation and trial, and cross-river Iowa merchants. The documents therefore record continued economic exchange across factional boundaries at the very moment when political trust in Hancock County was collapsing.

Final image verification confirms several readings that supersede earlier working notes. Edward Kilbourne’s receipt is dated 16 June 1845, not 12 June. Its fourth tract is NW1/4 SW1/4 section 16, township 6 north, range 6 west, not NW1/4 NW1/4. Samuel Gilpin’s receipt on 13 June 1845 is secure; Chauncey Robison’s large aggregate receipt is dated 14 June and totals exactly $70.00; the $74.74 figure written at the top of the sheet is the combined total of Gilpin ($2.42), Robison ($70.00), and Stigall ($2.32). George W. Stigall’s entry of the same day is explicitly signed as deputy for “B. Avise.” The March sheet confirms James L. Kimball on 8 March, B. Avise on 13 March, the provisional firm name “Frew & Gallop” on 17 March, Artois Hamilton on 20 March, and the Cooke/Wells agency entry on 26 March. The late-March/early-April sheet confirms James W. Brattle on 27 March and, on 3 April, Jacob B. Backenstos signing for himself and as assignee of Wilson Law and R. D. Foster, followed by Harmon T. Wilson. Final visual verification therefore supersedes the earlier working interpretation that Foster and Wilson Law signed separate receipts on this sheet.

The three printed certificates materially strengthen the legal interpretation of the entire group. All are dated 19 April 1845 and signed by George W. Thatcher as clerk of the Hancock County Commissioners' Court. IMG_3488 names William Coe Critchlow as redeemer on two successive tax-sale layers affecting Lot 1, Block 14, Hibbard's Addition. IMG_0556 names Robert D. Foster as both the person paying redemption money and the purchaser at the June 1843 sheriff's sale of Lot 3, Block 14. Together they directly establish that Thatcher received redemption money into his hands in his official capacity.

Principal conclusions

- George W. Thatcher was the recurring county-clerk intermediary. His name in the payment clause does not make him owner of the redeemed parcels.
- The three printed 19 April 1845 certificates identify two actual redeemers in Hibbard's Addition. William Coe Critchlow redeemed successive interests affecting Lot 1, Block 14. Robert D. Foster paid the redemption money on Lot 3, Block 14 after he himself had purchased the tax-sale interest in June 1843. The certificates directly show Thatcher receiving money as clerk.
- Chauncey Robison’s exactly $70.00 group is the strongest evidence of systematic certificate holding or agency activity in the manuscript leaves. His biography as recorder, school commissioner, postmaster, farmer, land-office figure, and Mason explains his familiarity with land paper without proving political motive.
- George W. Stigall, the Carthage jailer during the Smiths’ final confinement and sheriff beginning in June 1845, acted here as deputy for B. Avise. No verified anti-Mormon committee or militia membership has been found for Stigall; surviving descriptions generally emphasize his humane treatment of the prisoners.
- Samuel Gilpin is strongly correlated with the Samuel Gilpin named on the October 1844 coroner’s-jury verdict concerning the deaths of Joseph and Hyrum Smith. His vital identity, occupation, religion, and family remain unproved online; that limitation is now a final conclusion rather than an unfinished general search.

- Edward Kilbourne’s four Illinois rural tracts show cross-river investment or assignment activity by a Montrose/Keokuk merchant deeply involved with the New York Land Company controversy. No present evidence ties those four Hancock parcels directly to Joseph Smith, the Church trustees, Isaac Galland, or New York Land Company ownership.
- The Nauvoo block 15, lot 4 chain is the clearest direct Latter-day Saint property story in the group: Church trustees’ purchase interest, a 1 April 1840 bond to John Outhouse, assessment of the west part to Latter-day Saint William Oaks in 1843, sale for 1843 taxes in 1844, and redemption money received by Artois Hamilton on 20 March 1845. The missing link is the transfer or assignment between Outhouse and Oaks.
- Wilson Law and Robert D. Foster appear in the tax-certificate market after their 1844 break with Joseph Smith. Foster is now documented in two distinct capacities: as an assignor named in Backenstos's 3 April receipt and as both tax-sale purchaser and redeemer on the newly added printed certificate. Neither transaction by itself establishes political motive.
- James L. Kimball is strongly identified as the Warsaw forwarding and commission merchant who also conducted business with Orson Hyde shortly before the receipt and was summoned in the 1845 murder-trial venire. No evidence connects him to the Nauvoo Kimball families or proves LDS membership.
- Earlier working notes proposed a duplicate $1.70 redemption for Nauvoo lot 3, block 60 under Wilson Law. Final image review of IMG_3487 shows that this was a misreading: Wilson Law is named in Backenstos’s 3 April assignee clause, not as the signer of a separate block 60 receipt. The only presently verified block 60 entry in this corpus is the 17 March “Frew & Gallop” entry.
- The open-online phase is exhausted at the evidentiary level that matters. Further gain now requires the already identified Hancock certificate/index pages, deed indexes, plats, and assessment/delinquency books.

Evidence scale used in this report

Label	Meaning
Documented	Directly shown by the owner-supplied receipt, a contemporary public record, or an institutional documentary edition.
Strongly supported	Supported by converging independent records but missing one direct bridge.
Probable	Best explanation of the surviving evidence; a decisive original record is still missing.
Unresolved	Evidence is insufficient, contradictory, illegible, or available only in records not presently accessible.

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1. Documentary Corpus and Final Verification

The project corpus consists of five physical documentary items represented by seven owner-supplied photographs. Two manuscript leaves were photographed recto and verso as IMG_3484 through IMG_3487; those four photographed sides contain numerous payout entries. IMG_3488 shows two separate printed certificates on one photographed sheet. IMG_0556 and IMG_0557 show the face and reverse of a third printed certificate. All three printed certificates are dated 19 April 1845 and signed by George W. Thatcher.

Project image	Date span	Principal signers / recipients	Control note
IMG_3484	13-14 June 1845	Samuel Gilpin; Chauncey Robison; George W. Stigall for B. Avise	Sheet total shown as 74.74; Robison's individual aggregate is $70.00.
IMG_3485	13-16 June 1845	Edward Kilbourne; Samuel Marshall; Jacob B. Backenstos	Final visual review corrects Kilbourne to 16 June and NW1/4 SW1/4 sec. 16, T6N R6W.
IMG_3486	8-26 March 1845	J. L. Kimball; B. Avise; "Frew & Gallop" [provisional]; Artois Hamilton; Cooke/Wells principals	Sheet total 37.35.
IMG_3487	27 March-3 April 1845	James W. Brattle; Jacob B. Backenstos; Wilson Law and R. D. Foster named in assignee clause; Harmon T. Wilson	Sheet total 59.18; Backenstos explicitly signs for himself and as assignee of Wilson Law and R. D. Foster.
IMG_3488	19 April 1845	William Coe Critchlow (redeemer); George W. Thatcher (issuing clerk); Thomas Morrison and Ebenezer Rand named as tax-sale purchasers/holders	One photograph contains two separate printed certificates for Lot 1, Block 14, Hibbard's Addition; successive 1843 and 1844 tax-sale layers.
IMG_0556-0557	19 April 1845	Robert D. Foster (payer, purchaser, and redeemer); George W. Thatcher (issuing clerk)	Face and reverse of one printed certificate for Lot 3, Block 14, Hibbard's Addition; June 1843 sale for 1842 taxes; "resold in 1844."

The printed certificates are documentary evidence of a different but complementary kind. Unlike the manuscript leaves, where the recurring formula begins "Received of Geo. W. Thatcher Clk." and normally identifies the person receiving redemption proceeds, the printed forms certify that a named redeemer "has paid into my hands" the money. IMG_3488 names William Coe Critchlow. IMG_0556 names Robert

D. Foster. Their shared form, date, printer, and clerk demonstrate that they belong to the same administrative series.

Final image-verification corrections

The most important paleographic correction concerns Edward Kilbourne. The first line of his receipt reads “June 16th 1845,” not June 12. The fourth parcel reads NW1/4 SW1/4 section 16, township 6 north, range 6 west. The earlier NW1/4 NW1/4 working reading is superseded. This matters because the public-domain land database shows a voided 1838 school-land entry and overlapping later 1843 entries in that quarter-quarter, creating a genuine title-status problem rather than a simple patent chain.

IMG_3484 clearly preserves Samuel Gilpin’s signature under the 13 June entry and “C. Robison” at the end of the aggregate 14 June receipt. The bottom entry is signed “G. W. Stigall deputy of B. Avise.” This is decisive for Stigall’s capacity: he was not receiving the money in his own right. IMG_3486 clearly shows “J. L. Kimball,” “B. Avise,” “Frew & Gallop” as the best current reading, “A. Hamilton,” and a final line receiving for W. C. Cooke and J. S. Wells. IMG_3487 confirms James W. Brattle at the top, J. B. Backenstos in the middle acting “for himself & assignee” of Wilson Law and R. D. Foster, and H. T. Wilson at the bottom. No separate Foster or Wilson Law signature is visible on this sheet.

The report deliberately preserves uncertain lot/addition names in brackets or with question marks. A final research edition is stronger when an uncertain nineteenth-century hand remains uncertain than when a plausible modern normalization is silently substituted.

Method and evidentiary controls

The research proceeded from the documents outward. Each entry was first classified as a redemption receipt rather than a deed; the rural legal descriptions and platted lots were normalized; the tax and sale years were separated; then the names were tested against county office rosters, tax lists, published plats, Joseph Smith Papers annotations, newspapers, probate materials, public-domain land entries, and biographical sources. Later political or religious identities were not projected backward into the tax transaction. A man may have been an anti-Mormon publicist, a Church dissenter, a county official, or a Nauvoo Mason and still have held a tax certificate for wholly ordinary investment reasons.

2. What a Tax Redemption Receipt Meant in 1845 Illinois

A tax sale transferred a contingent or inchoate interest rather than immediate indefeasible title. The delinquent owner or another legally interested party could redeem within the statutory period by paying the required redemption amount, including the sale price and the statutory additions. Once redemption was made, the holder of the tax-sale certificate received the money and the tax interest did not ripen into a deed. That is the transaction memorialized on these sheets.

The practical sequence was: assessment of a parcel; delinquency; public sale; issuance or transfer of a certificate; later deposit of redemption money with the proper county office; payment from the clerk to the certificate holder or assignee; and cancellation or satisfaction of the tax-sale interest. The receipt identifies the receiving side, not necessarily the person who redeemed. That is why the recurring wording “Received of Geo. W. Thatcher Clk.” is so important. Thatcher was disbursing money held in an official capacity. The signatory was acknowledging receipt of it.

The documents also show that one certificate holder could accumulate many unrelated interests. Chauncey Robison’s sheet contains numerous rural tracts and town lots across different townships and tax years. Backenstos’s group likewise spans rural land and lots in Pulaski, La Harpe, Pontoosuc, Nauvoo additions, and Warsaw. Jacob B. Backenstos expressly identifies himself as acting for himself and as assignee of Wilson Law and R. D. Foster. These forms make assignment a documented feature of the market rather than a modern hypothesis.

County and municipal tax systems must also be kept separate. Nauvoo city lists and municipal sale orders do not automatically describe the same sale as a county/state tax receipt. A lot could be current in one system while delinquent in another. The present report therefore does not force one unified “tax sale” chronology when the evidence points to overlapping taxing authorities and different sale years.

The surviving certificate series

The decisive surviving record set has been precisely identified: Hancock County, Illinois, Certificates of levy and redemption, 1841-1956, including the old certificates and early volumes. FamilySearch catalogs the series on FHL microfilm 1,516,716, items 2-5, digitized as DGS 8576212. The Illinois Regional Archives Depository at Western Illinois University catalogs the same documentary family as Master's and Sheriff's Levy and Redemption Certificates, accession 2/0102/29. Catalog descriptions are public, but the manuscript pages needed for the 1843-1845 entries were not openly retrievable in the research environment.

Those certificate pages remain the single most important future record because they should identify purchasers, sale amounts, parcels, assignment or holder history when recorded, and redemption status. The three printed forms already clarify the direction of payment: Critchlow and Foster deposited redemption money with Thatcher. The new Foster certificate is unusually explicit because Foster is also named as the person to whom the sheriff sold the tax interest in June 1843.

3. County Offices and the Role of George W. Thatcher

George W. Thatcher served as clerk of the Hancock County commissioners' court from 1843 to 1849. His office placed him at the intersection of county fiscal, property, and court administration. Other 1845 papers show him preparing or issuing judicial process in the Smith-murder prosecution, and an August 1845 purchase certificate in Ivins v. Emma Smith et al. was later certified by him. Those documents are procedurally different from the tax receipts, but they establish his broad clerical authority.

The repeated phrase "Received of Geo. W. Thatcher Clk." across unrelated manuscript entries is best read as an official disbursement formula. Thatcher was not buying every property. An owner or interested party deposited the statutory redemption amount with the proper county office, and Thatcher paid the certificate holder or authorized recipient. The three printed certificates provide direct complementary proof: Thatcher certifies that Critchlow and Foster paid redemption money into his hands. The Foster certificate further shows that one person could appear both as earlier tax-sale purchaser and later redeemer.

Thatcher's political position was not simple. He had benefited from Latter-day Saint electoral support in 1843, remained a county officer during the murder prosecutions, appears in Nauvoo Masonic records, and was later named by Jacob B. Backenstos in a partisan list of men Backenstos believed implicated in the anti-Mormon network. Backenstos's list is an accusation, not a judicial finding. For the present receipts, Thatcher's controlling role is ministerial and fiscal.

James W. Brattle and the revenue/surveying infrastructure

James W. Brattle illustrates why official biography must be dated precisely. He was a foundational Hancock surveyor, certifying the Commerce City survey in April 1837 and surveying/attesting the Nauvoo plat in August 1839. He ran for county treasurer in 1843 but did not hold that office when he signed the March 1845 receipt; the county treasurer sequence places his actual treasurer service in 1846-1847. His 1845 receipt must therefore be treated as a private certificate transaction, not an official treasurer's act.

4. Document-by-Document Analysis

4.1 IMG_3484 - Gilpin, Robison, and Stigall

The top entry is dated 13 June 1845. Samuel Gilpin acknowledges $2.42 connected with the northeast quarter of section 18, township 6 north, range 7 west. The phrasing is partly damaged or compressed, but the entry clearly concerns the 1843 tax/refund-redemption cycle. Because Gilpin is independently named on the October 1844 coroner's jury verdict in the Smith murder proceedings, the autograph gives this otherwise routine fiscal receipt significant prosopographical value.

The main body of the sheet is Chauncey Robison's 14 June aggregate receipt. It contains a long list of rural tracts across several townships together with town lots, and the arithmetic totals exactly $70.00; the sheet-level $74.74 total includes Gilpin's $2.42 and Stigall's $2.32 entries. The breadth of the group is inconsistent with a single household redemption. It is best understood as a certificate portfolio or agency account. Robison's background as recorder, school commissioner, postmaster, land-office figure, farmer,

and Mason made him unusually well placed to participate in a market built on documentary title and assignments.

The bottom entry is decisive in form: George W. Stigall signs “deputy of B. Avise” for $2.32 connected with two Nauvoo-area lots. Stigall’s own later sheriff’s office does not make him the beneficial holder. In this receipt he is functioning as deputy or agent. His role as Carthage jailer in June 1844 makes the autograph historically notable, but the tax transaction should not be converted into evidence of hostility toward the Saints.

4.2 IMG_3485 - Kilbourne, Marshall, and Backenstos

Edward Kilbourne’s entry, finally verified as 16 June 1845, concerns four rural descriptions sold in 1841 for 1840 taxes. The amount is partly obscured. The four tracts are SW1/4 NE1/4 section 6 T5N R6W; NW1/4 SE1/4 section 16 T5N R6W; NE1/4 section 6 T5N R6W; and NW1/4 SW1/4 section 16 T6N R6W. The receipt confirms that Kilbourne held or represented tax-sale interests in Illinois east of the Mississippi even though his best-known land controversy involved the Iowa Half-Breed Tract.

Samuel Marshall’s middle entry concerns multiple town lots in Warring, Shaw, and Thompson-related additions to Nauvoo and states that they had been sold in 1843, with interest included in the redemption. The exact total appears to be about $42. Marshall’s career demonstrates that private tax-title dealing and county officeholding could coexist. In 1842 he had already offered Church trustees three rural parcels supported wholly or partly by tax titles. The June 1845 receipt falls only days before his fatal altercation with Sheriff Minor R. Deming.

Jacob B. Backenstos’s 13 June receipt is another large portfolio document, totaling $38.15 and spanning rural tracts and town lots in Pulaski, La Harpe, Pontoosuc, Nauvoo additions, Hibbard’s Addition, and a Warsaw subdivision. One rural interest is marked “resold.” Backenstos was a non-Latter-day Saint who became a major ally of Nauvoo during the 1845 anti-Mormon violence, yet this sheet shows him simultaneously participating in ordinary distressed-property finance. Political friendship with the Saints did not preclude private investment in tax certificates.

4.3 IMG_3486 - Kimball, Avise, Frew & Gallop, Hamilton, Cooke/Wells

James L. Kimball’s 8 March entry acknowledges $5.12 for the northeast quarter of section 33, township 5 north, range 8 west, sold in 1844 for the 1843 tax. His signature compares strongly with the surviving February 1845 Warsaw receipt involving Orson Hyde. Together with Warsaw advertisements, the evidence identifies him as the forwarding and commission merchant rather than a member of the better-known Nauvoo Kimball families.

The 13 March B. Avise entry, the 17 March “Frew & Gallop” entry, and the 20 March Artois Hamilton entry reveal three different levels of certainty. B. Avise is clearly named but should not be expanded beyond the manuscript without independent proof. “Frew & Gallop” is the best reading of a difficult signature; Benjamin A. Gallop is a plausible second partner because he appears in the Nauvoo/Hancock Masonic and political environment, but the partnership has not been proved. Hamilton’s identity is secure and the receipt can be tied to both a rural tract and Nauvoo block 15, lot 4.

The final 26 March entry receives money for W. C. Cooke and J. S. Wells on three rural descriptions. The wording is valuable because it demonstrates agency directly: the person writing or acknowledging the entry is acting for named principals. That formula reinforces the central methodological caution that the signature or recipient line cannot automatically be equated with ownership of the land.

4.4 IMG_3487 - Brattle, Backenstos, Law, Foster, and Harmon T. Wilson

James W. Brattle’s 27 March entry covers the southeast quarter of section 30, township 3 north, range 6 west, sold in 1843 for the 1842 tax with later taxes added; he received $10.66. Brattle’s surveying background makes his presence unsurprising in a market dependent on exact legal descriptions, but he was acting privately in 1845.

Final visual review materially revises the middle portion of this sheet. The 3 April entry is signed by Jacob B. Backenstos, not Robert D. Foster. Backenstos signs “for himself & assignee of Wilson Law & R. D. Foster.” The entry first accounts for $32.26 in redemption money and taxes on a group of rural tracts, then adds $11.26 for later-sale interests including lot 3, block 9 in Hyrum Smith’s Addition, producing the

written total of $43.52. This is the clearest direct evidence in the corpus of an assignment chain: Backenstos had acquired certificate interests from Wilson Law and R. D. Foster.

This correction eliminates two earlier working hypotheses. There is no separate 30 March Foster receipt visible on IMG_3487, and there is no separate 31 March Wilson Law receipt for block 60. Wilson Law and Foster appear as parties whose certificate interests were assigned to Backenstos. The only presently verified block 60, lot 3 entry in this corpus remains the 17 March “Frew & Gallop” receipt on IMG_3486.

Harmon T. Wilson’s 3 April receipt for $5.00 is a compact certificate interest. His public role as merchant, former coroner, deputy constable, and the officer who arrested Joseph Smith in the violent 1843 Missouri extradition attempt gives the autograph unusual historical resonance. Nothing in the receipt itself proves political motive.

4.5 IMG_3488 - Two printed certificates for Critchlow, Morrison, and Rand

IMG_3488 contains two separate printed forms headed “State of Illinois, County of Hancock” and “Office of Clerk of County Commissioners’ Court.” Both are dated 19 April 1845 and signed “Geo. W. Thatcher, Clerk.” In each, Thatcher certifies that William Coe Critchlow paid redemption money on Lot 1, Block 14, Hibbard’s Addition to Nauvoo. The documents are therefore formal certificates of redemption rather than the pay-out acknowledgments that dominate IMG_3484 through IMG_3487.

The upper certificate states that Lot 1, Block 14 had been sold to Thomas Morrison by the Hancock County sheriff in June 1843 for the state and county taxes of 1842. A later manuscript notation reads “resold in 1844.” The face amount appears as 62 1/2 cents, while additional marginal arithmetic appears to calculate a larger later total; because the relationship of those marginal figures to the formal certificate is not completely clear, the report does not force a final normalized total without the county certificate register.

The lower certificate states that the same Lot 1, Block 14 was sold to Ebenezer Rand by the sheriff in June 1844 for the state and county taxes of 1843, with a further manuscript notation concerning the 1844 tax. The amount shown on the certificate is $2.33. The paired documents establish successive tax-sale layers on the same parcel and, unusually for this project, expressly identify the person who furnished the redemption money: William Coe Critchlow.

These certificates are particularly important methodologically. Morrison and Rand appear as tax-sale purchasers or holders; that does not establish fee ownership of the land. Critchlow appears as the redeemer; that establishes a legal or equitable interest sufficient to justify payment, but the certificate alone does not state whether he was record owner, contract purchaser, assignee, mortgagee, or acting for another interested party. The deed and certificate indexes remain necessary to define the underlying title chain.

4.6 IMG_0556 and IMG_0557 - Robert D. Foster certificate

IMG_0556 is the face and IMG_0557 the reverse of a third printed certificate dated 19 April 1845 and signed by George W. Thatcher. Thatcher certifies that “R. D. Foster” paid 62 1/2 cents into his hands as redemption money for Lot 3, Block 14, Hibbard's Addition to Nauvoo. The lot had been sold by the sheriff to Robert D. Foster in June 1843 for the state and county taxes of 1842. A notation adds “resold in 1844.”

The document therefore places Foster on both sides of the parcel history: he was the named purchaser at the 1843 tax sale and the named payer of redemption money in 1845. The face separately carries 25-cent arithmetic and an apparent total of 87 1/2 cents. Because the operative printed sentence states 62 1/2 cents and the purpose of the added 25 cents is not labeled with complete clarity, the report preserves the figures separately pending the original certificate register. The reverse contains docketing and arithmetic but no clearly independent operative transaction.

5. Normalized Parcel and Receipt Register

The following register preserves uncertainty rather than forcing unreadable abbreviations into modern legal descriptions. For IMG_3484 through IMG_3487, “holder/recipient” means the person acknowledging receipt of redemption money, not necessarily the assessed owner or ultimate redeemer. IMG_3488 is different: its two printed certificates expressly name William Coe Critchlow as the redeemer who paid money into Thatcher’s hands. The date on Edward Kilbourne’s entry and the fourth tract have been corrected after final visual verification.

Sheet	Date	Holder / recipient	Parcel(s)	Sale/tax note	Amount
3484	13 Jun 1845	Samuel Gilpin	NE1/4 sec. 18, T6N R7W	1843 tax/refund-redemption wording	2.42
3484	14 Jun 1845	Chauncey Robison	E1/2? sec. 18, T4N R5W	taxes 1843-1844	6.66
3484			SM/NM? sec. 27, T4N R5W	same aggregate	2.06
3484			W1/2 NW1/4 sec. 35, T4N R5W	tax 1844	2.68
3484			W1/2 NW1/4 sec. 16, T5N R5W	taxes 1843-1844	5.83
3484			E1/2 NE1/4 sec. 16, T5N R5W	taxes 1843-1844	5.83
3484			NW1/4 NE1/4 sec. 30, T5N R5W	tax 1843	2.68
3484			NE1/4? sec. 3, T?N R6W	partly obscured	4.34
3484			NW1/4 sec. 19, T4N R6W	taxes 1843-1844	11.87
3484			SE1/4 NW1/4 sec. 16, T7N R6W	taxes 1843-1844	3.41
3484			SE1/4 sec. 28, T6N R7W	same aggregate	5.30
3484			W1/2 NW1/4 sec. 5, T5N R8W	same aggregate	3.12
3484			NW1/4 sec. 10, T5N R8W	same aggregate	5.30
3484			SE1/4 SE1/4 sec. 14, T3N R9W	same aggregate	2.06
3484			lot 1 block 4, McMurray [?]	tax 1843	1.10
3484			lot 304? in 41, Pontiac [?]	tax 1844	2.74
3484			lot 63? in 2, Hibbard’s Addition	tax 1843	2.67
3484			lot 1 in 2, Hibbard’s Addition	same group	1.25
3484			lot 3 in 3, Henry Shain’s?/Thompson’s Addition	reading unresolved	1.16
3484	14 Jun 1845	G. W. Stigall, deputy for B. Avise	lot 1 block 1, “Hyrum’s South Add.”; lot 3 block 31, Henry Shain’s?/Thompson’s Add.	sold 1844; tax year partly obscured	2.32
3485	16 Jun 1845	Edward Kilbourne	SW1/4 NE1/4 sec. 6,	sold 1841 for 1840	

			T5N R6W	tax	
3485			NW1/4 SE1/4 sec. 16, T5N R6W	sold 1841 for 1840 tax	
3485			NE1/4 sec. 6, T5N R6W	sold 1841 for 1840 tax	
3485			NW1/4 SW1/4 sec. 16, T6N R6W	sold 1841 for 1840 tax	
3485	14 Jun 1845	Samuel Marshall	lots in Warring, Shaw & Thompson-related additions	redeemed from 1843 sale incl. interest	~42.00
3485	13 Jun 1845	Jacob B. Backenstos	7 rural interests plus lots in Pulaski, La Harpe, Pontoosuc, Nauvoo additions, Hibbard's Addition, Warsaw subdivision	chiefly 1843 taxes; some 1844; one marked "resold"	38.15 total
3486	8 Mar 1845	James L. Kimball	NE1/4 sec. 33, T5N R8W	sold 1844 for 1843 tax	5.12
3486	13 Mar 1845	B. Avise	NW1/4? sec. 20, T4N R9W	sold 1843 for 1842 tax	2.12
3486	17 Mar 1845	"Frew & Gallop" [provisional]	lot 3 block 60, Nauvoo	sold 1844 for 1843 tax	1.70
3486	20 Mar 1845	Artois Hamilton	NW1/4 NW1/4 sec. 27, T4N R5W; lot 4 block 15, Nauvoo	1842/1843 tax cycles	3.76
3486	26 Mar 1845	for W. C. Cooke and J. S. Wells	SW1/4 sec. 33 T3N R6W; SE1/4 sec. 29 T6N R6W; NE1/4 sec. 15 T7N R6W	sold 1842 for 1841 tax; later tax added	24.65
3487	27 Mar 1845	James W. Brattle	SE1/4 sec. 30, T3N R6W	sold 1843 for 1842 tax; later taxes added	10.66
3487	3 Apr 1845	J. B. Backenstos, for himself & assignee of Wilson Law and R. D. Foster	multiple rural tracts; lot 3 block 9, Hyrum Smith's Addition	1843-1844 sale cycles; $32.26 + $11.26	43.52 total
3487	3 Apr 1845	Harmon T. Wilson	NW1/4? sec. 3, T7N R6W	sold 1844 for 1843 tax	5.00
3488-A	19 Apr 1845	William Coe Critchlow, redeemer; Thatcher issuing clerk	Lot 1, Block 14, Hibbard's Addition to Nauvoo	Sold to Thomas Morrison June 1843 for 1842 taxes; notation "resold in 1844"	62 1/2¢ face amount; marginal arithmetic uncertain
3488-B	19 Apr 1845	William Coe Critchlow, redeemer; Thatcher issuing clerk	Lot 1, Block 14, Hibbard's Addition to Nauvoo	Sold to Ebenezer Rand June 1844 for 1843 taxes; notation includes 1844 tax	$2.33
0556-0557	19 Apr 1845	Robert D. Foster, redeemer and named 1843 purchaser; Thatcher issuing clerk	Lot 3, Block 14, Hibbard's Addition to Nauvoo	Sold to Foster June 1843 for 1842 taxes; notation "resold in 1844"	62 1/2 cents operative face amount; separate 25-cent arithmetic; apparent total 87 1/2 cents

Patterns visible in the register

Three patterns stand out. First, portfolio holders are visible. Robison, Backenstos, and Marshall each appear with grouped interests or a record of recurrent tax-title activity. Second, assignment is explicit

rather than hypothetical. Backenstos's 3 April endorsement as assignee of Wilson Law and R. D. Foster, together with the agency entries, shows that the person signing could represent interests acquired from others. Third, the documents mix rural quarter-sections with platted lots, which means a complete reconstruction requires both PLSS land records and town/addition plats.

6. Property and Title Reconstructions

6.1 Nauvoo block 15, lot 4 - Outhouse, Oaks, and Hamilton

This lot provides the strongest direct Latter-day Saint property narrative in the corpus. The underlying Nauvoo land lay within the Hotchkiss tract acquired for the settlement. On 1 April 1840 Joseph Smith, Sidney Rigdon, and Hyrum Smith executed a bond to John Outhouse explicitly docketed for lot 4, block 15. A bond was an executory sale instrument: it created a purchaser's equitable interest while formal title could remain with the sellers until conditions were fulfilled.

By 1843 the First Ward property list assessed William Oaks on the west part of lot 4 at a modest value. Oaks was a documented Latter-day Saint; his family had participated in the Church land office, and his mother Catherine Almira Prichard Oaks later married Artemus Millet. The earlier 1840 Oaks family bond, however, concerned block 21 rather than block 15, so it does not solve the transfer from Outhouse. The report therefore rejects the tempting but unproved chain "Outhouse deeded directly to Oaks." Assignment, subdivision, cancellation and resale, or another intermediate transaction remain possible.

The receipt states that the block 15 interest was sold in 1844 for the 1843 tax and that Artois Hamilton received redemption money on 20 March 1845. Redemption preserved the pre-tax-sale title or equitable interest. The document does not say whether Oaks, Outhouse, Church trustees, an assignee, or another interested person actually deposited the money with Thatcher. The 1845 certificate entry and the grantor/grantee index are required to identify the redeemer.

6.2 Hibbard's Addition, Kimball's Addition, Hyrum Smith's Addition, and other town lots

The receipt group contains multiple lots in Hibbard's Addition and at least one in Kimball's Addition. These additions are important because they sit inside the extraordinarily fluid Nauvoo land market of 1843-1846, when private subdivision, Church-trustee interests, probate administration, delinquent taxes, dissent, and impending removal overlapped. The receipts prove that particular tax-sale interests were redeemed; they do not by themselves establish who held fee title on the redemption date.

Lot 3, block 9 in Hyrum Smith's Addition appears in Backenstos's 3 April group. The documentary form is especially instructive because Backenstos signs for himself and as assignee of Wilson Law and R. D. Foster. Thus even where an addition bears the name of a prominent Church figure, the holder of the tax certificate may have been a private investor or assignee unrelated to the underlying subdivision promoter.

6.3 Block 60, lot 3 and the final-verification correction

The 17 March 1845 receipt on IMG_3486 records a $1.70 redemption for Nauvoo lot 3, block 60 under the provisional firm reading "Frew & Gallop." Earlier working notes proposed a duplicate entry under Wilson Law on IMG_3487. Final visual inspection disproves that reading. IMG_3487 contains no separate Wilson Law block 60 receipt; instead, Law is named in the 3 April clause by which Jacob B. Backenstos acknowledges acting as assignee of Wilson Law and R. D. Foster.

The correction is important beyond this single lot. It shows why final manuscript verification must control over cumulative research notes. The block 60 issue is no longer a duplicate-redemption problem. The remaining questions are the identity of "Frew," whether Gallop is Benjamin A. Gallop, and who held or assigned that single certificate interest before redemption.

6.4 Edward Kilbourne's four rural tracts

Public-domain records establish only the first link in these chains. The SW1/4 NE1/4 of section 6 T5N R6W lies within the northeast quarter purchased by John Hankins on 19 June 1818 under a military-tract entry. The whole NE1/4 of section 6 in the same township and range traces to the same quarter-section origin. The NW1/4 SE1/4 of section 16 T5N R6W was Illinois school land, purchased as school lot 10 by James M. Charles on 25 April 1836 for $325. The NW1/4 SW1/4 of section 16 T6N R6W presents a

more difficult record: a William Y. Yetter school-land entry of 3 December 1838 is marked void, while George P. Goss and Joseph F. Shepherd appear in overlapping 1843 entries.

Because Kilbourne's receipt says the lands were sold for taxes in 1841, the canceled 1838 entry and later 1843 entries cannot simply be placed into a smooth ownership chain. The assessment roll, 1841 certificate entry, school-land sale file, and subsequent deeds are necessary. The responsible conclusion is therefore modest: the public-domain origins have been identified, but the 1840 assessed owners and 1841 tax purchasers remain archival questions.

6.5 Section 25, township 7 north, range 8 west - correction to the Robison hypothesis

An early search-result extraction suggested that a fifteen-acre part of section 25 in township 7 north, range 8 west belonged to Chauncey Robison. Reinspection of the contemporary delinquent-tax layout shows that the tract belongs to James Moffitt. The correction is significant because it removes a false parcel from Robison's biography. The project retains the episode as a methodological example: OCR or running transcription can detach a legal description from its true owner when nineteenth-century newspaper columns are complex.

The section remains historically important because Church trustees held land in section 25 and later federal litigation followed portions of the southeast quarter. But the project's specific fifteen-acre entry should not be folded into that chain without metes-and-bounds proof.

6.6 Warsaw block 19 and the problem of incomplete plat access

Backenstos's group includes lot 2, block 19 in a subdivision of lots in Warsaw. The receipt proves the tax transaction but not the exact street location because the necessary original/addition plat detail remains outside the openly retrieved set. This is one of the places where further internet searching has ceased to be useful. The next evidentiary gain requires the specified Plat Book 1 pages and the county deed index, not a broader name search.

6.7 Lot 1, Block 14, Hibbard's Addition - Critchlow, Morrison, and Rand

The IMG_3488 pair provides the most compact parcel-level sequence in the project. The first certificate records a June 1843 sheriff's sale of Lot 1, Block 14, Hibbard's Addition to Thomas Morrison for the 1842 state and county taxes, followed by a notation that the parcel was "resold in 1844." The second certificate records a June 1844 sale of the same lot to Ebenezer Rand for the 1843 taxes and notes the 1844 tax as well. On 19 April 1845 William Coe Critchlow paid redemption money and Thatcher issued both certificates.

This sequence demonstrates repeated tax delinquency or repeated tax-sale exposure on one Nauvoo lot across successive years. It also distinguishes three legal capacities that should not be collapsed: Morrison and Rand appear on the certificate side of sheriff's sales; Critchlow appears as the redeemer; Thatcher appears as county clerk certifying receipt of the redemption funds. None of those roles, standing alone, establishes record fee ownership.

The parcel is historically valuable because its named participants later occupied sharply different positions in the Hancock conflict. Critchlow was a Latter-day Saint convert who came to Nauvoo despite permanent paralysis from an 1838 canal-construction accident. Rand was a non-Mormon Carthage civic figure and 1844 grand juror who later condemned the extrajudicial killings of Joseph and Hyrum Smith. Morrison was a Carthage lawyer and justice of the peace who issued the 11 June 1844 Expositor-riot warrant, served on the central correspondence committee opposing Nauvoo, and later joined the defense team in the 1845 murder trial. The tax certificates predate or intersect those political roles but should be read first as property records, not as proof of political collaboration.

6.8 Lot 3, Block 14, Hibbard's Addition - Foster as purchaser and redeemer

The new Foster certificate concerns the lot adjacent in numbering to the Critchlow parcel: Lot 3 rather than Lot 1, both in Block 14 of Hibbard's Addition. It records a June 1843 sheriff's sale to Robert D. Foster for the 1842 taxes, followed by Foster's own redemption payment on 19 April 1845. The phrase "resold in 1844" indicates another tax-sale layer, but the present certificate does not identify the 1844 purchaser or state the full chain.

A person who purchased a tax-sale certificate could later redeem an underlying or competing interest, settle later taxes, or protect a broader equitable claim. The certificate alone does not reveal which explanation governed Foster's payment. It does, however, disprove any assumption that his only role in the 1845 corpus was the assignment later acknowledged by Backenstos.

7. The Signers: Extended Biographical Profiles

7.1 Samuel Gilpin

Samuel Gilpin is a case where disciplined uncertainty is more valuable than a forced genealogy. His signature on the 13 June 1845 receipt is verified. A Samuel Gilpin is independently named on the coroner’s-jury verdict returned in October 1844 during the proceedings that became State of Illinois v. Williams et al., the prosecution arising from the murders of Joseph and Hyrum Smith. Exact name, county, and date proximity make the correlation strong.

Extensive open-source searching did not produce a contemporary Hancock record that securely supplies his age, occupation, household, landholdings, denomination, militia service, or later migration. Similar-name Gilpin families in other states cannot responsibly be attached to him. The final biographical conclusion is therefore narrow: Samuel Gilpin was a Hancock County man trusted for coroner-jury service in the murder investigation and a recipient of tax-redemption proceeds in June 1845; his full civil identity remains unresolved pending county-level records.

7.2 Chauncey Robison

Chauncey Robison (27 March 1805-4 November 1891) was born in Oneida County, New York, and came to Hancock County in 1829. By 1837 he was in Carthage. His long county career included work connected with the Quincy land office, Hancock recorder from 1839 to 1847, school commissioner in 1844-1845, postmaster, clerk, farmer, and Masonic activity. He later moved to Nauvoo and served as mayor after the Latter-day Saint exodus.

Robison repeatedly crossed institutional boundaries. A 22 October 1842 bond connected him with Joseph Smith as trustee in a Carthage-area property transaction. His recorder’s office handled instruments for Latter-day Saints and non-Mormons alike. Nauvoo Lodge minutes establish a Masonic connection. Yet no baptism into the Church has been established, and no verified anti-Mormon committee or militia membership has been located.

The 14 June 1845 receipt is the strongest single indication of his private or agency participation in tax certificates. It aggregates numerous tracts and lots and totals exactly $70.00; the $74.74 written at the head of IMG_3484 is the combined sheet total after adding Gilpin’s $2.42 and Stigall’s $2.32. The volume and geographic spread suggest a portfolio, assignment book, or professional handling of tax interests rather than a single speculative purchase. That conclusion is economic, not political.

7.3 George W. Stigall

George W. Stigall (17 March 1805-24 September 1875) was born in Lincoln County, Kentucky, moved to Hancock County in 1835, and settled at Carthage in 1838. He served as deputy sheriff from 1839, was elected coroner in 1842, acted as Carthage jailer by 1844, became sheriff in June 1845, later served in the Mexican War, and died at Carthage.

His historical importance rests especially on June 1844. As jailer he held direct custodial responsibility for Joseph and Hyrum Smith during their final confinement. Surviving accounts generally depict Stigall as concerned for the safety and humane treatment of the prisoners. The present research found no verified anti-Mormon committee membership or militia role for him. That negative finding is significant because his office placed him in the Carthage establishment without automatically making him a participant in the attack.

The 14 June 1845 receipt clarifies his tax role. He signs as deputy for B. Avise. Thus the document is not evidence of a Stigall tax portfolio. It is evidence of Stigall acting in an agency or official deputy capacity at the moment he was transitioning into the sheriff's office.

7.4 Edward Kilbourne

Edward Kilbourne (22 January 1814-3 February 1878), born at Marlborough, Connecticut, was a son of David Kilbourn(e) and Lydia Welles. By 1839 he was operating a general store at Montrose, Iowa Territory, with his brother David W. Kilbourne. The rear of that establishment housed David's post office, justice court, and New York Land Company office, physically integrating commerce, local administration, and land agency. Edward married Caroline Amelia Foote on 26 July 1843 and later lived at Keokuk.

Edward and David jointly participated in the 1841 "Latter-Day-Ism" publications attacking aspects of Latter-day Saint conduct and Half-Breed Tract land titles. Their opposition arose from real commercial and title disputes, especially involving Isaac Galland and the New York Land Company, and should not be reduced to a purely religious quarrel. A practical truce with Iowa Stake president John Smith in 1842 and later accounts of more courteous relations show that the hostility changed over time.

Edward later engaged in merchandising, pork packing, sheep and wool production, livestock purchasing in several states, gas manufacture, and railroad enterprise. That broad commercial profile makes Illinois tax-certificate investment plausible. The 16 June 1845 receipt proves that he held or represented four Hancock tax interests that had survived since the 1841 sale. It does not prove that they were assets of the New York Land Company.

7.5 Samuel Marshall

Samuel Marshall, born about 1790 and killed 24 June 1845, held a series of Hancock County legal and administrative posts: county clerk, commissioners' clerk, bankruptcy commissioner, justice of the peace, and educational incorporator. Joseph Smith appeared before him at Carthage in 1842 in connection with federal bankruptcy proceedings. In that same year Marshall offered Church trustees several rural parcels supported wholly or partly by tax titles, demonstrating sustained involvement in the tax-title market.

His June 1845 redemption receipt is therefore consistent with prior private tax-title activity even though he had held public office. Eleven days later, Marshall died after a violent altercation with Sheriff Minor R. Deming. Contemporary and later sources divide sharply over responsibility and political motive. The report treats those versions as partisan claims rather than converting them into a settled explanation of the killing.

7.6 George W. Thatcher

George W. Thatcher, probably born about 1810 and dying in 1867, served as clerk of the Hancock County commissioners' court from 1843 to 1849. The manuscript receipts establish him as the recurring clerk who disbursed redemption funds. The three printed certificates dated 19 April 1845 add the receiving side of the same office: Thatcher formally certifies that William Coe Critchlow and Robert D. Foster paid redemption money into his hands. Other contemporary records place Thatcher's hand or office in murder-trial process and later property-sale certification. These independent uses make the administrative interpretation of the tax corpus especially strong.

Thatcher was also socially embedded in Nauvoo-era networks. He appears in the Nauvoo Masonic Lodge minute book, including the minutes of 18 January 1843. Jacob B. Backenstos later accused him of belonging to the anti-Mormon network. The first fact documents fraternal association; the second documents a partisan accusation. Neither changes the ministerial meaning of "Clk." on the receipts.

7.7 Jacob B. Backenstos

Jacob B. Backenstos (8 October 1811-25 September 1857) was a merchant, land speculator, circuit clerk, legislator, sheriff, militia figure, and later Mexican War officer. He never became a Latter-day Saint but was repeatedly friendly to Joseph Smith and Nauvoo. As sheriff during the 1845 violence he issued proclamations against anti-Mormon burners and used a largely Latter-day Saint posse, becoming one of the most important nonmember defenders of Nauvoo residents.

His 13 June 1845 receipt documents a broad private certificate portfolio or agency group. It is particularly valuable because it predates his famous 1845 sheriff crisis by only a short period. The same man who would soon employ official power to suppress anti-Mormon violence was also participating in the county's ordinary market for delinquent-property interests. The two roles should remain analytically separate.

7.8 James L. Kimball

James L. Kimball is strongly identified as the Warsaw forwarding and commission merchant advertising by 1843. His trade involved storage, drayage, receipt of goods and produce, and shipment to order, placing him at the heart of Mississippi River commerce. A surviving 5 February 1845 receipt shows direct business with Orson Hyde: Hyde owed Kimball $1.30 for storage, drayage, and two lots of goods, and Kimball acknowledged payment at Warsaw.

Kimball's autograph on that independent receipt materially matches the verified 8 March tax-redemption signature. In May 1845 a James L. Kimball appeared in the murder-trial petit-juror pool and was crossed from the list by defense counsel. No evidence presently connects him to the Church, to Heber C. Kimball, or to the better-known Nauvoo Kimball families. Backenstos's description of a Warsaw-area militia company as excluding "the Kimballs" weighs against casually placing James in that force, although it does not identify him individually.

7.9 Artois Hamilton

Artois Hamilton (15 August 1795-4 July 1873) settled at Carthage in July 1835 and became hotelkeeper, farmer, lumber-mill operator, land developer, and local political candidate. His Hamilton House became a central civilian site during the events of June 1844. After the murders, the bodies of Joseph and Hyrum Smith were taken there and wounded John Taylor received assistance in Carthage. Hamilton later presented a claim against the Smith estates; part of it was allowed.

No LDS baptism or formal Anti-Mormon Party office has been proved for Hamilton. His record is therefore best described as politically independent and economically engaged, with significant humanitarian involvement after the killings. His 20 March 1845 receipt connects him to a rural tract and the historically important Nauvoo block 15, lot 4.

7.10 James W. Brattle

James W. Brattle was a surveyor before he was a county treasurer. He certified the Commerce survey in 1837, surveyed and attested the Nauvoo plat in 1839, and later laid out or worked on additional Hancock towns. He ran for treasurer in 1843 but did not hold that office when he received $10.66 on 27 March 1845. He later served as treasurer in 1846-1847 and worked at Macomb.

Latter-day Saint narrative later labeled Brattle a "land shark." The phrase is evidence of hostile reputation, not proof of fraud in the present transaction. Backenstos also included Brattle in his later list of accused hostile figures. The safest conclusion is that Brattle was a technically sophisticated land-market actor whose political reputation became contested.

7.11 Robert D. Foster

Robert D. Foster entered Nauvoo as a prominent Latter-day Saint physician and public figure. He accompanied Joseph Smith to Washington, participated in the Nauvoo House Association, served as a University of Nauvoo regent, held the rank of surgeon general in the Nauvoo Legion, acted as a magistrate, owned property, and participated in Nauvoo Masonry. He was excommunicated in April 1844, became a leader in William Law's rival religious movement, and helped publish the Nauvoo Expositor.

His 1845 tax activity belongs to the post-dissent phase, but it now appears in two distinct documentary forms. On IMG_3487, Foster does not sign a separate receipt; Jacob B. Backenstos signs on 3 April "for himself & assignee of Wilson Law & R. D. Foster," proving that Foster had assigned a tax-certificate interest to Backenstos. On IMG_0556, however, Thatcher directly certifies that Foster paid redemption money on Lot 3, Block 14, Hibbard's Addition. The same certificate names Foster as the person to whom the sheriff had sold that lot in June 1843 for the 1842 taxes. Foster was therefore both an assignor elsewhere in the portfolio and the purchaser/redeemer in this parcel-specific transaction. The evidence

documents continued property finance after his rupture with Joseph Smith but does not establish a political motive for the purchase or redemption.

7.12 Wilson Law

Wilson Law had been an elder, missionary, city councilman, Nauvoo Legion brigadier general and later major general, businessman, Mason, and one of the Law brothers at the center of Nauvoo civic life. He broke with Joseph Smith, was excommunicated in April 1844, helped organize the rival church and the Expositor movement, and left Nauvoo amid the June crisis.

The 3 April 1845 Backenstos endorsement shows that Law had held a tax-certificate interest that was assigned to Backenstos. This is consistent with the broader record of notes, executions, attachments, and land obligations involving the Laws after the rupture. Final image review removes the earlier supposed 31 March Wilson Law block 60 receipt; Law's documented role in this corpus is instead as an assignor named in Backenstos's receipt.

7.13 Harmon Theodore Wilson

Harmon Theodore Wilson (1 February 1815-27 June 1851) was born in Montgomery County, Virginia, moved to Hancock County in 1836, worked as a merchant and law officer, ran for sheriff in 1838, served as coroner in 1840, and was appointed deputy constable in 1843. His best-known Nauvoo-era act was participating with Missouri sheriff Joseph Reynolds in Joseph Smith's violent arrest during the 1843 extradition attempt.

Wilson later supplied an affidavit supporting Joseph H. Jackson's hostile Nauvoo narrative. These are documented hostile actions, but no named anti-Mormon correspondence-committee or military-company membership has yet been proved. His 3 April 1845 $5 receipt is a small tax interest, insufficient by itself to characterize him as a systematic speculator.

7.14 Benjamin A. Gallop and the provisional "Frew & Gallop" reading

Benjamin A. Gallop can be documented independently in the Hancock/Nauvoo environment. His affidavit dated 13 August 1844 states that while in Nauvoo on business in June 1843 he concluded that Joseph H. Jackson was spying on Joseph Smith. A civil-marriage transcription identifies "B. A. Gallop, M.G." as an officiant, and research based on Nauvoo Lodge returns places Benjamin A. Gallop in the Masonic environment in 1843-1844.

Those facts make Gallop a plausible reading of the second surname in the 17 March receipt. They do not prove that the first surname is Frew, Free, or another name; nor do they prove a partnership. The final report therefore preserves "Frew & Gallop" in quotation marks and brackets the identification of Benjamin A. Gallop as probable rather than documented.

7.15 B. Avise, W. C. Cooke, and J. S. Wells

These names illustrate the limits of the present project. B. Avise appears as a named recipient on 13 March and as the principal for whom George W. Stigall signs on 14 June. The initial should not be expanded to Matthias Avise or another familiar Hancock figure without a bridging record. W. C. Cooke and J. S. Wells are named as principals in the 26 March agency entry, but the receipt does not supply occupations or biographical identifiers. Their identities are therefore left for the certificate and deed records rather than filled with same-name conjecture.

7.16 Contextual property figures: John Outhouse, William Oaks, and Catherine Almira Oaks Millet

John Outhouse enters the project through the 1 April 1840 bond for Nauvoo block 15, lot 4. He was a Latter-day Saint whose earlier Missouri experience included property loss and expulsion. His appearance on an executory Nauvoo land bond places him inside the Church-directed settlement market during the community's first major expansion. By 1843, however, the First Ward assessment placed William Oaks on the west part of the same lot. Because no deed or assignment linking Outhouse and Oaks has been recovered online, the report preserves the discontinuity rather than inventing a transfer.

William Oaks, born 7 September 1815, belonged to an established Latter-day Saint household. He married Mary Head in Nauvoo in July 1843 and appears in early membership and Seventies material.

His family's participation in the Nauvoo land office is independently documented by the February 1840 transaction for block 21, lot 2. That transaction was formally made in the name of his mother, Catherine Almira Prichard Oaks, and is important precisely because it does not concern block 15. It proves the family's place in the Church land system without supplying the missing chain for the project lot.

Catherine Almira Prichard Oaks had experienced the Missouri expulsions and submitted a redress claim. She later married Artemus Millet in Nauvoo and died during the 1846 removal at Faun River, Iowa. Her family story gives the block 15 inquiry a larger human context: tax delinquency and redemption occurred within households that had already endured repeated displacement, land loss, and migration. Yet the report does not use that history to infer why the 1843 tax went unpaid. The reason for delinquency remains unknown.

7.17 David W. Kilbourne and Francis Scott Key as contextual network figures

David Wells Kilbourne (1803-1876), Edward's older brother, was the more prominent New York Land Company operator. He served as resident agent in the Half-Breed Tract, Montrose postmaster from 1839 to 1842, justice of the peace, and later attorney and Iowa civic figure. The physical arrangement of the brothers' Montrose store - retail space in front, post office, justice court, and land-company office behind - is a useful reminder that frontier commerce, law, mail, and land agency often occupied the same room or building.

Francis Scott Key belonged to this network not as a local merchant but as company counsel. His involvement in the company's 1841 partition strategy demonstrates the legal sophistication behind what can otherwise look like a purely local quarrel. The Half-Breed Tract controversy involved competing decrees, patents, partitions, assignments, and claims sold to settlers. When Latter-day Saints purchased under chains promoted by Isaac Galland, the conflict became intertwined with Nauvoo migration and religious politics. The Kilbournes' public writing must therefore be read simultaneously as land-title advocacy, commercial self-defense, and anti-Nauvoo polemic.

Nothing in the manuscript receipt leaves or the printed Critchlow certificates shows Francis Scott Key, David Kilbourne, or the New York Land Company as holder of the Illinois tax certificates. Their relevance is contextual: they explain Edward Kilbourne's familiarity with contested titles, land paper, and cross-river investment. The final report separates that context from the parcel evidence so that the more famous Iowa controversy does not swallow the quieter Illinois tax transactions.

7.18 William Coe Critchlow

William Coe Critchlow (1809-1894) was a Pennsylvania-born Latter-day Saint whose life is unusually well documented by his later autobiography. On 27 July 1838, while supervising work on the Pennsylvania Canal near Saltsburg, he fell about eighteen feet into a lock pit and injured his spine. The injury left his lower body paralyzed. While convalescing, he first heard Latter-day Saint preaching in February 1839 from Elder Freeman Nickerson, who left him the Book of Mormon and Doctrine and Covenants. Critchlow later joined the Church and moved his family to Nauvoo in 1844.

The two printed certificates dated 19 April 1845 add a concrete Nauvoo property episode to that biography. Thatcher certifies that Critchlow paid redemption money on Lot 1, Block 14, Hibbard's Addition. The records do not yet state the exact title by which Critchlow claimed the lot, but they demonstrate that he was actively protecting a real-estate interest in Nauvoo despite the severe physical disability he had lived with since 1838. His autobiography and later family accounts emphasize that the paralysis did not prevent sustained economic and religious activity.

7.19 Ebenezer Rand

Ebenezer Rand (26 March 1804-31 May 1885), originally of Marblehead, Massachusetts, became a long-term Hancock County resident and civic figure. His surviving autobiography, preserved at Brigham Young University, gives a non-Mormon account of the Nauvoo conflict. Rand served as probate justice of the peace in the early 1840s and sat on the 1844 Hancock County grand jury. In retrospect he condemned the killing of Joseph and Hyrum Smith as unlawful, writing in substance that whatever their guilt, they were prisoners and should have been tried by law; he also believed the prevailing disorder made punishment of the killers practically impossible.

IMG_3488 places Rand in the tax-title market immediately before the murder crisis. The lower certificate states that the sheriff sold Lot 1, Block 14, Hibbard's Addition to Ebenezer Rand in June 1844 for the 1843 taxes. The certificate does not prove that Rand owned the underlying lot or that the purchase had a political motive. It proves a tax-sale interest that William Critchlow redeemed on 19 April 1845.

7.20 Thomas Morrison

Thomas Morrison (ca. 1817-13 April 1849) was a Carthage lawyer, justice of the peace, and politician who later served in the Illinois House of Representatives. His legal prominence in the Nauvoo crisis is unusually clear. Acting on Francis M. Higbee's complaint, Morrison issued the 11 June 1844 warrant charging Joseph Smith and other Nauvoo officials with riot in connection with destruction of the Nauvoo Expositor press. On 19 June 1844 he was named to the central corresponding committee organized by opponents of Nauvoo. In May 1845 he was one of the lawyers defending the men tried for Joseph Smith's murder.

The upper IMG_3488 certificate adds an earlier property-market role. It records a sheriff's sale of Lot 1, Block 14, Hibbard's Addition to Thomas Morrison in June 1843 for the 1842 taxes. A notation says the property was "resold in 1844," and Critchlow redeemed the interest in April 1845. The certificate therefore demonstrates Morrison's participation in the tax-title market before the Expositor crisis; it should not be treated as evidence that the tax purchase itself was part of anti-Mormon organizing.

8. The Kilbourne-New York Land Company Context

The Kilbourne material deserves a separate section because it links the Hancock receipts to the larger land-title war on the Iowa side of the Mississippi without proving that the Illinois certificates were company property. David W. Kilbourne and Henry S. Austin became resident agents for the New York Land Company after earlier agents Joshua Aikin and Robert Little. Francis Scott Key acted as company counsel. Isaac Galland had previously participated in title transactions that later became central to the dispute, and his conversion to the Church intensified the commercial rupture.

By 1841 the company was financially distressed and pursued a partition strategy across the Half-Breed Tract. Key assisted the legal campaign. The resulting system threatened claims sold to Latter-day Saints under competing chains. David and Edward Kilbourne's "Latter-Day-Ism" publications defended their side of the title conflict and accused Nauvoo leaders and Galland of misconduct. Modern scholarship makes clear, however, that the title system was broadly defective and that accusations on both sides must be treated as advocacy rather than adjudicated truth.

Augustana College's John Henry Hauberg collection finding aid identifies 1838 indentures conveying Native American lands in the Half-Breed Tract to Edward Kilbourn and Henry S. Austin. That finding proves Edward's personal participation as a tract grantee and prevents the older interpretation of him as merely his brother's shopkeeper. The actual legal descriptions and subsequent chains remain in the underlying manuscripts.

The 1842 oral peace compact between David Kilbourne and Iowa Stake president John Smith, witnessed by D. F. Miller and reportedly made upstairs over Edward's store in the presence of LDS bishops, shows that the relationship with the Saints was not static. Commercial opposition could coexist with practical accommodation. That complexity parallels the Hancock tax sheets themselves: men who were political opponents, allies, or former Church leaders still transacted through the same property system.

9. Political, Militia, Masonic, and Murder-Case Networks

The signer group becomes historically important when its different networks are separated rather than collapsed into one label. Five kinds of evidence must be distinguished: formal militia service; formal office or membership in an anti-Mormon committee; hostile official action; public hostile advocacy; and simple civic, commercial, judicial, or fraternal association. A man can appear in Carthage, Warsaw, or Nauvoo institutions without thereby being a member of an anti-Mormon organization.

Person	Church / political relationship relevant to 1845	Masonic / militia / murder-case note
Samuel Gilpin	No membership established	Named on Oct. 1844 coroner's jury; no verified militia or committee membership.

Chauncey Robison	No LDS membership established; professional contact with Church leaders	Verified Nauvoo Lodge connection; no verified anti-Mormon committee or militia membership.
George W. Stigall	Nonmember county officer; generally described as humane jailer	Carthage jailer; sheriff from June 1845; no verified committee/militia link found.
Edward Kilbourne	Public critic of LDS land claims; later practical accommodation	No verified lodge membership found in open sources.
Samuel Marshall	Hostile county political reputation in LDS sources	No formal militia/committee roll located.
George W. Thatcher	County clerk; supported by LDS vote in 1843	Nauvoo Lodge appearance; later accused by Backenstos as hostile network member.
Jacob B. Backenstos	Nonmember ally of Nauvoo; later sheriff	Verified Nauvoo Lodge connection; defended Saints during 1845 violence.
James L. Kimball	No LDS membership established; traded with Orson Hyde	Murder-trial venire; evidence weighs against casual placement in Aldrich's company.
Artois Hamilton	Nonmember; politically independent; aided survivors after murders	No verified lodge or anti-Mormon committee membership located.
James W. Brattle	Land surveyor; later hostile reputation in LDS narrative	Accused by Backenstos; no separate militia finding proved here.
Robert D. Foster	Former LDS leader turned 1844 dissenter; assignor in Backenstos receipt; named payer, 1843 tax-sale purchaser, and 1845 redeemer on Lot 3, Block 14	Verified Nauvoo Lodge participant; former Nauvoo Legion surgeon general; Expositor leader
Wilson Law	Former LDS leader turned 1844 dissenter; named as assignor in Backenstos receipt	Verified Nauvoo Lodge participant; former Nauvoo Legion general.
Harmon T. Wilson	Hostile official action in 1843 extradition	No formal committee or company membership yet proved.
Benjamin A. Gallop	Political/religious status uncertain	Strong Nauvoo Lodge evidence; identity with receipt remains provisional.
William Coe Critchlow	Latter-day Saint convert; moved to Nauvoo in 1844	Named redeemer on both 19 Apr. 1845 printed certificates; permanent paralysis from 1838 canal accident did not prevent property activity.
Ebenezer Rand	Non-Mormon Hancock civic figure; later critical of Mormon political power but condemned the Smith murders as unlawful	1844 grand juror; named tax-sale purchaser on the June 1844 layer of Lot 1, Block 14.
Thomas Morrison	Carthage lawyer/justice; central correspondence committee member opposing Nauvoo	Issued 11 Jun. 1844 riot warrant; defense counsel in 1845 murder trial; named tax-sale purchaser on June 1843 layer.

Jacob B. Backenstos's later list expressly named George W. Thatcher and James W. Brattle among persons he believed implicated in the hostile network. That source is important because it is specific and contemporary to the conflict, but it is still an accusation by a partisan actor. The report therefore cites it as evidence of reputation and accusation, not as proof that either man participated in the murders or any particular violent act.

The Masonic cross-check is equally instructive. Robison, Foster, Wilson Law, Backenstos, Thatcher, and probably Gallop appear in Nauvoo Lodge records or return-derived research. Yet those men later occupied sharply different political positions. Masonry documented acquaintance and fraternal association; it did not determine religious loyalty or political conduct.

10. Historical Interpretation: Property Markets after the Martyrdoms

The receipts fall nine to twelve months after the murders of Joseph and Hyrum Smith and before the September 1845 burnings and the principal 1846 exodus. Hancock County in this interval was marked by criminal prosecution, partisan elections, deteriorating credit, probate problems, land liquidation, armed organizations, and migration planning. The tax-redemption mechanism nevertheless continued to

operate. Money moved through the county clerk's office; private holders surrendered tax-sale interests; and parcels remained redeemable under ordinary law.

That continuity is historically significant. The county was not simply divided into two sealed economies. Former Church leaders such as Foster and Wilson Law, nonmember allies such as Backenstos, county professionals such as Robison and Brattle, hostile law officers such as Harmon T. Wilson, and Iowa critics such as Edward Kilbourne all participated in the same distressed-property market. The receipts therefore preserve institutional continuity in a politically fractured county.

For Latter-day Saints and former members alike, redemption could be materially important because it prevented a tax sale from ripening into loss of title or protected a related property interest. The block 15, lot 4 case shows a property with a Church-trustee origin and an 1843 Latter-day Saint assessment. The Critchlow certificates show an active Latter-day Saint protecting Lot 1, Block 14. The Foster certificate shows an excommunicated former leader redeeming Lot 3 in the same block. The legal mechanism crossed factional boundaries.

The documents also reveal how fluid ownership and financial interests had become. A record-title owner, assessed taxpayer, equitable bond purchaser, tax-sale purchaser, assignee, agent, and actual redeemer could all be different people. That is why parcel-by-parcel reconstruction is necessary. The receipts are not simple ownership lists; they are snapshots of a chain of legal and financial relationships.

11. Research Conclusions and Evidence Matrix

Question	Final finding	Status
What are the documents?	Receipts for redemption proceeds after prior tax sales; not deeds.	Documented
What was Thatcher's role?	County-clerk intermediary administering redemption funds.	Strongly documented
Did signers necessarily own the land?	No. They could be purchasers, assignees, agents, or deputies.	Documented
Samuel Gilpin identity	Strong correlation with Oct. 1844 coroner juror; full vital identity unresolved.	Strong / limited
Chauncey Robison role	$70.00 multi-parcel certificate/agency portfolio; county property professional.	Documented / strong
George W. Stigall role	Deputy for B. Avise; also the former Carthage jailer and new sheriff.	Documented
Edward Kilbourne date/tract reading	16 Jun. 1845; fourth tract NW1/4 SW1/4 sec. 16 T6N R6W.	Final-verified
Kilbourne parcels tied to LDS/New York Land Co.?	No direct parcel-level connection found.	Negative finding
Block 15 lot 4 LDS connection	Church-trustee origin; Outhouse bond; Oaks assessment; 1844 sale; 1845 redemption.	Strongly documented
Outhouse-to-Oaks transfer	No direct conveyance found.	Unresolved
Frew & Gallop	Best manuscript reading; Benjamin A. Gallop plausible but not proved.	Provisional
Earlier supposed duplicate block 60 entry	Disproved by final image review; Wilson Law is named instead in Backenstos's assignee clause.	Corrected
Political meaning of signer group	Cross-factional property market, not one coherent political bloc.	Strong synthesis
Open-online research status	Substantially exhausted; remaining decisive records are identified archival series.	Closed online
How many primary documents?	Five physical items: two manuscript leaves photographed recto/verso plus three printed certificates; seven project photographs total.	Documented
Who redeemed Lot 1, Block 14, Hibbard's Addition?	William Coe Critchlow paid the redemption money on 19 Apr. 1845.	Documented

Who held the successive tax-sale interests?	Thomas Morrison is named for the June 1843 sale (1842 taxes); Ebenezer Rand for the June 1844 sale (1843 taxes).	Documented
What does IMG_3488 add about Thatcher?	Direct proof that he received redemption money into his hands as county clerk, complementing the manuscript pay-out receipts.	Documented
What does the Foster certificate prove?	Foster paid redemption money on 19 Apr. 1845 for Lot 3, Block 14, Hibbard's Addition, and was also the named purchaser at the June 1843 sheriff's sale.	Documented
What remains uncertain about the Foster parcel?	Identity of the 1844 resale purchaser, precise purpose of the separate 25-cent arithmetic, and the full title/equitable-interest chain.	Unresolved

Final assessment

Taken together, the receipts are unusually revealing pieces of Hancock County legal-economic history. Their intrinsic legal function is mundane: they acknowledge redemption payments. Their historical value comes from the people whose signatures meet on the same pages and from the timing. Within a year of the Smith murders, men connected to Nauvoo, Carthage, Warsaw, Montrose, the murder investigation, the Expositor dissent, county government, Masonry, and the Half-Breed Tract controversy were still exchanging property interests through the ordinary county machinery.

The documents therefore should not be cataloged merely as “tax receipts.” A more accurate description is: a related Hancock County tax-redemption corpus consisting of two manuscript leaves photographed recto and verso plus three printed clerk's certificates, all documenting the movement of redemption money through George W. Thatcher's office in March-June 1845.

The online research phase is closed. The remaining uncertainties are not invitations for another broad internet search. They are discrete manuscript problems with exact archival targets.

11.1 Arithmetic reconciliation and sheet control

The manuscript arithmetic provides an internal check on the final readings. IMG_3484 is marked $74.74. That figure reconciles exactly as $2.42 for Gilpin + $70.00 for Robison + $2.32 for Stigall on behalf of B. Avise. This correction is important because earlier working notes mistakenly treated $74.74 as Robison’s individual portfolio total.

IMG_3486 is marked $37.35. Its component entries reconcile exactly: $5.12 (Kimball) + $2.12 (B. Avise) + $1.70 (Frew & Gallop) + $3.76 (Hamilton) + $24.65 (Cooke/Wells) = $37.35. IMG_3487 is marked $59.18, and the final visual reading likewise reconciles exactly: $10.66 (Brattle) + $43.52 (Backenstos for himself and as assignee of Wilson Law and R. D. Foster) + $5.00 (Harmon T. Wilson) = $59.18. These arithmetic controls materially strengthen the revised interpretation of IMG_3487 and disprove the earlier insertion of separate Foster and Wilson Law receipts.

11.2 Chronology of the property and network context

Date	Event / significance
1837	James W. Brattle certifies Commerce City survey; land and plat infrastructure that later underlies Nauvoo transactions.
1838	Hauberg finding aid places Edward Kilbourn and Henry S. Austin in Half-Breed Tract indentures.
1839	Edward and David Kilbourne established in the Montrose commercial/land network; Brattle surveys and attests the Nauvoo plat.
27 Feb. 1840	Oaks family participates in Church land office on block 21; separate from project block 15.
1 Apr. 1840	Joseph Smith, Sidney Rigdon, and Hyrum Smith bond Nauvoo

	block 15, lot 4 to John Outhouse.
1841	Edward and David Kilbourne publish “Latter-Day-Ism”; Edward’s four project tracts are sold for 1840 taxes.
15 Jul. 1842	Practical peace meeting/truce between Kilbourne interests and Iowa Stake leadership illustrates changing relations.
22 Oct. 1842	Chauncey Robison bond connects him with Joseph Smith as trustee in a Carthage-area property transaction.
1843	William Oaks assessed on west part of block 15, lot 4; George W. Thatcher enters county-clerk office; Foster becomes school commissioner with Mormon electoral support.
June 1843	Lot 1, Block 14, Hibbard's Addition sold by sheriff to Thomas Morrison for 1842 taxes; Lot 3 in the same block sold to Robert D. Foster for the same tax year. Both certificates later carry “resold in 1844” notations.
June 1844	Expositor crisis and murders of Joseph and Hyrum Smith; Stigall is Carthage jailer; Hamilton House becomes a key civilian site.
June 1844	Same Lot 1, Block 14 sold by sheriff to Ebenezer Rand for 1843 taxes, creating the second printed-certificate layer later redeemed by Critchlow.
Oct. 1844	Samuel Gilpin appears on coroner’s jury verdict concerning the Smith murders.
5 Feb. 1845	J. L. Kimball receipt at Warsaw documents storage/drayage transaction with Orson Hyde.
8 Mar.-3 Apr. 1845	IMG_3486 and IMG_3487 redemption entries; Backenstos’s assignee relationship to Wilson Law and R. D. Foster is documented.
19 Apr. 1845	William Coe Critchlow pays redemption money on Lot 1, Block 14, Hibbard's Addition; Robert D. Foster pays redemption money on Lot 3 in the same block. Thatcher issues all three printed certificates.
13-16 Jun. 1845	IMG_3484 and IMG_3485 entries; Robison $70 portfolio; Stigall for B. Avise; Marshall, Backenstos, and Edward Kilbourne receipts.
24 Jun. 1845	Samuel Marshall killed in altercation with Sheriff Minor R. Deming.
1845-1846	Backenstos as sheriff confronts anti-Mormon violence; Saints liquidate, redeem, sell, or abandon large numbers of property interests before removal.

11.3 What the project now proves about assignment

Assignment was not merely a theoretical feature of Illinois tax-certificate practice; it is visible in the manuscripts. The clearest statement is Backenstos’s 3 April 1845 endorsement “for himself & assignee of Wilson Law & R. D. Foster.” The phrase means the person receiving the money may stand one or more transfers away from the original tax-sale purchaser. This greatly limits any attempt to infer who attended the tax sale from the 1845 signature alone.

The Stigall entry adds a second layer of representation: Stigall signs as deputy for B. Avise. The Cooke/Wells entry adds another agency form. The three printed certificates add a fourth capacity by expressly naming Critchlow and Foster as redeemers. The Foster certificate adds a fifth relationship because Foster is also named as the earlier tax-sale purchaser. Across the full corpus, purchaser, holder, assignor, assignee, deputy, redeemer, and clerk must be distinguished.

12. Targeted Archival Packet for Any Future Supplement

If a later supplemental phase is desired, the highest-value work is a single coordinated request rather than another general search. The following records could materially change the parcel chains or identify the ultimate redeemers:

1. Certificate-index and certificate pages for all March-June 1845 dates and exact amounts in the normalized register, from Hancock County Certificates of levy and redemption, 1841-1956 (FHL microfilm 1,516,716, items 2-5; DGS 8576212) or the IRAD counterpart, accession 2/0102/29.
2. Hancock County grantor/grantee index entries, 1839-1846, for John Outhouse, William Oaks/Oakes, Artois Hamilton, Wilson Law, Robert D. Foster, Jacob B. Backenstos, Chauncey Robison, Samuel Marshall, James L. Kimball, and the principals/assignees named in the difficult entries.
3. Plat Book 1 pages for original Nauvoo, Hibbard's Addition, Kimball's Addition, Hyrum Smith's Addition, Thompson-related additions, and the Warsaw subdivision containing block 19.
4. 1840-1844 assessment and delinquent-tax books corresponding to each rural section-township-range description, especially Edward Kilbourne's four tracts and the Nauvoo block 60, lot 3 interest.
5. The certificate/index entry for Nauvoo block 60, lot 3 and any recorded assignment associated with the provisional "Frew & Gallop" holder, together with the certificate history behind Backenstos's documented assignment from Wilson Law and R. D. Foster.
6. The certificate/index and deed chains for Lots 1 and 3, Block 14, Hibbard's Addition, including the June 1843 Morrison and Foster entries, the June 1844 Rand entry, both "resold in 1844" notations, the identity of the later purchaser affecting Lot 3, and the precise title or equitable interests under which Critchlow and Foster redeemed.

Until those records are obtained, the present report is complete at the open-access evidence level.

Appendix A. Final-Verified Normalized Reading Register

This appendix is a normalized reading aid, not a diplomatic transcription. It preserves the order and legal substance of the visible entries while expanding common land abbreviations for readability. Uncertain words remain bracketed. The original photographs control in any disagreement.

A.1 IMG_3484

13 June 1845 - Samuel Gilpin: receipt from George W. Thatcher, clerk, for $2.42 connected with the northeast quarter of section 18, township 6 north, range 7 west, with 1843 tax/refund language. Signature: Samuel Gilpin.

14 June 1845 - Chauncey Robison: receipt from Thatcher for an aggregate of redemption money and taxes on numerous rural tracts and town lots. The individual line amounts sum to $70.00. Signature: C. Robison. The $74.74 figure at the sheet head is the combined total of the three separate receipt entries on the page, not Robison's total.

14 June 1845 - George W. Stigall: receipt from Thatcher for $2.32 on two Nauvoo-area lots. Signature reads G. W. Stigall, deputy of B. Avise.

A.2 IMG_3485

16 June 1845 - Edward Kilbourne: receipt from Thatcher for redemption money on four rural descriptions sold in 1841 for the taxes of 1840: SW1/4 NE1/4 section 6 T5N R6W; NW1/4 SE1/4 section 16 T5N R6W; NE1/4 section 6 T5N R6W; and NW1/4 SW1/4 section 16 T6N R6W. The amount is not sufficiently clear for final normalization. Signature: Edward Kilbourne.

14 June 1845 - Samuel Marshall: receipt from Thatcher for redemption money, including interest, on lots in Warring, Shaw, and Thompson-related additions, described as having been sold in 1843. Signature: Samuel Marshall.

13 June 1845 - Jacob B. Backenstos: receipt from Thatcher for $38.15 covering a large group of rural and town-lot interests. The town entries include Pulaski, La Harpe, Pontoosuc, Kimball's Addition, Hibbard's Addition, and a Warsaw subdivision. Signature: J. B. Backenstos.

A.3 IMG_3486

8 March 1845 - J. L. Kimball: $5.12 on the northeast quarter of section 33, township 5 north, range 8 west, sold in 1844 for the 1843 tax.

13 March 1845 - B. Avise: $2.12 on a partly uncertain quarter-section description in section 20, township 4 north, range 9 west, sold in 1843 for the 1842 tax.

17 March 1845 - “Frew & Gallop” [provisional]: $1.70 redemption for Nauvoo lot 3, block 60, sold in 1844 for the 1843 tax.

20 March 1845 - Artois Hamilton: $3.76 for a rural tract in section 27, township 4 north, range 5 west, and Nauvoo lot 4, block 15, with the respective 1842-1843 tax-sale chronology.

26 March 1845 - agency entry for W. C. Cooke and J. S. Wells: $24.65 on three rural descriptions sold in 1842 for the 1841 tax, with later taxes included.

A.4 IMG_3487

27 March 1845 - James W. Brattle: $10.66 on the southeast quarter of section 30, township 3 north, range 6 west, sold in 1843 for the 1842 tax, with taxes of 1843 and 1844 added.

3 April 1845 - Jacob B. Backenstos: the body first accounts for $32.26 on several rural tracts sold in 1843 for the 1842 tax, with later taxes on specified tracts, then adds $11.26 on later interests sold in 1844 for the 1843 tax, including lot 3, block 9 in Hyrum Smith’s Addition. The written total is $43.52. Backenstos signs “for himself & assignee of Wilson Law & R. D. Foster.”

3 April 1845 - Harmon T. Wilson: $5.00 redemption money and tax on a northwest-quarter description in section 3, township 7 north, range 6 west, sold in 1844 for the 1843 tax. Signature: H. T. Wilson.

Final-verification note: these readings supersede the earlier working interpretation that IMG_3487 contained separate Foster and Wilson Law receipts. The sheet arithmetic and visible signature clauses confirm the revised three-entry structure.

A.5 IMG_3488 - Two printed clerk’s redemption certificates

Upper certificate, 19 April 1845: George W. Thatcher, Clerk of the Hancock County Commissioners’ Court, certifies that “Wm Critchlow” paid redemption money for Lot No. One, Block No. fourteen, in “Nauvoo Hibbards add.” The lot is stated to have been sold to Thomas Morrison by the sheriff in June 1843 for the state and county taxes of 1842. A manuscript notation reads “resold in 1844.” The face amount appears as 62 1/2 cents; additional marginal arithmetic is present and is left unnormalized pending the certificate register. Signed: Geo. W. Thatcher, Clerk.

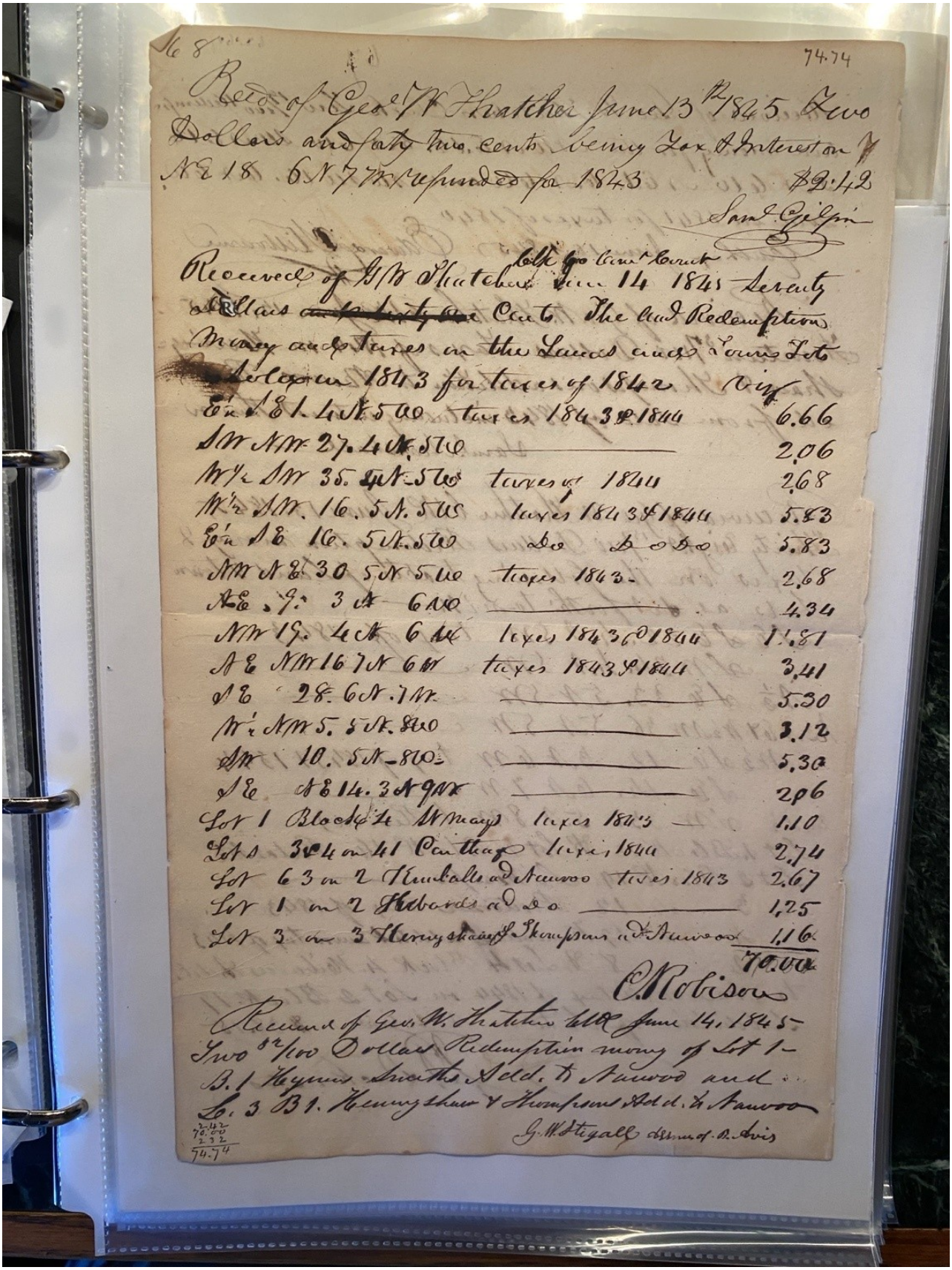
Lower certificate, 19 April 1845: Thatcher certifies that “Wm Critchlow” paid redemption money for the same Lot No. One, Block No. fourteen, Hibbard’s Addition to Nauvoo. The lot is stated to have been sold to Ebenezer Rand by the sheriff in June 1844 for the state and county taxes of 1843; a further notation refers to the tax of 1844. The amount shown is $2.33. Signed: Geo. W. Thatcher, Clerk.

Editorial note: the printed forms are transcribed conservatively. The original image controls where handwriting intersects printed rules or where marginal arithmetic is not clearly part of the operative certificate text.

A.6 IMG_0556 and IMG_0557 - Robert D. Foster printed clerk's redemption certificate

19 April 1845: George W. Thatcher, clerk of the Hancock County Commissioners' Court, certifies that “R. D. Foster” paid 62 1/2 cents into his hands as redemption money for Lot No. Three, Block No. fourteen, in “Nauvoo Hibbards add.” The lot is stated to have been sold to Robert D. Foster by the sheriff in June 1843 for the state and county taxes of 1842. A notation reads “resold in 1844.” Separate arithmetic appears to add 25 cents and reach 87 1/2 cents; its precise legal component remains unnormalized. Signed: Geo. W. Thatcher, Clerk. IMG_0557 preserves reverse docketing and arithmetic.

Appendix B. Final-Verified Document Images



Rec'd of Geo. W. Thatcher June 13th 1845 Two Dollars and forty two cents being for Tax & Interest on N.E. 18 6N 7W redeemed for 1843 $2.42

Saml Gilpin

Rec'd of G.W. Thatcher Clk Co Comm'rs Court June 14 1845 Seventy Dollars and Sixty One Cts the full Redemption Money and Taxes on the Lands and Town Lots hereinafter named for taxes of 1842 viz

E½ 18. 4N 5W	taxes 1843 & 1844	6.66
SW NW 27. 4N 5W	———	2.06
W½ SW 35. 4N 5W	taxes of 1844	2.68
W½ SW 16. 5N 5W	taxes 1843 & 1844	5.83
E½ SE 16. 5N 5W	do do do	5.83
NW NE & 30 5N 5W	taxes 1843	2.68
NE SW 3 4N 6W	———	4.34
NW SW 4 4N 6W	taxes 1843 & 1844	1.81
NE NW 16 7N 6W	taxes 1843 & 1844	3.41
NE 28. 6N 7W	———	5.30
W½ NW 5. 5N 8W	———	3.12
SW 10. 5N 8W	———	5.30
SE NE 14. 3N 9W	———	2.06
Lot 1 Block 14 Warsaw	taxes 1843	1.10
Lots 3 & 4 on 41 Carthage	taxes 1844	2.74
Lot 6 3 on 2 Rinbalts add Nauvoo	taxes 1843	2.67
Lot 1 on 2 Hibbards add do	———	1.25
Lot 3 on 3 Hennyshaw & Thompsons add Nauvoo		1.16
		70.00

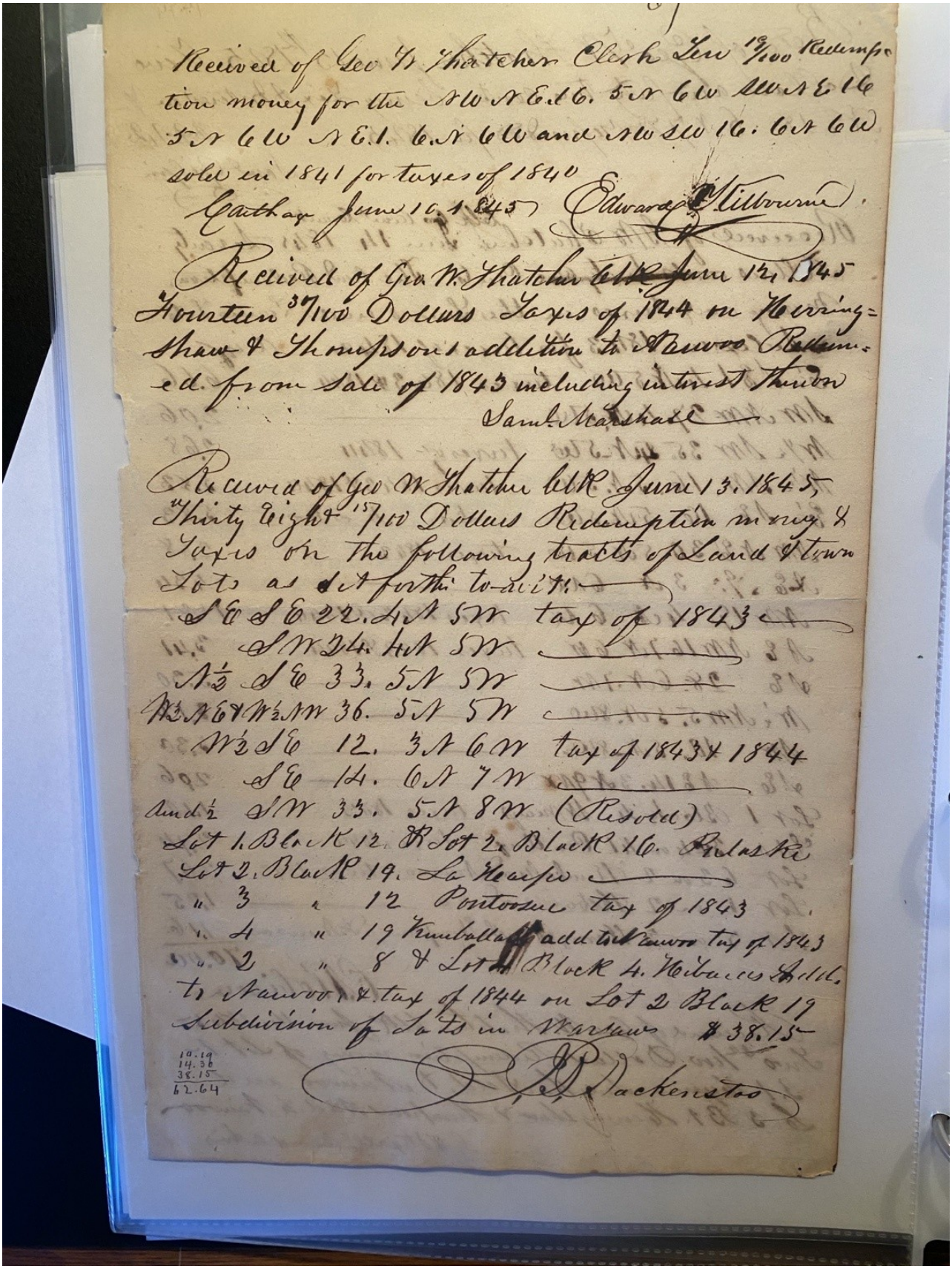
C. Robison

Received of Geo. W. Thatcher Clk June 14, 1845 Two 42/100 Dollars Redemption money of Lot 1 B. 1 Haynes Smiths Add. to Nauvoo and Lot 3 B 1. Hennyshaw & Thompsons Add. to Nauvoo

G. W. Stigall Deputy Clerk

2.42
70.00
2.32
74.74

74.74



Received of Geo W Thatcher Clerk Ten 13/100 Redemption money for the NW ¼ E. 16. 5 N 6 W NW ¼ E 16 5 N 6 W N E 1. 6 N 6 W and NW SW 16. 6 N 6 W sold in 1841 for taxes of 1840
Carthage June 10. 1845 Edward Kilbourne.

Received of Geo W. Thatcher Clk June 14. 1845 Fourteen 37/100 Dollars Taxes of 1844 on Herring=Shaw & Thompson's addition to Nauvoo Redeemed from Sale of 1843 including interest thereon
Saml Marshall

Received of Geo W Thatcher Clk. June 13. 1845, Thirty Eight 15/100 Dollars Redemption money & Taxes on the following tracts of Land & Town Lots as set forth to-wit:
S E S E 22. 4 N 5 W tax of 1843
S W 24. 4 N 5 W
N ½ S E 33. 5 N 5 W
N ½ N E ¼ W ½ N W 36. 5 N 5 W
W ½ S E 12. 3 N 6 W tax of 1843 & 1844
S E 14. 6 N 7 W
and ½ S W 33. 5 N 8 W (Resold)
Lot 1. Block 12. & Lot 2. Block 16. Pulaski
Lot 2. Block 19. La Harpe
" 3 " 12 Pontoosuc tax of 1843
" 4 " 19 Kimballs add to Nauvoo tax of 1843
" 2 " 8 & Lot 1 Block 4. Kibbees Hill to Nauvoo & tax of 1844 on Lot 2 Block 19 Subdivision of Lots in Warsaw $38.15

10.19
14.36
38.15
62.64

J B Backenstos

Figure B2. IMG_3485 - Edward Kilbourne, Samuel Marshall, and Jacob B. Backenstos receipts, 13-16 June 1845.

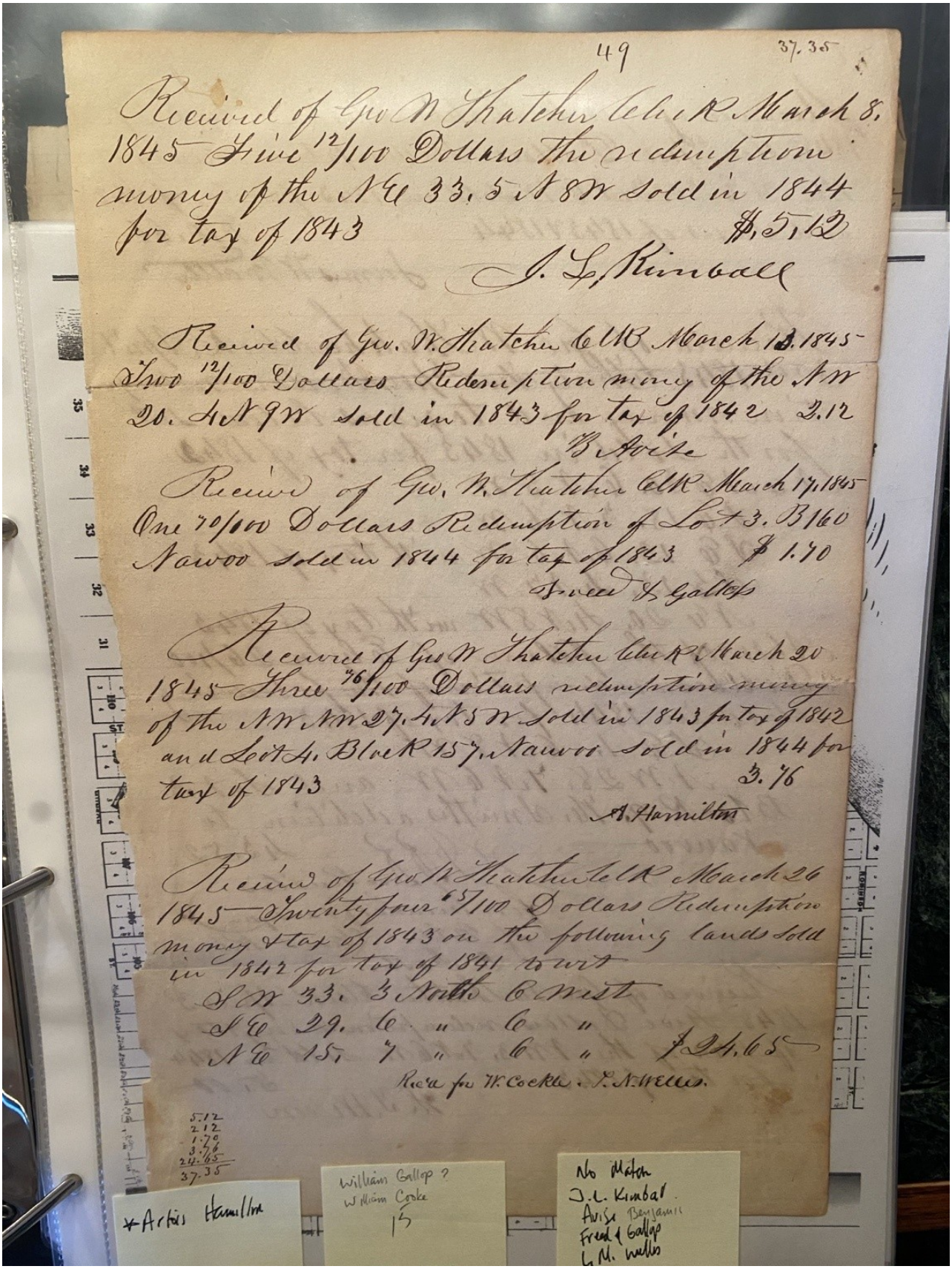
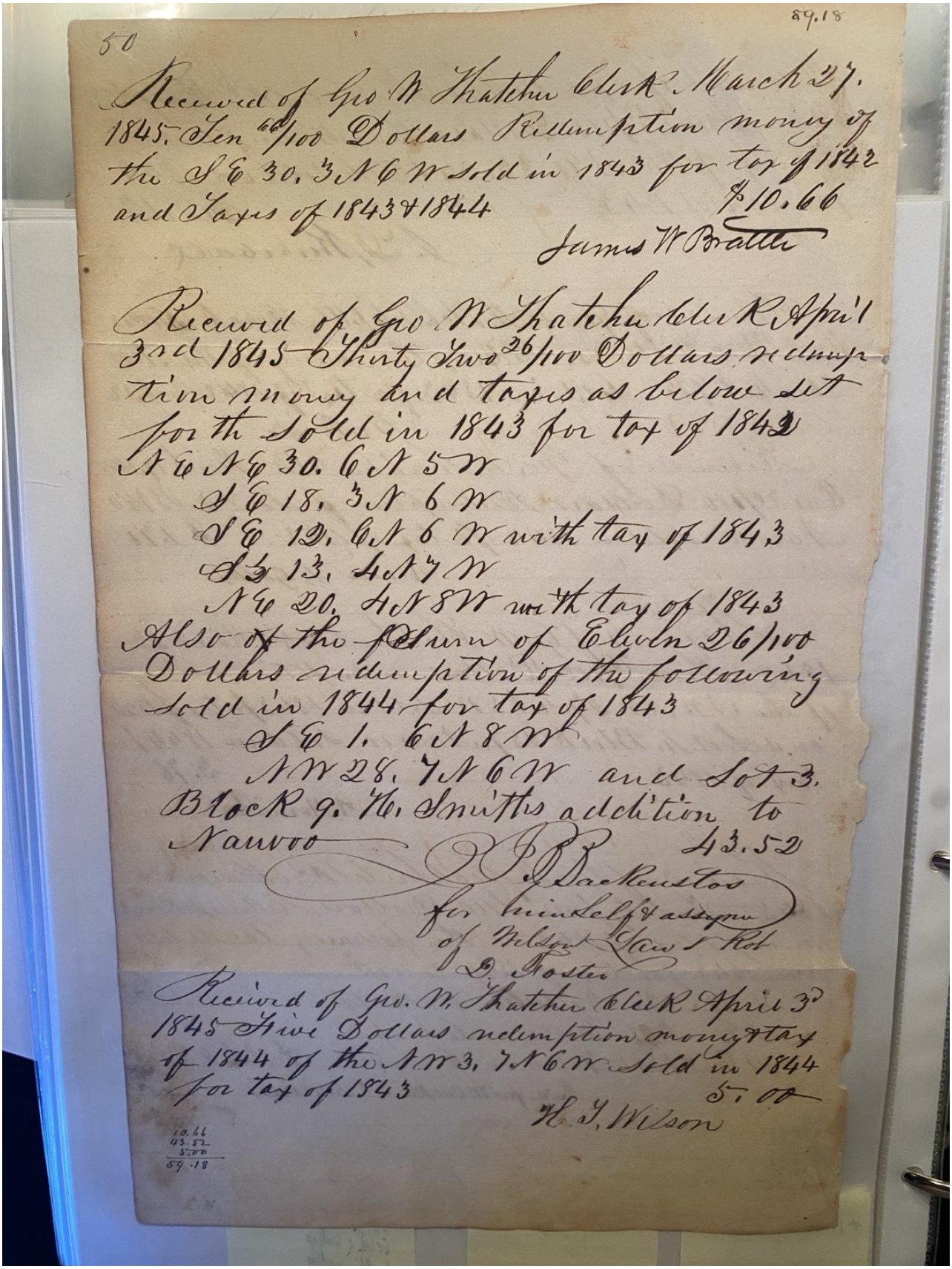


Figure B3. IMG_3486 - J. L. Kimball, B. Avise, "Frew & Gallop," Artois Hamilton, and Cooke/Wells entries, 8-26 March 1845.



50 59.18

Received of Geo N Thatcher Clerk March 27. 1845. Ten 66/100 Dollars Redemption money of the S E 30. 3 N 6 W sold in 1843 for tax of 1842 and Taxes of 1843 & 1844 $10.66

James W Brattle

Received of Geo N Thatcher Clerk April 3rd 1845 Thirty Two 26/100 Dollars redemption money and taxes as below set forth Sold in 1843 for tax of 1842
N E & N E 30. 6 N 5 W
S E 18. 3 N 6 W
S E 12. 6 N 6 W with tax of 1843
S ½ 13. 4 N 7 W
N E 20. 4 N 8 W with tax of 1843
Also of the sum of Eleven 26/100 Dollars redemption of the following sold in 1844 for tax of 1843
S E 1. 6 N 8 W
N W 28. 7 N 6 W and Lot 3. Block 9. N. Smiths addition to Nauvoo 43.52

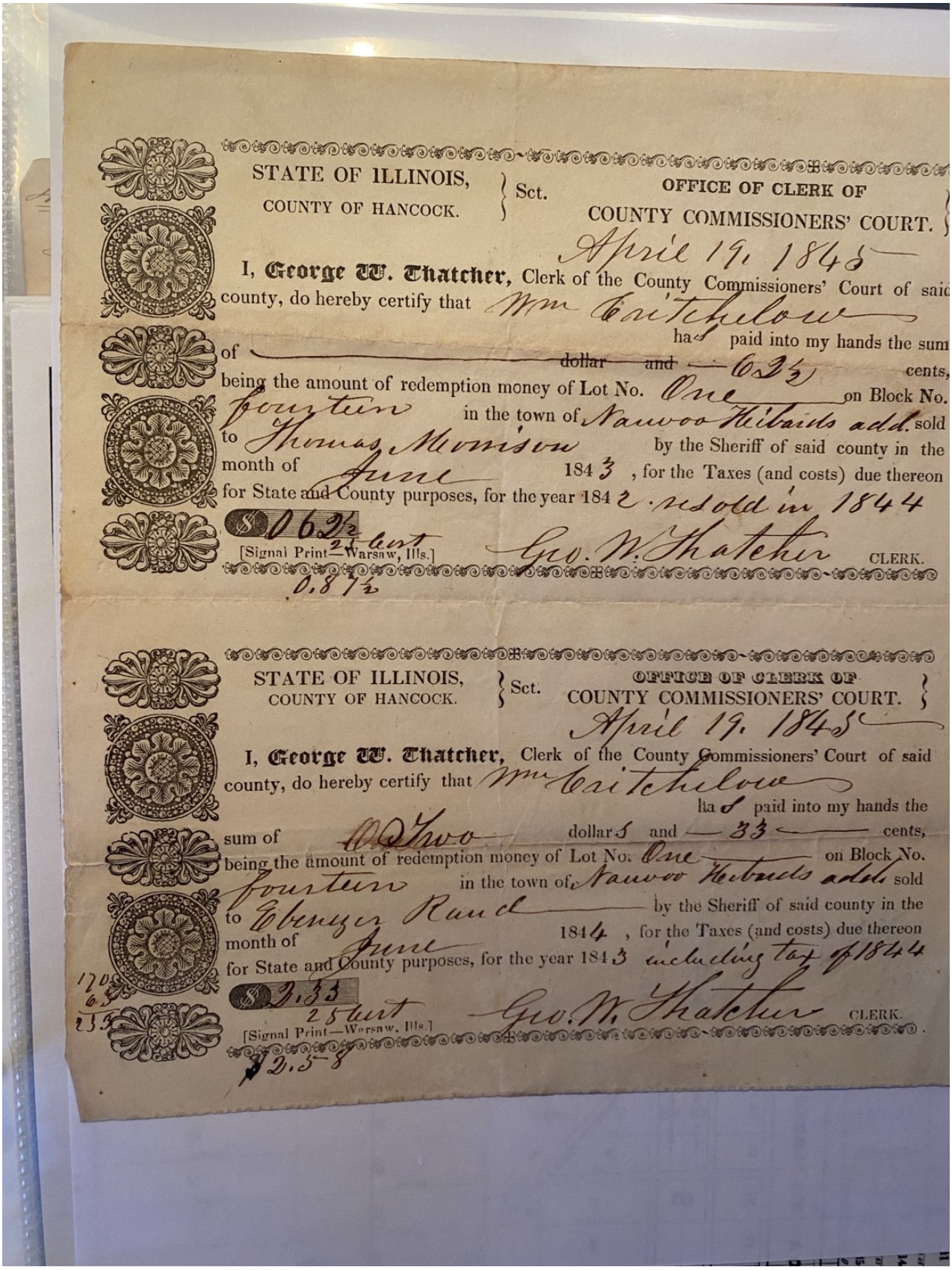
J Backenstos
for himself & assignee
of Wilson Law & R
D Foster

Received of Geo. N. Thatcher Clerk April 3d 1845 Five Dollars redemption money tax of 1844 of the N W 3. 7 N 6 W Sold in 1844 for tax of 1843 5.00

H. T. Wilson

10.66
43.52
5.00
59.18

Figure B4. IMG_3487 - James W. Brattle; Jacob B. Backenstos for himself and as assignee of Wilson Law and R. D. Foster; and Harmon T. Wilson, 27 March-3 April 1845.



STATE OF ILLINOIS, COUNTY OF HANCOCK. } Sct. OFFICE OF CLERK OF COUNTY COMMISSIONERS' COURT.

April 19. 1845

I, George W. Thatcher, Clerk of the County Commissioners' Court of said county, do hereby certify that Wm Critchelow has paid into my hands the sum of ~~dollar and~~ 62½ cents, being the amount of redemption money of Lot No. One on Block No. fourteen in the town of Nauvoo Hibards add. sold to Thomas Morrison by the Sheriff of said county in the month of June 1843, for the Taxes (and costs) due thereon for State and County purposes, for the year 1842. resold in 1844

$0.62½ [Signal Print—Warsaw, Ills.] Geo. W. Thatcher CLERK.

0.87½

STATE OF ILLINOIS, COUNTY OF HANCOCK. } Sct. OFFICE OF CLERK OF COUNTY COMMISSIONERS' COURT.

April 19. 1845

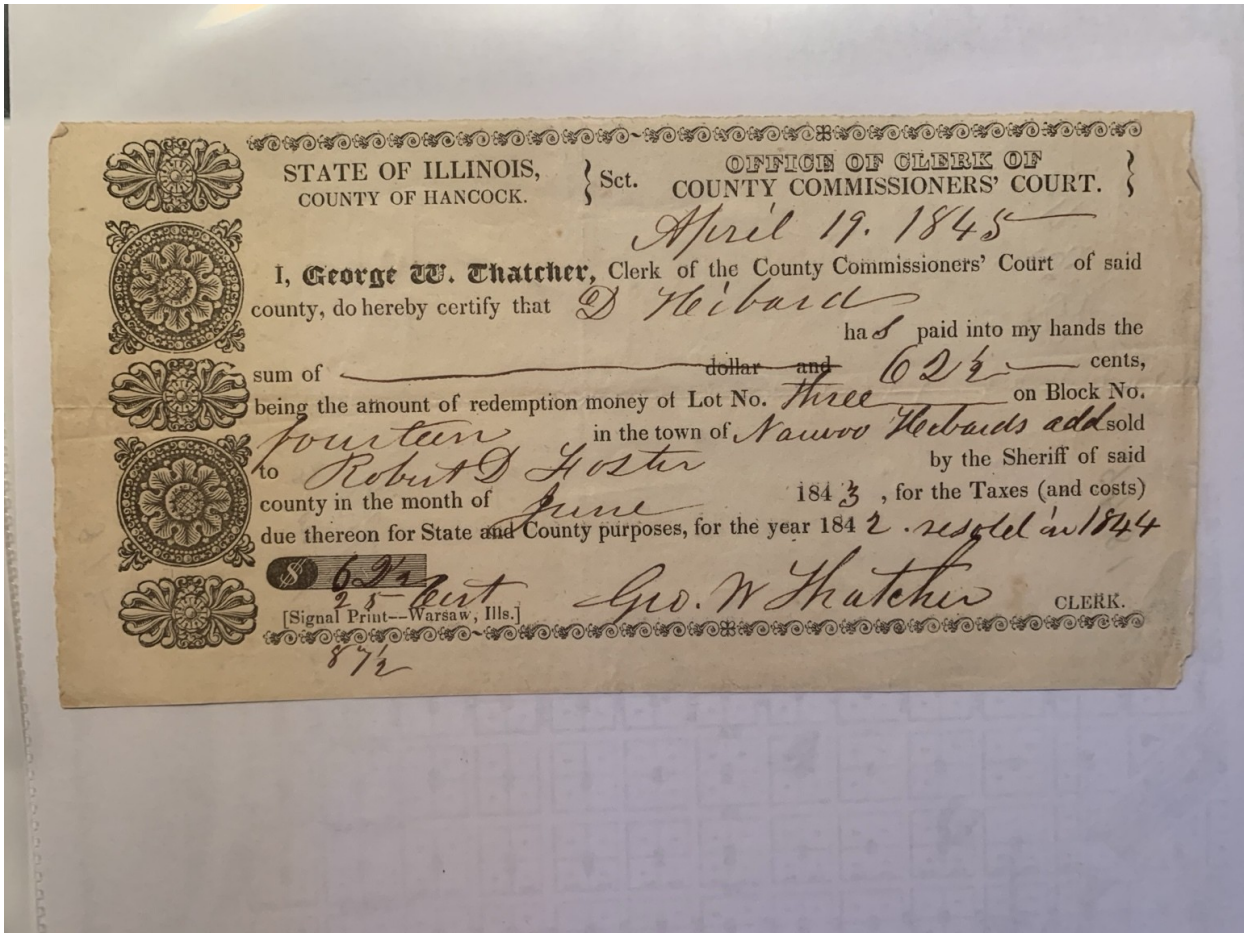
I, George W. Thatcher, Clerk of the County Commissioners' Court of said county, do hereby certify that Wm Critchelow has paid into my hands the sum of Two dollars and 33 cents, being the amount of redemption money of Lot No. One on Block No. fourteen in the town of Nauvoo Hebards addn sold to Ebenezer Rand by the Sheriff of said county in the month of June 1844, for the Taxes (and costs) due thereon for State and County purposes, for the year 1843 including tax of 1844

170 63 233

$2.33 [Signal Print—Warsaw, Ills.] Geo. W. Thatcher CLERK.

2.33

Figure B5. IMG_3488 - two separately printed Hancock County redemption certificates, both dated 19 April 1845 and signed by George W. Thatcher. William Coe Critchlow is named as redeemer of Lot 1, Block 14, Hibbard's Addition; Thomas Morrison and Ebenezer Rand are named in the successive 1843 and 1844 sheriff-sale histories.



STATE OF ILLINOIS,
COUNTY OF HANCOCK. } Sct. OFFICE OF CLERK OF COUNTY COMMISSIONERS' COURT.

April 19. 1845

I, George W. Thatcher, Clerk of the County Commissioners' Court of said county, do hereby certify that D Hibard has paid into my hands the sum of ~~dollar and~~ 62½ cents, being the amount of redemption money of Lot No. three on Block No. fourteen in the town of Nauvoo Hebards add sold to Robert D Foster by the Sheriff of said county in the month of June 184 3, for the Taxes (and costs) due thereon for State and County purposes, for the year 184 2. resold in 1844

$ 62½ 25 cent

[Signal Print—Warsaw, Ills.]

Geo. W Thatcher CLERK.

87½

Figure B6. IMG_0556 - face of the Robert D. Foster redemption certificate, dated 19 April 1845. Foster is named as payer, June 1843 tax-sale purchaser, and redeemer of Lot 3, Block 14, Hibbard's Addition.

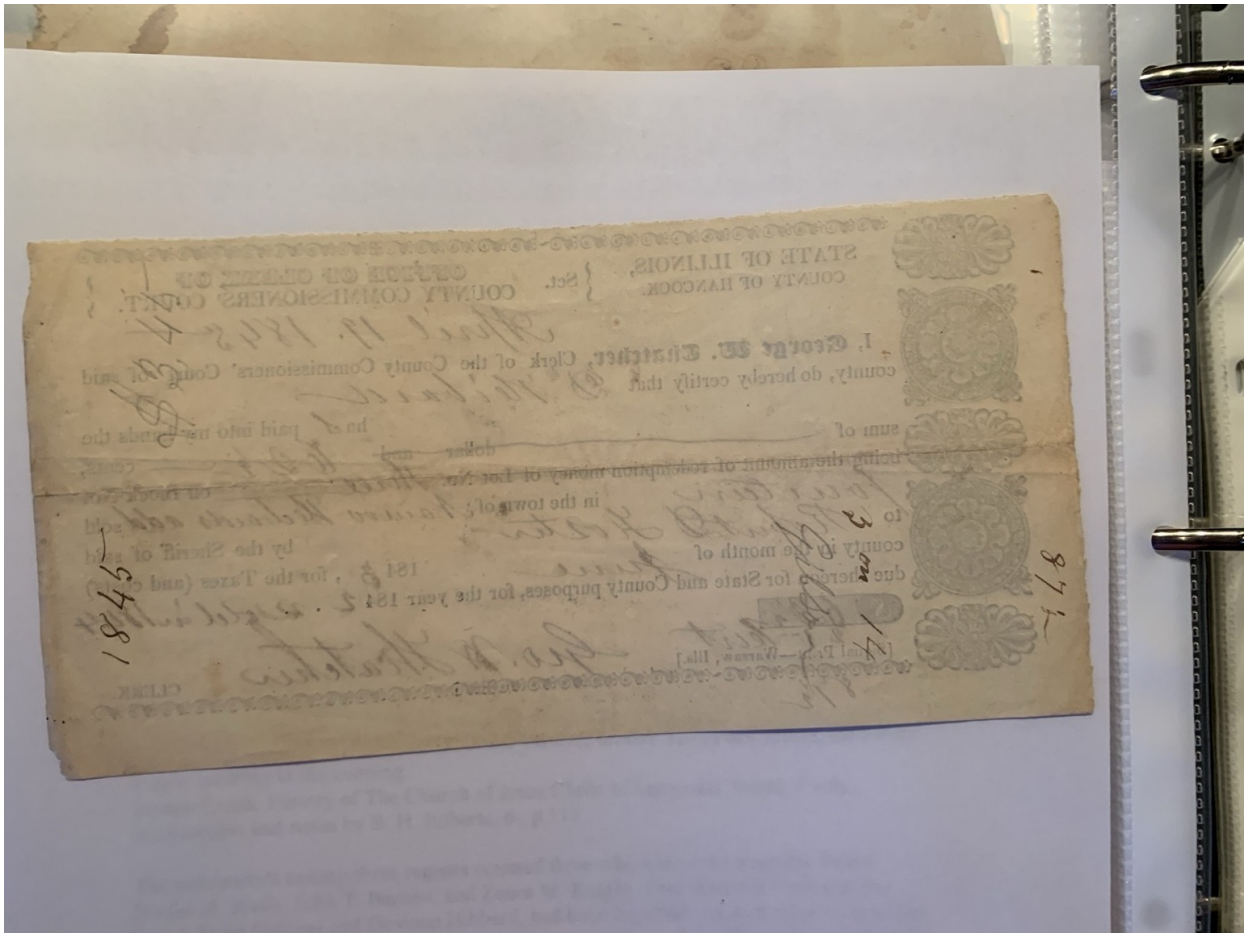


Figure B7. IMG_0557 - reverse of the Foster certificate, shown upright; docketing and arithmetic are visible through the paper.

Appendix C. Selected Source Register

1. Owner-supplied original photographs IMG_3484 through IMG_3488 and IMG_0556 through IMG_0557. IMG_3484-IMG_3487 show two manuscript leaves recto/verso; IMG_3488 shows two printed redemption certificates; IMG_0556-IMG_0557 show the face and reverse of the Robert D. Foster certificate. Signature identifications were confirmed by the owner where applicable.
2. Hancock County, Illinois, Certificates of levy and redemption, 1841-1956, FHL microfilm 1,516,716, items 2-5, DGS 8576212; originals/county series at Carthage.
3. Illinois Regional Archives Depository, Western Illinois University, Hancock County, Master's and Sheriff's Levy and Redemption Certificates, 1841-1956, accession 2/0102/29.
4. Illinois State Archives, Public Domain Land Tract Sales Database and Public Domain Land Sales Abbreviations.
5. Joseph Smith Papers, List of Delinquent Taxes for 1843-A, 4 December 1844, Nauvoo Neighbor, 4 Dec. 1844.
6. Joseph Smith Papers, List of Property in Nauvoo First Ward, 1843.
7. Joseph Smith Papers, Bond to John Outhouse, 1 April 1840.
8. Joseph Smith Papers, Bond to Almera Oaks, 27 February 1840.
9. Joseph Smith Papers, Bond from Chauncey Robison, 22 October 1842.
10. Joseph Smith Papers, Coroner's Jury Verdict, circa 24 October 1844, State of Illinois v. Williams et al.
11. Joseph Smith Papers, Docket Entry, Writs of Venire Facias, 22 May 1845, State of Illinois v. Williams et al.
12. Joseph Smith Papers biographical and legal entries for Edward Kilbourne, Robert D. Foster, Wilson Law, Harmon Theodore Wilson, Chauncey Robison, George W. Stigall, Jacob B. Backenstos, Artois Hamilton, and George W. Thatcher.
13. Warsaw Message, 20 September 1843, J. L. Kimball forwarding and commission advertisement.
14. L. Tom Perry Special Collections, Brigham Young University, Newel K. Whitney Papers, "J. L. Kimball receipt to Orson Hyde," 5 February 1845.
15. Augustana College Special Collections, John Henry Hauberg collection finding aid, including 1838 Kilbourn-Austin indentures.
16. John W. Welch and Brooke R. LeFevre, eds., Views from the Iowa Side of the Mississippi River, including "The Life of David W. Kilbourne" and David W. and Edward Kilbourne's "Latter-Day-Ism."
17. Brady G. Winslow, "David W. Kilbourne: The Creation of an Iowa Anti-Mormon," Annals of Iowa 78, no. 3 (2019): 241-267.
18. Joseph H. Jackson, A Narrative of the Adventures and Experience of Joseph H. Jackson in Nauvoo (1844), including affidavits by Harmon T. Wilson and Benjamin A. Gallop.
19. A. T. Andreas, An Illustrated Historical Atlas of Hancock County, Illinois (1874).
20. Record of Nauvoo Lodge Under Dispensation, Nauvoo Masonic Lodge Minute Book, 1841-1846, Church History Library, MS 3436; plus accessible indexed/transcribed extracts.
21. B. H. Roberts, ed., History of the Church, vol. 7, including Jacob B. Backenstos's later list of alleged Hancock mob leaders and his description of the Warsaw-area militia network.
22. Kenneth W. Godfrey, "Crime and Punishment in Mormon Nauvoo, 1839-1846," BYU Studies.
23. Contemporary and later Hancock County histories and county-office rosters used to date treasurer, clerk, sheriff, recorder, and coroner terms; office chronology checked against the receipt dates rather than inferred from later reputation.
24. The Huntington Library, Autobiography of William Coe Critchlow, ca. 1890, MSS MFilm 00415 item 02; digitized images and catalog description concerning the 1838 Pennsylvania Canal injury, conversion, and Nauvoo migration.
25. Brigham Young University, L. Tom Perry Special Collections, Ebenezer Rand history, MSS 4022; autobiography and biographical description, including Rand's Hancock County civic service, 1844 grand-jury participation, and retrospective condemnation of the Smith murders.
26. Joseph Smith Papers, "Thomas Morrison - Biography"; Warrant, 11 June 1844, State of Illinois v. JS et al. for Riot-A; and 1845 trial materials in State of Illinois v. Williams et al.
27. B. H. Roberts, ed., History of the Church, vol. 6, recording the 19 June 1844 appointment of Thomas Morrison to the central corresponding committee at Carthage and related Expositor-crisis proceedings.
28. Family and autobiographical materials for William Coe Critchlow preserving Freeman Nickerson's 1839 preaching visit and the effects of Critchlow's spinal injury; used in conjunction with the Huntington autobiography and the owner-supplied IMG_3488 certificate.

Research completion statement

The project's open-source objectives have been completed, including incorporation of the two Critchlow-Thatcher certificates in IMG_3488 and the Foster-Thatcher certificate in IMG_0556-IMG_0557. The remaining barriers are original certificate/index, assessment, deed, and plat access, especially for the precise assignment and resale chains.