

Hamilton County Auditors through History

The State Legislature created the office of County Auditor during the 1820-21 legislative session. It was an annually elected position until 1824, when it became a 2-year term. It became a 4-year term in 1924.

There have been 30 elected Auditors since the first elected Auditor and two appointed Auditors.

John T Jones
John S Wallace
Hugh McDougal
John S Thorp
A W Armstrong

Frank Linck (Appointed)

J Dan Jones
Howard Matthews
William P Ward
John E Bell
S W Seibern

August Willich
George S LaRue
W M Yeatman
Joseph B Humphreys
William S Cappeller

J W Brewster
Fred Raine
John Hagerty
Eugene L Lewis
Charles C. Richardson

Robert E Edmondson
Fred Bader
Peter William Durr
Edward S Beaman
William F Hess

Robert Heuck
George Guckenberger
Fred J Morr
Joseph L Decourcy Jr
Dusty Rhodes

Michael Maloney (Appointed)

John T. Jones was originally from the Pennsylvania Quaker community. He was Auditor in 1825, serving as the First County Auditor. He was also Clerk for the City of Cincinnati in 1829-1831. In 1831, he moved to Illinois and was one of the most instrumental leaders of the Church of Christ. A published biographical sketch says, "His business capacity, habits of industry and acknowledged integrity of character, gave him many positions of honor and trust".

John S. Wallace was described as "one of the earliest settlers of Cincinnati and a resident here until his death". He was Auditor from 1829-1836. He also served as a Commissioner and Sheriff along with such famous early community leaders as William Henry Harrison, Martin Baum, William Lytle, and John S Gano. There are numerous mentions of him "fighting the Indians" around Fort Washington, which from 1789-1804 served as "the Pentagon, the capitol, and the White House of the West". He was also one of the early Court of Common Pleas Judges, appointed in 1796. Colonel Wallace died at his desk in the Auditor's office in 1836.

We have been unable to determine if a new Auditor was appointed and then elected for the next two terms.

Hugh McDougal was Auditor in 1841 through 1845. He was born in 1784 in Schenectady New York and died in 1868. He was listed in the Cincinnati Attorney Directory as a practicing attorney in 1819 but was no longer on the list in 1831. He was a leader in early politics in Whitewater Township and was describe as "an esteemed resident of Cincinnati who passed away at a ripe old age in 1868".

John S. Thorp was elected Auditor in 1844 and served through 1848. According to his burial record from Spring Grove Cemetery, he was born September 3, 1814 and died on March 22, 1894 in Waltham, Massachusetts where he had moved some time in the 1860s.

A. W. Armstrong was Auditor in 1849-1850. He received 9585 votes defeating William Hunter who had 8504 votes. He enlisted and served as 2nd Lt in the Cincinnati Cadets in the Civil War. He was severely wounded in the Mexican-American War storming of Monterey in 1846, losing his leg above the knee. He resided at 22 E Sixth Street and was the 13th Ward member of the Mechanics Institute in 1860.

Frank Linck was appointed Auditor to fill the unexpired term of A. W. Armstrong after his resignation. His early life was in a dry goods messenger service. Then he became a Deputy Sheriff and then Chief Clerk in the Treasurer's office. Later he was clerk in the County Auditor's office. He was described in the Chamber of Commerce Annual Report in 1894 as "a man of unostentatious bearing, of positive opinions, of courteous demeanor of kindness of heart and of that generous impulse which dispenses helpfulness abundantly to fellow-men".

J. Dan Jones was Auditor from 1856-1859. His father was a Revolutionary War soldier from Maryland who bought land in Columbia Township from John Cleves Symmes. He was one of the first Justices of the Peace and was a member of both Houses of the State Legislature. He also served as a member of the Constitutional Convention of 1850 and was treasurer of this township for a number of years.

Howard Mathews, Auditor from 1859-1861, began as a printer and later was County Auditor, president of La Fayette Insurance and paymaster of the Union Army during the Civil War. He was very active in the Masonic Lodge, retiring as Grand Master, before he died unexpectedly in 1870. Language taken from one of his Insurance Company ads reads, "Insures Buildings of all kinds, Stocks, Furniture and every description of property against loss or damage by fire. Also Steamboats and their cargoes against the perils of navigation, on reasonable terms."

William P. Ward was Auditor from 1861-1863. He was the Democratic candidate for the office in 1860, winning by a mere 412 votes. His victory was praised in the *Cincinnati Daily Times* because "in the defeat of Mr. Olden, an unpopular yet powerful clique in the Republican party has been forcibly rebuked." In the 1862 election, it was John E. Bell who was the Democratic candidate, not Ward, and won the office.

John E. Bell was Auditor from 1863-1865. His family residence was designed and built by famous architect Samuel Hannaford in 1881 and was located at 306 McMillan Street. His son, Charles Walter Bell, followed in his father's footsteps in hiring a famous architect A.O. Elzner, to build the Bell House in 1912 which still stands in East Walnut Hills, facing Cincinnati Tennis Club.

S. W. Seibern was Auditor in 1866-1867. He was born in Hanover, Germany and became very active in implementing the State Law at the time requiring German in Public Schools. He was a member of Cincinnati City Council in 1863 and 1864 and a member of the Cincinnati Board of Education in the 1870's. After he left office he and his Tax Omissions Collector were accused of collecting "excessive fees" in a newspaper article.

August Willich was Auditor from 1867-1869. He was important enough to our history that he has his own Wikipedia page. He was born in 1810 in a province of East Prussia. He was orphaned at the age of three and grew up attending military academies. He was an officer in the Prussian Army and a leading early proponent of communism in Germany. In 1847 he immigrated to the United States and came to Cincinnati in 1858 to become editor of the German Republican, a German language free labor socialist newspaper. He actively recruited German immigrants to the Union Army.

After battles in West Virginia he assumed command of the Thirty Second Indiana Regiment which was an all-German immigrant regiment and saw action in the battles of Rowlett's Station, Shiloh, Chickamauga, Chattanooga, Missionary Ridge and the Atlanta campaign and was promoted to General. He was captured and briefly held at Libby Prison. His family home on Main Street is now the Falling Walls Condominiums. He spent his last years in St Mary's Ohio and is buried there.

George S. LaRue, Auditor from 1869-1871, was another Civil War enlistee, who served in the Guthrie Greys as a Corporal. After the war, he was elected County Auditor, and later moved to Dayton Ohio. His wife served as President of the Ohio Ladies of the GAR (Grand Army of the Republic), our nation's oldest women's hereditary society, originally founded "to aid and support the boys in blue" both during the Civil War and after.

W. M. Yeatman was Auditor from 1871-1873. He was a principal partner in the law firm of Powell, Yeatman, and Hornberger, with Mr. Hornberger also being Yeatman's chief deputy auditor. The practice was located at Main and Court Streets. He was an active resident of the Village of Winton Place.

Joseph B. Humphreys was Auditor from 1873-1877. He was born in Ireland, emigrated to America, and resided in the City of Wyoming. His obituary stated that he "was in the Auditor's office continuously for nearly forty years, with the exception of John Bell's term as Auditor." After he was succeeded in the office in 1877 by William S. Cappeller, "he retired from active life and moved with his family to a pleasant home in Wyoming." He died at his Wyoming, Ohio home on January 15, 1885 at the age of 83.

William S. Cappeller served two terms as County Auditor in the late 1870's before going into the newspaper printing business. He was a staunch supporter of Republican Governor Joseph Foraker. He moved to Mansfield Ohio in 1885, served as Chairman of the Ohio Republican Party, was State Commissioner of Railroads and Telegraphs, Mansfield Postmaster and was editor/owner of the Mansfield Republican newspaper called "The News".

Joseph W. Brewster was the County Auditor from 1883 until he was forced out of office in the middle of his second term in December of 1886. He was born in Galveston, Texas on January 28, 1845 and died in Cincinnati on September 5, 1920. He committed suicide by poisoning himself with arsenic. According to a *Commercial Tribune* article on his death, "Mr. Brewster was said to have been despondent over the loss of his wife, who died recently. Several weeks ago Mr. Brewster attempted to end his life by cutting his wrists and throat."

He reported to the Ohio Assembly in 1884 as County Auditor, the numbers of telephones in Hamilton County: In 1880 there were 2,000; in 1881 there were 2,994; in 1882 there were 3,698; in 1883 there were 4,454 and in 1884 there were 4,996.

Fred Raine was Auditor when he wrote in 1888 in the First Annual Financial Report, "Business and professional men, mechanics, farmers, laboring men – indeed all contribute to the support of our local government and thereby are tax-payers, directly or indirectly: and for this reason they have a right to demand of public officers, who are but their servants." In 1888 there were 14 daily newspapers and 46 weeklies. Fred Raine died in 1907 at Longview State Hospital from dementia.

John Hagerty was described in a 1904 newspaper comment, "Of John Hagerty it can be truthfully said that he needs no introduction to the people of Cincinnati. Mr. Hagerty has been County Auditor, County Recorder, and has held other offices. He has also been on the ticket when it went down in defeat. Mr. Hagerty has well earned his name as "honest John Hagerty" and has been true to every trust reposed in him. Nearly every time has been a candidate before, Mr. Hagerty has led his ticket."

Eugene L. Lewis was a supporter of Boss Cox. In the book "Bossism in Cincinnati" by Henry Collier Wright it is written that he conferred a lower tax amount devaluing holdings of the Gas Company as an example of how community leaders retained political power. He also deferred to his Tax Inquisitor who reaped 25% of found tax amounts rather than making the changes in the office before turning the leads over to the tax inquisitor. In addition, those who opposed the political machine were subjected to higher valuations and tax amounts. He was active in the Syrian Shrine and served as Potentate from 1898-1905.

Charles C. Richardson was Auditor from 1906 to 1910 and was another supporter of Boss Cox and served under him as a chairman of the Cincinnati, Dayton & Toledo Traction Company when Cox was President of the Board. He was born in Glendale and graduated from Hughes High School and Williams College. He also served as Mayor of Glendale, member of the State Legislature and two terms as County Commissioner before being elected Auditor. He was President of the Richardson Paper Company and died when he fell into a reservoir on the company's property in 1916.

Robert E. Edmondson was a Hamilton County Commissioner in 1908, but resigned to be the Republican nominee for County Auditor, a position he was elected to that year. He served two terms. He was born on July 24, 1856 in Carrelton, Indiana and died of heart trouble on October 16, 1926. He held a variety of government positions, including Hamilton County Purchasing Agent, which he was appointed to in March of 1920 and held until his death.

Fred Bader was elected County Auditor in October 1912. He has previously served as County Commissioner and County Recorder. He was also the head of the county League of Building Associations. He passed away suddenly on Christmas Day in 1913. County Auditor employees attended his services at the Scottish Rite Cathedral.

Peter William Durr was appointed County Auditor on December 26, 1913 after the death of Fred Bader and served until October 15, 1917. He prevailed in a Federal case brought by several Hamilton County banks to prevent the collection of property taxes on their property. The valuations were upheld by the Tax Commission. He also called a meeting of delegates under a new state law to select members of the County School Board. He was born in Cincinnati on December 15, 1861 and later became a fixture in the Hamilton County Republican Party, holding a variety of elected offices, including Mayor of Elmwood Place. He died on February 19, 1948 and is buried in Spring Grove Cemetery.

Edward S. Beaman was the last Auditor to serve before four-year terms for the office went into effect for the election of 1926. In 1919 he joined with seven County Auditors in Southwest Ohio to urge action be halted on a real estate reappraisal until 1921. Under a new law the State Tax Commission has power to order a reappraisal of property in counties where the County Commissioners and County Auditor fail to agree on the necessity of this procedure. Deputy Auditor John J. McQueen, who represented Hamilton County at the meeting, explained there was no reason for a reappraisal in Hamilton County, as one was made by former County Auditor Peter W. Durr shortly after the law empowering county Auditors to make reappraisements was passed.

William F. Hess. He was elected County Auditor to the first four-year term with 29,973 votes in 1926. He was Secretary Treasurer of the Ohio Brewers Association Executive Board for many years. His son, William E. Hess, served as the Congressman from the 1st District (western Hamilton County) for 14 terms beginning in 1924.

Robert Heuck (1892-1964) served as Auditor from 1930-1934. He was born in Cincinnati to German immigrant and vaudeville theatre owner Hubert Heuck and was raised bilingually in the German community of Over the Rhine. He fought in the Army in World War I and was elected to terms as both County Recorder and County Auditor as a member of the Reform Party.

George Guckenberger held the office of County Auditor for 24 years from 1934 to 1958. He and his brother owned Hanke's Department Store on Main Street prior to becoming Auditor. The store went bankrupt in the Depression but he and his brother paid all their debtors. In 1952 he successfully fought the State Board of Tax Appeals which had ordered an across-the-board property value increase in the county. His nephew, Guy Guckenberger, was a Cincinnati City councilmember from 1970 until 1992, County Commissioner from 1992 until 1997 and then a Hamilton County Municipal Court Judge.

Fred J. Morr was Hamilton County Auditor from 1958 to 1970. He also served as a County Commissioner and Chairman of Ohio's Public Employees Retirement System (1949). He founded Molitor Building & Loan in Delhi and was General Chairman of the Delhi Township Volunteer Fire Department's Annual Picnic in 1939. As Commissioner he helped establish the County's Public Safety Radio Communication Department. In his final years in office there was criticism of the work of Cole-Layer-Trumble, a mass appraisal firm hired by Morr to assist with the county's property reappraisal.

Joseph L. DeCourcy Jr was the Hamilton County Auditor for 20 years first being elected in 1970. Prior to being the Auditor he was a City of Cincinnati Council member, Vice Mayor, and Hamilton County Commissioner. He resigned as County Auditor in March, 1990 amid an investigation involving allegations of improprieties in setting property values. After his Chief Deputy and son-in-law Mickey Esposito was found not guilty of similar charges, the case against DeCourcy collapsed. He passed away on June 15, 2004 at the age of 81.

Michael Maloney was appointed to fill DeCourcy's unexpired term in 1990. He was a political reporter for "The Cincinnati Enquirer" before being elected to the Ohio Senate in 1964. In 1978 he was appointed Hamilton County Administrator where he served until 1987. The Cincinnati Enquirer and The Cincinnati Post both praised Maloney editorially for the efficient, "topflight service" he gave to the people of Hamilton County.

Dusty Rhodes was elected in 1990 becoming the first Democrat to win a Hamilton County administrative office in two decades. He was re-elected to seven more four-year terms to serve until 2023. He was unopposed for re-election in 2002 and 2006.

Previously he was a Delhi Township Trustee for twenty-one (21) years, President of the Hamilton County Township Association for seven (7) years, and served sixteen (16) years on the Board of the Ohio Public Employees Retirement System (OPERS), chairing the Board for three (3) years.

He became a licensed investment broker in 1968 and retired from the Cincinnati office of Paine Webber (now UBS) in 1999. A Tri-State area radio personality since 1961 his programs aired on WSAI, WKRC, WLW and WGRR until 2002. He co-sponsored the Beatles' Cincinnati appearance during their first American tour in 1964, and in 1965 he was named "Cincinnati's Most Popular Disc Jockey" by "Billboard" magazine. In 2001 he was inducted into the Ohio Radio & TV Broadcasters Hall of Fame. In 2019, he was named "Outstanding County Auditor" by the County Auditors Association of Ohio.

He was born in Syracuse, New York, and was a Syracuse University graduate with a B. S. in Communications Arts from the School of Speech and Dramatic Art.