

Certificates of Sales by Tax collector

An Index to Drawers 25-34 and Ledgers A-G Located in the San Mateo County Record Repository

By Lauren Perritt, Rosalie Newell and Cath Trindle

Drawer	Years
25	1857-1873
26	1874-1875
27	1875-1876
28	1877-1878
29	1878-1879
30	1880-1881
31	1882-1884
32	1885-1887
33	1888-1890
34	1891-1894

This index includes records for the 1857 to 1894. Some of the sales are recorded in Sheriff's Tax Certificate Books A-G. Certificates are located in drawers 25-34. Some certificates for sales to the People of the State of California were not found. A few other certificates are also missing from the drawers. Information includes owner, purchaser, a description of the land and whether the land has been redeemed.

It is apparent from the large number of "sales" to a few men, that they did not for the most part intend to buy this land. Instead, they were the "money lenders" who would pay the taxes and then collect interest until the land was redeemed. By following the records you get a picture of who was living on the edge, checking the date of the sale and the redemption gives you an idea of how long it took to pay the bill. For some individuals this was an annual process and they paid back within the year. Others missed their payments for a few years. They might eventually redeem the land after three or four years. For others this was a final sale and they left the land.

Ledgers	years
A	1873-1874
B	1875-1876
C	1877-1878
D	1879-1880
E	1881-1883
F	1884-1888
G	1889-1894

You can order these records from the County Recorder's Office. Be sure to give them a description of what you are looking for and its exact location as these records are very infrequently accessed and they are not likely to be familiar with them.

year	Tax Collector
1873	John C. Edgar
1880	Geo. Greene
1882	H.W. Walker
1885	Geo. W. Lovie
1887	H.S. Pitcher

