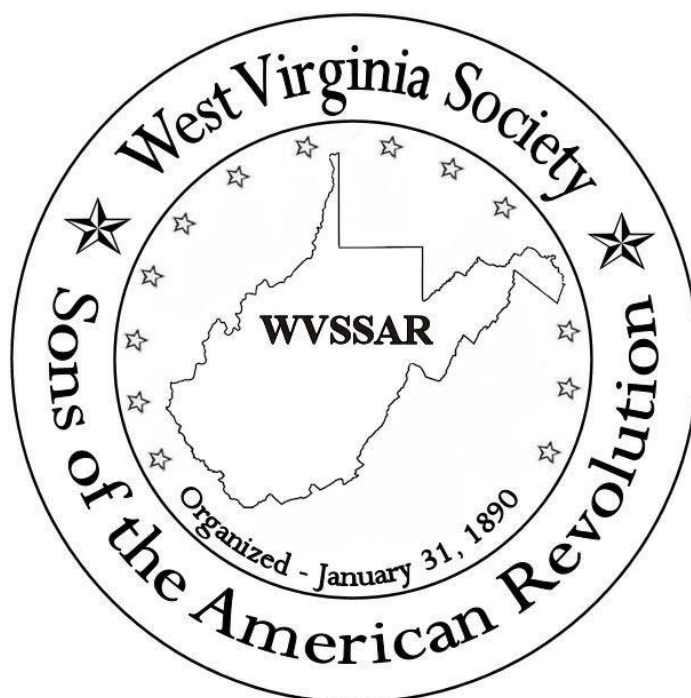


**West Virginia Society
Sons of the American Revolution**

Proving Patriotic Service by Revolutionary Taxes



**Compiled by
Raymond M. Kane Jr.
President
George Rogers Clark Chapter
May 2014**

Genealogy is a very important and necessary component of the Sons of the American Revolution application process. Persons who are interested in joining the Sons of the American Revolution must be able to prove their direct lineal descent from a Revolutionary War Patriot and therefore requires genealogical research of their family history.

This WVSSAR Proving Patriotic Service by Revolutionary Taxes Manual is compiled of various SAR documents from the NSSAR Genealogy Committee's "Subcommittee on Revolutionary Taxes", which made a determination that payments of certain Revolutionary War Taxes may provide proof of Patriotic Service.

It is hoped that by combining all of the various SAR documents into one document, that Compatriots and Chapter Registrars will have another reference manual which will enable them to better assist, research and prepare the SAR membership applications. Properly prepared SAR applications, accompanied by the requisite proof documents, will help ensure a speedy membership approval process.

This WVSSAR Proving Patriotic Service by Revolutionary Taxes Manual should be used in combination with the WVSSAR Genealogy Manual, both of which can be downloaded from: <http://wvssar.org/content/documents>

The WVSSAR Proving Patriotic Service by Revolutionary Taxes Manual is composed of the following sections:

- A Introduction
- Delaware Tax Laws
- Maryland Tax Laws
- Maryland Revolutionary Tax Records
- New Jersey Tax Laws
- New York Tax Laws
- North Carolina Tax Laws
- Pennsylvania Tax Laws
- Pennsylvania Tax and Exoneration Lists
- Virginia Tax Laws
- Virginia Revolutionary Tax Lists from Records

It should be noted that the SAR documents contained in this manual are updated, sometimes frequently, and you should therefore check for new revisions of the documents at the SAR website: <http://www.sar.org/>

Raymond M. Kane Jr., President
George Rogers Clark Chapter, WVSSAR



Reports of the Subcommittee on Revolutionary Taxes, National Society SAR Genealogy Committee

John D. Sinks, Harold Ford, and Tilghman McCabe, Jr.

22 December 2013



The National Society SAR Genealogy Committee established the Subcommittee on Revolutionary Taxes to “examine evidence and determine whether or not particular tax laws and lists provide a basis for Patriotic Service and make that information available to the SAR staff and members.” The reports of the Subcommittee on Revolutionary Taxes posted by the Genealogy Committee were prepared with these goals in mind. Under Genealogy Committee policy 2012-06:

A. Payment of a tax to a state or a local jurisdiction during the Revolution shall be deemed Patriotic Service by virtue of providing material aid if:

1. a. the title and/or authorizing language of the tax addresses a request of the Continental Congress, whether or not the request was explicitly attributed to the Congress, or
b. the title and/or authorizing language for the tax gives as the purpose the support of the War and/or achieving independence; and,
2. the taxpayer was not charged a penalty rate or fee imposed for breaking the law and/or the taxpayer was not on record for having broken a law entailing a penalty such as a higher rate, penalty fee, fine, or seizure of property.



As a general strategy, the Subcommittee examines the statutes of a state before it has examined the tax records of that state. Even without a report on particular tax records for a state, a report of the tax laws is of value because an applicant can often determine what law mandated a particular tax record and can simply cite the report on statutes for the state if the law qualified.

The reports are subject to revision. With respect to reports on statutes, there are two reasons. First, the Subcommittee may have overlooked some Revolutionary taxes when reviewing the laws of particular states. Taxes were sometimes authorized in statutes that bore titles giving no hint that a tax was entailed. For example, Virginia passed a law in 1780 entitled “An act for recruiting this state’s quota of troops to serve in the continental army.” Buried in this law is authorization of a tax to raise bounty money for continental volunteers. Second, reports on statutes are developed in two major phases, the first of which may be completed long before the second phase is started. In the first phase the focus is on whether or not a particular tax law is to support the War or address a request of the Continental Congress. The second phase occurs when the Subcommittee starts examining the particular tax records for a state. Additions to the reports on statutes are often made when the Subcommittee determines that particular provisions of a law are useful in determining that extant tax records were mandated by that law. With respect to reports on tax records, reports are likely to reflect state records held at state archives and not county records. For example, the report on Pennsylvania tax lists covers those in the Pennsylvania State Archives Record Series 4.61 and not those that may be found among county records. Anyone finding that a Revolutionary tax law or record has been omitted from a report should notify the Subcommittee at jsinks@comcast.net.





Delaware Tax Laws in Force During the American Revolution

Subcommittee of Revolutionary Taxes, Genealogy Committee, National Society Sons of the American Revolution
John D. Sinks, Harold Ford, and Tilghman McCabe, Jr.



December 8, 2013

Statutes Which Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 8 • pp. 608 - 618	An Act for printing and emitting fifteen Thousand Pounds of bills of credit of this state, to be let out on loan and for striking the further sum of ten thousand pound in such bills for the use of this state, and for providing a fund for sinking the same.	22 Feb 1777	1777 - 1881	“...to the end that the said sum of Ten Thousand Pounds in bills of credit hereby given for the defence and used of this state may be sunk and destroyed within the term of five years...” each county is required to levy an additional tax to raise £666.13.4 to be collected at the same time and in the same manner as other taxes [pp. 617-619]. The collectors are to pay the Trustee of the Loan Office of his county in bills of credit current by this act, which are to be burned.
Ch 22 • pp. 627 - 633	An Act for raising one hundred and twenty thousand dollars, in the Delaware State, for the service of the year One Thousand Seven Hundred and Seventy-eight, by a general tax.	18 May 1778	1778	“...the honorable Continental Congress since the commencement of the present war with Great Britain, have emitted large sums of bills of credit for the defence of America...” “...a requisition is made on this state to raise Sixty Thousand Dollars by way of tax in the present year for its computed quota of Five Millions of Dollars, part of the sums emitted as aforesaid, in order for the sinking of the same.” Also, for furnishing Delaware’s quota of troops the General Assembly has added to the bounty, voted a premium for officers, and borrowed \$40,000 [p.627]. Delaware will raise \$120,000 by tax, divided evenly among the three counties. A special court will be held by 10 June in each county to determine the rate needed [p.628]. Collectors shall provide a just and true account on or before 24 November [p.630].
Ch 38 • pp. 647 - 655	An act for raising One Hundred and Ninety-eight Thousand Dollars in the Delaware State, for the service of the year One Thousand Seven Hundred and Seventy-nine, by a general Tax.	2 Feb 1779	1779	It has been necessary for Congress to emit large sums of bills of credit for carrying out the war with Great Britain and Delaware’s share for the current year is \$150,000. It is necessary to cloth the officers and troops of the state and other needs may arise, requiring a further sum of \$48,000 [p.647]. \$198,000 will be raised by a tax, evenly divided among the three counties. A special court session will be held in each county on or before the 3rd Tuesday of February to determine the rate needed to raise the money [p.648]. Some estates of minors have not been assessed in Kent County and that is to be corrected [p.649]. Collector will pay half the tax to the Treasurer on or before 20 May and the other half on or before 30 Nov. [p.650].
Ch 46 • pp. 670 - 677	An act for raising an additional sum of Four Hundred and Ninety-five Thousand Dollars in the Delaware State, for the service of the year One Thousand Seven Hundred and Seventy-nine, by general tax	6 Jun 1779	1779 - 1780	Congress had requested more money, the share for Delaware being \$450,000, and “...it is necessary for the recruiting and cloathing of the troops of this state, and to make just and adequate provision for the officers, and for defraying other expenses that have arisen...” at a cost of \$45,000 [p.670]. \$180,000 from New Castle, \$165,000 from Kent, and \$150,000 from Sussex will be raised and paid into the State Treasury before 25 March 1780 [p.671]. Soldiers are exempted. Assessors shall make their returns at the August Court of Quarter sessions [p.672]. Collectors shall pay the treasurer on or before 24 December and 24 March next.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 53 • pp. 682 - 690	An act for raising One Million Three Hundred and Sixty Thousand Dollard, in the Delaware State, between the first day of February and the first day of October, in the year One Thousand Seven Hundred and Eighty; and for other purposes therein mentioned.	25 Dec 1779	1780	Congress in a resolution dated 4 Oct. 1779 had given Delaware a quota of \$170,000 per month, amounting to \$1,360,000 [p.682]. New Castle is to pay \$518,095, Kent \$453,333, and Sussex will be raised \$388,572 [pp.682-683]. Clerks of Peace to make out duplicate assessments. Collectors shall pay at least one third of the tax into the Treasury on or before 1 May, and on 10 September shall render a just and true account and pay the residue.
Ch 56 • pp. 692 - 701	An act for furnishing supplies within this state for the army of the United States for the ensuing campaign.	15 Apr 1780	1780	Congress by resolution of 25 Feb. has called on Delaware for 3,050 barrels of flour, 500 tons of hay, and 18,652 bushels of Indian corn [pp. 692-693]. County quotas are set as follows: Newcastle 3055 barrels, 457 ½ tons, Kent 1,006 barrels, 42 ½ tons, and 1,413 bushels; Sussex 150 barrels, 17,448 bushels [p.693]. Justices in each county to meet in May to determine the cost of purchasing the above supplies allowing 4 ½ Spanish milled dollars per hundred weight of flour, 15 Spanish milled dollars per ton of hay, and ¾ Spanish milled Dollar per bushel of Indian Corn and set the tax rate [p.694]. A Receiver of Supplies will be appointed for each county [p.694]. Citizens are to bring supplies to the designated stations for receiving supplies, ½ by 10 Aug and ½ by 13 Dec. Taxpayers can take an oath the they do not have sufficient specific articles annexed to his name in the assessment over and above what is necessary to support his or her family for one year and they pay the value of the articles at specified prices [p.697]. Receivers for the three counties are to make monthly returns to the Commander in Chief of the State [p.699]. Wheat may be delivered in lieu of flour [p.700]. One half of the tax in Chapter 43 shall not be collected or received by collectors [p.700]. 2/3 of the half collected shall be paid to the Continental Treasury [p.701].
Ch 71 • pp. 719 - 738	An Act for calling out of circulation and cancelling the quota of this state, according to the present apportionment, of all the bills of credit emitted by Congress; and for emitting and funding the new bills, according to the resolutions of Congress of the eighteenth of March last, and for other purposes.	2 Feb 1781	1781 - 1785	“...the just and necessary war into which the United States have been driven, obliged the Congress to emit bills of credit....” Congress in resolutions of 18 March 1780 has called upon the states to make provisions for this [pp. 719-720]. Delaware is to raise \$2,266,666 2/3 to be paid into the state treasury in equal payments in May, Aug, and Nov. New Castle \$863,491 2/3; Kent \$755,555 1/3; Sussex \$647,619 2/3 [p.720]. The first two portions are to be paid in bills of credit of Congress only. The third may be paid in bills of credit of Congress, Delaware, or the counties of New Castle, Kent, and Sussex, or in gold or silver. A special court is to be held in each county on 20 Feb to set the rate necessary to raise the money [p.721]. Assessors are to make diligent inquiry and make any additions to the last general assessment [p.726]. Lists are to be delivered by 10 March. Bills of credit emitted by Congress are to be destroyed [p.726]. “...the Legislature of the state, from a regard of the public good, are desirous to carry the resolutions aforesaid into execution, and confide in the justice of the United States, that future adjustments of quotas apportioned to the several states, the extra-proportion of the bills of the currency of the United States now in circulation, assigned to this state in the resolution of Congress, of the seventh day of October in the year One Thousand Seven Hundred and Seventy-nine, and recommended to be brought into the Continental Treasury, by the resolutions of the eighteenth day of March aforesaid, as well as of the bills to be issued in pursuance of the same resolutions, ...Be it enacted, That a tax on the persons and estates in this State of Twenty-seven Thousand Two Hundred Dollars shall be annually levied and collected from last day of December One Thousand Seven Hundred and Eighty One, for and during the term of five years....” The shares are: New Castle \$10,361 2/3; Kent \$9,066 2/3; Sussex \$7,771 2/3 [p.728]. [These amounts were adjusted in June 1781 to £9,000, £7,875, and £6,750 respectively [Ch. 83, p.752]. Note the new amounts are in pounds.] “...the Justices, Grand Jurymen and Assessors of the counties aforesaid, at the usual time of holding their Levy Courts, in the present and the following four years, shall over and above the tax laid for discharging the county rates and levies, lay such additional sum in the Pound, upon the whole rates of the county, according to the then assessment, as will certainly raise, clear of all charges of collection, their respective county proportions of the same annual sum of Twenty-seven Thousand Two Hundred Dollars....”[p.728] On or before 1 November 1782 through 1786 inclusive, pay to county treasurer the additional sum and sums assessed.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 75 • pp. 741 - 747	An ACT for raising Seven Thousand Eight Hundred and Seventy-five Pounds, in Specie, for the Service of the year One Thousand Seven Hundred and Eighty-on, by a general tax.	18 Jun 1781	1781	“...Congress have called upon the United States for their respective quotas of supplies and monies necessary for supporting the army of the said states, during the present campaign; and for defraying other expenses incurred in the prosecution of the present war. [p.741]” £7,875 will be provided in specie, £3,000 from New Castle, £2,625 from Kent, and £2,250 from Sussex, in two equal payments in September and December [pp. 741-742]. The counties are to hold a Special Court on or before 20 July to determine the rate according to the last assessment necessary to raise the money. Within 15 days afterwards the Clerk will deliver the amount to be raised by the collectors. The collectors will pay the county treasurer on or before 20 September and on or before 20 Dec render a true account and pay the residual amount due. Those neglecting or refusing to pay are charged an additional 3d/£ on the sum due [p.744].
Ch 83 • pp. 751 - 762	An act for raising Twenty-Three Thousand Six Hundred and Twenty-Five Pounds, in specie, for the service of the year One Thousand Seven Hundred and Eighty-two.	13 Nov 1781	1781 - 1782	“...Congress have called upon the United States for their respective quotas of supplies and monies necessary for supporting the army of the said states, and for defraying other expenses incurred in the prosecution of the present war. [p.741]” £26,625 in gold and silver coin will be raised by a tax to be paid into the state treasury in three equal portions in March, June, and Oct 1782 [p.751]. New Castle £9,000; Kent £7,875; Sussex £6,750 [p.752]. In November the hundreds that are too large for the assessors to have knowledge will be divided. Duplicates of assessments are to be posted [p.754]. Collection is to be in three equal parts in March, June, and October [p.755]. A portion of the tax may be paid in flour, pork, or beef, Those neglecting or refusing to pay are charged an additional 3d/£ on the sum due [p.759]. Notices of assessments must be posted at least 10 days prior to the meeting of an appeals court on 14 Jan. The court will determine the rate needed to raise the required amount of money. Taxes are to be collected in equal parts in Mar, June, and Oct. The first portion of the tax can be paid in articles of supply: wheat flour, pork, or beef. Receivers are to give receipts on or before 8 March and make monthly returns. Collectors are to pay the taxes to the county treasurer on or before 21 March, 21 June, and 21 Oct.
Ch 99 • pp. 776 - 782	An Act for raising Twenty-two Thousand Five Hundred Pounds for the Service of the year One Thousand Seven Hundred and Eighty-three.	21 Jun 1783	1783	Congress by resolution of 16 October 1782 set a quota for Delaware of \$28,000. Delaware has delayed paying for supplies furnished the army, loans, and public service performed. The total amount needed is £22,500 in gold or silver [p.776]. This amount will be raised by tax. The county shares are: New Castle £8,571.8.8; Kent £7,500; Sussex £6,428.8.4 [p.777]. Each county will hold a special court on or before 19 August to determine the rate needed [p.777]. Collectors are to pay the county treasurer on or before 1 Dec and 1 March [pp. 778-779]. [Only the first payment by the taxpayer would have been made before 26 Nov.]

Statutes Which **Do Not** Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 102 • pp. 257 - 267	An Act for raising county rates and levies.	1742?	Through-out the War. Some of the procedures were used for taxes in support of the War.	“...it is necessary, yearly, and every year, to raise several sums of money for the defraying and paying the public charges of the respective counties of this government....[p.257]” Each county will elect an assessor on 1 October for the ensuing year [p.258]. At the November Court yearly the justices with eight grand-jury-men and the assessors will meet to calculate and settle the public debts and charges for the county and adjust the sum of money necessary to be raised yearly [pp. 259-260]. The assessors will then inform themselves of the persons and estates in their respective counties [p.261]. The Clerk will enter the money with the names of those to whom it is payable in the minutes kept by the county and deliver a copy to the county treasurer [p.262]. Assessments and rates are posted and appeals heard and collectors are appointed. At least once in ten months the collectors shall render their accounts.
Ch 97 • pp. 774 - 775	An Act of the levying and collecting of divers sums of money remaining due for taxes in Continental bills of credit herein mentioned, and for other purposes.	8 Feb 1783	1783	Collection of taxes for retiring bills of credit for 1778, 1779, and 1780 remains incomplete. Delaware has paid to congress its quota for such bills. No collector shall receive such bills for payment of such taxes in the future. [Such payments would not qualify as a basis for Patriotic Service because they were late. However, any such list should not be easily confused with the 1783 state tax.]

Quoted acts/laws are presented with the exact spelling and grammar as originally written. The Subcommittee has suspended the use of (sic) where it might ordinarily be used to keep the quotes as clean and clear as possible.

Vol II of the *Laws of the State of Delaware* can be found at this web address:

http://books.google.com/books?id=HMtJAQAIAAJ&printsec=frontcover&source=gbs_ge_summary_r&cad=0#v=onepage&q&f=false



Maryland Tax Laws in Force During the American Revolution

Subcommittee of Revolutionary Taxes, Genealogy Committee, National Society Sons of the American Revolution
John D. Sinks, Harold Ford, and Tilghman McCabe, Jr.



October 2, 2013

Statutes Which Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 203 • p175 • Ch 21	An Act to Assess and impose an equal tax on all property within this state.	19 Apr 1777	1777	“Whereas the United States and each of the m have been compelled from the scarcity of Gold and Silver to issue very large and considerable Sums of Money in Bills of Credit as the only means to enable them to prosecute the present just and necessary War against Great Britain, in the Defence of their Lives, Liberties and Property, And whereas the quantity thereof now in circulation greatly exceeds the present Medium of Commerce, and nothing can tend so much to promote and maintain its Credit as reducing the quantity thereof, And whereas Congress on the faith and Credit of the United States have resolved to borrow a very Considerable Sum of Money for the purpose of carrying on the present War, and it is absolutely necessary to establish a fund for the punctual payment of the Interest accruing on such Loan, which can only be done by imposing such Taxes as our present Circumstances and the Exigency of our Affairs will admit—...” a tax was at the rate of 10s/£100 of private property was enacted. [Statute, p. 1]
Vol 203 • p175 • Ch 22	An Act relating to the assessment of Property within this state.	19 Apr 1777	1777	No new tax is authorize. The purpose of the tax remains unchanged. Those owing money are to be relieved from tax on the money they are to pay for their debt. Public offices of profit and various professions were taxed on their profit.
Vol 203 • p184 • Ch 14	An Additional Supplement to the acts for Assessment of Property.	17 Dec 1777	1777	The purpose of the tax remains unchanged. The returns show inequality in the valuations of property. Improvements in lands are to be considered. Healthy male slaves other than tradesmen are to be valued at £75. Silver plate is valued at 8 f4/oz, bar iron at £30/ton, and pig iron at £8.6.8/ton.
Vol 203 • p193 • Ch 7	An Act to Raise supplies for the current year.	16 Apr 1778	1778	“Whereas the united States have hither to carried on the present just and necessary War by issuing large Sums of Money in the Bills of Credit, and by borrowing on for [illeg.], and it is become necessary that Taxes should be laid as well for defraying the Current Expenses, as to establish a Fund for the punctual Payment of Interest accruing on Loans either to the Continent or this state Be it therefore enacted...that a rate of 5 shillings in the Pound on the annual value shall be set on all real and personal Property.....” [Statute, p. 1. Also see title.]
Vol 203 • p197 • Ch 2	An Act to aid the proceedings of Commissioners of Tax, and for other purposes.	20 Jun 1778	1778	Extended the time for Commissioners of the Tax to appoint clerks and assessors. [Statute p. 1] “Being a supplement to the last supply bill.” Hanson.

continued . . .

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 203 • p198-199 Ch 7	An Act to Raise the Supplies for the Year seventeen hundred and seventy nine.	13 Dec 1778	1779	“Whereas it is indispensably necessary as well for defraying the current Expenses as to Establish a Fund for the punctual payment of Interest accruing on Loans that the Pound rate assessment should be continued Be it therefore enacted... That a rate of five shillings on the pound on the Annual value shall be set on all real and Personal property....” [Statute, p. 1. The phrase “as well” refers to the purpose stated in the title of the act.]
Vol 203 • p210 • Ch 11	A Supplement to the act to Raise Supplies for the year 1779.	24 Mar 1779	1779	The \$15 million requested by Congress requires an increase in the 1779 Supply Tax. [Statute p. 1] “A further rate of 8f in the pound of the annual income of all property, that is, 40f out of every £. 100 to be levied.”
Vol 203 • p235 • Ch 35	An Act for the assessment of property within this state.	30 Dec 1779	1780	“...it is indispensably necessary as well for defraying the current Expences as to establish a fund for the punctual payment of Interest on Loans to this State, as also to recruit our Quota of Troops in the American Army and furnish them with provisions and Clothing....” [p. 1] The rate was set at £5/£100 pounds of property. Assessors were to return the names of the tracts of land and set values within the range of the best and worst lands as determined by the commissioners for each county. Healthy male slaves over 14 are valued at £75 maximum except tradesmen, who are valued at £125. Silver plate is valued at 8 f4/oz, bar iron at £30/ton, and pig iron at £9/ton. The law required a list of silver plate and ready money by kind at 7:00AM on 1 Feb. 1780.
Vol 203 • p242 • Ch 25	A Supplement to the act of the assessment of property in this state.	11 May 1780	1780	“...Congress has heretofore called on the United States for large supplies of provision and part only of the quota for this State hath been already procured and it being necessary for the purpose of paying the certificates issued for the provisions already obtained, also to supply our army with Cloathing and other articles to pay the County to recruit and defray the expenses of our Government, that an addition should be made to the assessment.” [p. 1] A further sum of £20 shall be collected as follows. £5 shall be collected by 10 June and £5 shall be collected by 10 November.
Vol 203 • p243-245 Ch 8	An Act for Sinking the quota required by Congress of this state of the bills of credit emitted by Congress.	June 1780 Session	1781-1782 5 years, starting 1 Jan 1781, but repealed in Nov Session 1782 (p343 • Ch 29)	Cites the Resolution of Congress of 18 March 1780, quoting it extensively. “...To secure the redemption of these new bills, there shall, in each of the five following years, be an assessment of property; and for every £. 100 there shall be paid a tax of one bushel of wheat, or 25lb. of tobacco, or one dollar in silver or in the paper itself. The product of this tax is to be invioably appropriated to the redemption of one sixth of the emission in every year after the 1st of January, 1781. Besides this fund, there is another, which is the product of certain duties imposed by this act on exported tobacco and iron, on every kind of imported spirit, wine, coffee, loaf sugar, and negroes, on marriage and ordinary licences, on registers for vessels, on commissions of marque and reprisal, on home-made spirit, and on billiard tables.” The tax on marriage licenses would be a fee. The tax is covered on pp. 6-7 in the statute. The value of gold and silver coin is specified on p. 13.
Vol 203 • p259 • Ch 25	An Act to Raise supplies for the year 1781.	15 Jan 1781	1781	“For raising necessary Supplies for the ensuing year” [Statute, p. 1] “This act imposes a rate of 30f in the £. 100, to be paid in fresh pork at £. 3 per hundred, beef at 48f, barrelled pork £. 8 10 0 per barrel, containing 220lb. wheat at 7f6 per bushel, wheat flour separated from the bran and shorts at 18/9 per short hundred, transfer tobacco at 17f6, and crop tobacco at 20f per hundred, Spanish dollars at 7f6, and gold, silver, or new bills of the emission of this state, at their respective comparative passing value, at the time of payment.”

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Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 203 • p261 • Ch 32	An Act to Explain that part of the act for sinking the quota required by congress of this state of bills of credit emitted by Congress, which relates to the duty imposed on ordinary licenses.	Oct 1780 Session	1781-1782	No details beyond the title are provided by Hanson. This act would clarify Ch 8 pp. 243-245 on page 2.
Vol 203 • p278 • Ch 3	An Additional Supplement to the act for Raising supplies for the year 1781.	May 1781 Session	1781	“Allowing bacon to be paid for the tax at the rate of 1f per pound.” Ham also allowed.
Vol 203 • p282-283 Ch 23	Emission of bills of credit not exceeding £200,000 in the security of double the value in Lands to defray expenses of present campaign.	May 1781 Session	3 yrs. 1781-1783	“For the redemption of these bills, there is in the first place imposed a tax, payable in specie or in the said bills, of 3f9 in the £. 100, according as property may be valued for three successive years, to be collected and paid into the treasury, with other public taxes, by the 20th of September in 1782, 1783, and 1784.”
Vol 203 • p283 • Ch 25	A Further Supplement to the act to Raise the supplies for the year 1781.	May 1781 Session	1781	Fixes value of bills of credit received in payment of taxes. Also deals with dates of payment.
Vol 203 • p288 • Ch 4	An Act to Raise supplies for the year 1782.	Nov 1781 Session	1782	“For raising necessary Supplies for the ensuing year” [Statute, p. 1] “By imposing a tax of 45f on every £. 100 worth of private property.” Commodities could be used in the payment of the tax. This is in line with supply taxes of other states, although the summary does not state the purpose.
Vol 203 • p296 • Ch 19	Supplement to Raise supplies for the year 1782.	22 Jan 1782	1782	“Directing crop tobacco to be received at 20f, with an allowance of four per cent. for cask, and transfer not to be received at all. “

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Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 203 • p324 • Ch 54	An Additional Supplement to the act to Raise the supplies for the year 1782.	15 Jun 1782	1782	Reduces the tax rate for the 1782 Supply Tax from 45f in the £. 100 to 30f. "...five shillings current Money part of the said Thirty shillings shall be paid in foreign Gold or Silver coin ...or in Continental Bank Notes on or before the first day of August next....." "...twelve shillings and six pence current money part of the said thirty shillings shall be paid or discharged by Specifics in Tobacco, wheat. Flour. Wheat. Beef on the Hoof, Barrelled Pork, Bar Iron, on in Bills of Credit...on or before the twentieth Day of August next...." "...twelve shillings and six pence current money the residue of the said thirty shillings shall be paid or discharged by specifics or Bills of Credit...on or before the first Day of November nest....." [p. 1]
Vol 203 • p329 • Ch 6	An Act to raise supplies for the year 1783.	2 Jan 1783	1783	<p>"For raising necessary Supplies for the ensuing year" [p. 1] "A tax of 25f is imposed on every £. 100's worth of property...." "One fifth of the specie received under this act is appropriated to the use of congress; the residue is first appropriated to the support of the civil list; and the money arising from the sale of the specifics shall, in the first place, be applied to the discharge of a year's interest on specie certificates." Both the assessment lists and a summary are to be sent to the Clerk of the House of Delegates.</p> <p>The 1783 Maryland tax list is indexed by the Maryland State Archives at www.msa.md.gov/msa/stagser/s1400/s1437/html/ssi1437e.html. The index, however, includes paupers who paid no taxes.</p>
Vol 203 • p343 • Ch 34	Supplement to raise supplies for 1783.	15 Jan 1783	1783	Merchant Grist mills, Forges, Furnaces, Stills, and fulling mills are not to be construed as tax-free mechanics tools. [p. 1] "...each collector is required, by the 10th day of every month (beginning with June next) until all the taxes due in his county be collected, to make out an alphabetical list of those who shall have paid their tax, before the 1st day of the month. One copy of such list he is to lodge with his county clerk, and another copy he shall send, by the first opportunity, to the intendant. This provision was calculated to stigmatize all such as, at that critical time, should neglect so important a duty as that of punctually paying their taxes."
Vol 203 • p153 • Ch 1	An Act for Laying the levy in Anne-Arundel County.	Feb 1777 Session	1777	The list of taxables for several of the hundreds not having been returned, any three justices can appoint people to take the lists. Justices in other counties where the levy has not been laid are similarly empowered. No purpose is stated.
Vol 203 • p218 • Ch 19	An Act to enable the justices of Frederick and Montgomery counties to assess a sum of money sufficient to defray the expenses of the commissioners in dividing Frederick County.	Nov 1779 Session	1780	County courts to levy ½ the amount due the commissioners for dividing the county.

Statutes Which **Do Not** Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 203 • p256 • Ch 11	An Act to Extend the time and to enforce the collection of the taxes in several of the counties within this state, and for other purposes.	Oct 1780 Session		The two previous taxes were consolidated.
Vol 203 • p257-258 Ch 21	An Act to Prevent frauds and abuses in the collection of the tobacco taxes, and to extend the time of payment of the tobacco tax.	Oct 1780 Session		Collectors must account on oath. "...many evil disposed citizens of this state have purchased up tobaccoes and paid the same to the sheriffs or collectors of this state, for many of the citizens of this state, in discharge of their tobacco tax, without being requested so to do, and have taken bills, bonds or notes, for the payment of greater sums of money than the tobaccoes paid to the said sheriff amounted to at the market price at the time of taking the said bill, bond or note...." Provisions to end this practice.
Vol 203 • p259-260 Ch 26	An Act to authorize the County courts to impose an assessment to defray their county charges.	Oct 1780 Session	6 yrs. 1781-1783	Any three or more justices of a county at the June or August Courts shall "...adjust the ordinary and necessary expences of their several counties, including an allowance for the poor of their county, in real money...." "the clerk of each county shall, and he is hereby directed, to keep a fair and accurate account of such assessment or rate, and how disposed of by his county court, in a book to be kept for that purpose alone, and shall annually, within one month after such assessment ... transmit a copy thereof to the governor and council...."
Vol 203 • p314 • Ch 27	An Act to make valid the proceedings of the commissioners of tax for Dorchester County.	Apr 1782 Session	1781?	Commissioners did not act on the mandated days, but substantially performed their duty. This validated their action and relieved them of fines.
Vol 203 • p331-340 Ch 17	An Act for the more effectual Paving the Streets of Baltimore-town in Baltimore County, and for other purposes.	Nov 1782 Session	1783	Taxes were levied in Baltimore "...towards paving, cleansing, and keeping in repair, the streets, lanes and alleys, and for mending, building, and keeping in repair, the bridges within the said town, viz. On every foot front of improved and unimproved lots in those parts of the streets fixed on to be paved, or that may have been already paved....".

continued . . .

Statutes Which Do Not Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 203 • p343 • Ch 29	An Act to Repeal the taxes and duties imposed and appropriated for redemption of Bills of Credit emitted in the years 1780 and 1781.	Nov 1782 Session	1783	Repealed pp 243-245, Ch 8. Arrears were to be collected.

Laws of Maryland, Made Since 1743 (Hanson's Laws of Maryland 1763-1784) (Abstracts only) <http://www.msa.md.gov/megafile/msa/speccol/sc2900/sc2908/000001/000203/html/index.html>

Note: Hanson's Laws of Maryland 1763-1784 summarizes laws rather than gives their text. In some cases it has been necessary to examine the original statutes in the Maryland State Archive for sufficient detail to determine whether a statute provides a basis for Patriot Service and to determine which law mandated a particular tax record. For all of the taxes determined to provide evidence of material support for the Revolution, the actual statute was photographed and examined.

Quoted acts/laws are presented with the exact spelling and grammar as originally written. The Subcommittee has suspended the use of (sic) where it might ordinarily be used to keep the quotes as clean and clear as possible



Maryland Revolutionary Tax Records

Subcommittee of Revolutionary Taxes, Genealogy Committee, National Society Sons of the American Revolution
John D. Sinks, Harold Ford, and Tilghman McCabe, Jr.



November 24, 2013

The Maryland State Archives holds a number of Revolutionary tax records. The Subcommittee on Revolutionary Taxes has evaluated most, if not all of these records and determined that a significant number of them were for taxes that supported the War or honored a request of the Continental Congress. Such records provide a basis for Patriotic Service for an ancestor for the Sons of the American Revolution.

Many lists that provide a basis for Patriotic Service are available, courtesy of the Maryland State Archives, in the SAR Library in Louisville and posted by the Maryland Society SAR, at: <http://www.marylandsar.org/marylandtaxlists1783>. Plans are to make all of these records available. The Maryland and District of Columbia Societies, Sons of the American Revolution provided funding.

The purpose of this document is to list concisely those records that have been determined to provide a basis for Patriotic Service and those which have not. For those that do provide a basis for Patriotic Service, an explanation is provided in the introductory notes at the beginning of that Maryland PDF tax list found at the SAR Library and on the Maryland Society SAR website. Detailed instructions are also provided in the introductory notes about which pages to submit as evidence of service for an ancestor meeting SAR Patriotic Service requirements. Some records also contain names of people who do not qualify, but are also listed. These include paupers, who were exempt from taxes, people charged a penalty on their state tax, and men reported on sub-lists of those over 18 and under 21. A very brief explanation of why certain lists have not been deemed to provide a basis for Patriotic Service is also provided below.

Tax Records that Provide a Basis for Patriotic Service

County	Year and Title	Maryland State Archives Citation	Hundreds / Districts	
Anne Arundel	1783 Supply Tax	General Assembly, Assessment Record, 1783, MSA S1161-1 through 17, Locations 01/04/05/044 and 01/04/05/045; except for Upper Fork and Bear Ground also on microfilm reel SCM 871-1 through 12, through 14, 20, 26, and 33.	<ul style="list-style-type: none">• Annapolis Hundred• Broad Neck Hundred• Elkridge Hundred• Elkridge Landing Hundred• Herring Creek Hundred• Lower Part Herring Creek Hundred• Huntington Hundred• Lyons Creek Hundred• Magothy Hundred• Middle Neck Hundred	<ul style="list-style-type: none">• Patuxent Hundred• Patapsco Hundred• Upper Part Road River Hundred• Lower Part Road River Hundred• Severn Hundred• South River Hundred• Town Neck Hundred• West River Hundred• Upper Fork and Bear Ground Hundred
Baltimore	1783 Supply Tax	Maryland State Archives Citation: General Assembly, Assessment Record, 1783, MSA S1161-18 through 29, Location 01/04/05/045; except for Delaware Lower Hundred also on microfilm reel SCM 871-13, 15 through 19, and 21 through 25.	<ul style="list-style-type: none">• Back River Lower Hundred• Baltimore East Hundred• Delaware Lower Hundred• Delaware Upper Hundred• Deptford Hundred• Gunpowder Upper Hundred• Middle River Lower Hundred	<ul style="list-style-type: none">• Middle River Upper and Back River Upper Hundreds• Middlesex Hundred• Mine Run Hundred• North hundred• Pipe Creek Hundred

Tax Records that Provide a Basis for Patriotic Service *continued*

County	Year and Title	Maryland State Archives Citation	Hundreds / Districts	
Calvert	1782 Supply Tax	Maryland State Archives Citation: Maryland State Archives, Accession Problems and Miscellaneous, MSA T68-30-19, Location 02/04/02/030.	<ul style="list-style-type: none"> • Lyon's Creek Hundred • Upper Hundred Clifts • Hunting Creek Hundred • Elkridge Landing Hundred 	<ul style="list-style-type: none"> • Leonard's Creek Hundred • Lower Hundred Clifts • Elton Head Hundred
Calvert	1783 Supply Tax	Maryland State Archives Citation: State, General Assembly, Assessment Record, 1783, MSA S1161-30 through 32, Location 01/04/05/046; also on microfilm reel CM 1296-1 through 3.	<ul style="list-style-type: none"> • First District • Second District • Third District 	
Caroline	1781 Supply Tax	Maryland State Archives Citation: Caroline County, Commissioners of the Tax, Assessment Record, 1781, MSA C467-1, Location 01/03/04/036.	<ul style="list-style-type: none"> • Choptank Hundred 	
Caroline	1783 Supply Tax	Maryland State Archives Citation: General Assembly, Assessment Record, 1783, MSA S1161-33 to 35, Location 01/04/05/046, on microfilm reel SCM 871-27.	<ul style="list-style-type: none"> • Lower Choptank District • River District • Upper Choptank District 	
Cecil	1781 Supply Tax	Maryland State Archives Citation: State, Scharf Collection, Commissioners of the Tax, MSA S1005-111-7, Location 01/08/05/006.	<ul style="list-style-type: none"> • North Susquehanna Hundred 	
Cecil	1783 Supply Tax	Maryland State Archives Citation: General Assembly, Assessment Record, 1783, MSA S1161-36 through 41, Locations 01/04/05/046 and 01/04/05/047; also on microfilm reel SCM 871-28 through 33.	<ul style="list-style-type: none"> • District 1: Bohemia, West and North Sasafras Hundreds • District 2: Middle Neck, Bohemia Manor and Back Creek Hundreds • District 3: North Milford and East Nottingham Hundreds • District 4: South Milford and Elk Hundreds 	<ul style="list-style-type: none"> • District 5: West Nottingham, South Susquehanna and Charles Town Hundreds • District 6: North Susquehanna and Octorara Hundreds
Charles	1782 Assessments in Different Moneys	Maryland State Archives Citation: Maryland State Archives, Accession Problems and Miscellaneous, 1782-1791, MSA T68-30-1, Location 02/04/02/030.	<ul style="list-style-type: none"> • Benedict Hundred • Bryan Town Hundred • Durham lower Hundred • Durham Upper Hundred • East Newport Hundred • East Upper Port Tobacco Hundred • Lower East Port Tobacco Hundred 	<ul style="list-style-type: none"> • Lower William & Mary Hundred • Newport West Hundred • Pomonkey Hundred • Port Tobacco Hundred • Port Tobacco Upper Hundred • West Port Tobacco Hundred • Upper William & Mary Hundred

Tax Records that Provide a Basis for Patriotic Service *continued*

County	Year and Title	Maryland State Archives Citation	Hundreds / Districts	
Charles	1782 Supply Tax	Maryland State Archives Citation: State, Scharf Collection, Commissioners of the Tax, MSA S1005-107-7 through 10 and 12 through 17, Location 01/08/05/071.	<ul style="list-style-type: none"> • Benedict Hundred • Durham Upper Hundred • East Newport Hundred • East Upper Port Tobacco Hundred • Lower East Port Tobacco Hundred • Lower William & Mary Hundred 	<ul style="list-style-type: none"> • Newport West Hundred • Pomonkey Hundred • Port Tobacco Hundred • Port Tobacco Upper Hundred • West Port Tobacco Hundred
Charles	1783 Supply Tax	Maryland State Archives Citation: General Assembly, Assessment Record, 1783, MSA S1161-42 through 53, Location 01/04/05/47 & 01/04/05/48; also on microfilm reel SCM 871-34 through 40.	<ul style="list-style-type: none"> • District 1: William & Mary Upper and Lower Hundreds • District 2: East and West Newport Hundreds • District 3: Benedict and Bryan Town Hundreds • District 4: Port Tobacco Upper and Upper Part of East Port Tobacco Hundreds 	<ul style="list-style-type: none"> • District 5: Port Tobacco West and Pomonkey Hundreds • District 6: Port Tobacco Lower East and Town Hundreds • District 6: Durham Upper and Lower Hundreds
Dorchester	1783 Supply Tax	Maryland State Archives Citation: General Assembly, Assessment Record, 1783, MSA S1161-54 through 56, Location 01/04/05/048; also on microfilm reel SCM 871-41 through 45 and 872-1 and 2.	<ul style="list-style-type: none"> • Upper District • Middle District • Lower District 	
Frederick	1778 Supply Tax	Maryland State Archives Citation: State, Scharf Collection, MSA S1005-108, Location 01/08/05/072.	<ul style="list-style-type: none"> • Middle Monocacy Hundred 	
Frederick	1782 Supply Tax	Maryland State Archives Citation: State, Scharf Collection, MSA S1005-108, Location 01/08/05/072.	<ul style="list-style-type: none"> • Frederick Town Hundred • Piney Creek Hundred • Unity Hundred 	
Harford	1783 Supply Tax	1783 Supply Tax, Scharf Collection, State, General Assembly, Assessment Record, 1783, MSA S1161-57 to 68, Location 01/04/05/049; also on microfilm reel SCM 872-3 through 14.	<ul style="list-style-type: none"> • Broad Creek Hundred • Bush River Hundred • Bush River Upper and Eden Hundreds • Deer Creek Lower Hundred • Deer Creek Middle Hundred • Deer Creek Upper Hundred 	<ul style="list-style-type: none"> • Gunpowder Upper and Lower Hundreds • Harford Lower Hundred • Harford Upper Hundred • Spesutia Upper Hundred • Spesutia Lower Hundred • Susquehanna Hundred

Tax Records that Provide a Basis for Patriotic Service *continued*

County	Year and Title	Maryland State Archives Citation	Hundreds / Districts
Kent	1783 Supply Tax	<p>Maryland State Archives Citation: General Assembly, Assessment Record, 1783, MSA S1161-69 through 73, Location 01/04/05/050; also on microfilm SCM 872-15, 16, 18, 21, and 24.</p> <p><i>*Note: land only is extant for Districts 2-5</i></p>	<ul style="list-style-type: none"> • District 1: Lower Langford Bay and Eastern Neck Hundreds • District 2: Chestertown and Upper Langford Bay Hundreds • District 3: Chester and Worten Hundreds • District 4: Morgans Creek and Lower South Sassafras Hundreds • District 5: Hundreds not identified
Montgomery	1782 Supply Tax	<p>Maryland State Archives Citation: General Assembly, Assessment Record, 1783, MSA S1161-74 through 79, Location 01/04/05/051; also on microfilm SCM 872-27.</p> <p><i>* Note: The Maryland State Archives has catalogued this return as a 1783 Supply Tax. For reasons why this is in fact a 1782 list, see Eleanor M.V. Cook's article "Assessment of 1783 for Montgomery County," The Archivist's Bulldog, Vol. 11 #3, February 10, 1997. It can be found on the MSA website.</i></p>	<ul style="list-style-type: none"> • Upper Potomac Hundred
Montgomery	1783 Supply Tax	<p>Maryland State Archives Citation: General Assembly, Assessment Record, 1783, MSA S1161-74 through 79, Location 01/04/05/051; also on microfilm SCM 872-26 and 28 through 32.</p>	<ul style="list-style-type: none"> • District 1: Middle Potomac, Lower Potomac and Georgetown Hundreds • District 2: Sugarland and Upper Potomac Hundreds • District 3: Linganore and Sugar Loaf Hundreds • District 4: Upper Newfoundland and Seneca Hundreds • District 5: Lower Newfoundland, Rock Creek and Northwest
Prince George's	1788 and 1779 Supply Tax	<p>Maryland State Archives Citation: Special Collections, Sheriff's Tax Collection Ledger, MSA CE282-1 (Formerly C1315-1), Location 00/08/04/42.</p> <p><i>Note: This document is accessible at http://speccol.mdarchives.state.md.us/msa/speccol/catalog/cfm/dsp_number.cfm. Researchers should click on the collection description and use the public username and password, aaco and aaco#. The ledger also includes 1778 entries. For 1778 and 1779, the entries distinguish between the state tax and the county tax. The state taxes in effect for these two years both supported the War. Entries for 1780 and 1781 do not specify whether the tax was state or county and do not qualify. This ledger is not to be confused with the Sheriff's Tax Collection Ledger for 1780-1795.</i></p>	<ul style="list-style-type: none"> • Queen Anne's Parish • St. Paul's Parish

Tax Records that Provide a Basis for Patriotic Service *continued*

County	Year and Title	Maryland State Archives Citation	Hundreds / Districts	
Prince George's	1780 Supply Tax on Ready Money and Plate	<p>Maryland State Archives Citation: Prince George's County, Commissioners of the Tax, Assessment Record, 1780, MSA C1162-1 through 5, 7, 9 through 12, & 84, Location 01/21/10/011.</p> <p><i>*Note: The Maryland State Archives identified the returns for the Patuxent Hundred as 1783. There can be little doubt, however, that this return was mandated by the provision in the 1780 Supply Tax for a special certificate to be returned by the assessor for the ready money held at 7:00am on February 1, 1780. This is the only year such requirement is found.</i></p>	<ul style="list-style-type: none"> • Charlotte Hundred • Collington Hundred • Eastern Branch Hundred • Horsepen Hundred • Hynson Hundre • Mt. Calvert Hundred 	<ul style="list-style-type: none"> • Oxon Hundred • Patuxent Hundred • Rock Creek Hundred • Washington Hundred • Western Branch Hundred
Prince George's	1781 Supply Tax	Maryland State Archives Citation: Prince George's County, Commissioners of the Tax, Assessment Record, 1781, MSA C1162-13, Location 01/21/10/011.	<ul style="list-style-type: none"> • Patuxent Hundred 	
Prince George's	1783 Supply Tax	Maryland State Archives Citation: Prince George's County, Commissioners of the Tax, Assessment Record, 1783, MSA C1162-15, Location 01/21/10/011.	<ul style="list-style-type: none"> • New Scotland, Oxon and Bladensburg Hundreds 	
Queen Anne's	1783 Supply Tax	Maryland State Archives Citation: General Assembly, Assessment Record, 1783, MSA S1161-80 through 83, Location 01/04/05/051 & 01/04/05/052. These lists are not on microfilm.	<ul style="list-style-type: none"> • Corsica District: Worrell and Island Hundreds • Island District: Ealsey, Upper Kent Island and Lower Kent Island Hundreds 	<ul style="list-style-type: none"> • Tuckahoe District: Wye and Tuckahoe Hundreds • Upper District: Town and Chester Hundreds
Somerset	1783 Supply Tax	Maryland State Archives Citation: General Assembly, Assessment Record, 1783, MSA S1161-84 through 94, Location 01/04/05/052; also on microfilm SCM 873-2 through 5.	<ul style="list-style-type: none"> • Wicomico District: Nanticoke and Wicomico Hundreds • Rewastico District: Rewastico Hundred 	<ul style="list-style-type: none"> • Princess Anne District: Monokin, Princess Anne and Monye Hundreds • Annamessex District: Great Annemessex, Little Annemessex, Pocomoke and Dividing Creek Hundreds
Talbot	1783 Supply Tax	Maryland State Archives Citation: General Assembly, Assessment Record, 1783, MSA S1161-95 through 101, Location 01/04/05/053; also on microfilm SCM 872-34 through 39.	<ul style="list-style-type: none"> • District 1: Bay and Mill Hundreds • District 2: Island, Tuckahoe and Kings Creek Hundreds 	<ul style="list-style-type: none"> • District 3: Bolingbroke and Third Haven Hundreds

Tax Records that Provide a Basis for Patriotic Service *continued*

County	Year and Title	Maryland State Archives Citation	Hundreds / Districts	
Washington	1783 Supply Tax	Maryland State Archives Citation: General Assembly, Assessment Record, 1783, MSA S1161-102 through 107, Location 01/04/05/054. These lists are not on microfilm.	<ul style="list-style-type: none"> • Marsh Hundred • Cumberland and Upper Old Town Hundreds • Wills Town and Sandy Creek Hundreds • Shipton and Murley's Run Hundreds • Elizabeth Hundred 	<ul style="list-style-type: none"> • Lower Antietam and Sharpsberg Hundreds • Salisbury and Conococheague Hundreds • Fort Frederick and Linton Hundreds • Upper Antietam and Jerusalem Hundreds
Worcester	1783 Supply Tax	<p>Maryland State Archives Citation: General Assembly, Assessment Record, 1783, MSA S1161-108 through 116, Location 01/04/05/053; also on microfilm SCM 872-40 through 47.</p> <p><i>*Note: It should be noted that there are inconsistencies in microfilm item numbers between the Maryland State Archives catalogues for MSA S1161 and MSA SM 59.</i></p>	<ul style="list-style-type: none"> • Acquango Hundred • Boquenorton Hundred • Buckingham and Worcester Hundreds • Mattopony Hundred • Pitt's Creek Hundred 	<ul style="list-style-type: none"> • Pocomoke Hundred • Queponoco Hundred • Snow Hill Hundred • Wicomico Hundred

Tax Records that **DO NOT** Provide a Basis for Patriotic Service

Levy lists, books, and papers document the support of civil functions at the county level. Although county taxes do not qualify as supporting the War or addressing requests of the Continental Congress, the disbursements are a valuable source of civil services. For the Revolutionary period of 1775 through 1783, we have found levy records for only five counties and not all of these actually contain tax lists. Most of those who are listed are insolvents whose names had been turned over to the sheriff for collection. All of the levy records identified for 1775 through 1783 are listed below, whether a tax list is included or not.

County	Year and Title	Maryland State Archives Citation	Hundreds / Districts
Baltimore	1776, 1780 and 1783 Levy Lists	Maryland State Archives Citation: Baltimore County, Court (Levy List), MSA C362-4 through 6, Location 02/59/10/001.	
Kent	1758 - 1784 Levy Lists	Maryland State Archives Citation: Kent County, Court (Levy List), MSA C1072-3, Location 01/15/04/012; also on microfilm reel CR 50569.	
Montgomery	1777 - 1780 Levy Lists	Maryland State Archives Citation: Montgomery County, Court (Levy List), MSA C1131-1 through 5, Locations 01/18/14/046 (1777) and 01/18/14/023 (1778-1780); also 1778-1780 on microfilm reel CR 12256-2 through 5.	
Prince George's	1760 - 1794 Levy Book	Maryland State Archives Citation: Prince George's County, Court (Levy Book), MSA C1245-2, Location 01/30/13/034.	
Prince George's	1781 and 1782 Levy Papers	Maryland State Archives Citation: Prince George's County, Court (Levy Papers), MSA C1249-1, Location 01/21/10/007.	
Prince George's	1780 Real Property	Maryland State Archives Citation: Prince George's County, Commissioners of the Tax, Assessment Record, 1780, MSA C1162-4-6, Location 01/21/10/011. <i>*Note: These real property lists contain no indication of whether they were compiled for the county levy or the state supply tax. The returns for the Horsepen and Hynson Hundreds are in the same folder with returns for the ready money, which do provide a basis for Patriotic Service.</i>	<ul style="list-style-type: none"> • Horsepen Hundred • Hynson Hundred • King George Hundred
Prince George's	1783 Real and Personal Property	Maryland State Archives Citation: Prince George's County, Commissioners of the Tax, Assessment Record, 1783, MSA C1162-14 and 20, Location 01/21/10/011. <i>*Note: These personal property lists do not state whether they were compiled for the county levy or the state supply tax. The returns do conform to the requirements of the 1783 Supply Tax in the columns of taxable property and the mandatory valuation of slaves by age and gender categories. The Horsepen Hundred list is undated but the Maryland State Archives has classified it as a 1783 list; the second list does bear the year 1783 in two places on a page at the beginning that contains many scribbled notes. Further research and analysis may confirm that one or both of these returns were for the supply tax.</i>	<ul style="list-style-type: none"> • Horsepen Hundred • Eastern branch & Rock Creek Hundreds (perhaps)

Tax Records that DO NOT Provide a Basis for Patriotic Service *continued*

County	Year and Title	Maryland State Archives Citation	Hundreds / Districts	
Prince George's	1783 Real Property	Maryland State Archives Citation: Prince George's County, Commissioners of the Tax, Assessment Record, 1783, MSA C1162-14 and 16 through 19, Location 01/21/10/011. <i>*Note: These real property lists contain no indication of whether they were compiled for the county levy or the state supply tax. Many are undated but have been classified as 1783 lists by the Maryland State Archives.</i>	<ul style="list-style-type: none"> • Horsepen Hundred • Hynson Hundred • Patuxent Hundred 	<ul style="list-style-type: none"> • Prince Frederick Hundred • Upper Marlboro Hundred • Western Branch Hundred
Prince George's	1780 - 1795 Sheriff's Tax Collection Ledger	<p>Maryland State Archives Citation: Prince George's County, Commissioners of the Tax, Tax Collection Record, MSA C1315-2, Location 01/30/13/002.</p> <p>This ledger contains late taxes and taxes not identified as state taxes. Any state taxes in this volume no later than 1783 would qualify as evidence of Patriotic Service. This ledger is not to be confused with the Sheriff's Tax Collection Ledger for 1779-1781.</p>		



New Jersey Tax Laws in Force During the American Revolution

Subcommittee of Revolutionary Taxes, Genealogy Committee, National Society Sons of the American Revolution
John D. Sinks, Harold Ford, and Tilghman McCabe, Jr.



February 7, 2014

Statutes Which Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Prov. Congress of New Jersey 1775	Raise £10,000	3 June 1775		“That the cruel and arbitrary measures of the British Parliament and Ministry, to enslave the American Colonies, having made it necessary to arm and discipline the inhabitants, in defence of their rights and freedom, and that persons in whom they can confide should be chosen to command in the militia, it is recommended and advised that one or more companies....” “...in the present dangerous state of public affairs, as the usual resources of government appear to be insufficient, a fund extraordinary be provided for the use of the Province, of £10,000 proclamation money, to be immediately raised....” Quotas are specified for each county, but taxable property is not.
Session 1 • pp. 26-36 Ch 20	An Act for Better Regulating the Militia	15 March 1777	1777-?	Persons exempt from military service were taxed to “...contribute their just Proportion towards the Defence and Preservation of the Government....”p. 36 A deduction of 1/3 of the tax was allowed for each under-age sons, apprentices, or servant equipped. “Money arising ...from Taxation of Exempts...shall be set a part and appropriated, as a Fund, for the Relief and Benefit of such Soldiers, as may be wounded or disabled, and of the Widows and Children of such as may lose their Lives in the Service of this State....” p. 36.
Session 2 • pp. 42-56 Ch.22	An Act for Regulating, Training and Arraying of the Militia.	14 April 1778	Each and every year until repealed.	Persons exempt from military service were taxed “...to provide for the Support and Defence of the State.” “...upon and out of the Estates of Real and Personal of those who are exempted from actual Service ...on Account of Age, Inability of Body, Office or otherwise, her shall yearly and every Year, during the Continuance of the Act, be levied and collected, over and above all other Taxes, Six-pence in the Pound Value....” p. 55 A deduction of 1/2 of the tax was allowed for each under-age sons, apprentices, or servant equipped.
Session 2 • pp. 64-71 Ch 24	An Act for the Speedy and Effectual Recruiting of the four New-Jersey Regiments, in the Service of the United States.	3 April 1778		“...that such as are exempted from military Duties by Reason of Age, Office or otherwise, may nevertheless contribute in a just and requisite Degree to render the publick burdens equal...; and also, that a Fund may be provided for the Re-payment of the Monies to be borrowed aforesaid,...”p. 70 Paymasters of Bounty for recruiting the troops were authorized “...to borrow, on the credit of this State, such as may be necessary....”p. 68 9 pence per pound tax was levied on exempts, with a deduction of sons, apprentices, and servants equipped at the expense of the exempt. Taxable property is the same as that in Ch. 23.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 3 • pp. 24-27 Ch 9	An Act for Recovering arrears of certain taxes.	8 Dec. 1778		“...By Reason of frequent Invasions of the Enemy during the Course of the present War...Parts of sundry Taxes directed to be raised...are in Arrear....” Some of the specific acts cited do not qualify for patriotic service; others do. State of taxes to be reported to county justices by 4 Jan. 1779. These reports are presumably important in determining whether those in arrears were at fault or the delay was due to action of the enemy. Lists to be delivered by March 1779.
Session 3 • pp. 70-83 Ch 30	An Act to raise the Sum of One Million Pounds in the State of New-Jersey.	8 June 1779	1779	“Whereas the Congress of the United States of America have, at different Periods, been under the Necessity of emitting Bills of Credit, and taking Monies upon Load for supporting the expenses of the just and unavoidable War, and have recommended to the several States to establish Funds for paying into the continental Treasury their respective Quotas for sinking the same; And ...in order to make adequate Provision for Payment of the said Quota, as well as for defraying the necessary Expences of the State, that an extra Sum should be raised by Tax for the current Year....” Pp. 70-71 Taxables are similar to previous years, but the rates are higher. Mandatory and maximum assessments for particular items are given on pp. 71-73. See p. 78 for the tax form.
Session 4 • pp. 3-15 Ch 1	An Act to raise the Sum of Three Million Three Hundred and Seventy-five Thousand Pounds, in the State of New-Jersey.	18 Dec. 1779	Payments due 1 Apr. 1780 & 10 July 1780.	“...it is highly necessary that Provision be made for raising Supplies required by Congress for the current Expences of the War, as well as supporting the Government, and defraying the necessary Expences of this State; the only equitable Mode of effecting which will be by levying a Tax on the Inhabitants thereof....”p. 3 Taxable property is similar to previous acts and mandatory and maximum assessments on particular items are specified.pp. 3-4 . Tax form specified on p. 10.
Session 4 • pp. 92-100 Ch 43	An Act for Establishing a Fund for Sinking and redeeming the Proportion of the Bills of Credit of the United States assigned as the Quota of this State.	9 June 1780	1780-1783	The request of Congress of 18 March 1780 is quoted at length. Pp. 92-94. £264,375 is to be raised to cover \$225,000 principle and 5% interest. p. 94 Money is due 31 Dec. 1781, 1782, 1783, 1784, and 1785.p. 94 (The third payment could be been collected before 26 Nov. New bills of credit could be issued to retire old bills.) The whole of the Continental currency in circulation should be called in by tax and destroyed. £3,750,000 will be levied and payable by 1 Nov. 1780 and 5 March 1781.p. 98 Taxable items are similar to previous acts.
Session 5 • pp. 84-102 Ch 34	An Act for Raising the Value of One Hundred and Fifty Thousand Pounds in Money and Other Supplies, in the State of New-Jersey, and for other Purposes therein mentioned.	22 June 1781	1781	“...it is necessary that Provision be made for raising a Sum of Money to answer the Exigencies of the State, and for procuring Supplies for the Use of the Army....”p. 84 Taxable property is similar to previous acts and mandatory and maximum assessments for particular items are specified pp. 85-86 Payments are due to the Treasury 10 Sep. 1781 and 1 Dec. 1781.p. 92 The format of the lists is given on p. 90. Prices for various commodities used to pay the tax are specified on pp. 93-94.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 6 • pp. 33-46 Ch 12	An Act to raise Sum of One Hundred and Fifty Thousand Pounds, in Money and Certificates, in the State of New-Jersey.	26 Dec. 1781	1782	“...it is necessary that Provision be made for raising a Sum of Money to be applied towards discharging the publick Debts due to the Inhabitants of this State, and for answering in Part the Requisitions of the Congress of the United States....”p. 33 “...there shall be assessed, levied and raised on the several Inhabitants of this State, their Goods and Chattels, and on the Lands and Tenements within the same, the Sum of One Hundred and Fifty Thousand Pounds, at two several Payments....” One payment is due to the Treasury by 1 April 1782 and the other by 1 July 1782. p. 33 Taxable property is similar to previous acts and, with mandatory and maximum assessments for particular items, is listed on pp. 33-34. The format of the tax list is specified (p. 37).
Session 6 • pp. 82-95 Ch 31 [Some pages out of order at Rutgers web.]	An Act to Raise the Sum of Ninety Thousand Pounds, in the State of New-Jersey.	22 June 1782	1782	“...it is necessary the Provision be made for raising the Sum of Money, to be applied towards answering the Requisitions of Congress of the United States, and for supplying the Exigencies of this State....”p. 82 “...there shall be assessed, levied and raised, on the several Inhabitants of this State, their Goods and Chattels, and on the Lands and Tenements within the same, the sum of Ninety Thousand Pounds....” One Payment was due on 1 Oct. 1782 and the second on 1 Jan. 1783. p. 82 Taxable property was similar to previous acts and, with mandatory and maximum assessments for particular items, is listed on pp.83-84. The format of the tax list is specified (p. 86).
Session 7 • pp. 31-44 Ch 19	An Act to raise Ninety Thousand Nine Hundred and Thirty Pounds, in the State of new-Jersey, for the Exigencies of the Year One Thousand Seven Hundred and Eighty-Three, and for other Purposes therein mentioned.	9 June 1783	1783	“...it is necessary that Provision be made for raising a Sum of Money to be applied towards answering the Requisitions of the Congress of the United States, and for supplying the Exigencies of this State....”p. 31 “...there shall be assessed, levied and raised, on the several Inhabitants of this State, their Goods and Chattels, and on the Lands and Tenements within the same, the sum of Ninety Thousand Nine Hundred Thirty Pounds....” Payments are due by 1 Oct. 1783 and 1 Jan. 1784. p. 31. Taxable property is similar to that of previous acts with mandatory and maximum assessments for particular items, is listed on pp 32-33 The format of the tax list is specified (p. 36).

Statutes Which Do Not Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 1 • pp. 103-107 Ch 46	An Act for recovering the Arrearages of the Ten Thousand Pounds Tax, and for other Purposes therein mentioned.	23 Sep. 1777	1777	Some have refused to pay the tax. Names of delinquents are to be returned. Warrants are to be issued and property seized and sold. Those named would have been delinquent and would not qualify as patriots. Lists of delinquents due 1 Nov. 1777.
Session 2 • pp. 7-8 Ch 2	A Supplemental Act to an Act, intituled, An Act for recovering Arrearages of Ten Thousand Pounds Tax, and for other Purposes therein mentioned.	25 Nov. 1777	1777-1778	The previous act was not printed in a timely manner, so deadline for delinquent lists are extended to 1 April 1778.
Session 2 • pp. 56-63 Ch 23	An Act to Raise a fund by Taxation for discharging the debts and defraying necessary expenses of the State of New Jersey.	26 Mar. 1778	1778	“...Provision ought to be made for supporting the Government of this State, and for discharging the Debts and necessary Expenses thereof....”p. 56. Householders, merchants, traders, shopkeepers, Ferries, taxed. Tax amount on single men depends on whether he has a horse. Male slaves 16+ rated at 15s. Chaises/coaches, horses, cattle, hogs, land, mortgages, bills and notes, mills, houses, buildings are taxed. Assessment lists due 1 June 1778. The format of tax lists it specified on p. 60. Mandatory appraisals and maximum appraisals for some items are specified in pp. 56-57.
Session 2 • pp. 96-97 Ch 37	A Supplemental Act to an Act, intituled, An Act for recovering the Arrearages of the Ten Thousand Pounds Tax, and for other Purposes therein mentioned.	1 Oct. 1778	1778-1779	Incursions of the enemy have prevented the collection of all of the tax. Deadlines are again extended, until May 1779. Those from whom the tax had not been collected were already delinquents.
Session 3 • pp. 8-18 Ch 6	An Act to Raise sum of One Hundred Thousand Pounds by taxation for discharging Debts, for defraying the necessary Expenses of the State of New Jersey.	5 Dec. 1778	1779	“...it is highly necessary that Provision be made for supporting the Government of this State, and for discharging the Debts and Expenses of the same....”p. 8 £100,000 is to be “...assessed, levied, and raised on the several Inhabitants of this State, their lands and Tenements, Goods and Chattels, within the Time herein-after limited....” Details of taxable property similar to Ch. 2, above and ar found on p. 9-10, where mandatory and maximum assessments can also be found. Assessment lists due by 8 Feb. 1779; payments to be made to Treasury by 1 May 1779.p. 13 The format of tax lists it specified on p. 14.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 4 • pp. 69-70 Ch 29	An Act for calling bills out of circulation, and sinking all bills of credit heretofore emitted in this State whilst the same was a Colony.	8 June 1779	1779	Quantity of Continental currency renders old bills unnecessary. Bills of credit emitted by law and by the late provincial congress of New Jersey are to be brought to the Treasury by 1 January 1780 for destruction. They shall not be legal tender after 1 Sept. 1779 except for payment of taxes. This does not levy a tax, but deals with the disposition of currency used to pay taxes.
Session 5 • pp. 55-58 Ch 14	Striking £30,000 Bills of Credit and redeeming same.	9 January 1781	1786, 1787 Taxes	The bills of credit are to be sunk by taxes in 1786 and 1787.
Session 5 • pp. 62-66 Ch 17	An Act to extend power of Collectors in receiving certificates in Payment of Taxes.	9 January 1781	1786, 1787 Taxes	“...Collectors within this State, shall, and they hereby are severally required and directed to receive in Payment of State Taxes all such Certificates as may have been given to the Inhabitants of this State by any Person properly authorized [to give certificates for supplies received....]”p. 63 This does not levy a tax, but deals with the payment of taxes. A format for recording the receipt of tax payments is given on p. 64.
Session 6 • pp. 123-124 Ch 44	An Act to recover arrears in certain taxes, levied by Virtue of an Act, intituled, An Act for clearing and removing the several Obstructions of the free Course of the Water in Passaic River, and the several Branches thereof, between the little Falls in said River and the Mill-Dam across said River, near Day’s Bridge over said River, and for other Purposes therein mentioned.	4 Oct 1782		Petitioners have pointed out the difficulties in paying the tax in the previously cited act. Provision is made for collecting late taxes. This tax does not support the War or address a request of the Continental Congress.

The Acts of New Jersey (1776-1783) <http://camlaw.rutgers.edu/new-jersey-session-laws-online>

The 1775 tax to raise £10,000 in support of the War is not included in The Acts of New Jersey, but is known from a newspaper documented in Documents Relating to the Colonial History of the State of New Jersey, First Series, Vol. 31. See <http://www.usgwarchives.net/copyright.htm>

Quoted acts/laws are presented with the exact spelling and grammar as originally written. The Subcommittee has suspended the use of (sic) where it might ordinarily be used to keep the quotes as clean and clear as possible.



New York Tax Laws in Force During the American Revolution

Subcommittee of Revolutionary Taxes, Genealogy Committee, National Society Sons of the American Revolution
John D. Sinks and Harold Ford



December 9, 2012

Statutes Which Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 1 • Ch 17 pp. 37-42	An Act for raising Monies to be applied towards the public Exigencies of this State.	28 Mar 1778	Assessments after 2nd Tuesday in April next.	“...it is necessary in order to defray the expence of the present war, to discharge the debts due from this State, and to make due provision for the support of the civil government thereof, that monies should be raised within the same by tax.” Real and personal property taxed.
Session 1 • Ch 22 pp. 45-47	An Act for raising 700 men to be employed in the defence of this State.	31 March 1778	1778	700 men are to be raised by draft from the militia and continue in service until 1 January next. “That certain resolutions of the council of safety made and passed on the 31st of July last for assessing person exempted from serving in the militia are hereby revived and extended to all persons upwards of the age of 60 years.” “The monies collected in consequence of such assessments shall be paid into the hands of the commanding officer of each respective regiment, to be by him distributed, to and among the drafts from the said regiment in equal proportions.” This tax was delayed in Charlotte County. See Session 2, Ch 29, pp. 123-124.
Session 2 • Ch 16 pp. 102-109	An Act for raising Monies by Tax, to be applied towards the public Exigencies of the State.	2 Mar 1779	Yes	“...it is necessary in order to defray the expence of the present war, to discharge the debts due from this State, and to make due provision for the support of the civil government thereof, that monies should be raised within the same by tax.” Real and personal property taxed.
Session 3 • Ch 27 pp. 185-192	An Act for raising the Sum of \$2,500,000 by Tax, within this State.	3 Oct 1779	Collectors to pay county treasury by 1 Jan. next.	The legislature committed devise a method to determine whether lands or estates had not been assessed the full amount when a tax law was passed Session 2, Ch 16. The burden of the previous act has not been borne equally in all parts of the state. New quotas are assigned the different counties. Details on the method of assessment are provided.
Session 2 • Ch 29 pp. 123-124	An Act empowering the assessors of the county of Charlotte, to make assessments directed by An act for raising 700 men to be employed in the defence of this State.	9 March 1779	1779	The original act was not sent to Charlotte County. “...the assessments directed by the bounty in the said act have not been made....” The assessments are to proceed without delay.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 2 • Ch 33 pp. 136-137	An Act for raising 1,000 men for the defence of the frontiers of this State	13 March 1778		1,000 men are to be raised for the defense of the western and northern frontiers of New York. "...all such persons as were by the act for completing the five Continental battalions...shall also be exempted from being drafted into the levies raised by virtue of this act; and that all persons so exempted...and al other male persons who those incapable from bodily infirmity to bear arms, may in the judgment of the assessors be able to contribute towards a bounty for the said levies shall be assessed...." The maximum assessment was \$50.
Session 3 • Ch 47 pp. 222-228	An Act for raising the Sum of \$5,000,000 by Tax, within this State, and for other Purposes therein mentioned.	6 March 1780	\$3 mil on or before 1 April next and \$3 mil on or before 1 July next. Surely this is 1781.	Assessors to make out assessment rolls. Taxpayers may inspect the rolls at public meetings and adjustments made based upon proofs or allegations made. The meetings, not exceeding 10 days, Sundays excepted, may be adjourned and resumed as necessary. Tax lists are then prepared. "...the treasurer of this State shall pay of the said moneys ... \$2,000,000 to the treasurer of the United States...." The form of the assessment roll and the tax list is specified at the end of the act.
Session 3 • Ch 64 pp. 258-263	An Act approving of the Act of Congress, of the 18th Day of March, 1780, relative to the Finances of the United States, and making Provision for redeeming the Proportion of this State of the Bills of Credit, to be emitted in Pursuance of the said Act of Congress.	15 June 1780	1 July 1780 to 1 April 1781.	"...the congress of the United States of North American, did on the 18th day of March last, pass a certain act" "...the legislature of this state have approved of the said act of congress, and of the measures thereby proposed, for the better establishment of the United States...." "...there shall be raised by tax and paid into the treasury of this State...." The money is to be paid in quarterly from the 1 July through 21 April. Bills of credit were to be retired by money raised from selling forfeited land.
Session 4 • Ch 04 pp. 232-234	An Act to raise troops for the further defence of the Frontiers, and for other Purposes therein mentioned.	29 Sept.1780		"...it is necessary that a number of men should be raised for the further defence of the frontiers...." "...the people called Quakers within their respective regiments shall each time when levies shall be raised in pursuance of this act within the regiment, contribute towards the bounty for raising the said troops in a like manner as directed by the said act 'for raising levies to reinforce the army of the United States...." They were to pay 20s if freeholders and 10s if not towards a bounty for raising troops.
Session 4 • Ch 16 pp. 319-322	An Act for raising by Tax, a Sum equal to \$150,000, in Specie.	10 Oct 1780	Tax lists to collectors by 15 Dec 1780. This collection was suspended several times starting on 27 March 1781 and repealed 11 Apr 1782.	"...congress, by act of the 26th day of August last, did resolve "that it be recommended to the several States, to raise by taxes, payable in bills emitted pursuant to the act of congress passed the 18th day of March last, or in specie, their respective quotas of \$3 million agreeable to the apportionment of the 7th of October 1779, and pay the same into the treasury of the United States as soon as possible...." New York levies such a tax to raise \$150,000 in like manner to Session 3 Ch 47.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 4 • Ch 20 pp. 328-334	An Act for the Appointment of Commissioners, to procure Monies on Loan, and Clothing for the Use of this State.	7 March 1781		Congress had resolved on 25 October 1780 to recommend to the respective states "...to exert their utmost endeavors to furnish their quotas of troops in the continental line with clothing, on the terms mentioned in the former resolutions of Congress on this subject." (Journals of the American Congress, Vol. 3, p. 539). This act can be understood in the context of addressing a request of the Congress to provide clothing. Commissioners are appointed "to procure moneys on loan, and clothing for the use of this State...." An annual tax is levied on slaves, carriages, watches, metal wheel clocks, and wrought plate. The tax is payable in gold or silver. The county treasurer is to pay money into the state treasury. "...the tax to be raised in pursuance of this act, shall be and is hereby declared to be pledged and mortgaged for the payment of interest of the monies to be taken on loan, and of the interest of the debts to be contracted for such clothing as aforesaid...."
Session 4 • Ch 45 pp. 363-366	An Act for procuring a Quantity of Wheat, by an equal Tax in Kind.	27 Mar 1781		A tax payable in wheat proportionate to Session 3 Ch. 64 is levied at a ratio of 1 bu. of wheat per \$60 of tax. "it is intended that the wheat to be procured in consequence of this act should be considered as a substitute for the quantity of 5,800 barrels of flour directed to be procured by assessment, pursuant to an act passed for that purpose the 22nd day of September last [Session 3, Ch 2]." [The former act was not a tax, but an impressment with the owners being paid. However, it began, "it is necessary that means should be devised for procuring a part of the quota of beef-cattle required of this State for use of the army...." and made reference to the quota for the state in title. It continued, "... it is also necessary to provide magazines of flour for public uses...." and subsequently mentioned the disposition of wheat and flour in excess of "...the quantity of wheat and flour equal to the quantity of flour allotted as a quota of this state...." This makes clear that the specific tax of flour was in response to a supply quota given by the Congress.] "...if any person shall deem himself or herself taxed to a greater quantity of wheat than he or she hath to spare..." application can be made to the supervisor. [This makes clear that the flour under this act was not being purchased.]
Session 4 • Ch 54 pp. 384-385	An Act for obtaining a Supply of Flour for the Army.	29 June 1781		Amends Session 4, Ch. 45. Authorization for those taxed under 1 bu. to pay in paper currency is repealed. Can use certificates issued for wheat provided to pay their tax.
Session 5 • Ch 10 pp. 412-418	An Act for Levying a Tax within this state.	20 Nov 1781		"...there shall be raised by tax within this State the sum of £25,000 in specie...." Wheat can be accepted in payment at 6s/bu. as well as money. County treasurers are to pay money collected, less expenses to the state treasury. "...the treasurer of this state shall be and he is hereby authorized to advance on the warrant, of the person administering the government, ...for that purpose appear to be necessary for the discharge of two months pay of Major General McDougal, and Brigadier General James Clinton and their respective suits, of John Gano chaplain to the brigade under the command of the said brigadier general and of the officers and privates of the regiment of artillery commanded by Colonels Vanschaik and Cortland...." If not enough money is raised for the army pay, grain or flour may be sold.
Session 5 • Ch 37 pp. 472-476	An Act for raising the Sum of £18,000, and the farther sum of £18,000, by Tax within this State, and for settling public accounts.	11 Apr 1782	Paid into state by 1 June 1782.	To be paid in specie or grain. Local collectors are not to sell any wheat from this act at less than 8s/bu unless otherwise directed by the government. £12,000 shall be paid to "...Major General McDougall and Brigadier General James Clinton and to such of their respective suites as are inhabitants of this State to John Gano chaplain, and to the officers and privates of the two regiments of infantry of the State commanded by Colonels Van Schaik and Cortland to such officer and privates in the regiment of artillery commanded by Collo John Lamb, as are deemed part of the quota of this State...."

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 6 • Ch 6 pp. 505-509	An Act for levying a tax within the state.	22 July 1782	1782	“...there shall be raised by tax and paid into the treasury of this State, on or before the 20th day of September next, the sum of £18,000.” “...the treasurer of this state is hereby authorized and directed to pay the monies arising from the tax to be levied by this act, to the commissioner of the loan office of this State, or to such other persons as shall be appointed by the said superintendent of finance to receive the same within this State.” The governor is authorized to borrow up to £10,000 for use of the state. The governor may “...direct the treasurer of this State to pay such sum or sums to the commissioner of the loan office of this State, or to the superintendent of finances of the United States, or to such person as he shall appoint to receive the same, as part of the quota assigned to this State for the present year.” [The last quoted language is within a paragraph about the loan but supports the interpretation that the the superintendent mentioned in the first section to Robert Morris, Superintendent of Finance of the United States from 1781 to 1784.]
Session 6 • Ch 49 pp. 565-573	An Act for raising money by tax.	25 March 1783	1783	“...there shall be raised by tax within this States [sic] and paid into the treasury of this State the sum of £42,000 in specie....” “the treasurer of this State shall be to the order of the superintendent of finances of the United States, the sum of £36,000, as so as may out of the monies described to be raised in and by this act.” Form of assessment roll and tax list is given at the end of the act.

Statutes Which **Do Not** Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 1 • Ch 47 pp. 087-088	An Act more effectually to prevent the Mischiefs arising from the influence and example of persons of equivocal and suspected characters, in this state.	30 June 1778		Those refusing to swear or affirm allegiance charged double tax on land. This can be used as indirect evidence that a person charged the normal rate took the oath, but the tax itself is not material aid to support the War.
Session 2 • Ch 1 pp. 89-90	An Act to enable the mayor aldermen and commonality of the city of Albany to order the raising of a Sum not exceeding £400, for the Purposes therein mentioned.	13 Oct 1778		A night watch is needed for the safety of the inhabitants.
Session 2 • Ch 17 pp. 109-111	An Act to lay a Duty of Excise on strong Liquors, to appropriate the Monies arising therefrom, and for the better Regulations of Inns and Taverns, within this State.	2 Mar 1779	Until 1 March 1780	“The commissioners shall ... pay the monies they ... to be raised by virtue of this act, into their respective county treasuries, to be applied towards defraying the contingent charges of the counties where the same shall be raised.”
Session 2 • Ch 31 pp. 127-134	An Act for better laying out, regulating and keeping in repair, all common and public highways, and private roads, in the counties of Ulster, Orange, Dutchess Charlotte and Westchester.	11 March 1779		“...keeping in good repair public roads and highways contribute greatly to the ease and advantage of the inhabitants of a country.” “...the bridges and causways hereinafter mentioned in the precincts of Goshen and Cornwall in the County of Orange shall be made and kept in repair by a public tax on the freeholders and inhabitants of the said two precincts....”
Session 3 • Ch 57 p. 126	An Act to raise a Sum not exceeding £1,500, in the East District of the Manor of Rensselaerwyck, in the County of Albany, for the Purposes therein mentioned.	11 Mar 1780		“...from the frequent robberies committed in the east district of the manor of Rensselaerwyck it has become necessary to employ a number of rangers.” Money raised by tax to pay the rangers.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 4 • Ch 37 p. 182	An Act to raise monies for building a Gaol in the County of Ulster, and for other Purposes therein mentioned.	26 Mar 1781		The gaol in Ulster was destroyed by the enemy. The supervisors are authorized to levy a tax not exceeding £300 to build a new gaol.
Session 4 • Ch 57 pp. 388-392	An Act for raising a Tax in Specie, and a Tax in paper Currency.	30 June 1781		A tax is levied following the apportionment (to the counties) of Session 3 Ch 64. Money is to be paid into the county treasuries. Personal and real estate is taxed. The form of the assessment roll and tax list are given at the end of the act.
Session 5 • Ch 07 pp. 408-410	An Act to enable the Supervisors of the County of Ulster, to levy a Tax in Grain or Specie, for defraying the contingent Charges of the County.	17 Nov 1781		Money is due those who have rendered services to the county. Supervisors to determine amount needed, adding an amount to support the poor. Tax on personal and real estate.
Session 5 • Ch 29 pp. 458-459	An Act to rebuild the court house and gaol in Kingston in Ulster county.	6 April 1782		“...the court house and gaol in the county of Ulster was destroyed by the enemy.” Supervisors are to levy not more than £200 to rebuild these.
Session 6 • Ch 9 pp. 513-519	An Act to compel the payment of the arrearages of taxes.	24 July 1782		“...it is just and necessary that such person who have neglected or refused to contribute their proportion of taxes requisite for the public exigencies, should be compelled to pay the arrearages of such taxes.” These payments are disqualified by virtue of being late. See the last page of the act for the unique form of the list.
Session 6 • Ch 15 pp. 527-529	An Act to authorize the collection of moneys of the poor in the manor of Cortlandt.	18 Feb 1783		Taxes to support the poor for 1776 and 1777 have not been levied in the manor of Cortlandt, Westchester County. Collectors are to proceed. The taxpayers were not at fault for the late payment, but the tax was for a strictly civil function.

Laws of the State of New-York, Vol. 1 [1777-1784], Albany, 1886. <http://books.google.com/books?output=text&id=0N8TAAAYAAJ&q=chap.+47#v=onepage&q=%22authorizing%20the%20united%20states%20in%20congress%22&f=false>

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North Carolina Tax Laws in Force During the American Revolution

Subcommittee of Revolutionary Taxes, Genealogy Committee, National Society Sons of the American Revolution
John D. Sinks and Harold Ford



April 30, 2013

Statutes Which Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 13 • pp. 109-113	An Act for Amending and Act, intituled, An Act for levying a Tax by Assessment and other Purposes passed last Session of the Assembly.	15 Nov 1777 Session	1778	<p>“...the levying a tax on property by General Assessment will tend to the Ease of he Inhabitants of this State, and will greatly relieve the poor People thereof; and the Mode for assessing Property, and collecting Public Taxes in this State, should be appertained and established by Law...” p. 109 Repeals sections 2-19 of Ch. 2.</p> <p>Main purpose to establish a regular mode for assessing taxable property and collecting taxes. April Courts to establish districts. Three men appointed in each district to value taxable property. Taxpayers pay by 1 Feb each year; counties pay by 1 March each year. The method applies to subsequent taxes for which the purpose may be specified in that act. The first tax levied was Ch. 26, a qualifying tax. Lands, lots, houses, slaves, money, money at interest, stock in trade, horses and neat cattle are taxable property. Freemen except continental and state soldiers not possessing estate of £100 will pay poll tax equal to that of estate of £100.</p>
Ch 26 • pp. 134-135	An Act for Levying Tax for the Year 1778.	15 Nov 1777 Session	1778	<p>“...for the support of the just and necessary War in which the United States are engaged against the Crown of Great Britain, in Defense of Liberty and Independence of the said States, and the rights of mankind...” To defray the quota of the expense of the war and credit of money emitted by Congress and the state. 2d on taxable property (see 1777 statute). Proportional tax on freemen. Counties that failed to levy the 1777 tax to pay more.</p>
Ch 2 • pp. 316-317	An Act to Amend an Act Intituled “An Act for Ascertaining what Property in this State shall be deemed Taxable Property, the method for Assessing the same, and Collecting Public Taxes,” and other purposes.	17 April 1780	1780	<p>“Whereas the levying of a Tax by General Assessment on property will tend to the ease of the inhabitants of this State...” what constituted taxable property was specified. p. 200 Justices divided county into districts in April. Taxpayers provided account of his taxable property on oath. Assessors valued property. Where taxes not collected in 1778, additional tax imposed. The rate of tax was not set in this act. Repealed 6-9 Ch 2 & 109-113 Ch 13. Lands, lots, houses, slaves under 60, money, money at interest, stock in trade, horses and cattle. Freemen except continental and state soldiers not possessing estate of £400 will pay poll tax equal to that of estate of .£400, but married men with estates of £100 will pay poll tax equal to that of estate of .£100. Moravians, Quakers, Menonists, Dunkards, and all others refusing to take the oath of allegiance to pay triple tax, and those failing to return an inventory of taxable property charged quadruple tax. An assessment list mandated by that act is extant for Dobbs County, along with a payment list mandated by Chapter 1 (immediately below) that made use of that assessment list.</p>

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 1 • pp. 344-347	An Act for levying a specific Provision Tax on all the inhabitants of this State, for the support of the Army and Navy of this and the United States in the Southern Department.	5 Sep 1780 Session	1780 1781?	“Whereas from the operations of war in this and the neighboring States, it becomes difficult by purchase alone, to supply the army and navy with a sufficient quantify of provisions and other necessities...” Also authorized the purchase of supplies at prices set by Congress in its resolve of 25 Feb. 1780. for every £100 taxable property, 1 peck of Indian corn, or 1/2 pecks of wheat, or five lbs of good flour, or 1 1/4 pecks of clean oats, or 3/4 peck of rye, or 1 peck of rough rice, or 1/3 peck clean rice, merchantable, or 3 lbs of good pork, or 2 lbs of fattened pork or 4 1/2 lbs of good beef. Immediately upon passage of the act, sheriffs will summons the justices. They will meet within 5 days shall appoint a commissioner. “...for the present year and additional tax, equal to double the amount of the public tax which the inhabitants of this State respectively are now liable by law to pay for the year one thousand seven hundred eighty be levied on all taxable property in this state...” A Dobbs County Payment list proves this was in effect in 1780.
Ch 2 • pp. 347-348	An Act for raising money on loan for the immediate support of the Army, and levying an additional tax for the year one thousand seven hundred and eight, and for other purposes.	5 Sep 1780 Session		“...supporting a large body of troops, [is] absolutely necessary for defending this State from the ravages of the British army...” p. 347 Loans will be sought and an additional tax levied. “...for the present year an additional tax, equal to double the amount of the public tax which inhabitants of this State respectively are now liable by law to pay for the year one thousand seven hundred and eighty be levied on all taxable property of this State, the particular articles of money or money at interest only excepted, and the county treasurers and collectors of the different districts of each county of this State are hereby authorized, and expressly required, to collect and account for the said additional tax at the times and in the same manner, as the tax heretofore paid for the year one thousand seven hundred and eighty was by law directed to be collected and accounted for.” p. 348.
Ch 3 • pp. 390-394	An Act for levying Money and Specific Provision Tax for the year 1781.	June 1781		“...it is absolutely necessary that money and provisions be collected for defraying contingencies, and supporting the armies which are or may be employed in defending the State from the ravages of the enemy...”p. 390 1/4 to be used for the requisitions of Congress on this state. Persons forced to sell 1/2 of the residue of provisions in excess of that needed for subsistence and payment of taxes. This act passed a tax for money and a tax for specific provisions. 4s/£ of taxable property and 4p per £ of money and money at interest. £250 currency on single men whose taxable property is less than £1,000. For each £100 taxable property, 1 peck corn or 1/2 peck wheat, 1 peck rough rice, 1 1/2 pecks oats, 1 peck rye, 1/2 peck clean rice, 2 1/2 lbs good fresh pork, or 4 lbs good fresh beef. Carteret residents may deliver 1 gal. salt. Quakers, Dunkards, Mennonites, and Moravians paid triple for both.
Ch 7 • pp. 429-434	An Act for ascertaining what property in this State shall be deemed Taxable Property, the method of assessing the same, and collecting Public Taxes.	13 Apr 1782	1782, 1783	This sets the methodology, but does not levy a tax. Lots, slaves under 60, horses, mules, cattle 1 yr old and upwards, stock in trade are all taxable property. Counties divided into districts, inhabitants return an inventory of taxable property, appointed assessors value the property, except slaves and cattle, which have a predetermined value. Lots and lands, slaves under 50, horses, mules, cattle, over 1 yr, stock in trade. Cattle valued at 20s per head. Slaves valued at £20-80 each, depending on age. Wheeled vehicles taxed at 5s per wheel. The form of the assessors return is specified. p. 430.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 8 • pp. 434-437	An Act for Levying a Specific Provision Tax, for defraying contingencies and supporting the Armies of the United States for 1782.	13 Apr 1782		“...it is absolutely necessary that the provisions be collected for defraying contingencies and supporting the armies which are, or may be, employed in defending the United States.” To be received as may be immediately wanting for the supply of the army at any time when demanded. Can pay with certificates for provisions already supplied, including sheaf oats and hay. For each £100 taxable property, 1 bu corn, 3 pecks wheat, 1 bu rough rice, 5 pecks oats, 1 peck rye, 1 1/2 pecks clean rice, 10 lbs good fresh pork, 6 lbs of salted pork, 12 1/2 lbs good fresh beef, 12 lbs dry salt, or 15 lbs flour. Quakers, Mennonites, Dunkards, Moravians shall pay treble tax for their exemption from military duty. Those refusing to take the oath of allegiance also to pay treble tax.
Ch 9 • p. 437	An Act to amend an Act passed the last Session of the General Assembly, Intituled, An Act for Levying a Specific and Pecuniary Tax.	13 Apr 1782		Tax can be paid in state currency or vouchers in addition to continental currency.
Ch 25 • pp.455-456	An Act for building a Prison in the Town of Edenton.	13 Apr 1782		“...from the want of a prison in the town of Edenton, for the District of Edenton, the civil administration of justice is nearly at a stand, and the military service of the State is greatly retarded....” 8d/£100 property in Chowan, 4p/£100 property in Currituck, Camdden, Pasquotank, Perquimans, Gates, Hertford, Bertie, and Tyrrell. [This is the only statute levying a tax to build a prison that cites the importance of the prison for military purposes in the justification.]
Ch 1 • pp.475-478	An Act for emitting £100,000 in Paper Currency, for the purposes of government for 1783, for the redemption of paper currency now in circulation, and advancing to the Continental officers and soldiers part of their pay and subsistence, and for levying a tax, and appropriating the confiscated property for the redemption of the money now emitted.	18 Apr 1783		A stated purpose of that act in the title is to retire paper currency, which addresses requests of the Continental Congress. “...for the year seventeen hundred and eighty-three, a tax of three pence for each and every pound value of taxable property in this State shall be levied....”p. 477 Payable in gold or silver, currency or currency certificates, or specie certificates, but no more that 2/3shall be received in the late currency, currency certificates, and species certificates. The late currency, currency certificates, and specie certificates shall not be received for more than two thirds of the said tax. The public treasurers are required to retain all bills of credit emitted by virtue of this act and gold and silver as may be paid in taxes for the year 1783 until otherwise directed by the General Assembly. The procedure specified in 429-434, Ch 07 is to be used.

Note: Assessment rolls for 1778 and 1780-1783 provide a basis for patriot service. North Carolina Assessment rolls for 1779 may provide indirect evidence that those taxed as the single rate swore or affirmed allegiance, but only if the roll shows that penalty rates were assessed to some taxpayers.

Statutes Which **Do Not** Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 2 • pp. 6-9	An Act for Levying a Tax by General Assessment, and other purposes.	8 Apr 1777 Session	1777	“...the levying a tax on property by general assessment will tend to the ease of he inhabitants of this State and will greatly relieve the poor people thereof and as it is absolutely necessary for the support of government and defraying the expences and contingent charges thereof...” p. 6. 1/2d on lands, lots, houses, slaves, money, money at interest, stock in trade, horses and cattle. Freemen except continental soldiers not possessing estate of £100 will pay poll tax of 4s in lieu of property tax. No qualifying tax was passed for 1777 and unlike later laws, this does set a tax rate as well as state a purpose.
Ch 17 • pp. 24-26	An Act for establishing a new County between Hillsborough and the Virginia Line, by erecting the Northern part of Orange County into a distance County, by the Name of Caswell.	8 Apr 1777 Session		Poll tax of 2s to build courthouse, prison, stocks and run line between counties.
Ch 18 • pp. 26-28	An Act for dividing the County of Pasquotank, and establishing that Part thereof on the North East Side of Pasquotank River a County, by the name of Cambden.	8 Apr 1777 Session		Poll tax of 2s8d for building courthouse, prison stocks.
Ch 19 • pp. 28-30	An Act for Dividing Rowan County, and other Purposes therein mentioned.	8 Apr 1777 Session		Created county of Burke. Poll tax of 2s for reimbursing commissioners for buildings.
Ch 7 • pp. 89-94	An Act for Making Provision for the Poor, and for other purposes,	15 Nov. 1777 Session		Tax to support the poor not to exceed 1s/£100 property and a poll tax not exceeding 1s on all persons not having estates of £100 for arrears in supporting the poor.

Statutes Which Do Not Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 29 • pp. 137-139	An Act to Impower the Courts for the Counties of Tyron and Guilford to lay tax by Assessment, for finishing the Court-houses, Prison and Stocks, in the said Counties; and also to empower the several Counties in the District of Wilmington to levy Taxes for building a District Gaol, and Gaoler's House, in the Town of Wilmington, and other purposes.	15 Nov 1777 Session		For construction of courthouses, jail. Also tax in New Hanover, Duplin, Cumberland, Bladen, Onslow, and Brunswick to replace jail that burned down. 1/4d/£ in Tryon & not exceeding 8p/£100 in Guilford.
Ch 30 • pp.139-141	An Act for dividing Edcombe County, and for Purposes therein mentioned.	15 Nov 1777 Session		1/4d/£ for public buildings for Nash Co.
Ch 31 • pp. 141-142	An Act for Erecting the District of Washington Into a county, by the Name of Washington County.	15 Nov 1777 Session		2s 6d/£100 taxable property and poll tax of 2s 6d on free men with estates under £100 to complete public buildings.
Ch 32 • pp. 142-144	An Act for Erecting part of the county of Surry, and part of District of Washington, into a separate and distinct County, by the Name of Wilkes.	15 Nov 1777 Session		Up to 1s/£100 taxable property for public buildings.
Ch 34 • pp. 144-145	An Act for erecting a Prison in the Town of Edenton, for the Use of the District of Edenton.	15 Nov 1777 Session		Prison for district needed. Up to 1s/£100 taxable property in Chowan & 6d/£100 in Currituck, Pasquotank, Perquimans, Bertie, Tyrrell, Herford, and Camden, poll tax of 1s on freemen who have less property.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 36 • pp.146-147	An Act for Levying a Tax for Defraying the contingencies of the several counties in this state, and other purposes.	15 Nov 1777 Session	1777-1783	For discharging contracts made by the Inferior Courts in the several Counties and other good and necessary purposes. Future annual tax 1s/£100 taxable property. Every freeman other than soldiers in Continental service with under £100 shall pay 1s in lieu of assessment.
Ch 39 • p.149	An Act for building a Court House in the Town of Salibury, for the District of Salibury.	15 Nov 1777 Session		County and district courthouse in Salisbury. 8d/£100 in Rowan, and 8d on those with under £100 taxable property. 4d/£100 property in Anson, Mecklenburg, Tryon, Burke, Guilford, Surry, Washington, and Wilkes; 4d on those with under £100 taxable property.
Ch 40 • pp.149-150	An Act for Levying a Tax to Defray the Expence of the Public Buildings in the County of Burke, and other Purposes therein mentioned.	15 Nov 1777 Session		2s/£100 taxable property. Poll tax had not been collected and deemed unfair. Surplus to defray contingent costs in county.
Ch 41 • pp.150-151	An Act to amend the Act, passed the last Session of this Assembly, Intituled, An Act for establishing a new County between Hillsborough and the Virginia Line, by erecting the Northern part of Orange County into a distance County, by the Name of Caswell.	15 Nov 1777 Session		Up to 2s for each person liable to a poll tax for public buildings. To equalize the tax burden.
Ch 43 • pp.151-152	An Act for Impowering Commissioners to build a Prison and Stocks in the County of Duplin, and other Purposes therein mentioned.	15 Nov 1777 Session		County Court authorized to levy tax to raise £200 for prison and stocks. Commissioners previously appointed have failed to discharge their duty. Previous tax insufficient.
Ch 26 • pp.180-183	An Act for Impowering Commissioners to build a Prison and Stocks in the County of Duplin, and other Purposes therein mentioned.	14 Apr 1778 Session		Village of Cross Creek and Town of Cambelton to be merged. Public streets and buildings to be erected and paid for by taxes. General assessment. Up to 5s/£100/yr on owners and inhabitants of houses or lots, 6d/£100/yr on other residents of County of Cumberland, with those with under £100 property paying poll tax for that amount.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 3 • pp. 200-204	An Act for Ascertaining what Property in this State shall be deemed Taxable Property, the Method of Assessing the same, and Collecting the Public Taxes and other Purposes.	19 Jan 1779 Continuation	1779	“Whereas the levying of a Tax by General Assessment on property will tend to the ease of the inhabitants of this State...” What constituted taxable property was specified. p. 200. Justices divided county into districts in April. Taxpayers provided account of his taxable property on oath. Assessors valued property. Where taxes not collected in 1778, additional tax imposed. The rate of tax was not set in this act. Repealed Ch 2 & 109-113 Ch 13. Lands, lots, houses, slaves under 60, money, money at interest, stock in trade, horses and cattle. Freemen except continental and state soldiers not possessing estate of £400 will pay poll tax equal to that of estate of .£400, but married men with estates of £100 will pay poll tax equal to that of estate of .£100. Moravians, Quakers, Mennonites, Dunkards, and all others refusing to take the oath of allegiance to pay triple tax, and those failing to return an inventory of taxable property charged quadruple tax. No qualifying tax has been found for 1779.
Ch 13 • pp. 221-222	An Act for levying a Tax for the Year 1779; and other purposes.	19 Jan 1779 Continuation		Treasury should be supplied with money as soon as possible. The act set the rate for 1779. Tax rate to be 3d/£ of taxable property. Additional tax of 6d/£ levied on Moravians, Quakers, Mononists, and Dunkards. This law was very terse and did not explicitly state a qualifying purpose.
Ch 14 • p. 222	An Act for laying a further Tax on the taxable property of the inhabitants of Cambden County, for the purpose of finishing and compleating the Court House, Prison, and Stocks of the said County.	19 Jan 1779		Tax rate to be 2s6p taxable property, with those having estates less than £100 paying that amount for completing the public buildings.
Ch 18 • pp. 225-227	An Act for Dividing Craven County into two Distinct Counties, and for other purposes therein mentioned.	19 Jan 1779		Jones County established. Tax of 3s/£100 property, and poll tax of 3s on those with less than £100 property.
Ch 19 • pp. 227-230	An Act for dividing Bute County into Two Distinct Counties and for other purposes therein mentioned.	19 Jan 1779		Warren and Franklin counties established. 2s6d/£100 property, and poll tax of 2s6d on those with less than £100 property, to pay for land, public buildings.
Ch 20 • pp. 230-232	An Act for Dividing Hertford County, and other purposes therein mentioned.	19 Jan 1779	Tax rate to be.	Created Gates County. 3s/ £100 taxable property, with those having estates less than £100 paying that amount tax for building courthouse, prison, and stocks.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 21 • pp. 232-234	An Act for Dividing the County of Anson into two Distinct Counties, and other purposes therein mentioned.	19 Jan 1779		Created Montgomery County. Tax rate to be 3s/ £100 taxable property, with those having estates less than £100 paying that amount.
Ch 22 • pp. 234-236	An Act for dividing the County of Guilford into two distinct Counties, and other purposes therein mentioned.	19 Jan 1779		Created Randolph Co. Tax of 2s/£100 property, and poll tax of 2s on those with less than £100 property for court-house, prison, & stocks.
Ch 23 • pp. 236-238	An Act for Dividing Tryon County into two distinct Counties by the names of Lincoln and Rutherford, and for other purposes therein mentioned.	19 Jan 1779		Tax of 2s/£100 property, and poll tax of 2s on those with less than £100 property for building courthouse, prison, and stocks.
Ch 24 • pp. 238-240	An Act to amend an Act, intituled An Act for erecting a Prison in the Town of Edenton for the Use of the District of Edenton, and other Purposes.	19 Jan 1779		Collectors authorized to collect taxes in arrears. Relatively small repairs are needed now. If neglected, major repairs will be needed. Tax rate to be 1s/ £100 taxable property in Chowan and 6d/ £100 taxable property in Currituck, Pasquotank. Perquimans, Bertie, Tyrrell, Hertford, Camden, and Gates, with those having estates less than £100 paying that amount. Taxes at 4d/ £100 taxable property levied in Rowan and Halifax for courthouse repairs in those counties.
Ch 31 • p. 252	An Act to Impower the County Courts of Martin and Tyrrell to lay further tax for defraying the expence of the Public Buildings in said Counties.	19 Jan 1779		Taxes raised by 1774 act insufficient to defray the cost of public buildings. Tax rate not to exceed 2s/ £100 taxable property.
Ch 32 • pp. 252-253	An Act to Impower the Court of Bertie County to levy a further tax for Completing the public buildings of said County.	19 Jan 1779		Tax rate to be 2s 6p/ £100 taxable property in Bertie and 6d/ £100 taxable property in Bertie and a poll tax of 2s6p on those not possessing £100 taxable property for public buildings.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 3 • pp. 257-258	An Act to Amend an Act for levying a tax for defraying contingencies of the several counties in this state and other purposes.	3 May 1779		Tax rate to be 1s/£100 taxable property is inadequate. Up to 5s/£100 may be levied. Those with under £400 taxable property (other than Continental or State soldiers) to pay a poll tax equal to the tax on £400 property. Married men with under £100 property shall pay a tax equal to tax on £100 property.
Ch 5 • pp. 260-261	An act for amending an Act for making provisions for the poor, and for other purposes.	3 May 1779		Rate previously established is too low. Rate increased from max of 6d to 1s 6d. Soldiers in continental or state service exempt.
Ch 11 • pp. 281-282	An Act to amend an Act, entitled, An Act for Ascertaining what property in this State shall be deemed Taxable Property, the method for assessing the same, and collecting the Public Taxes, and other Purposes.	3 May 1779		Orphans, widows, and aged men formerly subject to the three fold tax because they were of religions that would not bear arms are relieved of the penalty.
Ch 17 • pp. 290-292	Division of Dobbs County.	18 Oct 1779		Creates county of Wayne. Tax for running the county line and erecting public buildings at a rate of 2s/ £100 taxable property and 6d/ £100 taxable property in Dobbs and a poll tax of 2s on those not possessing £100 taxable property.
Ch 29 • pp. 300-302	An Act for securing the rights of such persons in the County of Washington as lie between the river Holstein and the line lately run by the Commissioners of this State and the State of Virginia, as the dividing line between the said States; and for dividing the said County of Washington into two distinct Counties, and for other purposes.	18 Oct 1779		Sullivan Co. created from Washington. 6d/ £100 taxable property and 2s per person in Sullivan and Washington with under £100 taxable property for running dividing line between counties. 3d/£100 taxable property in Burke and a poll tax of 1s on those not possessing £100 taxable property for running a dividing line between Burke and Washington.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 31 • pp. 304-305	An Act for Laying a Tax to Defray the Expense of the Public Building in the County of Nash.	18 Oct 1779		Previous tax not all collected and not sufficient. 3p/ £100 taxable property and 8s per person in Nash with under £100 taxable property.
Ch 3 • pp. 317-318	An Act for Levying a Public Tax for the Year Tax for 1780, and for other purposes.	17 Apr 1780		“...to defray the public expense.” Adopts methodology of 200-204, Ch 03. Tax rate to be 6p/£ of taxable property, 6d tax on freemen w under £100. Overseers of poor authorized to levy not to exceed 5s/£100 of taxable property. Quakers, Moravians, Dunkards, Menonites pay additional 1s/£. Quakers, Menonists, Dunkards, Moravians shall pay treble tax for their exemption from military duty. This law was very terse and did not explicitly state a qualifying purpose.
Ch 10 • pp. 438-439	An Act for Raising a Revenue for the Support of Government.	13 Apr 1782		Tax rate to be 1d specie /£ of taxable property. Poll tax of 8s 4p specie. Due to scarcity of gold and silver coin, inspectors’ certificates for tobacco, hemp, dressed deer skins, bees wax, tallow, indigo, good flour, cleaned rice, good pork, linen can be paid. Quakers, Menonists, Dunkards, Moravians shall pay treble tax for their exemption from military duty. Others exempt from military duty, if they have over £200 property, are to pay an additional tax of 4s/£100 property unless they are wounded and disabled in the public service or have 2 sons under 21 liable for military service. No purpose is stated for this tax.
Ch 34 • pp. 463-464	An Act to appoint Commissioners for fixing on a place within the County of Anson, to build a Court House, Prison and Stocks, and other purposes therein contained.	13 Apr 1782		For courthouse, prison and stocks. Also contingent charges in other counties. Tax of 4d/£100 property, and poll tax of 2s on those with less than £100 property. County courts in the state can levy up to 1s/£100 for their contingent charges.
Ch 35 • pp. 464-466	An Act for appointed Commissioners to fix a place to build a Court House, Prison and Stocks, in the County of Wayne, and for other Purposes.	13 Apr 1782		For public buildings. 1s/£100 property in Wayne Co. Also same tax for Dobbs County because the previous tax was insufficient.
Ch 41 • pp. 469-470	An Act for erecting a Prison in the County of Bertie and finishing the Court House.	13 Apr 1782		Prison in Bertie burned; 4d/£100 property for prison for current year; 6d/£100 property for court house for two years.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 42 • p. 471	An Act to Amend an Act, intituled, An Act for Dividing Edgecombe county, and for other purposes.	13 Apr 1782		The previous tax was insufficient. 1s/£100 property, and poll tax of 1s on those free men with under £100 property.
Ch 43 • pp. 471-472	An Act for levying a further tax of one shilling on every £100 value of taxable property n the County of Jones, for defraying the expence of compleating the public buildings thereof.	13 Apr 1782		Due to depreciation of currency the previous tax was insufficient. 1s/£100 property, and poll tax of 1s on those free men with under £100 property.
Ch 44 • p. 472	An Act for levying a further Tax of 1 shilling on every £100 taxable Property in the county of Cambden, for defraying the Expenses of compleating the Pulbick Buildings.	13 Apr 1782		Rapid depreciation has made the previous tax inadequate to complete public buildings. 1s/£100 property, and poll tax of 1s on those free men with under £100 property.
Ch 45 • pp. 472-473	An Act for adding part of Burke County to Lincoln, for appointing Commissioners for the purpose therein mentioned, and for laying a Tax to compleat the Public Buildings therein.	13 Apr 1782		For purchasing lands for public buildings and contracting for the construction. 6d/£100 property, and poll tax of 6d on those free men with under £100 property.
Ch 46 • p. 473	An Act to amend and Act, intituled, An Act for dividing Tryon County, and other purposes.	13 Apr 1782		Purchase land and build courthouse, prison, and stocks. Tax not to exceed 1s/£100 property and poll tax of 1s on those free men with under £100 property.
Ch 10 • pp. 492-493	An Act to amend the Assessment Law, passed last Assembly at Hillsborough.	18 Apr 1783		No longer necessary to treble tax Moravians, Quakers, Mennonites and Dunkards. Those who have not taken the oath of allegiance may do so or pay double tax. Note the reference to peace.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 16 • pp. 498-499	An Act to amend an Act passed at Newbern, the 11th day of Nov, in the year 1777, for making provision for the poor, and other purposes.	18 Apr 1783		Poor are still suffering for want of supplies despite the previous act. Not exceeding 1s/£100 property and poll tax of 1s on those free men with under £100 property.
Ch 25 • pp. 513-517	An Act for appointing the several persons therein named to lay out the streets in Upper Cambelton, in Cumberland county, and for the future regulation of the said town, and giving a further time for saving of lots in the lower town, and also for altering the name of Cambelton to Fayetteville.	18 Apr 1783		The revolution is referred to as the late war. For keeping the streets clean and in good repair and building and maintaining bridges. 1s/£100 property, and poll tax of 1s on those free men with under £100 property.
Ch 27 • p. 519	An Act for levying a Tax on every £100 taxable property in the District of Halifax, for repairing the Court House and Gaol of said District.	18 Apr 1783		To repair courthouse and gaol. In Halifax Co. 4d/£100 property, and poll tax of 4p on those free men with under £100 property. In Edgecomb, Northampton, Warren, Franklin, Nash, and Martin 2d/£100 property, and poll tax of 2d on those free men with under £100 property.
Ch 29 • pp. 520-522	An Act for purchasing a lot or lots in the Town of Wilmington, for the purpose of building a gaol for the District of Wilmington, and other purposes.	18 Apr 1783		Gaol in Wilmington has burned. It has been discovered that the old gaol was on private property. In New Hanover Co. 8d/£100 property. In Onslow, Bladen, Duplin, Cumberland, and Brunswick 4p/£100 property.
Ch 30 • p. 522	An Act for levying a Tax on every £100 value of taxable property in the District of Newbern, for repairing the Gaol of the District.	18 Apr 1783		To contract with workmen to repair the gaol. In Craven Co. 8d/£100 property and poll tax of 8p on those free men with under £100 property. In Hyde, Beaufort, Carteret, Johnston, Dobbs, Pitt, Jones, and Wayne 4d/£100 property and poll tax of 4d on those free men with under £100 property.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 31 • p. 523	An Act for repairing the Court House and Prison in the Town of Salisbury, for the District of Salisbury.	18 Apr 1783		District courthouse and gaol are greatly decayed. Contract with workmen to repair same. In Rowan Co. 4d/£100 property and poll tax of 4d on those free men with under £100 property. In Anson, Surry, Mecklenburg, Montgomery, Richmond, and Guilford 2d/£100 property and poll tax of 2d on those free men with under £100 property.
Ch 57 • p. 542	An Act for levying a tax of 1 shilling specie on every £100 value of taxable property in Warren Count, for the purpose of building a Court House, Prison, and Stocks for the use of said County.	18 Apr 1783		The text of this act is apparently not extant. The title makes it highly doubtful that this was at the request of Congress or to support the war, especially given references to the late war and peace in earlier 1783 statutes.
Ch 58 • p. 542	An Act for levying a tax of 1 shilling specie on every £100 value of taxable property in Franklin Count, for the purpose of building a Court House, Prison, and Stocks for the use of said County.	18 Apr 1783		The text of this act is apparently not extant. The title makes it highly doubtful that this was at the request of Congress or to support the war, especially given references to the late war and peace in earlier 1783 statutes.
Ch 59 • p. 542	An Act for levying a tax of 1 shilling specie on every £100 value of taxable property in Lincoln Count, for the purpose of building a Court House, Prison, and Stocks for the use of said County.	18 Apr 1783		The text of this act is apparently not extant. The title makes it highly doubtful that this was at the request of Congress or to support the war, especially given references to the late war and peace in earlier 1783 statutes.

Clark, Walter.: *The State Records of North Carolina, Vol. 24 (Laws 1777-1788)*, Nash Brothers, Goldsboro, 1906.

http://books.google.com/books?id=uDoUAAAYAAJ&dq=laws+of+north+carolina++1777&printsec=frontcover&source=in&hl=en&ei=WeUPTLqYN4H_8AaFsqShCQ&sa=X&oi=#v=onepage&q=laws%20of%20north%20carolina%20%201777&f=false

Quoted acts/laws are presented with the exact spelling and grammar as originally written. The Subcommittee has suspended the use of (sic) where it might ordinarily be used to keep the quotes as clean and clear as possible.



Pennsylvania Tax Laws in Force During the American Revolution

Subcommittee of Revolutionary Taxes, Genealogy Committee, National Society Sons of the American Revolution
John D. Sinks and Harold Ford



27 August 2012

Statutes Which Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 752 • pp. 97-103	An Act for Emitting the Sum of £200,000 in Bills of Credit for the Defense of this State, and Providing a Fund for Sinking the Same by a Tax on All Estates, Real and Personal and on All Taxables within the Same.	20 Mar 1777	Oct 1777- Dec 1778	“...it is necessary that a sufficient sum of money should be immediately provided in order to make proper preparation of the defense of this state against the cruel and hostile proceedings of the King of Great Britain....” £200,000 in bills of credit were to be issued. A tax on real and personal property was levied to redeem the currency.
Ch 767 • pp.152-156	A Supplement to the Act, Entitled “An Act for Emitting the Sum of £200,000 in Bills of Credit for the Defense of this State, and Providing a Fund for Sinking the Same by a Tax on All Estates, Real and Personal and on All Taxables within the Same”	13 Oct 1777	Oct 1777- Oct 1778	Underlying purpose does not change. “...it becomes absolutely necessary to enlarge the rate....” Tax levied on estates real and personal.
Ch 794 • pp. 230-235	An Act for Raising the Sum of Six Hundred and Twenty Thousand Dollars for the Use of the United States of America.	27 Mar 1778	May 1778	“...by a resolve of Congress of the twenty-second day of November last, it is recommended to the legislatures of the respective states to raise, in the course of the present year, the sum of five millions of dollars by taxes.....” The tax was levied on real and personal property.
Ch 840 • pp. 309-310	An Act to Raise the Supplies for the Year 1779.	3 April 1779	1779; extended until all money raised by Ch 866.	“...it is indispensably necessary that a tax be forthwith laid on all estates real and personal within this state as well to defray the expenses of the government thereof, as to raise the sum of one million nine hundred thousand dollars recommended by the honorable the Congress as the quota or share of this state of the fifteen millions of dollars, to be raised by taxes the current year within the United States of America....” Tax on personal and real property. Supplies are mentioned in the title, but not in the body of the act or the resolution of Congress requesting the money. See Congress’ resolution of 5 Jan. 1779.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 866 • pp. 443-448	An Act for Raising the Additional Sum of Five Millions Seven Hundred Thousand Dollars for the Current Year 1779.	10 Oct 1779	1779	“...Congress by their resolution dated the twenty-first day of May last, have required in addition to the sums heretofore by them required, that the further sum of forty-five millions of dollars should be raised within these United States, and paid into the continental treasury on or before the first day of January next....” An additional tax on real and personal property levied.
Ch 868 • pp. 9-12	An Act for Raising the Sum of Two Millions Five Hundred Thousand Dollars Monthly During Eight Months in the Year 1780 for the Supply of the Treasury of the United States of America and the Treasury of This State.	26 Nov 1779	Jan-Aug 1780	“...the honorable Congress, by an act of their body dated the fourth day of October last, did call upon the several states to raise, in such manner as each state may judge expedient, [sufficient sums] to enable the said states to pay into the continental treasury, or to the order of Congress, on or before the first day of February next, and on or before the first day of each succeeding month until the first day of September nest, inclusive, their respective proportions of fifteen millions of dollars...” To be “grafted upon the returns made or to be made” on Ch. 656.
Ch 891 • pp. 114-115	An Act for the Relief of the Suffering Inhabitants of the Counties of Northampton, Bedford, Northumberland and Westmoreland.	20 Mar 1780		Exonerated those in the counties of Northampton, Bedford, Northumberland, and Westmoreland Counties if it was determined they had to abandon their lands due to Indian depredations. Lists were to be kept. Taxes under the Acts of 3 April 1779 and 10 Oct 1779 were affected, both of which provide a basis for Patriotic Service.
Ch 912 • pp. 205-214	An Act for Funding and Redeeming Bills of Credit of the USA and for Providing Means to Bring the Present War to a Happy Conclusion.	1 June 1780	1780-Apr 1781, 1783	“...the honorable Congress of the United States of America, by their act of the eighteenth day of March last, have resolved and recommended to the several states in the words following... ‘...it is necessary to speedily reduce the quantity of paper medium in circulation and to establish and appropriate funds that shall ensure the punctual redemption of the bills [of credit]....’” Due to the excessive emission of bills of credit “the public finances are deranged and the necessary dispositions for the defense of the country are much impeded and perplexed....” Congress want bills other than those received in Jan. or Feb. or needed for the discharge of past contracts are to be destroyed and not reissued. Personal and real estates are to be taxed.
Ch 921 • pp. 238-243	A Supplement to an Act Entitled “An Act for Funding and Redeeming Bills of Credit of the USA and for Providing Means to Bring the Present War to a Happy Conclusion.”	19 Dec 1780	Next 6 years	“...to provide adequate funds for redeeming and cancelling the eighth part of the new bills of credit emitted or to be emitted by Congress in consequence of their act of the eighteenth day of March Last, amounting to one million two hundred fifty thousand dollars....” 840, 866 provisions extended.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 925 • pp. 252-258	An Act for an Impost on Goods, Ware and Merchandise Imported into This State.	23 Dec 1780		"...necessary at this time for the public service that further and other funds besides the taxes on estates, real and personal, should be established." Duties to repay loans authorized 29 May 1780, but this authorization has not been found. Not until purpose changed in 1782 by 965 does this qualify. The scope was imports by water, excepting except salt, saltpetre, gunpowder, lead, shot, and prize goods and anything manufactured in US.
Ch 938 • pp. 298-301	An Act for Amending and Continuing An Act Entitled "An Act for the Support of the Government of this Province, Making the Excise on Wine, Rum, Brandy and Other Spirits More Equal, and Preventing Frauds in the Collecting and Paying of the Said Excise."	6 April 1781	1782	Original Act Ch. 656, 21 March 1772. Purpose changed. "... it is necessary for the supporting the honor of government, discharging its debts and incidental expense and for carrying on the war against the King of Great Britain, to continue the present excise on wine, rum, brandy and other spirits...."
Ch 944 • pp. 326-336	An Act to Raise Effective Supplies for the Year 1781.	21 June 1781	1781 or until the money raised	"...the honorable Congress of the United States, by their resolution of the fifteenth of January, one thousand seven hundred and eighty-one, demand of the several states in union such effective supplies as might enable them to carry on the war with vigor and effect...." £200,000 will be levied and collected in the current year. Those taking the oath of allegiance can be half their tax in paper money; others must pay in gold or silver.
Ch 948 • pp. 351-354	An Act for Raising Additional Supplies for the Year 1781.	25 June 1781	1781	"...it has become necessary that vigorous and effectual measures should be adopted to answer the present exigency of the public...." "...it is the earnest desire...to restore and support the credit of the paper money of this state...." £80,000 shall be raised in addition to the funds from Ch. 921 & 944. To be "grafted upon and added to" the tax levied by Ch 912.
Ch 956 • pp. 373-376	An Act for the Defense of the Frontiers of this State and for Other Purposes therein Mentioned.	22 Dec 1781		People in Bedford, Northumberland, Westmoreland, Washington, Armagh in Cumberland County, and beyond the mountains in Northampton have been forced from their homes by the savage allies of the King of Great Britain. Commissioners authorized "...to exonerate and discharge such of the taxable inhabitants as shall make sufficient proofs or for and in behalf of whom satisfactory evidence shall appear to the said commissioners... of their having been driven off and dispossessed of their settlements or otherwise distressed by means of the enemy, from the payment of all or such part as to them shall seem just and reasonable...." The tax from which the person is exonerated must be a tax that is a basis for Patriotic Service.
Ch 961 • pp. 385-400	An Act to Raise Effective Supplies for the Year 1782.	27 March 1782	1782	"...the United States of America in Congress assembled have, by their resolution of the thirtieth of October, demanded of the several states in union such effective supplies as may enable them to carry on the war with vigor and effect, and improve our late successes into a full establishment of independence and peace...." £422,097.15 is Pa quota to be paid in four equal payments. Personal and real estate taxed.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 965 • pp. 411-416	An Act for Guarding and Defending the Navigation of Bay and River Delaware, and for Other Purposes therein Mentioned.	9 April 1782	Mar 1781-1783	“... the trade of this state hath of late been much annoyed by the privateers and boats of the enemy cruising the Delaware bay, and the neighborhood thereof, whereby many vessels have been captured....” “it is expedient and necessary that an armed force should be provided and supported to protect and facilitate commerce by guarding and defending the navigation in the said bay and river, and the neighborhood thereof....” Commissioners appointed to deploy a suitable vessel or vessels. Taxes raised by Ch. 925 are to fund the “...procuring and maintaining of such armament aforesaid....” This was an impost tax.
Ch 998 • pp. 8-11	An Act for Raising an Impost on Goods, Wares and Merchandise Imported or Brought into This State by Land.	22 Nov 1782	Nov 1782-1783 as long as armament kept up	The intention of Ch 925 and 965 may be evaded by importing goods by land. The import tax is extended to goods brought in by land. “...the duties arising by virtue of this act...are hereby appropriated for guarding and defending the navigation of the bay and river Delaware....”
Ch 1016 • pp. 53-63	An Addition and Supplement to an Act, Entitled “An Act for Amending and Continuing an Act, Entitled ‘An Act for the Support of the Government of this Province, Making the Excise on Wine, Rum, Brandy and Other Spirits More Equal, and Preventing Frauds in the Collecting and Paying of the Said Excise.”	20 March 1783	1783	Ch 938 has not been as effective as intended. The rate is increased.
Ch 1021 • pp. 81-91	An Act for Providing the Quota of Federal Supplies for the Year 1783, and for the Relief of the Citizens of This State who Have Become Creditors of the United States of America by Loans of Money and Other Modes of Furnishing Public Supplies.	21 Mar 1783	1783	“...the United States of America in congress assembled by their act of the eighteenth day of October last, have required of the several states in union their respective quotas of the sum of two million dollars for the service of the year one thousand seven hundred and eighty three....” “the said United States, in congress assembled, did by a certain act on the tenth day of September, one thousand seven hundred and eighty-two, require of the several states to raise their respective quotas of the sum of twelve hundred thousand dollars, for the purpose of paying the interest due on loan-office certificates and other ascertained debts of the United States....” £225,000 to be raised.

Note: Laws passed Sept 1783 deemed too late to have been implemented before end of war.

Statutes Which **Do Not** Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 284 • pp. 10-26	An Act for Raising County Rates and Levies.	20 March 1724/25	1775-1783	1725 Act for a county tax still in effect during the Revolution. Commissioners were to swear they would "...well and truly cause the county debts to be speedily adjusted...."
Ch 823 • pp. 309-310	An Act to Revive and Continue an Act, Entitled "[A Supplement to the Act, Entitled] "An Act for Emitting the Sum of £200,000 in Bills of Credit for the Defense of this State, and Providing a Fund for Sinking the Same" and to Explain An Act for Raising the Sum of \$620,000 for the Use of the United States of America [and for Other Purposes therein Mentioned.]"	5 Dec 1778	1779-1783?	The act expired and money is still due. The act is continued. The treasurer is to hold money subject to the order of the General Assembly instead of paying it to the Continental treasury. This leaves the act without a purpose that supports Patriotic Service.
Ch 851 • pp. 402-404	A Supplement to the Act for Raising of County Rates and Levies.	1 Oct 1779	1779-1783	Supplement to Ch 284 (passed 20 March 1724-5). Maximum rates were increased, but no language saying the tax was to support the War.
Ch 900 • pp. 139-142	An Act for Directing the Apportioning and Assessing of County Rates and Levies; Poor Rates; The Taxes to Be Layed for the Opening, Amending and Repairing of Roads and Highways; The Taxes to be Layed for the Supporting the Nightly Watch; The Lamps and Pumps, and for Pitching, Paving and Cleansing the Streets, Lanes and Alleys and for Regulating, Making and Amending the Watercourses and Common Sewers in the Street of Philadelphia, Conformably to the State Taxes on Taxable Persons, and on Estates Real and Personal; For Explaining and Amending the Acts Passed in the Year 1779, for Assessing and Levying the Said State Taxes; and for Increasing the Recompense of County Commissioners and Assessors.	13 March 1780	1779-1783	Purpose to consolidate the taxes in Philadelphia. The money support civil functions in that city, such as repairing roads, the night watch, maintenance of lamps and pumps, sewers.

Statutes Which Do Not Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 1016 • pp. 53-63	An Addition and Supplement to an Act Entitled “An Act for Amending and Continuing and Act Entitled ‘An Act for the Support of the Government of This Province, Making the Excise on Wine, Rum, Brandy and Other Spirits More Equal,’ and Preventing Frauds in the Collecting and Paying of the Said Excise.”	19 March 1783	1783	“...it is necessary at this time for the public service that further and other funds besides the taxes on estates real and personal should be established....” Imports were taxed.
Ch 1018 • pp. 65-68	An Act for Raising and Collecting of Money on the Specified Articles therein Mentioned, for the Support of Government, and for Other Purposes therein Mentioned.	20 March 1783	Annually (1783)	“...it is necessary to raise a sum of money for the support of the government, discharging its debts and incidental expenses, and preserving public credit....” A variety of wheeled vehicles and billiard tables were taxed. Fees were also imposed on writs.

The Statutes at Large of Pennsylvania, Vols. 9-11 - <http://www.palrb.us/stlarge/index.php>

Quoted acts/laws are presented with the exact spelling and grammar as originally written. The Subcommittee has suspended the use of (sic) where it might ordinarily be used to keep the quotes as clean and clear as possible



Evaluation of Tax and Exoneration Lists in the Pennsylvania State Archives as a Basis for Patriot Service

Subcommittee of Revolutionary Taxes, Genealogy Committee,
National Society Sons of the American Revolution
John D. Sinks, Harold Ford, and Tilghman McCabe, Jr.



December 8, 2013

Lists that Provide a Basis for Patriotic Service

The Pennsylvania State Archives provides an inventory of the tax and exoneration lists in Series 4.61 at: <http://www.phmc.state.pa.us/BAH/DAM/rg/ys/r4ys2.htm#4.61>.

This inventory identifies each list in the Series by county and year. The following lists in Series 4.61 provide a basis for Patriotic Service for the Sons of the American Revolution, provided they are not lists of 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.

Additional Revolutionary tax lists are extant among county records, but these are not addressed in this report.

Lists that **Do Not** Provide a Basis for Patriotic Service

The following tax lists in Series 4.61 of the Pennsylvania State Archive do NOT provide a basis for Patriotic Service for the Sons of the American Revolution:

- Lists of delinquents
- Lists dating 1776 or earlier. Pennsylvania tax laws in force in 1775 and 1776 do not meet the condition of supporting the War in the title or the text of the act. Note that 1777 lists have not been found in Series 4.61.
- Lists dated after 1783.
- Liquor tax lists dated 1780 or earlier.
- The 1783 tax lists on carriages and billiard tables.

Documentation for Proving Patriotic Service from Pennsylvania Archives Series 4.61 – Case 1: Original Document

The original documents for Series 4.61 are at the Pennsylvania State Archives. The Series has been microfilmed by the Genealogy Society of Utah and is available through their branch libraries as well as a number of other libraries. Applicants using lists from this Series to prove Patriotic Service in SAR for an ancestor should submit copies of pages:

- 1.) the page(s) from the Pennsylvania State Archives inventory of Series 4.61 showing the holdings for the county and year of the list (mandatory, unless the list is clearly a supply tax or excise tax on liquor 1781, 1782, or 1783);
- 2.) the title page of the tax list (mandatory);
- 3.) the tax list page or pages identifying the jurisdiction in which the ancestor was located (mandatory; usually one page for the county and one page for the township);
- 4.) the tax list page bearing the name of the ancestor (mandatory);
- 5.) a page bearing the endorsement of officials that serves to identify the tax (mandatory if the title page does not serve to identify the tax fully).

Where there was more than one tax for a county and year, a brief explanation should be provided to establish why the record submitted is a qualifying tax.

Case 2: Documents from the subscription web site Ancestry.com

Ancestry.com has placed some records but not all records from Series 4.61 on-line. These are available to subscribers at: <http://search.ancestry.com/search/db.aspx?dbid=2497>.

In many cases Ancestry did not post all of the pages bearing titles, dates, and endorsements of officials. If Ancestry did post a title page, it can be found on the first page of the first township returns for a year. A certification of officials can often be found on the last page of the last township returned for a year. There is not, however, a way to determine at Ancestry which townships were first and last, making it difficult to find such pages. However, a record can often be definitively identified as from a qualifying list using by using the Pennsylvania State Archives inventory cited above:

- If every tax for a county and year is a qualifying tax, any list for that county and year would obviously qualify. For example, the only two Northampton County lists for 1781 in Series 4.61 are the Supply Tax and Additional Supply Tax, both of which qualify.
- The content of the list may clearly demonstrate that the ancestor was on a qualifying list rather than one that did not qualify for a particular county and year. For example, for Chester County in 1779 there is a supply tax list and a list for the excise tax on liquor. The former qualifies and the latter does not. From the content it clear which list is which. The Supply Tax list can be distinguished from the liquor tax list by the taxation of land, livestock, and plate. (In fact, Ancestry does not post the liquor excise tax for Chester in 1779.)

Those using Ancestry.com may not be able to provide a copy of the title page, a page identifying the county, and/or a page bearing the endorsement of officials. An applicant using Ancestry.com should submit the following documents, where documents 1-5, if available, are the same as those for Case 1:

- 1.) the page(s) from the Pennsylvania State Archives inventory of Series 4.61 showing the holdings for the county and year of the list (mandatory if it can be found at Ancestry.com, unless the list is clearly a supply tax or excise tax on liquor 1781 or later);
- 2.) the title page of the tax list (mandatory if it can be found at Ancestry.com);
- 3.) the tax list page(s) identifying the jurisdiction in which the ancestor was located (usually one page for the county and one page for the township) (mandatory; usually one page for the county and one page for the township);
- 4.) the tax list page(s) bearing the name of the ancestor (mandatory);
- 5.) a page bearing the endorsement of officials that serves to identify the tax (mandatory if it can be found at Ancestry.com and the title page does not serve to identify the tax fully); and,
- 6.) a copy of the Ancestry.com search results for All Pennsylvania, Tax and Exoneration, 1768-1801 listing the entry or entries for the ancestor (**mandatory**).

Where there was more than one tax for a county and year, a brief explanation should be provided to establish why the records submitted is for a qualifying tax.

Case 3: Published Pennsylvania Archives Volumes

Some of the documents in Series 4.61 were published in volumes of the Pennsylvania Archives, particularly the Third Series. Unfortunately, the titles in the published book do not necessarily match titles in the original records. For example, in Volume 12 of the Third Series a tax list is published with the title, “Chester County Rates—1779.” The original manuscript, however, bears the more useful title, “Chester County Supplis [sic] for the Year 1779.” Fortunately, the inventory gives the volume and pages in Series 3 for each tax list published in the Pennsylvania Archives. In the case of the published Pennsylvania Archives, the following documents are needed:

- 1.) the page(s) from the Pennsylvania State Archives inventory of Series 4.61 showing the holdings for the county and year of the list, unless the title page clearly shows the list to have been a supply tax (mandatory, unless the list is clearly a supply tax or excise tax on liquor 1781 or later);
- 2.) the title page of book (mandatory);
- 3.) the page bearing the title for the tax list (mandatory);
- 4.) the tax list page or pages identifying the township or ward in which the ancestor was located (mandatory, if available); and
- 5.) the tax list page bearing the name of the ancestor (mandatory).

Where there was more than one tax for a county and year, a brief explanation should be provided to establish why the records submitted is for a qualifying tax.

Note: To assist the researcher in obtaining the correct and complete documentation for an ancestor, an example proving Joshua Jones of Upper Darby Township, Chester County for the 1779 Supply Tax appears on the following pages. One Northampton County page is included because there are no comparable 1779 Chester County page of endorsements by officials. This documentation is from microfilm of Series 4.61.

Case I Example: Original Records

Item 1: Pennsylvania State Archives Inventory of the Tax and Exoneration Lists in Series 4.61 for the County and Year (**mandatory**).

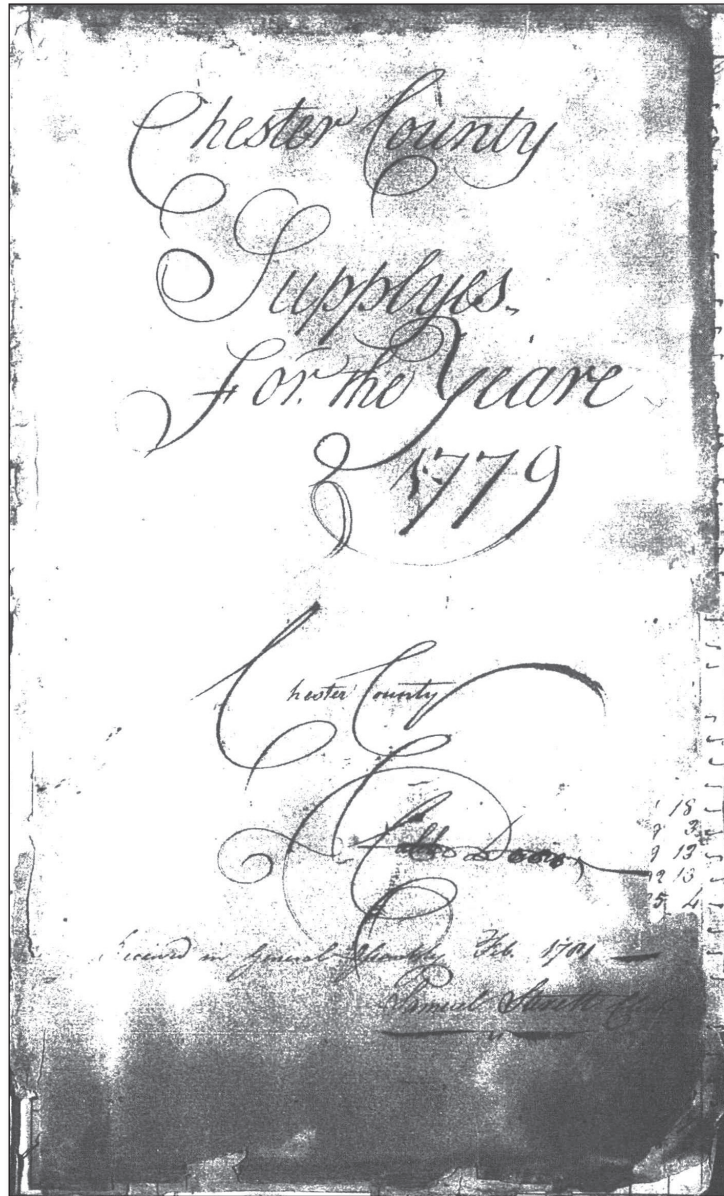
Analysis: Only two Chester County Taxes for 1779 are extant in Series 4.61: the supply tax and the excise tax on liquor. Joshua Jones was taxed on land and a building, livestock, and plate. This clearly was not the excise tax on liquor and must have been the supply tax.

Chester County (Organized 1682)

	1765 8th of the 18 Penny Tax, PA (3) XI, 3-133 (very fragile)	(1 volume)
	1766 9th of the 18 Penny Tax, (2 parts) PA (3) XI, 137-261	(1 volume)
	1767 10th of the 18 Penny Tax, PA (3) XI, 265-390	(1 volume)
1-4078 box 11	1768 11th of the 18 Penny Tax, 1769 12th of the 18 Penny Tax, PA (3) XI, 525-653	(1 volume) (1 volume)
	1771 14th of the 18 Penny Tax, PA (3) XI, 657-783	(1 volume)
	1774 17th of the 18 Penny Tax, PA (3) XII, 3-124	(1 volume)
box 12	1779 Supply Tax, PA (3) XII, 125-225	(1 volume)
	1779-1780 Liquor Tax	(1 volume)
	1780 Supply Tax, PA (3) XII, 227-361 Supply Tax (Rough Draft)	(1 volume) (1 volume)
(1 volume)	1781 Supply Tax, PA (3) XII, 363-662	
1-4079 box 13	Supply Tax, (Rough Draft; pp. 1-143 missing)	(1 volume)
	Additional Supply Tax, (True copy)	(1 volume)
	1785 Supply Tax, Summary Transcript, PA (3) XII, 665-823	(1 volume)
	1786 Supply Tax, Summary Transcript	(1 volume)
box 14	1787 Supply Tax, Summary Transcript	(1 volume)
	1788 Supply Tax, Summary Transcript	(1 volume)
	1789 Supply Tax, Summary Transcript	(1 volume)

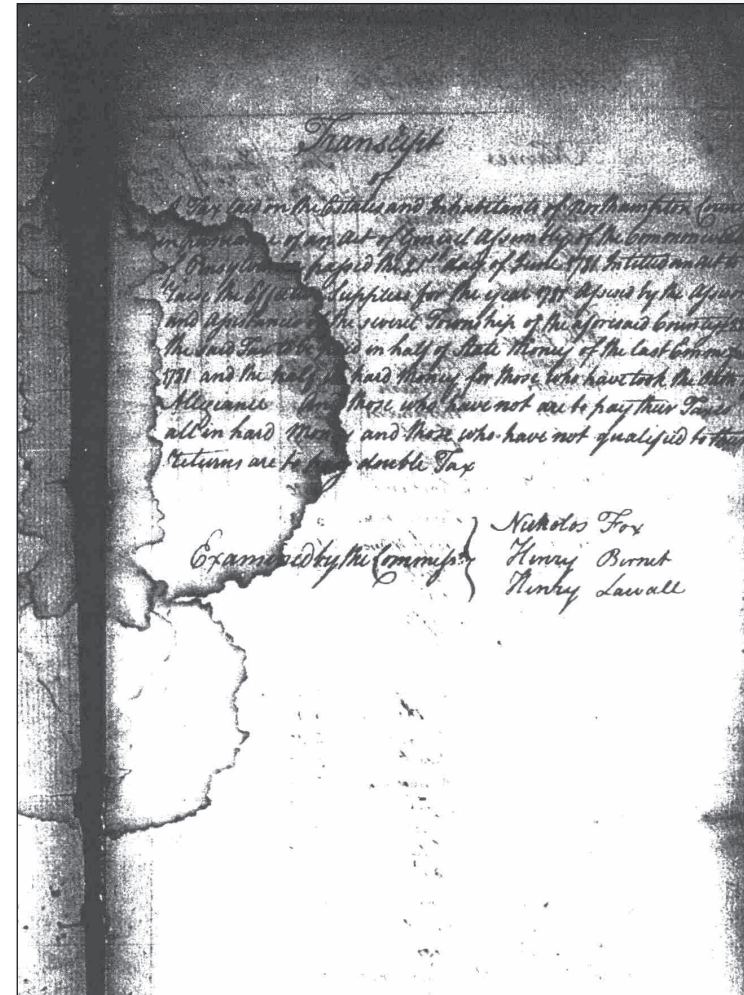
Case 1 Example: Original Records

Item 2: Title Page of the Tax List (mandatory)



Item 3: Certification of Officials (only needed if it serves to identify the list)

Certifications identifying the 1779 Chester County Tax list have not been found. For an example of a certification by officials that does identify the tax, see a page from the Northampton County Supply Tax below. (Blank space at the bottom of the page has been truncated)



Case 1 Example: Original Records

Item 4: Page(s) Identifying the Jurisdiction (**mandatory**). Note that the county is given in Item 2 in this particular example for Chester County. Because the township is given at the top of each page, in this case the title page of the township is not strictly necessary.

N 9 Upper Darby Plate 2 D K Pl

Name	Property	Value	Assessment	Tax
Joshua Ash	50 Acres & Building 2000	1000	57	
14.16	2 Horses	60		
	1 Cow	30		
Alvin Ash	60 Acres & Building 2000	1000	29	16
	1 Horse	60		
	2 Cattle	120		
	Plate	47.10		
John Ash	190 Acres	4960		
16.10	2 Horses	120		
	5 Cattle	360		
Ben. Barton	200 Acres & Building 6000	3000		
	21 Acres Marsh	1020		
	1 Horse	60		
2.11	15 Cattle	300		
Jonah Benson	150 Acres & Building 3000	1500		
	5 Acres Marsh	250		
	4 Horses	240		
	0 Cattle	700		
Ben. Benson	150 Acres & Building 4500	2250		
	5 Horses	300		
	5 Cattle	375		
Enoch Benson	50 Acres & Building 1000	500		
	1 Horse	60		
	3 Cattle	180		
Brannan Garret	Fulling mill	600		
Ben. Brannan	240 Acres & Building 4700	2350		
	4 Horses	240		
	4 Cattle	195		
	Plate	67.10		
Thos Brooks	100 Acres & Lot	200		
14.6	1 Cow	30		
Geo. Brooks	55 Acres & Building 1420	710		
	2 Horses	120		
	3 Cattle	180		
	Plate	11.5		
Al. Benson	195 Acres & Building 6870	3435		
	3 Horses	180		
	4 Cattle	310		
John Brown	40 Acres & Building 1400	700		
	1 Cow	30		
	Trade four points			

Jurisdiction

Item 5A: Entry for the Ancestor - in this case, the first entry.
(mandatory)

N 11 Upper Darby Continued (6)

Name	Property	Value	Assessment	Tax
Garrett Hathorn	House & Shop	1400		
Nathan Garret	160 Acres & Building 3120	1560		
	5 Horses	300		
	4 Cattle	300		
	Plate	20		
	Trade	20		
Thos Garret	150 Acres & Building 4400	2200		
	5 Horses	300		
	5 Cattle	375		
	Plate	30		
	Plate Mill	160		
	Trade	20		
Geo Garret	120 Acres & Building 1400	700		
	5 Horses	300		
	4 Cattle	300		
Isaac H. Hare	100 Acres & Building 6300	3150		
	2 Horses	120		
	10 Cattle	300		
	Perhaps to make 4 hundred points			
Geo H. Hare	60 Acres & Building 2000	1000		
	and 15 Acres			
	4 Cattle	310		
	Trade	20		
	Trade four points			
Geo. Hoy	4 Acres & Building 720	360		
	1 Horse	60		
	1 Cow	30		
	Trade	15		
Joshua Blazey	House & Lot	160		
14.7	1 Cow	30		
Joshua Jones	80 Acres & Building 2000	1000		
15.6	1 Horse	60		
	1 Cow	30		
	Plate	22.5		
Sam Jackson	216 Acres & Building 6916	3458		
	1 Horse	60		
	5 Cattle	155		
14.16	Plate	30		
	Trade 4500			

Joshua Jones

Case 1 Example: Original Records

Item 5B: Entry for the Ancestor (in this case, the second entry).
(mandatory)

N.M. Upper Darby, Pa. Cont. 168	
Garrett Mathew	House and shop 80 1400 — 20 5 1
Nathan Garrett	160 Acres & Buildg. 25120 5 Horses & 4 cattle 1350 Plate & Trade 20 } 6409 9 15
Thomas Garrett	150 Acres & Buildg. 24400 5 Horses & 5 cattle 1455 Plate 90 Blade Mill 160 Trade 20 } 6125 8 6
John Garrett	125 Acres & Building 24125 3 Horses & 4 cattle 965 } 590 7 4 "
Isaac Hibbard	184 Acres & Buildg. 26352 2 Horses & 10 cattle 1410 } 7768 2 26 "
John Hibbard	60 Acres & Buildg. 2975 and 15 Acre 4 cattle & Trade 335 } 3310 9 6
John Mayo	40 Acres & Buildings 2720 1 Horse & 1 cow & Trade 315 } 1035 15 2
Joshua Hardy	House and Lot 160 1 Cow 60 } 220 3 4
Joshua Jones	80 Acres & Buildg. 2280 1 Horse & 4 cow 2120 Plate 225 } 2511 36 14
Sam Jackson	216 Acres & Buildg. 6916 2 Horses 555 5 cattle 450 Plate 30 Negroe Wench & 3 children } 8857 118 "
Richd Horns	33 Acres & Buildg. 2925 4 Horses & 3 cattle 750 } 4675 68 3

Joshua Jones

Case 2 Example: Ancestry.com

Items 1 - 5 are the same documents as in the Case 1 example. The only difference is the search method – using an online subscription service (Ancestry.com) to locate and print them.

- Item 1:** Pennsylvania State Archives Inventory of the Tax and Exoneration Lists in Series 4.61 for the County and Year (mandatory).
Item 2: Title Page for the Tax List (mandatory).
Item 3: Page(s) indentifying the Jurisdiction (mandatory).
Item 4: Certification of officials only if it serves to identify the the tax list and it's available.
Item 5: Page(s) of the tax list that include the ancestor. (mandatory).

Case 2 Example:

The Ancestry.Com search for Joshua Jones, Upper Darby Township, Chester County, 1779 shows two 1779 entries. There is a second copy of a portion of the 1779 list under the same cover.

Step 1: On Ancestry.com, use the “Advanced Search” dialog box and enter the information for your ancestor.

In this example:

- Name is Joshua Jones.
- Any Event for year 1779.
- Location is Upper Darby, PA.
- Check the “Historical Records” and “Stories and Publications” boxes only.

Step 2: Click the Search button.

Search

☐ Match all terms exactly

First & Middle Name(s) Last Name

Use default settings ▼ Use default settings ▼

Any Event ▼ Year +/- Location

☐ Exact Use default settings ▼

+ Add life events (birth, marriage, death, and more)

Family Member First Name Last Name

+ Add family members (mother, father, spouse, siblings, children)

Keyword ☐ Exact

e.g. pilot or "Flying Tigers" ▼

Gender Race/Nationality ☐ Exact

Collection Priority ☒ Show only records from these collections

☒ Historical records ☐ Family trees
☒ Stories & publications ☐ Photos & maps

continued on page 7 . . .

Case 2 Example: Ancestry.com *continued*

Step 3: Under “Searching for . . .” click the “Tax, Criminal, Land & Wills” selection.

All results for Joshua Jones

Searching for... NAME: Joshua Jones ANY EVENT: 1779, Upper Darby, Delaware, Penn... Edit Search or Start a new search

Results 1–50 of 9,471,263

Records Categories

All Categories

- Census & Voter Lists +5,000
- Birth, Marriage & Death +5,000
- Military +5,000
- Immigration & Travel +5,000
- Newspapers & Publications +5,000
- Stories, Memories & Histories +5,000
- Schools, Directories & Church Histories +5,000
- Tax, Criminal, Land & Wills +5,000**
- Reference, Dictionaries & Almanacs +5,000

1. Pennsylvania, Land Warrants and Applications, 1733-1952 TAX, CRIMINAL, LAND & WILLS NAME: Joshua Jones OTHER: 11 May 1804 - Juniata, Cumberland View Image

2. Pennsylvania, Land Warrants and Applications, 1733-1952 TAX, CRIMINAL, LAND & WILLS NAME: Joshua Jones OTHER: 11 May 1804 - Cumberland View Image

3. Pennsylvania, Church and Town Records, 1708-1985 BIRTH, MARRIAGE & DEATH NAME: Joshua Jones OTHER: 20 Nov 1878 - Ashland, Schuylkill, Pennsylvania View Image

4. Pennsylvania, Church and Town Records, 1708-1985 BIRTH, MARRIAGE & DEATH NAME: Joshua Jones OTHER: 5 Apr 1874 - Philadelphia, Philadelphia, Pennsylvania View Image

Step 4: Click the “Tax List” selection.

All Tax, Criminal, Land & Wills results for Joshua Jones

Searching for... NAME: Joshua Jones ANY EVENT: 1779, Upper Darby, Delaware, Penn... Edit Search or Start a new search

Results 1–50 of 330,713

Records Categories

All Categories

- Tax, Criminal, Land & Wills
- Land Records +5,000
- Tax Lists +5,000**
- Court, Governmental & Criminal Records +5,000
- Wills, Estates & Guardian Records +5,000
- Bank & Insurance Records 1,499

1. Pennsylvania, Land Warrants and Applications, 1733-1952 LAND RECORDS NAME: Joshua Jones OTHER: 11 May 1804 - Juniata, Cumberland View Image

2. Pennsylvania, Land Warrants and Applications, 1733-1952 LAND RECORDS NAME: Joshua Jones OTHER: 11 May 1804 - Cumberland View Image

3. Pennsylvania, Tax and Exoneration, 1768-1801 TAX LISTS NAME: Joshua Jones RESIDENCE: 1779 - Upper Darby, Chester View Image

Step 5: Click the “Pennsylvania Tax and Exoneration, 1768-1801” selection.

All Tax Lists results for Joshua Jones

Searching for... NAME: Joshua Jones ANY EVENT: 1779, Upper Darby, Delaware, Penn... Edit Search or Start a new search

Results 1–50 of 179,439

Records Categories

All Categories

- > Tax, Criminal, Land & Wills**
- Tax Lists
- London, England, Land Tax Records, 1692-1932 75995
- U.S. IRS Tax Assessment Lists, 1862-1918 36773
- Georgia, Property Tax Digests, 1793-1892 35124
- Pennsylvania, Tax and Exoneration, 1768-1801 5340**
- UK, Register of Duties Paid for Apprentices' Indentures, 1710-1811 4781

1. Pennsylvania, Tax and Exoneration, 1768-1801 TAX LISTS NAME: Joshua Jones RESIDENCE: 1779 - Upper Darby, Chester View Image

2. Pennsylvania, Tax and Exoneration, 1768-1801 TAX LISTS NAME: Joshua Jones RESIDENCE: 1779 - Upper Darby, Chester View Image

3. Pennsylvania, Tax and Exoneration, 1768-1801 TAX LISTS NAME: Joshua Jones RESIDENCE: 1779 - Lower Dublin, Philadelphia View Image

4. Pennsylvania, Tax and Exoneration, 1768-1801 TAX LISTS NAME: Joshua Jones RESIDENCE: 1779 - Montgomery, Philadelphia View Image

Step 6: Click the “View Record” selections for both Upper Darby tax records. They will result in displaying the same tax record pages that are displayed in Case 1, Items 5A and 5B. Print them for your documentation proof.

Early Pennsylvanians paid taxes on items ranging from land to billiard tables. The Ancestry.com records on this page list tax payers from 18 Pennsylvania counties. We’ve truncated the page so just a few of the records appear here.

These selections link to the same records in Case 1, Item 5A and 5B.

All Pennsylvania, Tax and Exoneration, 1768-1801 results for Joshua Jones

Searching for... NAME: Joshua Jones ANY EVENT: 1779, Upper Darby, Delaware, Penn... Edit Search or Start a new search

Results 1–50 of 5,340

All Categories

- > Tax, Criminal, Land & Wills**
- > Tax Lists**
- Pennsylvania, Tax and Exoneration, 1768-1801
- Early Pennsylvanians paid taxes on items ranging from land to billiard tables. These records list tax payers from 18 Pennsylvania counties.
- Learn more about this database... Browse Individual Records ▶

View Record	Name	Year	Town or Ward	County	View Images
View Record	Joshua Jones	1779	Upper Darby	Chester	View Images
View Record	Joshua Jones	1779	Upper Darby	Chester	View Images
View Record	Joshua Jones	1779	Lower Dublin	Philadelphia	View Images
View Record	Joshua Jones	1779	Montgomery	Philadelphia	View Images
View Record	Joshua Jones	1779	Lower Dublin	Philadelphia	View Images
View Record	Joshua Jones	1779	Montgomery	Philadelphia	View Images
View Record	Joshua Jones	1779	Montgomery	Philadelphia	View Images
View Record	Joshua Jones	1779	Montgomery	Philadelphia	View Images
View Record	Joshua Jones	1780	Lower Dublin	Philadelphia	View Images

Editing your search with Birth Date, spouse name, etc. will generally result in better searches. Even if you guess at the birth date, it should help.

To learn more about this database or to Browse Individual Records, use these selections.

Step 7: How to locate the “Title Page:”

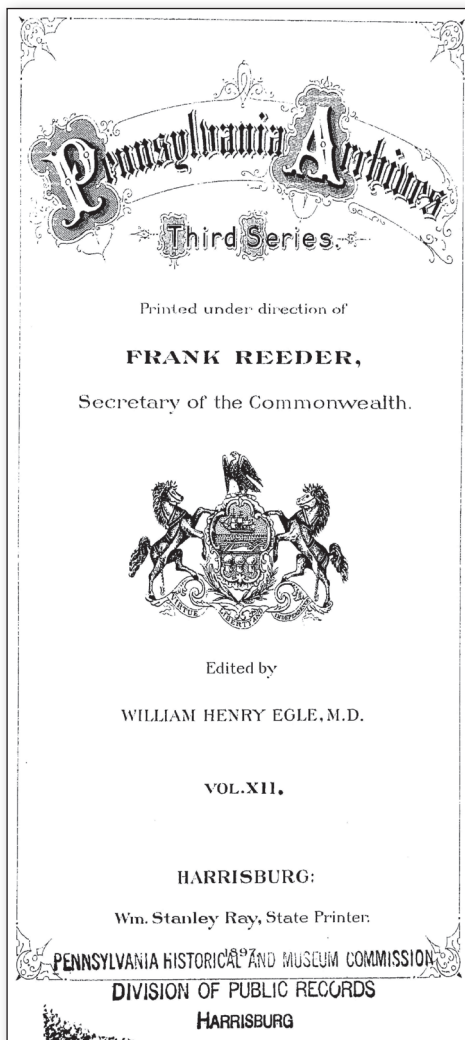
1. Researchers should know that Ancestry.com does not always list records in the order in which they appear in the original document. If a title page exists, it is likely to be on or about page 1 of the actual tax record. But not always.
2. When you select one of the “View Record” options for Joshua Jones in Upper Darby, Ancestry.com will display a page with a thumbnail of that record. Click the thumbnail to open the record full screen.
3. At the bottom of the record there is a page navigation bar. It will show you which page in the database you are currently viewing. Move forward or backward in the database by highlighting the page number, entering a different number and clicking the “Go” button when it appears. Start by typing in number 1 to move to the front of the database. If the page displayed does not have the title of the jurisdiction (Upper Darby in this example), page through the database until you locate it. You could also use the page listing the certifying officials if it contains the jurisdiction name and you can’t locate a title page.

Case 3 Example: Published Pennsylvania Archives Volumes

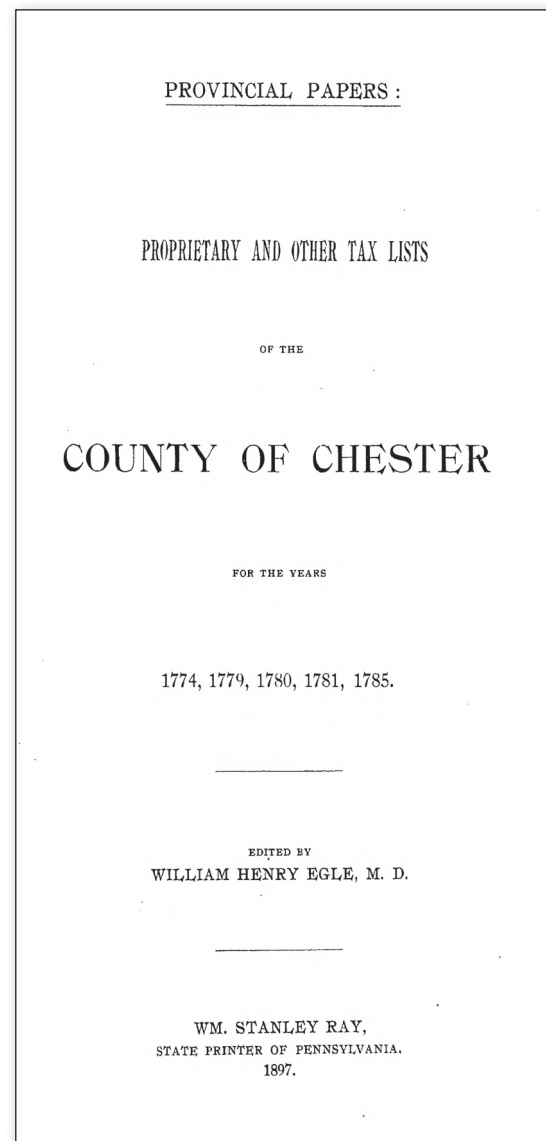
This case example employs a published volume that contains the same records as in Case 1, but they are in a different format. The volume is Pennsylvania Archives Third Series published by Frank Reeder and edited by William Henry Egle, M.D., Vol. XII, 1897. All of this information should be entered in the Ancestor's Documentation section of the NSSAR application along with the page numbers where the records are found. Again, we are using Joshua Jones, Upper Darby, PA as the subject for this case example.

Item 1: Pennsylvania State Archives Inventory of the Tax and Exoneration Lists in Series 4.61 for the County and Year (mandatory).

Item 2: Title page of the published volume (mandatory) at right.



Item 3: Subtitle page that shows the dates covered and date of publication (mandatory).



Item 4: Title for the tax list (**mandatory**). Upper Darby Township happens to be the first township listed. For other townships, a page bearing the name of township or ward is also required.

CHESTER COUNTY RATES—1779.					
UPPER DARBY RATE.					
	Acres.	Horses.	Cattle.	Sheep.	Servants.
Joshua Ash,	100	2	1	..	..
Alice Ash,	60	1	2	..	..
John Ash,	190	2	5	..	..
Ben'n Partin,	221	2	13	..	..
Jona'n Bonsel,	105	4	8	..	..
Ben'n Bonsel,	150	3	5	..	..
Enoch Bonsel,	50	2	3	..	..
Brannan & Garrat, f. m., .....	..	..	..	..	..
Ben'n Brannan,	240	4	4	..	..
Tho's Brooks, .....	..	..	1	..	..
Jno. Brooks,	55	2	3	..	..
Abr'm Bonsel,	195	3	4	..	..
Jon'n Brown,	40	..	1	..	..
Jno. Ball,	100	3	2	..	..
Joshua Bonsel,	126	3	5	..	..
Joseph Bonsel, s. m., b. m., ..	108	6	10	..	..
Nathan Davis,	220	5	8	..	..
John Dunbar,	50	3	3	..	..
William Davis,	100	2	5	..	..
Jonathan Evans,	40	2	1	..	..
Abner Evans, .....	..	..	2	..	..
Peter Evans, .....	..	1	..	..	..
Wm. Farrier,	20	..	1	..	..
Rob't Farrier, .....	..	..	1	..	..
William Garret,	64	3	5	..	1
Garret & Mathews, shop, .....	..	..	..	..	..
Nathan Garret, Jun.,	160	5	4	..	..
Tho's Garret, b. m.,	150	5	5	..	..
Jno. Garret,	125	3	4	..	..
Isaac Hibbard,	184	2	10	..	..
Jno. Hibbard,	75	..	4	..	..
Jno. Hays,	4	1	1	..	..

(127)

Item 5: Entry for the ancestor (**mandatory**).

128	CHESTER COUNTY RATES—1779.					
	Acres.	Horses.	Cattle.	Sheep.	Servants.	
Joshua Hardey, .....	..	..	1	..	..
Joshua Jones,	80	1	1	..	..
Sam'l Jackson,	216	2	5	..	4	
Richard & Alexander Kerns, .	133	4	3	..	..
Sam'l Kirk,	50	2	2	..	..
Isaac Kirk,	45	..	1	..	..
Isaac Log,	365	2	6	..	..
Tho's Liewes,	40	2	2	..	..
Wm. Liewes,	60	3	3	..	..
Sam'l Lives, Jun., g. m., ....	..	1	3	..	..
Sam'l Lives, s. m., p. m.,	106	..	..	..	..
Charles Loyd,	7	..	1	..	..
Ann Liewes,	150	4	7	..	..
Anthony Liewes, .....	..	..	..	..	..
Sam'l Leedem, .....	..	4	3	..	..
Abra'm Log, .....	..	1	2	..	..
Ben'n Log,	86	1	2	..	..
Rachel Moore,	100	5	6	..	..
Tho's Marshal, f. m., .....	..	2	2	..	..
Tho's Marshal, Jun.,	4	2	3	..	..
James Marshall,	32	1	..	..	..
Abraham Musgrove,	200	3	5	..	..
Rob't McClellan,	134	3	4	..	..
Joseph Oldfield,	15	..	1	..	..
Jno. Pauling,	50	2	2	..	..
Wm. Parker,	98	..	..	..	..
James Pyot,	130	4	8	..	..
David Pasel,	32	..	1	..	..
Wm. Pawlin,	20	..	1	..	..
Jno. Reeder, .....	..	2	1	..	..
Isral Robert,	52½	1	3	..	..
Tho's Randolph, .....	..	..	1	..	..
Wm. Smith,	200	2	4	..	..
Sam'l Smith,	150	4	4	..	2	
Larrance Smith, .....	..	..	2	..	..
Mary Smith,	145	3	3	..	..
John Sellers, s. m.,	347	7	6	..	..
Jas. Steel, g. m.,	20	1	2	..	..
Jno. Tyson, g. m.,	98	1	2	..	..
Mathias Tyson, .....	..	3	3	..	..
Morris Trueman,	6	..	..	..	..
Wm. West,	95	2	7	..	..
Rob't Williamson,	4	..	1	..	..
John Yard,	50	2	2	..	..

Joshua Jones →



Virginia Tax Laws in Force During the American Revolution

Subcommittee of Revolutionary Taxes, Genealogy Committee, National Society Sons of the American Revolution
John D. Sinks, Harold Ford, and Tilghman McCabe, Jr.



April 17, 2014

Statutes Which Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 9 • p.61-74 • Ch 5	An Ordinance for appointing commissioners to settle the accounts of the militia lately drawn out into actual service, and for making provision to pay the same, as well as the expense of raising and providing for the forces and minute-men directed to be embodied for the defence of this colony.	July 1777 Session	10 June 1776 for 7 yrs; other taxes starting 10 June 1776 for 7 years. Repealed by Vol 10, 321-324 Ch 1, as of 31 Dec 1780.	"...there are farther sums due to other public creditors, and by an ordinance passed this present convention, entitled An ordinance for raising and embodying a sufficient force for the defence and protection of this colony, a number of regular forces are directed to be raised, and certain of the militia, under the denomination of minute-men, are appointed to be trained more frequently, who, as well as the residue of the militia, may be drawn out into actual service, for the purpose of such defence, and it is necessary to make provision for the pay and subsistence of the said forces and militia ..." (p. 64) To pay for this and other purposes, a tax was levied on tithable persons (3s 9d), land (4s / 100a), and wheeled conveyances (40s) and, due 10 June (p. 65).
Vol 9 • p.143-149, Ch 14	An Ordinance for making farther provision for the defence and protection of this colony.	May 1776 Session Inter- regnum	For 6 years starting 10 June 1777. Discontinued 31 Dec 1780 [Oct. Session 1780, Ch. 1]	"...farther provision should be made for the support and maintenance of such regular forces, minute men, and militia, as now are, or at any time hereafter may be, occasionally employed in the defence of the frontiers, and other parts of this colony, and of such troops as now do, or may henceforward remain, upon the colonial establishment and pay, for the purpose of defraying the expenses of building vessels, furnishing them with seamen and marines, supplying all necessaries for the navy, and satisfying publick claims, and the contingent charges of government..." (p. 143) An additional tax on tithable persons (1s 3d) and land (1s / 100a) was levied. Tax due 10 June (p. 144).
Vol 9 • p.349-368, Ch 2	An Act for Raising a supply of money for public exigencies.	Oct Session 1777	For 6 years starting 10 June 1777. Discontinued 31 Dec 1780 [Oct. Session 1780, Ch. 1]	"...the United American States in general, as well as this commonwealth in particular, in the prosecution of the present just and necessary war for the defence of our lives, liberties, and property, have been compelled to issue bills of credit for large sums of money..." Also "to provide for the repayment of the money borrowed or to be borrowed by the United States, as well as by this commonwealth, for carrying on the war, and the interest growing due upon such loans." (p. 349) "...nothing will so effectually prevent as reducing the quantity, by establishing ample funds for redeeming proportions of it annually, until the whole shall be thereby called in and sunk. It is also necessary that permanent funds should be established to provide for the repayment of the money borrowed or to be borrowed by the United States, as well as by this commonwealth, for carrying on the war, and the interest growing due upon such loans." Tax levied "manors, messuages, lands, and tenements, slaves, mulatto servants to thirty one years of age, horses, mules, neat cattle, and plate" and specified in money and due on 1 August (pp. 349-350). Also a tax on tobacco exported out of Virginia. Those refusing to take oath of allegiance double taxed. "the land and poll tax, and all other taxes and duties imposed by any former act of assembly or ordinance of convention, and which were payable at any time before the first day of January one thousand seven hundred and eighty four, shall cease" (p. 365) Fees on marriage licenses do not qualify

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 9 • p.547-552, Ch 20	An act to amend an act intituled An act for raising a supply of money for publick exigencies.	July 1778 Session	Aug 1779 and following 5 years, Repealed by Vol. 10, pp. 321-324, Ch 1, as of 31 Dec 1780.	Taxes raised by Ch 2 (immediately above) are inadequate. Rate increased (p. 548) "...whereas by the above recited act the treasurer is restrained from paying the quota of this commonwealth required by the general congress till the accounts of this state against the United States are settled, which may be attended with bad consequences, Be it enacted, That the said treasurer is hereby empowered and required to pay the said full quota when it shall be demanded, any thing in the said act to the contrary notwithstanding." A treble tax was imposed on these not producing a certificate to the assessor that they had taken the oath of allegiance.
Vol 10 • p.9-14 • Ch 1	An act to explain and amend the acts of General Assembly, providing a supply of money for publick exigencies.	May Session 1779	No Change	Amends Oct. 1778, Ch. 20. Clarifies method of assessment and increases some rates. A tax of 30s/hogshead of tobacco is levied and due on or before 25 Oct.; and taxes are due 15 September. (p. 13) The taxes remain payable in money.
Vol 10 • p.79-81, Ch 18	An act for laying a tax, payable in certain enumerated commodities.	May Session 1779	March 1780 and next 4 years. This was excepted from being discontinued 31 Dec 1780.	<u>This is the first tax payable in commodities.</u> "TOWARDS supporting the publick credit and providing for the armaments employed, as well in the more immediate defence of the commonwealth, as for its quota of troops on continental establishment...." Tax levied on every man over 16, every woman slave of over 16 (except as exempted for age or infirmity) of one bushel of wheat , or two bushels of Indian corn, rye, or barley , or ten pecks of oats , or fifteen pounds of hemp , all sound, clean, and merchantable, or twenty eight pounds of inspected tobacco in transfer notes . (p. 79) Deficiencies payable in money. (p. 80) Payment is due in March. (p. 79)
Vol 10 • p.165-172, Ch 24	An act for raising a supply of money for the service of the Untied States.	Oct 1779 Session	Collect before April next—Feb for poll tax, Import tax repealed Vol. 10, Ch. 15, 271-272; Repealed by Vol 10, 321-324 Ch 1, as of 31 Dec 1780.	"the continental congress impelled by the exigencies of a war, the object of which is civil liberty, have demanded supplies from the United States, adequate to the annual expenditure, whereby the ruinous expedient of future emissions of paper money will be avoided...."(p. 165) "...taxation alone can obviate the embarrassment in finance, which is now the last hope of the enemy...."(p. 165) Tax on free males over 21, white servants (except apprentices under 21) to be paid by the owner, the sum of three pounds by the poll, wheeled vehicles [varying amounts of money] [166]. A duty is imposed on spirits distilled in Virginia 2 ½% tax on imports, excepting salt, blankets, iron, steel and ammunition [p. 169]. Taxes on persons due 20 February and others due 20 March. (pp. 166, 167) A 2 ½% tax ad valorem is levied on imports not bought by Virginians, with some exceptions. (p. 169)
Vol 10 • p.182-189, Ch 29	An act for establishing a fund to borrow money for the use of the United States, and for other purposes.	Oct 1779 Session	Before August next for 11 years. Repealed by Vol 10, pp. 321-324 Ch 1, as of 31 Dec 1780.	"FOR establishing a fund whereon to borrow a sum of money for the use of the Untied States, and to give the lenders the fullest assurance of being paid the interest thereof annually, and for making provision for repaying the principal money so to be borrowed at the appointed time...."[p. 182] A tax is levied on every tithable person except free persons 16 to 21 and those exempted by county courts. on real and personal property [p. 169] "...three eighths of the amount of all the taxes to be collected by virtue of this act, shall be reserved for the purpose of purchasing military stores, clothing, and other necessities for the use of the army and navy...." [p. 185] The tax was payable in money or tobacco [pp. 186-187].

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 10 • p.189-191, Ch 30	An act providing a farther supply for the exigencies of government.	Oct 1779 Session	Repealed by Vol. 10, pp. 321-324, Ch 1, as of 31 Dec 1780.	"...the taxes already imposed for defraying the annual expenditure of this commonwealth, are not adequate thereto, in order therefore to make a farther provision for the exigencies of government... an additional tax of one half per centum be laid upon all kinds of property assessed ad valorem, under the act of the last session of assembly [Ch 1, pp. 9-14 above]...." Neat cattle and money held on 1 March 1780 was taxed. This does not change the purpose of the previous act.
Vol 10 • p.241-254, Ch 10	An act for calling in and redeeming the money now in circulation, and for emitting and funding new bills of credit, according to the resolutions of Congress of the eighteenth of March last	May 1780 Session	1st Payment 1 Jan. 1781; next 5 years; Repealed Ch 40, Nov. 1781 Session, except for arrears.	"...the just and necessary war into which the United States have been driven, obliged congress to emit bills of credit before the several states were sufficiently organized to enforce the collection of taxes, or funds could be established to support the credit of such bills ...."[p. 241] "...it is become necessary to reduce the quantity of such bills; to call in and destroy the excessive mass of money now in circulation; and to utter other bills, on funds which shall ensure the redemption thereof..."[p. 241] "...congress by their resolution of the eighteenth of March last have called upon the several states to make proper provision..."[pp. 241-242] Virginia's quota is \$200 million in Continental money. "...also for calling in and destroying in like manner the money of this state now in circulation..."[p. 242] A new tax is levied on everything taxed in "An Act for Raising a supply of money for public exigencies" and the acts amending it except the valuation is to be real value in specie [p. 242] In addition to money, tobacco, hemp, flax, and flour accepted in payment. [p. 245] "As fast as the said new bills to be emitted shall be completed, six tenths of the same in value shall be received into the treasury of this commonwealth, to be thence issued as before directed, to support the expenses of the war and defray other publick charges; the other four tenths shall be subject to the orders of congress and carried to the credit of this commonwealth, in proper accounts to be opened and stated in the auditors books." The taxes were payable in August and September [p. 242]. "all taxes heretofore imposed shall cease and be discontinued on the said last day of December, one thousand seven hundred and eighty one, except the specifick taxes heretofore established...." [p. 252]
Vol 10 • p.271-272, Ch 15	An act to amend an act for raising a supply of money for the use of the United States, and for other purposes	May 1780 Session		This also amended Ch 2, Oct 1777. Taxing retailer is repealed; payment of taxes in advance is repealed.
Vol 10 • p.279-286, Ch 19	An act for emitting and funding a sum of money for supplying the present urgent necessities of this commonwealth.	May 1780 Session	Sep 1781 and next 3 yrs; Repealed Vol. 10, p. 322, Ch 1 as of 31 Dec 1780.	"...exigencies of the war require the farther emission of paper money until the act for calling in and redeeming the money now in circulation, and for emitting and funding new bills of credit according to the resolutions of congress of the eighteenth day of March last, shall have its operation..."[279] Tax of 1 shilling on each glass window was established to redeem bills of credit. Also a fee on deeds that is called a tax and an exporter tax on tobacco. Also tax on spirits. This tax was repealed before it took effect.
Vol. 10 • p.292-293 Ch. 25	An act to give farther time to delinquent counties to pay their specific tax, and for other purposes.	May 1780 Session		The deadline for the specific Tax (Ch 18 May 1779) is extended from 31 March 1780 to 1 October 1780 due to lack of timely notice to the courts.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 10 • p.321-324, Ch 1	An act to explain and amend the act for calling in and redeeming the money now in circulation, and for emitting and funding new bills of credit according to the resolutions of congress of the eighteenth of March last.	Oct 1780 Session	Repealed Ch 40, Nov. 1781 Session, except for arrears.	Ch. 10 pp. 241-254 amended. "... all taxes imposed prior to the passing of the above recited act, except the specific taxes heretofore established shall cease, and be discontinued on the last day of December one thousand seven hundred and eighty [p. 322]." Taxes payable on assessed property.
Vol 10 • p.326-324, Ch 3	An act to amend the act for giving farther time to delinquent counties to pay their specific tax.	Oct 1780 Session	1780-81. Repealed Ch 40, Nov. 1781 Session, except for arrears.	"... continuation of the present war arises in great measure from deficiencies in supplying the necessary quotas of troops and from their temporary enlistments when furnished, which hath induced congress and the commander in chief strongly to recommend the completion of this state's quota of men, by soldiers engaged for the war..."[p. 326] "... in order to raise an adequate bounty for the purpose of enlisting the said men ... all persons within this commonwealth, shall be compelled and are hereby required to pay two per centum on all property taxed in specie, under the act "An act for calling in and redeeming the money now in circulation and for emitting and funding new bills of credit according to the resolutions of congress of the eighteenth of March last [p. 328]." Essentially land, slaves, servants, and livestock were all taxable. Tax payable in specie, new bills of credit, inspected crop tobacco, or hemp delivered to the commissary who shall give a certificate [p. 328].
Vol 10 • p.357-358, Ch 14	An act to amend the act for giving farther time to delinquent counties to pay their specific tax.	Oct 1780 Session		The deadline for Ch 18 May 1779 is further extended to 1 March 1781.
Vol 10 • p.435 • Ch 21	An act for giving farther time to delinquent counties to pay their specific tax.	May 1781		The deadline for the grain due under the specific tax [May 1779, Ch. 18] is extended to 1 August 1782.
Vol 10 • p.490-492, Ch 32	An act for laying taxes in certain enumerated commodities.	Nov 1781 Session	Return due June 1.	A tax is imposed on free males over 21 and slaves over 16 except those declared exempt by the county courts. For those persons there is a tax of 2 lbs. of bacon and either ½ bushel of wheat, 1 bushel of Indian corn, rye, or barley, or 5 pecks of oats [p. 490]. County commissioners were responsible for the storage and safe-keeping of the commodities and "... removal of the said commodities when thereunto required by the commissioner of the war-office, or other lawful authority..." In lieu of wheat money could be paid at 3 shillings specie per bushel of wheat or 6 shillings per pound of bacon.[p. 491] [This is the first act to authorize bacon for payment of a Virginia tax.]
Vol 10 • p.494 • Ch 34	An act for allowing farther time to sheriffs or collectors of taxes due for the year 1781, and for other purposes.	Nov 1781 Session	Time extended to March 1781, then August 1782	Due to the invasion of the British, all taxes due in 1781 are due 1 April 1782.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 10 • p.507-517, Ch 40	Ascertaining certain taxes and duties, and for establishing a permanent revenue.	Nov 1781 Session	1782. Land assessment lists to be delivered by 10 June annually and taxes collected by 1 July.	Established land tax and personal property tax for 1782. Taxable property in addition to land included free males over 21, slaves, horses, neat cattle, wheeled vehicles, billiard tables, and ordinary licenses [p. 504]. Taxes will be collected from 10 June to 1 July annually and sheriffs will remit payment by 1 September [pp. 506, 507]. 1/10th of the land tax payable in bills of credit emitted by Virginia and the faith of Congress as resolved 18 March 1780. "...the said bills of credit so received shall be paid into the treasury and not re-issued, but shall remain in the treasury to be burnt and destroyed." [p. 508] This justifies acceptance of the land tax as supporting a sinking fund for currency, as requested by Congress. See the amendment below for the personal property tax. One half of the personal property tax is payable in specie, tobacco, or hemp and the other half in specie, tobacco, hemp, or flour [p. 508]. "...all matters or things contained in any act or acts heretofore made for the imposing and collecting taxes and duties, except so much thereof as respects the manner of collecting, accounting for, and paying the arrears of taxes and duties now due, be and the same are hereby repealed [p. 517]." The summary in the margin of Hening, however, indicates that specific taxes were not repealed. Furthermore, the introduction to the act on Oct 1782 Ch. 8 clearly indicates that other tax laws remained in effect.
Vol 11 • pp. 9-12, Ch 1	An act giving farther time to pay taxes in certain enumerated commodities and paying the allowances to the wives, parents, and families of soldiers.	May 1782 Session		Individuals had until 1 September instead of 1 May to pay that tax mandated by Nov. 1781, Ch. 32.
Vol 11 • pp. 14-20, Ch 3	An act for recruiting this state's quota of troops to serve in the army of the United States.	May 1782 Session		This act mandated that the militia be divided into classes or divisions. The division was to have "...regard as well to an equal proportion of taxable property in the county, including the property of exemptions..." [p. 15] The officers were to use "...returns of the taxable property and tithables made by the commissioners and magistrates acting under the act entitled, 'An act for ascertaining certain taxes and duties, and for establishing a permanent revenue,'..." [p. 15] One man from each class or division was to be enlisted in the Continental army or the class or division was to pay 1/8th of the taxes for the class for bounty money [p. 15].
Vol 11 • p.66-71 • Ch 39 of 55 in session.	An act to amend the act for ascertaining certain taxes and duties, and for establishing a permanent revenue.	May Session 1782 (6 May - 2 July)		Due to the ravages of war "...already borne by the good people of this state, it is necessary to give them every possible alleviation in the payment of taxes required for the support of the war..." [p. 66] One half of the tax is due 1 July and one half is due 1 Nov [66]. The tax in question is the 1782 land and personal property taxes established by Ch. 40, pp. 501-517. This establishes the purpose as support of the war.
Vol 11 • p. 93-95, Ch 50	An act for calling in and redeeming certain certificates.	May 1782 Session		A 1% tax for every £100 is to be levied on land and a 10s tax on free males over 21 and on slaves [p. 93]. Horses, mules, cattle, wheeled vehicles, billiard tables, and ordinary licenses are also taxed [p. 93]. Specie, military certificates, and treasury tobacco notes could be used to pay the tax [94]. Taxes were due March 1, 1783.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 11 • p. 111-129, Ch 8	An Act to Amend and reduce the several acts for ascertaining certain taxes and duties and establishing a permanent revenue in one act.	Oct 1782 Session	1783	"FOR amending and reducing the several acts for ascertaining certain taxes and duties, and for establishing a permanent revenue, into one act...." [p. 111] "...property of every kind should be equally burthened for the defence and protection of the state...." [p. 111] Personal property and land is taxed. An import tax was levied. Personal property includes free males above the age of twenty-one years, slaves, horses, cattle, wheeled vehicles, billiard tables, and ordinary licenses [p. 112]. Taxes were payable in specie, bills of credit, tobacco, hemp, flour, or inspector's receipts or notes for crop tobacco [pp. 117, 118].
Vol 11 • p. 169-170, Ch 40	An act to amend the act for calling in and redeeming certain certificates.	Oct 1782 Session	1783	Taxes under the said act are postponed until 1 August 1783.
Vol 11 • p. 196-203, Ch 8	An act to establish certain and adequate funds for the redemption of certificates granted to the officers and soldiers for their arrears of pay and depreciation.	May 1783 Session	1783	"...funds formerly appropriated by law for the redemption of the certificates granted, or to be granted, to the officers and soldiers of the Virginia line, on continental and state establishments, for their arrears of pay and depreciation, have hitherto proved inadequate...." An import tax was levied.
Vol 11 • p. 267 • Ch 25	An act for paying the soldiers late from the southern army belonging to the Virginia continental line three months wages.	May 1783 Session	1783	Three months pay to soldiers from the Southern Army is authorized from the fund to defend the Chesapeake and arising from under the law for recruiting this state's quota of troops to serve in the army of the United States [October 1780, Ch. 3].
Vol 11 • pp. 268-269, Ch 25	An act to amend the act, intituled an act to amend the act for calling in and redeeming certain certificates.	May 1783 Session	1783	Taxes imposed by "An act for calling in and redeeming certain certificates" [Ch. 50, May 1782] are further postponed until Feb. 1784." [Those collected by 26 Nov. 1783 would qualify.]
Vol 11 • pp. 289-291 Ch 38	An act to amend the act To amend and reduce the several acts of assembly for ascertaining certain taxes and duties, and for establishing a permanent revenue, into one act.	May 1783 Session	1783	This repealed the provision permitting taxes to be paid in tobacco, hemp, flour, or deer skins, the tax on liquor, and the tax on tonnage of Virginia vessels and small Maryland vessels. [It appears that some 1783 taxes were in fact paid in part in tobacco. Collection was to commence 10 June.] Counties were permitted to levy taxes on free males 16 to 21. [Such county levies to not provide evidence of patriotic service.]

Statutes Which Do Not Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 9 • p.219-225, Ch 25	An Act to make provision, for defraying the expenses of erecting fortifications, and for other purposes therein mentioned.	Oct 1776 Session	Starts in 1784 (and repealed before that)!	"... for defraying the expenses of erecting fortifications, raising and supporting a proper number of forces for the particular and immediate defence of this commonwealth, building, equipping, and manning vessels to war and other armed vessels, and establishing manufactories for discharging the publick debts incurred the last year, and for defraying the expenses of the civil establishment for the year to come...."
Vol 9 • p.389-399, Ch 15	An act for establishing a High Court of Chancery.	Oct 1777 Session		"FOR establishing a court of general jurisdiction in Chancery...." A "tax or duty" was laid on writs. This is a fee, not a tax, and the purpose is civil.
Vol 10 • p.271-272, Ch 15	Amend raising a supply of money for the service of the United States and other purposes.	May 1780 Session		Repeals the 2 ½% tax on vendors in Vol. 10, 165-172, Ch 24
Vol 10 • p.367-368, Ch 20	An Act to empower the court of Greenbrier County of have a wagon road opened from their courthouse to the eastern waters.	Oct 1780 Session		County court of Greenbrier can levy a tax to open and maintain a wagon road.
Vol. 10 • pp. 474-478 Ch 23	Amending acts for the inspection of tobacco and other purposes	Nov Session 1781		"... for the purpose of raising the said salaries and paying the warehouse rents, there shall be collected by the inspectors from the owners of tobacco, the sum of five shillings for each hogshead by them inspected and past...." [p. 476] This is a fee for services and not a tax in the intended sense.

Henning, William Waller: *The Statutes at Large, Vols. 9-11*, Richmond, 1821-1823. <http://vagenweb.org/hening/>

Quoted acts/laws are presented with the exact spelling and grammar as originally written. The Subcommittee has suspended the use of (sic) where it might ordinarily be used to keep the quotes as clean and clear as possible



Virginia Revolutionary Tax Lists from the Records of the Auditor of Public Accounts

Subcommittee of Revolutionary Taxes, Genealogy Committee, National Society Sons of the American Revolution
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Purpose of the Report

Background. The Library of Virginia holds a number of Revolutionary tax records. Some are county records; others have been in private hands; still others are from the records of the Auditor of Public Accounts. The Subcommittee on Revolutionary Taxes has determined that a significant number of lists of taxes in the records of the Auditor of Public Accounts, Record Group 48, supported the War or honored a request of the Continental Congress. Such records provide a basis for Patriotic Service for an ancestor for the Sons of the American Revolution.

This report will focus on the records that had been in the custody of the Auditor of Public Accounts, although a few other tax records will be evaluated. The purpose of this document is to identify those records that have been determined to provide a basis for Patriotic Service. This will include not only some taxes payable in provisions, but also the four most extensive Virginia Revolutionary tax lists in terms of both counties covered and number of names: the 1782 and 1783 Personal Property and Land Tax Lists.

Determination of which Records Provide a Basis for Patriotic Service. The identification of what statute mandated a Virginia particular tax list presents a challenge not encountered in many other states. First, the Virginia lists usually do not identify the statute in either the title or certification of the officials. Second, even for a given tax the titles can vary from county to county. Third, Virginia seldom used the phrase "Supply Tax" either in statutes or in record titles. Fortunately, Virginia lists do present several advantages. First, by 1783 Virginia reduced the number of state tax laws to one and established two principle taxes: the personal property tax and the land tax. Second, many state tax records in Virginia have a solid provenance. During the Revolution, Virginia appointed auditors responsible for state issues, not county issues. In 1785 Virginia established a permanent position: the Auditor of Public Accounts. Earlier records were lodged with the Auditor of Public Accounts. In 1913 and again in 1930, records of the Auditor of Public Accounts were transferred to the custody of what is now the Library of Virginia. If a tax list found among the papers of the Auditor of Public Accounts, we have good assurance that it is a record of a state tax and not a county tax.

The Library of Virginia, formerly the Virginia State Library and Archives, published an inventory of the papers of the Auditor of Public Accounts in 1992 [Salmon, John S. & J. Christian Kolbe: Auditor of Public Accounts Inventory, Virginia State Library and Archives, Richmond, 1992]. In fact, the introduction to that document is the source of information about the provenance of the tax records. Three subgroups of the Auditor of Public Accounts (APA) records consist of or include a large number of qualifying tax lists:

APA 640. Provision Law and Specific Tax, 1779-1790, 1797.

APA 633. Personal Property Tax Lists, 1782-1807, 1809-1863, & 1865-1927.

APA 493. Land Tax Books, 1782-1807, 1809-1863, & 1865-1927.

Lists of Specific Taxes and Bounty Taxes

Background and Availability of Records. Today a specific tax is one that is proportional to the quantity taxed rather than the value of what is taxed. A tax of 1% of a farmer's wheat harvest would be a specific tax, under the definition now in use. This is in contrast to a tax *ad valorem*, which is a tax based on the value of the taxable property. During the Revolution there are frequent references to the payment of taxes in specifics, where the specifics were commodities such as wheat or corn. This use of terminology was not unique to Virginia at the time of the Revolution and understanding it is important to identifying under which statute a particular tax was levied and collected.

There is evidence that taxes payable only in money or tobacco were not considered specific taxes during the Revolution. In the May 1780 session the General Assembly passed, "An Act to give farther time to delinquent counties to pay their specific tax, and for other purposes" [Ch. 25]. At this time a tax was in effect which was payable in cash or tobacco: "An act for establishing a fund to borrow money for the use of the United States, and for other purposes" [October 1779 Session, Ch. 29], but this was not within the scope of the amendment. The first line of the amendment names the one act that was being within the scope: "An act for laying a tax, payable in certain enumerated commodities" [May 1779 Session, Ch. 18]. This law required for the tax to be paid in wheat, Indian corn, rye, barley, oats, hemp, or inspected tobacco in transfer notes, and allowed deficits to be covered by payment in money. Second, in the October 1780 session the General Assembly discontinued all taxes passed prior to an act passed in the May 1780 Session except the specific taxes, effective 31 December 1780 [May 1780, Ch. 1]. Many extant lists demonstrate that "An act for laying a tax, payable in certain enumerated commodities" remained in effect in 1781. Third, in the May 1781 session the Assembly passed "An act for giving farther time to delinquent counties to pay their specific tax," again specifying in the text of the act that the extension applied to "An act for laying a tax, payable in certain enumerated commodities" [May 1779 Session, Ch. 18]. There seems to be a subtle distinction at play here. If the tax was to raise supplies and deficits could be paid in money, the tax was a specific tax. If the tax was to raise money but deficits could be paid in tobacco, which was not a supply, or in supplies the tax was not considered a specific tax. The Subcommittee understands reference to specific taxes in Revolutionary Virginia to be limited in the narrow sense to those that intended to be paid supplies, particularly in grain—wheat, corn, rye, barley, or oats—and later bacon.

Lists of Specific Taxes and Bounty Taxes *continued*

The records in APA 640 include not only taxes payable in commodities, but records concerning the provision laws. Whether supplies such as grain were submitted in payment of taxes or purchased, they had to be stored and distributed. All of these records provide evidence that the persons who provided the commodities performed Patriotic Service. Although the primary focus of this document is on tax lists, both tax lists and provision lists in APA 640 will be identified below. In addition, there are two records of taxes to raise bounty money for recruiting.

The records in APA 640 also include summary reports that list subtotals and totals, bonds of officials, storage reports, reports on the distribution of supplies, and the sale of surplus supplies. These records will not be discussed further in this report. There are, however, a few records of the 1782 and 1783 personal property and land taxes, including payment lists and delinquency lists. These will be identified and discussed with the 1782 and 1783 Personal Property and Land Tax Lists below.

The papers in APA 640 are almost entirely organized by county, but tax lists cannot be found for many counties. The extant lists are in boxes 1759 (Albemarle through King William), 1760 (Lancaster through York and Unspecified Counties), and 1761 (oversized). The documents are not available on microfilm.

Statutes Authorizing the Specific Tax and Bounty Tax Lists that Provide Evidence of Patriotic Service.

Records of taxes payable in specifics and procurement lists for 21 counties are included in APA 640. Several factors are useful in identifying the statute that authorized a tax list:

1. Many of the lists in APA 640 are explicitly identified as tax lists, or even lists of specific taxes, in the title or the certification of an official. This eliminates the possibility that they are lists of procurements and the provenance establishes them as state taxes.
2. Only two statutes authorized the payment of taxes in wheat, corn, rye, barley, or oats, both of which supported the War. One was Chapter 18 of the May 1779 session of the General Assembly, and the second was its replacement for 1782, Chapter 34 of the November 1781 session.
3. Only one statute authorized the payment of taxes in bacon, Chapter 34 of the November 1781 session. This specific tax was also payable in wheat, corn, rye, barley, or oats.
4. The titles of two lists point to statutes that authorize taxes for raising bounty money for recruiting Continental soldiers.
5. Although the deadlines for taxes were often extended, many payments were in fact remitted on or shortly before they were originally due.
6. Beef, forage, and brandy were not authorized for payment of taxes. Lists of these commodities are procurement lists, rather than tax lists.

The tax lists that provide evidence of Patriotic Service in APA 640 were authorized by the following by four main statutes, two specific taxes and two taxes raising money for recruiting bounties.

Statute	Title	Nature of Statute
1. May 1779 • Ch. 18	An act for laying a tax, payable in certain enumerated commodities.	This tax was on men over 16, female slaves over 16, and payable in wheat, Indian corn, rye, barley, oats, hemp, or inspected tobacco in transfer notes. The tax was in effect in 1780 and 1781. The tax was repealed for 1782. The following 4 amendments (*) extended the deadlines for this tax from the month of 31 March to 1 October 1780, 1 March 1781, 1 April 1782, and for grain 1 August 1782 (*):
* May 1780 • Ch. 25	An act to give farther time to delinquent counties to pay their specific tax, and for other purposes	The deadline was extended from 31 March 1780 to 1 October 1780.
* October 1780 • Ch. 14	An act to amend the act for giving farther time to delinquent counties to pay their specific tax.	The deadline for taxes originally due 31 March was extended a second time, to 1 March 1781.
* May 1781 • Ch. 21	An act to amend the act for giving farther time to delinquent counties to pay their specific tax.	There were deficiencies in the collection of grain under the act of the May 1779 session, Ch. 18 owing to frequent calls of the militia. The deadline was extended to August 1781.
* November 1781, Ch. 34	An act for allowing farther time for sheriffs or collectors of taxes due for the year 1781, and for other purposes	Due to ravages committed by the British, taxes due in 1781 could be paid into the public treasury on or before 1 April 1782.

Lists of Specific Taxes and Bounty Taxes *continued*

Statute	Title	Nature of Statute
2. October 1780 • Ch. 3	An act for recruiting this state's quota of troops to serve in the continental army.	This act levied at tax of 2% on all property taxed in specie under "An act for calling in and redeeming the money now in circulation and for emitting and funding new bills of credit according to the resolutions of congress of the eighteenth of March last." Essentially all real and personal property was taxed. The tax could be paid in specie, paper money, inspected crop tobacco, or hemp.
3. November 1781. Ch. 32	An act for laying taxes in certain enumerated commodities.	Free males over 21 and slaves over 16 were taxed. The tax on free males was payable in bacon and on slaves in either wheat, Indian corn, rye, barley, or oats. Money could be used to make up a deficiency in specifics. An amendment extending the deadline for this tax (*) follows -
* May 1782 • Ch. 1	An act giving farther time to pay taxes in certain enumerated commodities and paying the allowances to the wives, parents, and families of soldiers.	The deadline for taxes due under the act of the November 1781 session, Ch. 32, was extended from 1 May 1782 to 1 September 1782.
4. May 1782 • Ch. 3	An act for recruiting this state's quota of troops to serve in the army of the United States.	This act mandated that the militia be divided into classes or divisions that were equal with respect to the 1782 taxes under under "An act for ascertaining certain taxes and duties, and for establishing a permanent revenue" (November 1781 • Ch. 40). If a division or class did not produce a soldier for the Continental Army, it was to pay 1/8th of the amount of the tax to be used as bounty money. An amendment extending the purpose in 1783 (*) follows -
* May 1783 • Ch. 24	An act for paying the soldiers late from the southern army belonging to the Virginia continental line three months wages.	This act authorized the use of money raised from a tax to pay bounties for Continental recruiting to be used to 3 months pay to soldiers from the Southern army.

Chapter references are to Hening's *Statutes at Large*. Dates refer to when the session of the General Assembly commenced, not the date a law was approved. For information about how these and other Virginia statutes the supported the War or honored a request of the Continental Congress, see the Subcommittee's report, "Virginia Tax Laws in Force During the American Revolution."

Requirements for Documentation and Citation for Lists of Specific Taxes and Bounty Taxes

Applicants should submit the following pages from qualifying specific tax lists to prove Patriotic Service for an ancestor:

1. the page bearing the title of the list or official's certification if there is no title;
2. if the title or certification in item 1 does not bear the year and/or county, a page or pages providing this information;
3. a page giving the column headings;
4. the page bearing the name of the ancestor; and,
5. if a PDF file prepared by the Subcommittee on Revolutionary Taxes is used, the Table of Contents and Notes prepared by the Subcommittee.

On the application under "References of Ancestor's Service," the applicant should cite Patriotic Service and

- a. the county followed by "Virginia";
- b. the name of the list beginning on Page 4 of this PDF document (given in italics for each list at the beginning of the List Details);
- c. the page number(s) of the documents submitted. (Page numbers have usually been added by the Library of Virginia staff in small writing at the bottom or top of each page.)

An example for Robert Robertson is: Amherst County, Virginia 1780 Specific Tax, Grain etc. Received by William Loving, pp. 1, 3. (The example pages proving his service begin on page 16 of this PDF document.)

Tax Lists in APA 640 that Do Provide Evidence of Patriotic Service

County	Statute	List Details
Amherst County	May 1779 • Ch. 18	<i>1780 Specific Tax, Grain etc. Received by William Loving</i> — “1780 Account of the Tax Layd on Gran &c. Recd by Wm Loving Commissary Lower District Amh ^l County.” The columns for corn, rye, barley, and oats as well as hemp and tobacco in 1780 are sufficient to identify the statute.
	May 1779 • Ch. 18	<i>1780 Specific Tax, Received in Tobacco</i> — “1780 March & April List Tob ^o Received on Account of the Specifick Tax.” The tax is identified in the title as a specific tax, and only one such tax was in effect this early.
	May 1779 • Ch. 18, as amended May 1780, Ch. 25	<i>1780 Specific Tax, Received by William Loving</i> — “Specific Tax Recd by Wm Loving Com ^y Specific from Sep ^m 1780.” The columns for wheat, corn, rye, barley, and oats as well as tobacco and hemp in 1780 are sufficient to identify the statute. The act was amended to extend the deadline from 31 March to 1 October.
Augusta County		<i>1779 Purchases, List of Forage and Sundries of Capt. Culbertson</i> — “A List of Vouchers to be taken by Capt Culbertson & Sent down to Capt Rice A.D.Q.M. Genl.” and on the reverse “Capt Culbertson will please to make Two accots[?] for the Convention Troops of Genl Pulaski’s Legion—the forage furnished each of them are to be made out in accots by themselves—every other charge for Sundries furnished are to be made out in acct Separate from the forage—[illeg] for every acct whatever must[?] be [illeg], otherwise Colo [?]innie [illeg] Capt Rice John Davie for Geo Rice 20 July 1779” The vouchers date from February through June of 1779, prior the the enactment of the first specific tax, and at least some were for forage. Taxes were not payable in forage. This list was for procurements.
Berkeley County	May 1779 • Ch. 18	<i>1781 Specific Tax, Ephraim Worthington’s Return</i> — “A return of Grain Rec ^d at Eph ^m Worthing[ton’s] mill for tax of enumerated commodities for the years 1781, & of Whom Recd and when Recpt given” and on reverse, “Berkely Feb 7 to June Specif ^o 1781 Eph Worthington.” The payment of the tax in wheat and corn in 1781 is sufficient to identify the act.
Botetourt County <small>All five lists are identified explicitly as for taxes either in the title or the certification of an official and were for 1780 and 1781. Payment was in wheat, rye, corn, and oats as well as hemp and in once case tobacco. This is sufficient to identify the act.</small>	May 1779 • Ch. 18	<i>1780 Specific Tax, Alexander Simpson’s List</i> — “A List of Alexander Simpson for 1780” and on reverse “1780 Alexander Simpson’s return of Specific tax per 1780... supposed of Montgomery probably Botetourt.”
	May 1779 • Ch. 18	<i>1780 Specific Tax, Jesey Clarks List</i> — “Jesey Clarks List of Grain for 1780” and on the reverse “May 12th 1780 This Day Jesse Cleark made Oath the above is a Just account of the Commodities returned to him agreeable to the Grain Tax William Neelly.”
	May 1779 • Ch. 18	<i>1780 Specific Tax, John Kent’s List</i> — “John Kents list for the years 1780” and on the reverse, “1780 Return of grain tax by John Kent April 25, 1780.”
	May 1779 • Ch. 18	<i>1781 Specific Tax, John Kent’s List</i> — John Kents List for the years 1781” and on reverse “Return of John Kent of the grain tax May 26, 1781.”
	May 1779 • Ch. 18	<i>1781 Specific Tax, William Davidson’s List</i> — “April 10th 1781 Botetourt County.” The certifications on the final page show the list was that of William Davidson and was a tax list.
Brunswick County	November 1781 • Ch. 32	<i>1782 Specific Tax, John Williams’ List of Grain</i> — “A List of Grain Tax that Was Receiptd and the Insolvents for the years 1782 Brunswick County,” and on the reverse, “The above List was Sworn to by John Williams Before me April 4, 1786 Benja Blick.” The title identifies the tax as the grain tax. Only one statute authorized a tax payable in grain for 1782. Those listed with a receipt qualify and those listed as insolvent do not. This list does NOT provide evidence of Patriotic Service for those listed as INSOLVENTS . See Unspecified Counties, the two returns of Thomas Bracey.

Tax Lists in APA 640 that Do Provide Evidence of Patriotic Service *continued*

County	Statute	List Details
Buckingham County		<i>Purchases, Cattle Collected but Not Yet Driven</i> – “Beef Cattle Collected by John Austin & Stuart Patterson & not yet drove” [no date] Although undated, all but two men on the list, including the collectors, have public service claims from Buckingham County. Cattle could not be used to pay taxes. This was a list of cattle purchased.
Caroline County The first four lists are for 1780 and 1781 and include corn as one of the payable commodities. Only one tax authorized payment in corn. The remaining three 1781 lists record the receipt of beef, which was not authorized for payment of taxes. These three lists were procurement lists.	May 1779 • Ch. 18	<i>1780 Specific Tax, Collected by John Bailey</i> – “A List of Grain & Tobacco Collected by John Bailey one of Commissaries for the County of Caroline boling green march, 80.”
	May 1779 • Ch. 18	<i>1780 Specific Tax, Collected by Joseph Timberlake</i> – “List of Specific Taxes collected by Joseph Timberlake Jun one of the collectors appointed by the Commissioner for the County of Caroline Port Royal March 1780.”
	May 1779 • Ch. 18	<i>1781 Specific Tax, Corn Collected by Robert Broadus</i> – “March 31 1781 Tax Corn recd by Robert Broadus.”
	May 1779 • Ch. 18	<i>1781 Specific Tax and Purchases, Grain and Forage Collected by John Broadus</i> – “A Return of Grain & Forage collected by John Broadus, D Commr for Caroline County, from March 9th to August 28th 1781” (2 copies). Forage was not among the commodities accepted in payment of taxes. However, the columns headed “Corn” and “Oats” are explicitly identified as taxes. This list would have recorded both tax payments and purchases. It also records in a separate table deliveries. This does not provide evidence of Patriotic Service for those to whom the commodities were delivered. <i>1781 Purchases, List of Cattle Delivered</i> – “Cattle at Col. Thorntons Comd Caroline P Law 2155 lb Beef 2d Class April 12, 1781” on the reverse. This was a list of beef procurements. <i>1781 Purchases, List of Cattle Driven</i> – “Burks acct Miles &c april 23 1781” on the reverse. This was a list of beef procurements. <i>1781 Purchases, Beef and Bacon Account of William Burk</i> – “May 1781” and “Burk” and on reverse “Wm Burk acct Bacon.” Note the the list also records the receipt of beef. Neither bacon nor beef was accepted in payment of taxes in 1781. This list is a record of procurements. See also under Unspecified Counties the account of bacon to be delivered to John Broadus dated 21 May 1781.
Chesterfield County	May 1779 • Ch. 18	<i>1780 Specific Tax, John Tilman's List</i> – “A True and Perfect account of all persons Who have Paid Taxes at Chesterfield March 1780”, on page 9 “John Tilman a Commissary for part of the County of and on last page, “Specific tax collected in Caroline Co.” Payments in corn and oats and the year of 1780 are sufficient to identify the statute.
Culpeper County	November 1781 • Ch. 32, as amended by May 1782, Ch. 1	<i>1782 Specific Tax, John Strother's List</i> – “(Duplicate) A Return of Specifics Received in August 1782. By virtue of an Amendment to ‘An Act for laying Taxes in certain enumerated Commodities,’” and on the reverse “Sp Gn Tax.” The title of the list names amendment to the authorizing statute.
Goochland County	May 1779 • Ch. 18, as amended May 1781, Ch. 21	<i>1781 Specific Tax, John Guerrant's List of Grain</i> – “A Return of Grain Collected by John Guerrant Commissioner of the Specific Tax for the County of Goochland from March 5th to 1st Aug 1781.” The year and payment in corn and oats are sufficient to identify the act, as amended to extend the deadline.
Henrico County	May 1782 • Ch. 3	<i>1783 Bounty Tax Errors</i> – “An Account of Insolvencies & Errors in collecting the Tax for the purpose of raising Recruits in Henrico County 1783.” In fact only taxpayers with errors were listed and insolvents are not identified by name. There is no evidence that the errors were the fault of the taxpayers. This list provides evidence of Patriotic Service for those named. The tax for raising bounty for recruits was the second act of the title, “An act for recruiting this state's quota of troops to serve in the army of the United States”

Tax Lists in APA 640 that Do Provide Evidence of Patriotic Service *continued*

County	Statute	List Details
James City County	November 1781, Ch. 32, as amended by May 1782, Ch. 1	<i>1782 Specific Tax, William Holt's List</i> — "An account of the Taxes collected from the lower part of James City County by Wm Holt Collector of the Specific Tax Septr 1st 1782 Reqr[?]" and on another page "Return of Specifics Collected in James City 1782." The payment of the tax in corn, wheat and bacon and the year is sufficient to identify the statute under which the tax was levied. The deadline for the specific tax was extended to 1 September by an amendment.
King William County	May 1779 • Ch. 18	<i>1780 Specific Tax, William Degge's List</i> — "An acco ^d Grain Tob ^o &c Rec ^d for Taxes together with the name of each person from whom Rec ^d " and last page, "King William County April 10 ^h 1780." The list is identified as a tax list and the payment of corn and oats in 1780 pinpoints the statute authorizing the tax. [oversized]
Louisa County	May 1779 • Ch. 18	<i>1780 Specific Tax, Anderson Thomson's List</i> — "List of Sundry Articles received in payment of the Specifick Tax in Louisa County by Anderson Freeman Commissary" and on the back page, "1780 Louisa Spe. Tax Rd Anderson John Poindexter" The identification of the list as a specific tax in the title, the year, and the payment of corn, wheat, and oats are sufficient to determine the authorizing statute.
	May 1779 • Ch. 18	<i>1781 Specific Tax, John Jouitt's List</i> — "Account of Specific Grain Recd by John Jouitt Com[torn] Louisa County 1781" The payment of corn, oats, and wheat in 1781 serves to identify the statute under which the tax was levied. "Account of Specific Grain Recd by John Jouitt Com[torn] Louisa County 1781." [oversized] The table had columns for tithes, tobacco, corn, wheat, oats, and hemp.
Lunenburg County <small>Two lists in 1 document.</small>	May 1779 • Ch. 18, as amended May 1781, Ch. 21	<i>1781 Specific Tax, William Cowan and Abraham Cocke Return of Grain</i> — "A Return of Grain Collected as Grain Tax by Wm Cowan & Abraham Cocke Commissrs for the County of Lunenburg from the 1st day of March to the 1st of August 1781."
		<i>1781 Specific Tax, Samuel Burton's Return of Grain</i> — "The Foregoing is a copy of the return of Samuel Burton Commissary, at Winnighams Bridges of the Grain recd by him delivered by him on oath which I hereby certify. Wm Cowan Comr G Tax Lunbg" The payment of the tax in corn, oats, and wheat in 1781 enables one to identify the statute under which the taxes were levied.
Prince George County	November 1781 • Ch. 32	<i>1782 Specific Tax, Walter Peter's List</i> — "Specifick Tax for Brumeton younger[?] for 1782 Walter Peter Commissioner." The title on the first page of the document identifies the list as the 1782 Specific Tax. The tax was paid in corn, wheat, and bacon. Only one tax, "An act for laying taxes in certain enumerated commodities." was payable in bacon, corn and wheat.
Shenandoah County	October 1780 • Ch. 3	<i>1781 2% Bounty Tax, Hemp Certificate</i> — "A List of The Hemp Certificates granted by the Commiss[i]saries of the County of Shenandoah 1781 agreeable to [edge missing] Act of Assembly for that Purpose of Raising a Tax of 2pCt &c Delivered to the Commissioners of the said County by the Severall Collectors of the same." A different version of the same list is in a location other than the Library of Virginia. A photocopy of this list is in the Daughters of the American Revolution Library. The title of this version reads, "A list of hemp Certificates Granted by Adam Cunningham Lawrence Snapp Senior and John Brown Commissaries and Receivers Shenandoah County for the years 1781 Collected agreeable to an act of Assembly for a Tax of 2 pCt &c." The title of the list identifies the tax as the 2% tax. This tax was levied for raising money for recruiting bounties by "An act for recruiting this state's quota of troops to serve in the continental army."
Southampton County		<i>1780 Purchases, Brandy</i> — "Accot of Brandy &c purchased by John Simmons Commr for the County of Southampton & of whom" and on reverse "Octr 12th 1780." Taxes were not payable in brandy. This is a list of procurements.
Spotsylvania County	November 1781 • Ch. 32, as amended May 1782, Ch. 1	<i>1782 Specific Tax, Richard Payne's List</i> — "Spots [illeg] I do hereby certify that after the return of those who failed to pay the specific Tax to me the Assembly gave a farther time, a consequence of which a number paid me this 13 th Oct ^r 1782 Richd[?] Payne Com ^r ." Only the amount of the tax is given. The certification states explicitly that the list is for a specific tax and the General Assembly extended the deadline for payment. The General Assembly in fact extended the deadline for a specific tax due 1 May 1782 to 1 September after the original deadline had passed. It is clear which tax and amendment applied.

Tax Lists in APA 640 that Do Provide Evidence of Patriotic Service *continued*

County	Statute	List Details
Warwick County	May 1779 • Ch. 18	<i>1780 Specific Tax, John Dunn's List</i> — "An Accom ^t of the Specifick Tax, Rec ^d in Warwick County, March 1780." The title identifies the tax as a specific tax and only one tax was payable in corn and oats in 1780. It was due in March. [oversized]
	May 1779 • Ch. 18	<i>1780 Specific Tax, William Cary's Corn and Tobacco Return</i> — "York County 6 th May 1789 this is to certifie that the above List is a true copy of Corn & Tobacco delivered to me from the County of Warwick, as receiver of the Grain & Tobacco Tax the Year 1780 [etc.]" Only one tax payable in corn was in effect in 1780, and it could also be paid in tobacco.
Westmoreland County Three lists in 1 document.	May 1779 • Ch. 18, as amended May 1780, Ch. 25	List 1. <i>1780 Specific Tax, ---- Sanford's Return</i> — "[Edge torn] the Payments of the Specifick Taxes In Westmd County Collected [edge torn] Sanford Commissary, the Grain is Stord at Nomini Wrhouse [edge torn] in the mos of March & April 1780"
		List 2. <i>1780 Specific Tax, James Muse's Return</i> — "A List of the Payments of the Specifick Taxes In Westmoreland County Collected by James Muse Commissary, the Grain is Stord at Leeds Town and was Received in the mos of March & April 1780" first page, and (reverse) "James Muse Commissary His accot of Collection continued." This list has a column for the number of delinquents. DELINQUENTS do NOT qualify for Patriotic Service based on this list.
		List 3. <i>1780 Specific Tax, G. Bailey's Return</i> — "A List of the Sundry Payments of the Specifick Tax In the County of Westmoreland, Collected [edge torn] G Bailey Commissary, the Grain is Stord at Yeocimoco Warchs In the Mos of March and Apr[edge torn]" The titles of the three returns state the lists are for the specific tax. The lists have columns for tobacco, wheat, corn, and oats. Only one tax payable in wheat, corn, and oats was in effect in 1780, and the payment deadline was extended from March until September. This is sufficient to identify the statute. [over-sized]
Unspecified Counties		<i>1781 Purchases, Surplus Beef</i> — "I Recd yours of the 13th Inst desiring me to furnish an acct of the Surplus Beef and likewise the 10th that I have Recd. Below you'l have the acct of the Surplus Beef...." Further in the note James Muse says that he will make his return as Commissary of Westmoreland County and the note is dated 18 November 1781. This is a list of beef procured. Taxes were not payable in beef.
		<i>1781 Purchases, Bacon Delivered to John Broaddus</i> — "An accot of the bacon Recd by & in the care of the subscriber to be delivered to John Broaddus on Order on demand," dated 21 May 1781 and signed by Gabriel Tooms. John Broaddus was the Deputy Commissary of Caroline County and Tooms is known to have resided in Caroline. This was a procurement list. Taxes could not be paid in bacon until 1782.
	November 1781 • Ch. 32	<i>1782 Specific Tax, Grain and Bacon Return of Thomas Bracey, 10 October</i> — "the 10th of October 1786 this is to Certify that the above mentioned persons has paid me their Grain & Bacon tax for 1782. Thomas Bracey Receiver for C John F. Edmunds." Bracey and Edmunds are known from other Revolutionary service records to have resided in Brunswick County. A number of those listed had public service claims from Brunswick. The newly passed specific tax for 1782 was payable in bacon and grain.
	November 1781 • Ch. 32	<i>1782 Specific Tax, Grain and Bacon Return of Thomas Bracey, 16 October</i> — "the 16th of October 1786 this is to Certifie that the above mentioned persons has paid me their Grain & Bacon tax for 1782. Thomas Bracey Receiver for Cr John F Edmunds." Bracey and Edmunds are known from other Revolutionary service records to have resided in Brunswick County. A number of those listed had public service claims from Brunswick. The newly passed specific tax for 1782 was payable in bacon and grain.

Tax Lists in APA 640 that Do Not Provide Evidence of Patriotic Service

There are several kinds of lists in APA 640 that do not provide evidence of patriotic service for payment of specific taxes. These include:

- Lists of insolvents and delinquents.
- Lists of persons purchasing specifics from the government
- Lists of persons receiving specifics (although the reason for receiving the specifics may qualify the person for patriotic, civil, or military service.

There is also a Loudoun County list that, from the columns, appears to be a specific tax, but the first pages are missing. There is neither a title nor a date for this list. The lists of insolvents and delinquents for specific taxes are in the list below.

County	List Details
Amherst County	"List Balances Due Lower District Amherst County on Account of the Specific Tax, past into the hands of Alexander Reid Jun, Sheriff of said County to Collect Seventh Day of September 1782." Payments were due by 1 July.
Augusta County	"A List of the Delinquents in the lower District of the first Battalion of Augusta County Who have not paid their Specific Tax for the year 1782."
Brunswick County	"A list of Insolvents of the Grain and Bacon tax for 1782." "An acct of the Insolvents, who were Charged with Specific Tax in Brunswick County for 1782."
Charles City County	"An Account of the Delinquents Tithes that did not pay the Specific Tax Payable in the County of Charles City the year 1781."
Charlotte County	"Insolvents in the Grain Tax for 1782 ---Returned by John Daniel in the district above Little Roanoak as Deputy Sheriff, for William Morton late Sheriff." "A list of Insolvents of the Grain Tax Below L Ronoak for 1782."
Elizabeth City County	"List of those persons who have not paid the Specific Tax in Elizabeth City County Sepr 1st 1782."
Fauquier County	"A List of Delinquents for the Specifix Tax Due 1782."
Henry County	Three lists in one document: 1. "George Hairston list of Insolvents in the Bacon & Wheat Tax for '82." 2. "Samuel Hairston Insolvent List For Bacon & Wheat for the year 1782." 3. "P Hairston Insolvents for Grain tax for 1782."
Warwick County	"A List of those Persons, who failed to pay the Specific Tax in Warwick Count the year 1780."

1782 and 1783 Personal Property and Land Tax Lists

Background and availability of records Virginia began consolidating its taxes in 1782, when new personal property and land taxes took effect and all taxes other than the recently-passed specific tax were repealed. In 1783 state taxes were consolidated into a single act. Both cited support of the War, although for 1782 this is made explicit in an amendment passed before collection. The original 1782 and 1783 land and personal property tax lists are in the Library of Virginia in subgroups APA 493 and 633, except for the land taxes for the counties now in West Virginia. Also except for land taxes of counties in West Virginia, they are on Library of Virginia microfilm and available through interlibrary loan. For further information, see:

<http://www.lva.virginia.gov/public/guides/pptax.htm>

<http://www.lva.virginia.gov/public/guides/landTax.asp>

and for West Virginia land taxes

http://www.lva.virginia.gov/public/guides/guide_wvalandtax.htm

About two-thirds of the personal property tax lists and a few of the land tax lists for these two years are commercially available from BinnsGenealogy.Com, where they are available on-line by subscription or discs can be purchased. The following table shows for each county or city the availability of the 1782 or 1783 lists, with a superscript "b" indicating that the list is available commercially through BinnsGenealogy.Com.

The records in APA 493 and 633 are assessments, rather than payment records. This is analogous to a militia roll dividing a county into battalions and or companies, in contrast to a muster or pay roll. For a few counties there are records of taxes collected and delinquents in APA 640. These will be discussed below.

Users of land tax lists should be aware that there are two different kinds of lists. For many jurisdictions, a complete list of land owners would be compiled one year and for the next two years only "alterations" would be given, i.e., that transfers of land from one owner to another.

Statutes Authorizing the Personal Property and Land Lists that Provide Evidence of Patriotic Service

The following statutes authorized the 1782 and 1783 personal property and land taxes. For availability of lists, see page 10.

Statute	Statute Details
November 1781 • Ch. 40	"An Act for ascertaining certain taxes and duties, and for establishing a permanent revenue." Taxable property in addition to land included free males over 21, slaves, horses, neat cattle, wheeled vehicles, billiard tables, and ordinary licenses. Taxes were to be collected from 10 June to 1 July annually and sheriff's were to remit payment by 1 September. Amendment changing the deadline and stating the purpose of the tax (*).
* May 1782 • Ch. 39	"An act to amend the act for ascertaining certain taxes and duties, and for establishing a permanent revenue." Divided the payment into two parts to give the citizens "... every possible alleviation in the payment of taxes required for the support of the war..." Half of the tax was due 1 July and half 1 November.
October 1782 • Ch. 8	"An Act to Amend and reduce the several acts for ascertaining certain taxes and duties and establishing a permanent revenue in one act." In addition to land, taxable property included free males above the age of twenty-one years, slaves, horses, cattle, wheeled vehicles, billiard tables, and ordinary licenses. Specie, bills of credit, tobacco, hemp, flour, tobacco, and inspectors' receipts for tobacco could be remitted.

1782 and 1783 Personal Property and Land Tax Lists *continued*

Availability of 1782 and 1783 Virginia Personal Property and Land Tax Lists

County	Pers. Prop. Tax	Land Tax	County	Pers. Prop. Tax	Land Tax
Accomack	1782-83	1782-83	King William	1782-83 ^b	1782-83
Albemarle	1782-83 ^b	1782-83	Lancaster	1782-83	1782-83
Amelia	1782-83	1782-83	Loudoun	1782-83 ^b	1782-83
Anne	1782-83 ^b	1782-83	Louisa	1782-83 ^b	1782-83
Augusta	1782-83 ^b	1782-83	Lunenburg	1782-83 ^b	1782-83
Bedford	1782-83 ^b	1782-83	Mecklenburg	1782-83 ^b	1782-83
Berkeley	1783	1782-83	Middlesex	1782-83	1782-83
Botetourt	1783 ^b	1782-83	Monongalia	1783 ^b	X
Brunswick	1782-83	1782-83	Montgomery	1782	1782-83
Buckingham	1782-83 ^b	1782-83	Nansemond	X	1782-83 ^b
Campbell	X	1782-83	New Kent	1782-83 ^b	1782-83
Caroline	1783	1782-83	Norfolk	1782-83	1782-83
Charles City	1782-83 ^b	1782-83	Northampton	1782-83	1782-83
Charlotte	X	1782-83	Northumberland	1782-83	1782-83
Chesterfield	X	X	Orange	1782-83 ^b	1782-83
Culpeper	1782-83 ^b	1782-83	Pittsylvania	1782-83 ^b	1782-83
Cumberland	1782-83 ^b	1782-83	Powhatan	1782-83	1782-83
Dinwiddie	1782-83 ^b	1782-83	Prince Edward	1782-83 ^b	1782-83
Elizabeth City	1782	1782-83	Prince George	1782-83	1782-83
Essex	1782-83 ^b	1782-83	Prince William	1782-83 ^b	1782-83
Fairfax	1782-83 ^b	1782-83	Princess Anne	1782-83	1782-83
Fauquier	1782-83 ^b	1783	Richmond	1782-83	1782-83
Fluvanna	1782-83	1782	Rockbridge	1782-83 ^b	1782
Frederick	1782-83 ^b	1782-83	Rockingham	1782-83 ^b	1782-83
Gloucester	1782-83 ^b	1782	Shenandoah	1782-83 ^b	1782-83
Goochland	1782-83	1782-83	Southampton	1782-83 ^b	1782-83
Greenbrier	1782-83 ^b	1782	Spotsylvania	1782-83 ^b	1782
Greensville	1782-83	1782-83	Stafford	1783 ^b	1782-83
Halifax	1782-83 ^b	1782-83	Surry	1782-83	1782-83
Hampshire	1782-83	1782	Sussex	1782-83	1782-83
Hanover	1782-83	1782-83	Warwick	1782-83 ^b	1782
Henrico	1782-83 ^b	X	Washington	1782-83 ^b	Missing in 1984
Henry	1782-83	1782-83	Westmoreland	1782-83	1782-83
Isle of Wight	1782-83	1782-83	York	1782-83	1782-83
James City	1782-83	1782-83	City-Fredericksburg	X	1782
King and Queen	1782-83 ^b	1782-83	City-Norfolk Borough	1783	1782
King George	1782-83	1782-83	City-Williamsburg	1783	X*

* A collection record for the 1782 Williamsburg Land tax is extant in APA 640.

^b List is available commercially through www.BimsGenealogy.com.

* The 1782 Charles City County list combines personal property and land. The Library of Virginia catalogs the list as land tax.

Requirements for Documentation and Citation from the 1782 and 1783 Personal Property and Land Tax Lists in APA 693 and 493

Applicants should submit the following pages from a 1782 or 1783 personal property or land tax to prove Patriotic Service for an ancestor:

1. the cover page of the tax booklet bearing the name of the county, the kind of tax, the year;
2. the page bearing the title of the list;
3. a page bearing the reference years of the list, i.e., the years for which the tax was collected;
4. a page giving the column headings;
5. any pages required to show the residence of the ancestor within a particular part the county or city; and,
6. the page bearing the name of the ancestor;

Often only three pages are required, the cover page, title page, and page bearing the name of the ancestor will satisfy all six requirements. On the application under "References of Ancestor's Service," the applicant should cite:

- a. county (or city), followed by "Virginia";
- b. the reference year;
- c. whether the list is a personal property or land tax list; and,
- d. the page number(s) submitted. (Page numbers have usually been added by the Library of Virginia staff in small writing at the bottom or top of each page.)

In the few cases where there is more than one booklet for the county and years in 1782 or 1783, the applicant should also identify the booklet as Bk. A or B, or Bk. 1 or 2.

An example for Isaac Chaplin is: Berkeley County, Virginia Personal Property Tax List, 1783, pp. 1, 24, 26. (The pages proving his service are on pages 17 and 18 of this PDF document.)

1782 and 1783 Personal Property and Land Tax Lists *continued*

Lists in APA 640. As noted above there are some records for the Personal Property and Land Tax in APA 640 instead of APA 493 and 693. These are not assessment records, but records of payments and delinquencies. For counties with lists of insolvents or delinquents, the applicant should determine whether his ancestor was listed among those who in fact did not pay the tax.

Two other records are of special significance:

1. Militia class lists for New Kent County (in APA 225) and Richmond County (in APA 640) include the 1782 personal property tax, even for those who were exempt from militia service, in order to meet a statutory requirement that the taxable property of the classes be approximately equal. These records provide evidence of military service for many taxpayers.
2. The Williamsburg Land Tax assessment record for 1782 in APA 493. The record of the land tax collected therefore fills a gap.

Applicants using these records to prove service should follow the documentation and citation guidelines given above for specific tax lists in APA 640 found on page 13 of this PDF document.

The 1782 and 1783 Personal Property and Land Tax records found in APA 640 are:

County	List Details
Frederick County	"A List of delinqts & Errors in Taxes 1783." There is no indication of which entries are errors and which are delinquents. The list neither proves nor disproves service of those whose names appear.
New Kent County	<p><i>1782 Taxes for Dividing the Militia</i>— "Pursuant to the Act of Assembly for the Recruiting this States Quota of Troops to serve in the Army of the United States, the Field Officers of the County of New Kent Met at the Courthouse of the said County on Friday the 9th day of August 1782 for the Purpose of Laying off the County into Classes agreeable to the Directions of the said Act but not having time to finish the same they adjourned from Day to Day untill the 17th day of the month when the were finished and are as follows—" The act which mandated this list was "An act for recruiting this state's quota of troops to serve in the army of the United States," [May 1782, Ch. 3]. The act required that the classes be equal with respect not only to the number of men in the various classes, but also taxable property under the act that established the 1782 Personal Property and Land Taxes. The amount of tax listed was mandated by "An Act for ascertaining certain taxes and duties, and for establishing a permanent revenue" [November 1781, Chapter 40]. Those with a number to the left of his name and above the word "Exempts" in each district were enrolled in the militia. The list provides evidence of Patriotic Service for all who are named.</p> <p><i>1783 Taxes Received</i>— "A Just Account of all the Taxes Received in New Kent County for the years 1783 by Richmond Allen Sheriff." The New Kent list is dated 1783 and would have been an accounting of payments received for the personal property tax, land tax, or both. With the exception of insolvents who could not pay their assessments and are listed on page 11, the list provides evidence of patriotic service. Those listed as INSOLVENTS do NOT qualify for patriotic service based on the 1783 assessment list for either personal property or land.</p>
Richmond County	<p><i>1782 Taxes for Dividing the Militia</i>— "Return of the Class laid off in Richmond August 7th 1782 under Act of May Last Richmond." This list is like the New Kent County list (see above). "An act for recruiting this state's quota of troops to serve in the army of the United States," [May 1782, Ch. 3] required that the militia classes be equal both with respect to the number of men and the taxable property and tithables. In each division there are entries of taxes in the column adjacent to the names of individuals. The amount of tax listed was mandated by "An Act for ascertaining certain taxes and duties, and for establishing a permanent revenue" [November 1781, Chapter 40]. Over half way down in each division is an entry "property added." Those above the entry were members of the militia, and those below women, and those exempt for reasons of age or infirmity. The amount of tax listed was the amount of that 1782 Personal Property Tax and does provide evidence of Patriotic Service, even for those exempt from militia service.</p>
Shenandoah County	<p><i>1783 Cash Payments</i>— "A Copy of the Sheriff of Shenandoah County Settlement July Court 1783." This is a payment list and provides evidence of Patriotic Service for those named.</p> <p>and</p> <p><i>1783 Tobacco Payments</i>— "A List of Tax Colected in Tobacco," on page 12. This is a payment list and provides evidence of Patriotic Service for those named.</p> <p>and</p> <p>"A List of Del[torn]quents with the several sums every persons l charged with opposite their Names," on page 15. Those listed as DELINQUENTS do NOT qualify for Patriotic Service based either this list or the 1783 assessment list for either personal property or land.</p> <p>and</p> <p>"A list of Persons whose property [torn, likely "is n"] ow in the Sheriffs possession by distress & unsold for want of bidders with the Sum they are charged with opposite their names." Persons on this list do NOT qualify for Patriotic Service based either this list or the 1783 assessment list for either personal property or land.</p>

Five lists total. Four lists are combined in one document, the first two of which provide evidence of Patriotic Service

1782 and 1783 Personal Property and Land Tax Lists *continued*

County	List Details
Shenandoah County <i>continued</i>	<i>1783 Tobacco, Hemp, and Flour Payments</i> — “Shenandoah In obedience to an order of court Passed in July last We the subscribers have Examined Selby Holy on oath who declares that the said acct is stated as he has recd the same and that he has not shifted or Bargained for any Tobo Hemp or Flower to change the cash in Discharge of the with- in Taxes Certified under our hand this 4 August 1783.” The list itself records payments in cash, tobacco, hemp, and flour. Given the date, this would have been payments for the 1783 Personal Property and/or Land taxes. This is a payment list and provides evidence of Patriotic Service for those named.
Southampton County	<i>1782 Personal Property Tax Payments</i> — “List of Cash Tobacco &c Received of the following Persons on Account of Taxes due from the parish of Nottoway and County of Southampton for the years 1782 Land Tax Excepted,” and on the last page “Sheriff of Soampton Return under the Revenue Law.” Only “An act for ascertaining certain taxes and duties, and for establishing a permanent revenue” [Nov. 1781, Ch. 40] and an amendment passed in May 1782 had “Revenue” in the title. The list provides records payment of the 1782 personal property tax and provides evidence of Patriotic Service for those named.
Spotsylvania County	<i>1783 Tax Payments</i> — “A List of the persons in Spotsylvania char’d with The Revenue & Land Tax for the year 1783 Together with the Several Articles they paid them in.” This is a payment list for the 1783 Personal Property and Land Tax and provides evidence of Patriotic Service for those named.
Surry County	<i>1782 Tax Payments</i> — “A List of the Collection in Surry Co made by Wm Marley Sh ^r since the last payment of whom received” and on the 7 th page “At a Court contd & held for Surry C ^o April the 23 rd 1783.” The list provides evidence of Patriotic Service.
Warwick County	<i>1782 Tax Payments</i> — “A List of Payments of the revenue Tax in Warwick County Dec ^r 1782.” The 1782 Personal Property and Land taxes were authorized by “An act for ascertaining certain taxes and duties, and for establishing a permanent revenue.” This act and an amendment to it passed in the May 1782 session are the only Virginia tax laws passed during the Revolution with “Revenue” in the title. The list provides evidence of Patriotic Service.
Williamsburg	<i>1782 Land Tax Account</i> — “Account of The Land Tax Collected in the City of Williamsburg for the Years 1782 under the Revenue Act.” This was clearly the 1782 Land Tax rather than an earlier specific tax. The list provides evidence of Patriotic Service.

Requirements of Documentation and Citation of 1782 and 1783 Personal Property and Land Tax Payment Lists in APA 640

Applicants should submit the following pages from qualifying 1782 and 1783 payment lists to prove Patriotic Service for an ancestor:

1. the page bearing the title of the list or official’s certification if there is no title;
2. if the title or certification in item 1 does not bear the year and/or county, a page or pages providing this information;
3. a page giving the column headings;
4. the page bearing the name of the ancestor; and,
5. if a PDF file prepared by the Subcommittee on Revolutionary Taxes is used, the Table of Contents and Notes prepared by the Subcommittee.

On the application under “References of Ancestor’s Service,” the applicant should cite Patriotic Service and

- a. the county followed by “Virginia”;
- b. the name of the list, given in italics above;
- c. the page number(s) submitted. (Page numbers have usually been added by the Library of Virginia staff in small writing at the bottom or top of each page.)

Other Tax Lists

Other Tax Records that Provide Evidence of Patriotic Service and Availability: Although the focus has been on records of the Auditor of Public Accounts, several other Virginia tax records that provide evidence of Patriotic Service have come to the attention of the Subcommittee. One is the county record of a specific tax. The other taxes were authorized under the following statutes:

Statute	List Details
October 1777 • Ch. 2	"An Act for Raising a supply of money for public exigencies." The taxable items included land, slaves, servants to age 31, horses, mules, neat cattle, money, and liquor. The tax was payable in money. This act was amended each of the next two years (*):
* October 1778 • Ch. 20	"An act to amend an act intituled An act for raising a supply of money for publick exigencies." The amendment addressed the details for paying money to Congress and levied a treble tax on those not producing a certificate that they had taken the oath of allegiance.
* May 1779 • Ch. 1	"An act to explain and amend the acts of General Assembly, providing a supply of money for publick exigencies." This amendment clarified the method of assessment and increased some rates.
October 1779 • Ch. 24	"An act for raising a supply of money for the service of the United States." The tax was on free males over 21, white servants except apprentices under 21, wheeled vehicles, and spirits distilled in Virginia. The tax was due before April 1780 and payable in money.

The following lists provide evidence of Patriotic Service:

County	Statute	List Details
Chesterfield County	November 1781, Ch. 32	<i>1782, Specific Tax, Matthew Branch's List</i> — "A List of the Specefick tax Recd May 1st 1782 by Mattw Branch" and on the last page "Specifick Tax June 1782." The number of tithables was listed and payments in bacon, wheat, and oats were recorded. Only one tax, "An act for laying taxes in certain enumerated commodities," was payable in bacon, and corn and wheat were also commodities that could be used for payment under that tax. [November 1781, Ch. 32] This list has been transcribed and published by Minor T. Weisiger, "Chesterfield County Specific Tax, 1782," <i>Magazine of Virginia Genealogy</i> , Vol. 48 (2010), #2, pp. 89-93. The original document is in the Library of Virginia Annex.
Henry County		Henry County lists have been transcribed and published by Lela C. Adams in <i>1778-1780 Tax Lists of Henry County, Virginia</i> . Unfortunately, the location of the original lists is not given in the book.
	October 1777 • Ch. 2	<i>1778, Tax for Public Exigencies</i> — "At a Meeting of the Commissioners at Henry Courthouse on Tuesday the 14th day of July 1778, present: Edmund Lyne, Abraham Penn and William Tunstall. Jonathan Hanby and William Smith returned their account Hugh Armstrong and Abraham Byrd the same Mordicai Hord and John Barksdale, the same And the proceeding of the assessors aforesaid as follows to wit: [The list follows without a further title]" The statute authorizing this list is readily identified from the minutes for 25 April 1778 preceding the list, which quotes the statute at length.

County	Statute	List Details
Henry County <i>continued</i>	Ch. 2 • October 1777, as amended by Ch. 20 • October 1778 & Ch. 1 • May 1779	<p>1779, <i>Tax for Public Exigencies</i>—“An alphabetical list of the taxes or pound rate imposed on property in the County of Henry and delivered to John Salmon, Sheriff of said County to collect for the year 1779,” and at the end of the list:</p> <p>“September 13, 1779 Rec’d of the Commissioners of Henry County a copy of the foregoing list of Taxes on a pound rate which I promise to collect and account for Agreeable to an Act of Assembly in the case made and provided. Signed John Salmon, Sh.”</p> <p>The mention of an Act of Assembly is important in identifying the mandate to this list. Chapter 2 of the 1777 session made the sheriffs responsible for the collection of taxes and accountable to the commissioners. The taxes were due on or before 1 November. The statutes that levied taxes not providing evidence of patriotic service were Ch. 25, October 1776, which was repealed before it took effect, and Ch. 15, October 1777, which levied at tax on writs</p>
	October 1779 • Ch 24	<p>1780, <i>Tax for Raising a Supply of Money</i>— “An alphabetical list of Tax in the County of Henry for raising a supply of money for the Service of the United States. Delivered to Archaleus Hughes, Esq., Sheriff of the said County to collect, due the 20th day of February 1780” and at the end of the list “May 2, 1780 Received of the Commissioners of Henry County a copy of the foregoing List which I promised. The same agreeable to Law. George Hairston, Sh.”</p> <p>The title of the list includes the title of the statute, “An act for raising a supply of money for the service of the United States.”</p>
Isle of Wight County	October 1777 • Ch. 2	<p>1778, <i>Tax for Public Exigencies</i>—“Isle of Wight County Tax Records Begun June 15th 1778” on the cover sheet. The record begins with minutes of the Commissioners of the Tax for the county, which say that the tax was agreeable to an Act of Assembly. The items taxed correspond well with what was taxable under “An Act for Raising a supply of money for public exigencies.” Among the taxable property was land, slaves, servants up to 31 years of age, horses, mules, money, and neat cattle. The Library of Virginia accession number for the list is: 21594.</p>

Requirements for Documentation and Citation from Other Tax Lists

Applicants should submit the following pages to prove Patriotic Service for an ancestor:

1. the page bearing the title of the tax record, as given above;
2. if not given on the title page, a page bearing the name of the county and date;
3. a page giving the column headings;
4. the page bearing the name of the ancestor, and in the case of Isle of Wight County, the facing page continuing the entries of property taxed; and,
5. if a PDF prepared by the Subcommittee on Revolutionary Taxes is used, a copy of the Table of Contents and Notes (usually page 1 of the document).

On the application under “References of Ancestor’s Service,” the applicant should cite either:

- a. “Chesterfield County, Virginia 1782 Specific Tax, Mathew Branch’s List”; or
 - b. “Henry County, Virginia,” followed by the year, 1778 or 1779, followed by “Tax for Public Exigencies”; or,
 - c. “Henry County, Virginia, 1780 Tax for Raising a Supply of Money for the Service of the United States”; or,
 - d. “Isle of Wight County, Virginia, 1778, Tax for Public Exigencies”;
- and
- e. the page number(s) submitted.

Those using a published copy or abstract of the tax record should follow the normal practices providing documentation from a published source, including the name of the author and name of the publication.

Appendix I – Examples of Evidence for Patriotic Service

Using a Specific Tax List

Robert Robertson, Amherst County, Virginia 1780 Specific Tax, Grain etc. Received by William Loving, pp. 1, 3.

Title, year, and column headings (requirements 1, 2 and 3).

[illegible]

Column headings and name of ancestor (requirements 3 and 4).

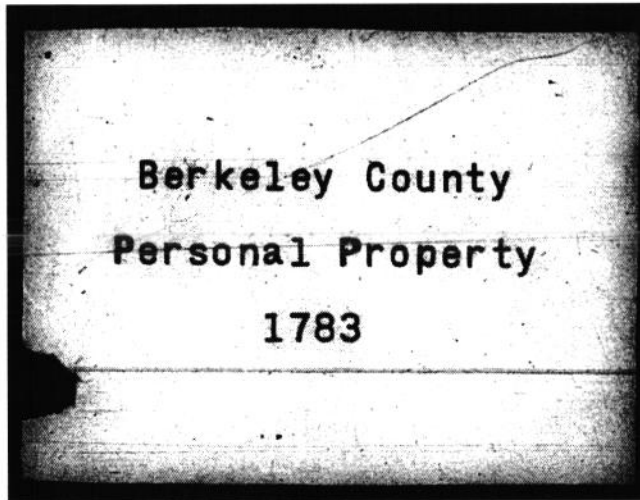
[illegible]

Appendix 2 – Examples of Evidence for Patriotic Service

Personal Property Tax List

Isaac Chaplin, Berkeley County, Virginia 1783 Personal Property Tax List, pp. 1, 22, 24.

Cover page from a Virginia tax list booklet (requirement 1). These are a uniform style for personal property and land taxes for both 1782 and 1783 for all counties.



Title, column headings, and year (requirements 1, 2, and 3). There are substantial variations in the text of the titles from county to county. This title is a combination for the list as a whole and for those in the area of the First Battalion.

The image shows the title page and the first page of a tax list. The title page is at the top, with the text "Berkeley County Personal Property Tax List 1783" in a large, bold, serif font. Below the title page is the first page of the list, which contains a table with columns for "Names", "Value", "Tax", and "Total". The table is filled with handwritten entries, including names like "George Cunningham", "John Cunningham", and "James Cunningham". The handwriting is in a cursive script, typical of the 18th century. The table has several columns, with the first column being the widest and containing the names. The other columns are narrower and contain numerical values. The table is organized into rows, with each row representing a different property owner. The entries are written in ink on a light-colored paper. The overall appearance is that of a historical document, with some wear and tear visible at the edges.

Appendix 2 – Examples of Evidence for Patriotic Service *continued*

Personal Property Tax List *continued*

Isaac Chaplin, Berkeley County, Virginia 1783 Personal Property Tax List, pp. 1, 22, 24.

Column headings and residence within the county (requirements 4 and 5).

[illegible]

Column headings and name of the ancestor (requirements 4 and 6).

Species	1840	1841	1842	1843	1844	1845	1846	1847	1848	1849	1850	1851	1852	1853	1854	1855	1856	1857	1858	1859	1860	1861	1862	1863	1864	1865	1866	1867	1868	1869	1870	1871	1872	1873	1874	1875	1876	1877	1878	1879	1880	1881	1882	1883	1884	1885	1886	1887	1888	1889	1890	1891	1892	1893	1894	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000
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