

Revolutionary Taxes as Evidence of Patriotic Service
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Goals:

- A. Provide an understanding of policy and why certain tax records provide evidence of Patriotic Service.**
- B. Demonstrate how to prove service based on Revolutionary Tax Records.**

Points to be discussed:

- 1. How the Revolutionary tax policy came about**
- 2. Background information on Revolutionary Taxes**
- 3. What the policy says**
 - 3a. Overview of Policy**
 - 3b. Why consider assessment lists in addition to payment lists and receipts?**
 - 3c. Acquisition of supplies by procurement, impressment & taxation are similar.**
- 4. Reports of the Subcommittee on Revolutionary Taxes**
 - 4a. Statutes**
 - 4b. Tax records**
- 5. Using Revolutionary tax records as evidence of Patriotic Service**
 - 5a. Using Maryland tax records**
 - 5b. Using Virginia tax records**
 - 5c. Using Pennsylvania tax records**
 - 5d. Using North Carolina Tax Records as Indirect Evidence of Patriotic Service.**
- 6. Impact of the policy**

1. How the Revolutionary tax policy came about

- **Pennsylvania supply taxes accepted as evidence of Patriotic Service for decades**
- **Other states had supply taxes**
- **DAR extended qualifying taxes beyond the Pennsylvania supply taxes in 2006**
- **Spring 2012 subcommittee appointed--Pennsylvania supply taxes to be paradigm**
- **Fall 2012 policy adopted**

2. Background information on Revolutionary taxes

- **Congress had no authority to levy taxes; money & supplies requested from states.**
 - **Congress requested authority to levy taxes**
 - **Some states passed authorization; some did so with a proviso that all other states had to pass a similar authorization.**
 - **Not all states authorized Congress to levy taxes.**
 - **Congress in fact did not levy taxes.**
- **States tax laws varied in structure**
 - **Congress requested states for resources to carry on the War.**
 - **Some states cited requests of Congress in law—Pennsylvania**
 - **Some states seldom cited a request of Congress in law—Virginia**
 - **Some states did not mix taxes to meet requests of Congress with taxes for other purposes--Pennsylvania**
 - **Some states combined military and civil purposes in a single tax--Maryland, Virginia**
 - **Not all taxes supporting the War addressed a request of Congress; states also had responsibility and authority for prosecuting the War.**
 - **North Carolina separated authorization of assessment lists from taxes.**
- **The scope of taxes to support the War went beyond raising supplies.**
 - **Other purposes: pay troops, provide clothing, build ships, raise bounty money, and provide relief for the families of soldiers in service.**
 - **Congress did not always specify a purpose when asking the states for money**
 - **Congress urged states to retire paper money, both Continental and state.**

3. What the policy says

3a. Overview

- **For Patriotic Service either in the title of the statute or body of the text must**
 - **Address a request of the Continental Congress**
and/or
 - **Support the War or achieve independence.**
- Hereafter “support the War” will be used as shortcut language.*
- **Fees for breaking a law or late payment disqualify a person paying that tax from performing Patriotic service by payment**
 - **Taxes are not evidence of Patriotic Service if**
 - **Law fails to state support for War or addresses a request of Congress.**
 - **The “tax” was a fee for a license or a specific government service**
 - **Burden of proof:**
 - **Ancestor on assessment roll, payment list, other record, or there is a receipt**
 - **Record was for a tax levied under a law that supported the War**

3b. Why consider assessment lists in addition to payment lists and receipts?

- **Precedents**
 - **Organizational rolls of militia, such as class lists**
 - **Recommendations of appointment for officers**
 - **Appointment to road crews**
 - **Summons to jury service**
- **The taxpayer typically participated in the assessment process. Those not cooperating in assessment process were penalized, often double taxed.**
- **DAR and C.A.R. also follow accept assessment lists.**

3c. Similarities in the acquisition of supplies—purchase, impressment, taxation.

- **County commissary stored and often received supplies, no matter how acquired**
- **From some records it cannot be determined how supplies were acquired.**
- **Compulsion involved in procurements and impressments**
- **Certificates for procurements or impressments could be used to pay taxes**

4. Subcommittee of Revolutionary Taxes reports

4a. Statutes

- **Burden on an applicant to find and identify which tax laws supported War.**
- **No burden for laws approved by the Subcommittee on Revolutionary Taxes.**
 - **Reports**
New York Delaware Virginia
New Jersey Maryland North Carolina
These reports cite the language and purpose of the tax.
 - **Reports at the NSSAR Website:**
<https://www.sar.org/Committees/Genealogy/Tax-lists>
or from the home page click on the following sequence
Compatriots / NSSAR Committees / Genealogy / Reports: Subcommittee on Revolutionary Taxes
 - **Tax laws are sometimes buried in statutes that appear unrelated to taxes. *If you find a tax law we missed, let us know.***
 - **Volunteer needed for reports for New England states.**
 - **Apparently no extant South Carolina and Georgia Revolutionary tax lists.**

4b. Tax Records

- **Burden on the applicant to determine whether a tax record naming an ancestor was for a tax that supported the War.**
- **No burden for records approved by the Subcommittee on Revolutionary Taxes.**
 - **Reports**
Maryland Pennsylvania Virginia
Work beginning on Delaware.
 - **Reports at NSSAR Website:**
<https://www.sar.org/Committees/Genealogy/Tax-lists>
or from the home page click on the following sequence
Compatriots / NSSAR Committees / Genealogy / Reports: Subcommittee on Revolutionary Taxes.
 - **Reports provide guidance on what pages to submit and how to cite them.**
 - **Reports provide guidance on how to locate Revolutionary tax records.**

5. Using Revolutionary tax records as evidence of Patriotic Service.

5a. Maryland

- **Maryland State Archives records searched thoroughly. Those records for taxes supporting the War are available on-line at your home.**
- **County and private sources have not been searched.**
- **Maryland State Archives posted 1778 and 1779 Supply Tax for two parishes of Prince George's County. See the report for the URL and how to access this list.**
- **Maryland SAR has posted all other known Revolutionary tax records proving Patriotic Service, except one partial list of duplicates a full list that is posted.**
- **Maryland Tax Record report and the postings of records by Maryland SAR organized by county.**
- **Many records alphabetical by surname within each hundred within a county.**
- **Only St. Mary's County has no known Revolutionary tax list extant.**
- **1783 supply tax lists appear complete and indexed for 15 of 18 counties. Prince George's County incomplete; Frederick and St. Mary's are missing.**
- **1783 supply tax index by Maryland State Archives on-line.**
 - **Search for "1783 Maryland Assessments"**

Or Go to

<http://msa.maryland.gov/msa/stagser/s1400/s1437/html/ssi1437e.html>

- **15 of the counties are indexed here. Prince George's is not.**
- **Click on the county and search for your ancestor.**

Do not assume it is one big alphabetical list for each county.

- **You must examine the list to ensure that the ancestor was in fact a taxpayer.**

Go to <http://www.mdssar.org/membership/marylandtaxlists>

Click on link to the list, check the table of contents, and find ancestor.

5b. Virginia

- **Library of Virginia, Auditor of Public Accounts:**
 - **Personal Property Tax lists (APA 633)**
 - **Land Tax Books (APA 493)**
 - **Provision Law and Specific Tax (APA 640)**
- **Personal Property Tax Lists**
 - **1782 & 1783 lists provide evidence of patriotic service**
 - **At least some lists extant for 69 of the 74 counties and towns.**
 - **Personal property tax lists available on microfilm from Library of Virginia. Available through interlibrary loan.**
 - **About 2/3 of the lists accessible commercially on-line at BinnsGenealogy.Com**
 - **Subcommittee on Revolutionary taxes has copied images of the remaining lists from microfilm and plans to make them available.**
- **Land Tax Books**
 - **1782 & 1783 lists provide evidence of patriotic service**
 - **A full list is usually available once every three years, with the other years recording only changes.**
 - **Land tax books are available on microfilm from Library of Virginia. Available through interlibrary loan.**
 - **At least some lists extant for 69 of the 74 counties and towns. (Only Chesterfield County has neither personal property nor land tax records for 1782 and/or 1783).**
- **Records of the Specific Taxes**
 - **Specific taxes were payable in commodities and designed to raise supplies**
 - **Tax records are intermingled with procurements and impressments.**
 - **Records NOT microfilmed.**
 - **The Subcommittee on Revolutionary Taxes photographed specific tax records and records of procurements and impressments. These are being posted on the SAR Library computers.**
 - **Some records of procurements and impressments contain names of people for whom there is no extant public service claim.**
 - **Specific tax records are available for 18 counties.**
 - **Procurement and impressment records are available for 4 counties.**
 - **1782 & 1783 payment records for personal property or land taxes for 8 counties are also in this subgroup.**
- **Records of bounty taxes**
 - **Virginia levied a tax to raise bounty money for recruits.**
 - **Two lists extant: New Kent Co. (APA 225) and Richmond Co. (APA 640).**
 - **These lists provide excellent county-wide coverage and for many of the men provide evidence of Military as well as Patriotic Service.**
- **County records**
 - **Some Revolutionary tax records are among county records at Library of Virginia.**
 - **Some Revolutionary tax records are still in the counties.**
 - **No systematic search for county records has been conducted.**

5c. Pennsylvania

- **Pennsylvania State Archives inventory of its Revolutionary tax records holdings in Record Group 4.61, *Tax and Exoneration Lists, 1762-1794*.**
<http://www.phmc.state.pa.us/BAH/DAM/rg/ys/r4ys2.htm#4.61>.
Lists identified by county and year.
- **Lists in 4.61 provide evidence of Patriotic Service, except delinquents:**
 - **All tax lists identified by the Pennsylvania State Archives as supply taxes dated between 1778 and 1783 inclusive, including lists identified as additional supply tax lists.**
 - **All tax lists identified by the Pennsylvania State Archives as exoneration lists dated between 1780 and 1783 inclusive.**
 - **All tax lists identified by the Pennsylvania State Archives as taxes on liquor dated between 1781 and 1783 inclusive. Note: Liquor tax lists typically list the particular date that excise tax was paid. Only entries between April 6, 1781 and November 26, 1783 inclusive are valid for Patriotic Service in such lists.**
- ***Tax and Exoneration Lists, 1762-1794* are on microfilm.**
- **Some lists are published in Pennsylvania Archives, Series 3.**
 - **The books are available at Fold3.Com without charge.**
 - **Titles of lists have been changed. Use inventory to identify qualifying lists.**
 - **Use the report to determine which pages to submit and how to cite them.**
- **Many lists are available at Ancestry.com.**
 - **List titles are hard to find. Use inventory to identify qualifying lists.**
 - **Use the report to determine which pages to submit and how to cite them.**
- **Additional tax records are known to be held by counties.**

5d. North Carolina tax records as indirect evidence

- **No 1779 North Carolina tax found that supports the War.**
- **Treble tax on those who refused to take oath of allegiance; quadruple tax on those who in addition did not provide an inventory of taxable property.**
- **Some tax lists distinguish those charged the regular rate, the treble rate, and the quadruple rate. Such lists provide indirect evidence that those charged the regular rate took the oath of allegiance.**

6. Impact of the policy

- **Frontier and burned county records often have gaps or are not extant. State tax records may be the only evidence of service.**
- **Easier to find service for men above prime military age and widows**
- **Many extant records are from late in the Revolution after those straddling the fence saw the light.**