



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

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

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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](mailto: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.



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## 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 [617-619]. After the first year the courts were required to lay an additional tax for this purpose at the time they normally met for laying the county tax.[617] 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. The tax was to be in effect for five years.
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 [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 [628]. “Collectors ...shall receive from persons rated in his assessment list for the last year the sum per pound which they shall ascertain necessary to raise the Forty Thousand Dollars...”[628-629] Collectors shall provide a just and true account on or before 24 November [630]. Some estates of minors have not been assessed in Kent County and that is to be corrected [629].
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 [647]. \$198,000 will be raised by a tax within 1779, evenly divided among the three counties. A special court session will be held in each county on or before the 3rd Tuesday [16th] of February to determine the rate needed to raise the money based on the last assessment[648]. Some estates of minors have not been assessed in Kent County and that is to be corrected [649]. Collector will pay half the tax to the Treasurer on or before 20 May and the other half on or before 30 Nov. [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 [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 [671]. The present assessment is not equal and just. The assessors shall meet, assess in their respective hundreds, and rate equally and justly. Assessors shall make their returns at the August Court of Quarter sessions [672]. Collectors shall pay the treasurer on or before 24 December and 24 March next.[674] Soldiers are exempted.

## 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 has given Delaware a quota of \$170,000 per month, amounting to \$1,360,000 [682]. New Castle is to pay \$518,095, Kent \$453,333, and Sussex \$388,572 [682-683]. This money is needed "...to carry on the just and necessary war...." and is to be raised from 1 February through 1 October.[682] The assessors are to meet at on 7 February to set fair and just assessments. Courts are to order the rate of assessment to be added to the list of rates of the other taxables in the hundreds.[684] Clerks of Peace to make out duplicate assessments.[684]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. (One half of the tax was repealed in Ch. 56, 15 April 1780.)
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 [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 [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 [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 [697]. Wheat may be delivered in lieu of flour [700]. One half of the tax is Chapter 53 shall not be collected or received by collectors [700]. 2/3 of the half collected shall be paid to the Continental Treasury [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...."[719-720] Congress in resolutions of 18 March 1780 has called upon the states to make provisions for this [720]. Delaware is to raise \$2,266,666 2/3 in 1781, 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 [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 [721]. Assessors are to make diligent inquiry and make any additions to the last general assessment [726]. Lists are to be delivered by 10 March. Bills of credit emitted by Congress are to be destroyed [726]. To carry resolutions into effect "... 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 an additional period of five years...." The shares are: New Castle \$10,361 2/3; Kent \$9,066 2/3; Sussex \$7,771 2/3 [728]. [These amounts were adjusted in June 1781 to £9,000, £7,875, and £6,750 respectively [Ch. 83, p. 752]. Payments are due to the state treasury on or before each 1 November. "...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...."[728] The additional sums are to be laid at the usual time for holding the levy courts. [728] On or before 1 November 1782 through 1786 inclusive, pay to county treasurer the additional sum and sums assessed.[729]

## 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. [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 on 15 September and 15 December [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. <b>Those neglecting or refusing to pay are charged an additional 3d/£ on the sum due [744].</b>
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. [751]” £23,625 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 [751]. New Castle £9,000; Kent £7,875; Sussex £6,750 [752]. In November the hundreds that are too large for the assessors to have knowledge will be divided. The assessors shall meet between 29 November and 11 December to rate and assess persons and estates.[753-754] Duplicates of assessments are to be posted [754]. Collection is to be in three equal parts in March, June, and October [755]. The first portion of the tax may be paid in supplies for the army: flour, pork, or beef.[755] Those neglecting or refusing to pay are charged an additional 3d/£ on the sum due [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.[776] Additional money is needed for interest and delays, so the total amount needed is £22,500 in gold or silver [776]. This amount will be raised by tax. The county shares are: New Castle £8,571.8.8; Kent £7,500; Sussex £6,428.11.4 [777]. Each county will hold a special court on or before 19 August to determine the rate needed [777]. Collectors are to pay the county treasurer on or before 1 Dec and 1 March [778-779].



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

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol. 1, 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....[257]” Each county will elect an assessor on 1 October for the ensuing year [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 [259-260]. The assessors will then inform themselves of the persons and estates in their respective counties [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 [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.

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

For the Act for raising county-rates and levies:

[https://books.google.com/books?id=dMpJAQAIAAJ&printsec=frontcover&source=gbs\\_ge\\_summary\\_r&cad=0#v=onepage&q=rasing%20county%20rates%20and%20levies&f=false](https://books.google.com/books?id=dMpJAQAIAAJ&printsec=frontcover&source=gbs_ge_summary_r&cad=0#v=onepage&q=rasing%20county%20rates%20and%20levies&f=false)



# Delaware Revolutionary Tax Lists from the Delaware Public Archives

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



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## Purpose of the Report

**Background.** The state of Delaware first passed tax laws in 1777. There were earlier colonial laws, but of course none of them were passed to support the Revolution or to address requests of the Continental Congress. The Delaware tax lists that provide evidence of Patriotic Service for the Sons of the American Revolution must date between 1777 and 1783 inclusive. Every state tax levied by Delaware from 1777 through 1783, supported the War, including some that addressed a request of the Continental Congress. This included retiring bills of credit, an action requested several times by the Continental Congress in order to maintain the financial underpinnings of the Revolution. A colonial law authorizing counties to levy taxes to support civil functions remained in effect throughout the Revolution, so there is a need to distinguish county taxes (which do not provide evidence of Patriotic Service), from state taxes and combined county and state taxes (which do provide evidence of Patriotic Service).

The Delaware Public Archives has custody of a number of Revolutionary tax records for the three counties of the state as well as county levy court records. These records include lists of assessments made from 1777 through 1783 as well as lists of delinquents for Kent County. By virtue of delinquency for a tax supporting the War, a taxpayer does not qualify for patriotic service even if the tax supporting the War was paid late. However, delinquency did not mean disloyalty, as some simply did not have the resources to pay their taxes. Many of the delinquency lists distinguish between delinquency for the county tax and the delinquency for state taxes.

The subcommittee thanks Troy Foxwell for making copies of these lists available to the subcommittee.

## Determining Which Records Provide a Basis for Patriotic Service

Determining whether or not a particular list was for a tax that supported the War has been a challenge despite the fact that every statute authorizing a tax from 1777 through 1783 supported the War. The state tax statutes would set a quota for each county based the amount of money the state needed to raise to support the Revolution. The county courts would address the requirements of the state taxes, including the costs of collecting and processing the taxes and estimated delinquencies. The courts would also address civil needs of their own county.

Apart from delinquency records and a few 1780 supply tax records, virtually all Delaware tax lists from 1777-1783 are lists of assessments that give the value to the property of the taxpayer, rather than an itemization of the kinds of property held or the amount of the tax due. Unlike some states, the property taxed does not provide a clue to the authorizing statute because the lists simply do not specify what was being taxed.

The following factors have been considered in identifying which statutes mandated a particular assessment list:

1. Does the title or other information on the list specify which statute that mandated the tax? Some lists identify the statute in the title. For New Castle County, the clerk entered specific information about taxes supported by the list on or inside the cover or at the end of the list.
2. Does the rate of the assessments serve to identify the tax? In some cases, a tax rate is specified. This can be compared to other lists which give in addition to the rate other information that identifies the tax.
3. Does the date of the list provide evidence for the statute that mandated the list? Before and during the Revolution under law the county courts would meet in November with 8 grand jurors to settle public debts and charges and to adjust the amount of money to be raised for the ensuing year. When a tax statute was enacted during the Revolution, there was typically a requirement for a special meeting to set the rate of the tax and/or adjust the assessments. The date of a list can serve to identify the state law that mandated the tax based on the requirement for a meeting. Moreover, the payment of these taxes to the state usually did not coincide with the payment of civil charges for the county.
4. If the list was created in November for use in the following year, was it used for taxes already authorized by the legislature? When the legislature passed a tax law that would be in effect for more than one year, the law sometimes required the levy courts to arrange for the assessment at the same time that they arranged for the assessments to raise money for civil functions for the later years the tax was in effect. We do not have records from the November time period explaining how the levy courts set the tax rate—so much for grand juries, so much compensation for justices, so much for a particular tax remaining in effect, etc. What we do have is the inclusion of the taxes in for payment out of the money received at the end of the following year, evidence that the rates were set high enough to cover the tax supporting the War.

The third and fourth factors can be understood from concrete examples. Ch. 22 required each county to raise \$40,000 to support the war and required that the levy courts meet by 10 June to set the rate. A number of Kent County lists dated about 9 June 1778, not close to November when lists were prepared for the county rates. These lists were for raising the \$40,000. Ch. 8, passed 22 February 1777, required the counties to levy a tax for five years to retire bills of credit issued for the defense of the state. The amount required for each county for each of the five years was £666.13.4. The law required that, except for the first year, the levy courts “at the usual time of holding their Levy Courts” for setting the tax to cover county expense, levy the additional tax [*Laws of the State of Delaware, Vol. 2*, p. 617]. The collection was to be at the same time and in the same manner as the collection of other taxes. If the account at the end of a year shows that £666.13.4 was allocated to pay the state tax, then the annual lists prepared the previous November would have covered both the county and state tax.

The dates of tax lists can be complicated. For example, a November 1777 assessment list is typically for the collection of 1778 taxes “1778” does not appear on the list. The list was certainly for a 1777 meeting, even if it was for the collection of 1778 taxes. The allocation of funds by the court, however, was for a tax list prepared the previous November. In Newcastle County lists were evidently used for the collection of taxes mandated by statutes passed after the list was certified. The Clerk would write information about the taxes for which a list was used, often for statutes passed after the assessment was certified by the assessor, and in a few of these cases mismatches in handwriting indicate the list was updated.

For Sussex County a special consideration comes into play. The assessment lists are undated, but bound in booklets by year along with the court minutes which allocate funds raised by the taxes. The court minutes immediately following the assessment lists for the year are taken to show the purposes of the lists.

Organization of the Lists in the Report and What to Submit with NSSAR Applications

It is convenient to organize the tax records by county, dividing them into those which provide evidence of Patriotic Service and those which do not. Within each of these categories, the hundreds into which the county was divided are listed alphabetically and the records for each hundred organized by year. Unidentified hundreds appear at the end of the lists for a county. Lists of delinquents, all of which are Kent County lists, will be presented at the end of the Kent lists in a separate section.

Often for a given hundred in a given county for a particular year there is only one list. Where there is more than one, these are numbered sequentially in the order in which they have been filed by the Delaware Public Archives for microfilming without regard to whether the lists do or do not provide evidence of Patriotic Service. The designation “List #1,” etc. has no official meaning. In summary, the lists are organized in this report as follows:

- County
  - Tax lists that provide evidence of Patriotic Service
    - Hundred
    - Year
    - List # 1
    - ...
  - Tax lists that do NOT provide evidence of Patriotic Service
    - ...
  - Lists of Delinquents (Kent County only)
    - ...

An entry for a list is divided into three columns:

Hundred & Date	Title	List Details
The first column names the hundred and the year under which the list is filed by the Delaware Public Archives. If there is more than one list for the hundred and year, the list number is also given.	The second column gives the title of the list from the beginning (if any), the title from the back or cover of the list (if any).	The third column gives information about the list, including information about who certified the list and on what date, a brief rationale for why the list is classified as providing or not providing evidence of Patriotic service, and for lists that do provide evidence of Patriotic Service, the chapter number of the statute in <i>The Laws of the State of Delaware, Vol. 2</i> . Where information is quoted directly, quotation marks are used and the original spelling is preserved.

We have consistently used the year under which the Delaware Public Archives has filed the list, even when there is reason to believe this list has been misfiled. For some lists, the year on the cover of the list, the year the assessors certified the list, and the year for which the list was used are inconsistent.

Applicants using a Delaware tax list that provides evidence of Patriotic Service should submit the page bearing the name of the ancestor and information sufficient to identify the list. Most lists do not have “complete” information, so applicants must use common sense in providing copies of pages that identify the list. Citations in the references section should include the identifying name the Subcommittee has assigned to the name and the title of the list that is given in quotation marks.

## Kent County Assessment Lists That Provide Evidence of Patriotic Service

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Some Kent County assessment lists are easy to identify because they bear a date that is consistent with a statutory requirement for a special meeting to implement a new tax supporting the War. It is important to identify multi-year taxes that supported the War. Under statute, after the first year those taxes were to be laid at the time the regular courts met to consider taxes for the following year, i.e., in November. Ch. 8, passed on 22 February 1777, required each county to pay £666.13.4 for five consecutive years to retire to retire £10,000 in bills of credit issued for the defense of the state. That act required the levy courts to meet at their usual time (except for the first year) to lay a tax above and that needed for the county levies. The Kent County Levy Court met on 28 June 1777 and authorized the collection of an additional £689.11.9 for this amount plus expenses. The Court included payment of the tax in the public charges for the year in its minutes of 18 November 1777. For subsequent years this tax was to be included in the annual assessment. Allocation of money for this tax is evidence that it was included in the assessment for that year.

Hundred & Date	Title	List Details
Dover [aka St. Jones] Hundred 1777	“A List of the Taxables of Dover Hundred for the Year 1777,” and on the reverse, “St Jones’s Hundred 1777.”	Joseph Taylor certified the list on 21 November 1777. The list would have been for 1778 taxes and under Ch. 8, passed 22 February 1777, would have been used to raise the money to retire bills of credit issued to fund the defense of the state. The Kent Levy Court Minutes of 15 December 1778 appointed a committee to settle with the collectors of this tax the “overplus” of money in their hands. Ch. 8.
Dover Hundred 1778	“A list of the Taxables of Dover Hundred for the year 1778,” and at the end of the list, “Levey List of Jones Hundred for the year 1778.”	Joseph Taylor certified the list on 18 November 1778. This would have been for 1779 taxes. Ch. 8, passed on 22 February 1777, called for a 1779 levy at the “normal” time as to retire bills of credit issued for the defense of the state. The Levy Court minutes for 16 November 1779 and 14 December 1779 include a charge for the state quota for this tax. Ch. 8.
Dover Hundred 1779	“The Assessment of Dover Hundred for the year 1779,” and on the reverse, “A Levy list of Dover Hundred for the year 1779.”	The list was certified by Joseph Taylor as assessor of Dover Hundred on 18 November 1779. This would have been for 1780 taxes. Ch. 8, passed on 22 February 1777, called for a 1780 levy at the same time as county taxes to retire bills of credit issued for the defense of the state. The Kent Levy Court minutes for 21 November 1780 included a charge for the quota due the state under this tax. Ch. 8.
Dover Hundred 1780, List #2	“The Assessment for Dover Hundred for the year 1780,” and on the reverse, “A Levy List of Dover Hundred for the year 1780.”	The list was certified by Joseph Taylor, James Jones, and Stephen Lewis on 9 February 1780, two days after the assessors were to meet as required by Ch. 53.
Duck Creek Hundred 1777	“A List of the Taxables of Duck Creek Hundred for the Year 1777,” and on the reverse, “A Return of the Taxables of Duck Creek Hundred Novemr 21 1777.”	Silas Snow, the assessor, certified the list on 21 November 1777. The list would have been for 1778 and under Ch. 8, passed 22 February 1777, would have been used to raise the money to retire bills of credit issued to fund the defense of the state. The Kent Levy Court Minutes of 15 December 1778 appointed a committee to settle with the collectors of this tax the “overplus” of money in their hands. Ch. 8.
Duck Creek Hundred 1778, List #1	“A List of the Taxables of Duck Creek Hundred or District.”	The list was certified by Robert R[frayed edge] on 18 November 1778. This would have been for 1779 taxes. Ch. 8, passed on 22 February 1777, called for a 1779 levy at same time and manner as civil taxes to retire bills of credit issued for the defense of the state. The Levy Court minutes for 16 November 1779 and 14 December 1779 include a charge for the state quota for this tax. Ch. 8.
Duck Creek Hundred 1779 List #1	“Duck Creek Assessment for the year 1779.”	[?], James Raymond, and Neal Griffith on 10 August 1779. Ch. 46, passed 6 June 1779, required assessors to make their returns to the August session of the Court of Quarter Sessions. Ch. 46.

## Kent County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Duck Creek Hundred 1779 List #2	"A List of the Taxables of Duck Creek Hundred Assessment for the year 1779."	The list was certified on 18 November 1779 by Robert Rees, and certified as a duplicate by James Sykes on 3 March 1780. This list would have been used for 1780 taxes. The Levy Court minutes for 21 November 1780 include a charge for retiring bills of credit over 5 years, authorized in 1777. Ch. 8.
Duck Creek Hundred 1780	"A list or Duplicate of the Assessment of the Taxable Persons and Estates of Duck Creek Hundred as the same was Assessed by Samuel Wilson in Conjunction with the Assessors of in the Other Hundreds of Kent County on Delaware on 22th day of November 1780."	James Sykes, Clerk, certified the list at the end on [faint] February[?] 1781. The list was a duplicate that was evidently updated in 1781. The Kent County Levy Court met on 20 February 1781 to levy the tax for sinking bills of credit under Ch. 71, passed 12 February 1781. 20 February was the statutory requirement for the court to meet for that tax. Ch. 71.
Jones Hundred: see Dover Hundred		
Little Creek Hundred List 1777, List #1	"The List of the taxables of Little Creek hundred 1777," on the reverse of the list.	The list was certified on 21 November 1777 by Joseph David. The list would have been for 1778 and under Ch. 8, passed 22 February 1777, would have been used to raise the money to retire bills of credit issued to fund the defense of the state. The Kent Levy Court Minutes of 15 December 1778 appointed a committee to settle with the collectors of this tax the "overplus" of money in their hands. Ch. 8.
Little Creek Hundred List 1777, List #2	"An Additional Levy List of Little Creek Hundred on the Reale Estate of miners Lands [sic., numerous errors], and on the reverse of the list, "An Additional Levey List of Little Creek Hundred 1777."	Joseph David certified the list on 9 June 1778. The Kent County Levy Court met on 9 June 1778 to raise \$40,000. An act passed by the legislature on 18 May 1778 to raise this amount required the levy courts to meet by 10 June. Ch. 22.
Little Creek Hundred 1778, List #1	"The levy list of Little Creek Hundred as the same was Assessed for the year 1778," and on the reverse, "The Levy List for the 1778."	The list was not certified and undated other than the statement in the title that it was for the year. This is assumed to mean it was the annual list prepared in November, especially since List #2 is entitled an additional list. Ch. 8, passed 22 February 1777, authorized a five year tax to retire bills of credit. The Kent Levy Court Minutes of 15 December 1778 appointed a committee to settle with the collectors of this tax the "overplus" of money in their hands. Ch. 8.
Little Creek Hundred 1778, List #2	"An additional Levey List of Little Creek Hundred on the Reale Estates of miners Lands," and on the reverse, "Levy List Little Creek 1778."	The list was certified on 18 November 1778 by James Starling. Ch. 8, passed 22 February 1777, authorized a five year tax to retire bills of credit. The Kent Levy Court Minutes of 15 December 1778 appointed a committee to settle with the collectors of this tax the "overplus" of money in their hands. Ch. 8.
Little Creek Hundred 1779, List #1	"Little Creek Hundred Assessment for the year 1779," and on the reverse, "Little Creek 1779."	The list was certified by James Starling, Thomas Murphey, and Thos Parry on 10 August 1779. Assessment lists prepared for Ch. 46, passed 6 June 1779, were to be returned to the August court. Ch. 46.

## Kent County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Little Creek Hundred 1779, List #2	“A List of the Taxables of Little Creek hundred for ye year 1780,” and on the reverse of the list “Little Creek Levey List for the year 1780.”	In both instances the year 1779 was altered to 1780. The certification at the end of the list was dated 18 November 1779, although unsigned. The Delaware Public Archives has filed this list under 1779, although it was intended for 1780 use. Ch. 8, passed on 22 February 1777, called for a 1780 levy at the same time as county taxes to retire bills of credit issued for the defense of the state. The Kent Levy Court minutes for 21 November 1780 included a charge for the quota due the state under this tax. Ch. 8.
Little Creek Hundred 1780, List #2	“Little Creek Hundred Levey List for the year 1780,” and on the reverse, “1780 Little Creek List.”	On the edge of the last page James Starling, Andrew Lackey[?], and Joseph David certified the list on 8 February 1780. Ch. 53, passed 25 December 1779, required assessors to meet on 7 February and return their assessment lists “forthwith.” Ch. 53.
Little Creek Hundred 1781	“A List of Duplicate of the Taxable Persons and Estates of Little Creek Hundred in Kent County on Delaware the Same [illeg.] assessed by Samuel Freeman and Joseph David in conjunction with the assessors of the other Hundreds of Kent County [illeg.] the fourth fifth & 6th Days Decr 1781.”	The list was signed at the bottom by Saml Freeman and Joseph David with no date. Ch. 83 levied a tax for supplies requested by Congress. It was payable in equal parts in March, June, and October, and assessors were to meet between 29 November and 11 December. A final list one day after the deadline is reasonable. Ch. 83.
Mispillion Hundred 1777 List #1	“The List of the Taxables of Mispillion Hundred for the year 1777,” and on the reverse, “Mispilion Levy List for the year 1777.”	The list was certified by James Sodon[?] on 21 November 1777. The list would have been for 1778 and under Ch. 8, passed 22 February 1777, would have been used to raise the money to retire bills of credit issued to fund the defense of the state. The Kent Levy Court Minutes of 15 December 1778 appointed a committee to settle with the collectors of this tax the “overplus” of money in their hands. Ch. 8.
Mispillion Hundred 1777 List # 2	“An Addition Levey List for Misplion on the Real Estates of miners Land,” and on the reverse, “An additional Levey List of Mispilion Hundred 1777.”	The list was certified by James Sodon[?] on 9 June 1778. The date of certification is one day before the deadline for levy courts to determine that rates needed under Ch. 22 to raise \$40,000 for each county. The Kent Levy Court was in fact in special session on 9 June for this purpose. Ch. 22.
Mispillion Hundred 1778	“An adinition Levey List for Mispilin on the Reail Estates of Miners Land.”	The list was certified by Esekiel Anderson on 18 November 1778. This would have been for 1779 taxes. Ch. 8, passed on 22 February 1777, called for a 1779 levy at same time and manner as civil taxes to retire bills of credit issued for the defense of the state. The Levy Court minutes for 16 November 1779 and 14 December 1779 include a charge for the state quota for this tax. Ch. 8.
Mispillion Hundred 1779, List #1		The list has no title, but was certified by Esekiel Anderson as assessor of the hundred on 8 November 1779. Ch. 8, passed on 22 February 1777, called for a 1780 levy at the same time as county taxes to retire bills of credit issued for the defense of the state. The Kent Levy Court minutes for 21 November 1780 included a charge for the quota due the state under this tax. Ch. 8.



## Kent County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Mispiillion Hundred 1779, List #2	“A Duplicate of the List of Assessment for Misipilion H as the same was Assessed by William Cullen Assessor and his Associates Assessors for the several Hundreds of the County of Kent on Delaware the Day of July A Dom. 1779,” and on the reverse, “Mispilion 1779.”	John Howell, Arnold Hudson, and Esekiel Anderson certified the list on 10 August 1779. Ch. 46, passed on 6 June 1779, required assessors to return their lists to the August Court. Ch. 46.
Mispiillion Hundred 1781, List #1		There is no title at the top of the list, but at the bottom of this list is a certification by Esekiel Anderson James Sodin[?] and William Cullen identifying the list as for Mispiillion Hundred, dated 9 February 1780. The list is filed by the Delaware Public Archives under 1781, but the date clearly shows it to be 1780. Ch. 53, passed 25 December 1779, required assessors to meet on 7 February 1780 and return their lists “forthwith.” For a list to be completed two days after the meeting is reasonable. Ch. 53.
Mispiillion Hundred 1781, List #2		There is no title at the top of the list, but on the reverse is “ <i>Mishpilion List Y 1782.</i> ” At the bottom of the list John Nevell and Esekiel Anderson certified the list as assessors of Mispiillion Hundred on 6 December 1781. Assessors were to meet between 29 November and 11 December under Ch. 83, passed 13 November 1781. A final list one day after the deadline is reasonable. Ch. 83.
Murderkill Hundred 1777 List #1	The top of the first page of the list has been destroyed, but along the edge of the last page of the list is written, “The foregoing List is a List of the Taxables of Murderkiln Hundred 1777.”	Wm. Manlove certified the list on 21 November 1777. The list would have been for 1778 and under Ch. 8, passed 22 February 1777, would have been used to raise the money to retire bills of credit issued to fund the defense of the state. The Kent Levy Court Minutes of 15 December 1778 appointed a committee to settle with the collectors of this tax the “overplus” of money in their hands. Ch. 8.
Murderkill Hundred 1777 List #2	“An additional[sic.] Levy List on minors’ Land in Murderkiln Hundred,” and on the reverse of the list, “An Additional Levey List of Muderkill Hundred 1777.	This is a list of land belonging to heirs. It was certified by Wm. Manlove on 9 June 1778. The date of certification is one day before the deadline for levy courts to determine that rates needed under Ch. 22 to raise \$40,000 for each county. The Kent Levy Court was in fact in special session on 9 June for this purpose. Ch. 22.
Murderkill Hundred 1778	“An Additional List on Minors Land in Murderkill Hundred.”	The list was certified by Caleb Turber[?] on 18 November 1778. This would have been for 1779 taxes. Ch. 8, passed on 22 February 1777, called for a 1779 levy at same time and manner as civil taxes to retire bills of credit issued for the defense of the state. The Levy Court minutes for 16 November 1779 and 14 December 1779 include a charge for the state quota for this tax. Ch. 8.
Murderkill Hundred 1779, List #1	“The Assessment of Murderkill Hundred for 1779,” and at the end of the list, “Murderkill 1779.”	The list was certified by Chas Ridgely, Caleb Turben[?], and Wm Manlove on 10 August 1779. Ch. 46, passed on 6 June 1779, required assessors to return their lists to the August Court. Ch. 46.

## Kent County Assessment Lists That Provide Evidence of Patriotic Service *continued*

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Hundred & Date	Title	List Details
Murderkill Hundred 1779, List #2	"A List of Taxables of Murderkill Hundred July 17 1779," and on the back, "Murderkill Hundred Levy List for 1779."	The list was not certified. Ch. 46, passed on 6 June 1779, required assessors to return their lists to the August Court. No requirement has been found for assessors to submit lists in July of 1779. However, preparation of a list in July for submission to the August session of the Court of Quarter Sessions, as required by Ch. 46, is reasonable. Ch. 46.
Murderkill Hundred 1779, List #3	"The Levy List for Murderkill Hundred for 1779," and on the reverse, "Murderkill 1779."	The list was certified by Thomas Chaiseos[?] on 18 November 1779. Ch. 8, passed on 22 February 1777, called for levies made for years after 1777 to be made at the same time as county taxes to retire bills of credit issued for the defense of the state. The Kent Levy Court minutes for 21 November 1780 included a charge for the quota due the state under this tax. Ch. 8.
Murderkill Hundred 1780, List #2		The list has no title on the first page. On the last page the list was certified on 6 February 1780 by the assessors of Murderkill Hundred, Philip Barratt, Thomas C [illeg.], and Henry Guder. Ch. 53, passed 25 December 1779, required assessors to meet on 7 February 1780 and return their lists "forthwith." For a list to be completed two days after the meeting is reasonable. Ch. 53.
Murderkill Hundred 1782, List #1	"A List of Taxables for Murderkill Hundred who has paid their three shilling To John Dawson who was appointed To Receive said Tax and the said appointment Was made void at the Court of appeal held the Fourteenth Day of January 1782," and on the reverse, "Account of the Money received by John Dawson who was same Collector of the 3/ Tax for Murderkill Hundred."	Note that this is a list of taxes paid, rather than to be paid. This list represents collection of taxes made in 1781, with the 1782 date reflecting the removal of a collector. The Levy Court minutes for 20 July 1781 show that a tax of 3 shillings was levied to raise the £2,625 required by Ch. 75, passed 18 June 1781, plus expenses and allowance for delinquencies. The money collected is referred to as a tax rather than a fine or penalty. It is a coincidence that the law imposed a 3 shilling penalty for late payment of taxes. Ch. 75.

## Kent County Assessment Lists That **Do Not** Provide Evidence of Patriotic Service

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Hundred & Date	Title	List Details
Dover [aka Jones] Hundred 1780, List #1	“The Levy list of Joneses Hundred for the year 1780,” and on the reverse, “A Levy List of Dover Hundred for the Year 1780.”	Also on the reverse Joseph Taylor certified the list on 22 November 1780. Although Ch. 8 remained in effect for 1781, evidence has not been found that the Kent Levy Court imposed this tax.
Dover Hundred 1781	“The Assessment of Dover Hundred for the year 1781,” and on the reverse, “Leavy List for Dover Hundred for 1781.”	The list is certified at the end by Joseph Taylor and Jonathan Pleasonton on 6 November 1781. The purpose of this list other than for county assessments has not been determined.
Dover Hundred 1783, List #1	“A List of the Taxables of Dover Creek Hundred.” and on the back page, “A List of the Taxable Persons and Estates of Kent County in the Delaware State as the same was assessed by the assessors of the several Hundreds of said County on the Nineteenth day of November in the year of our Lord one thousand seven Hundred and eighty three 1783.” The back cover of the booklet bears the inscription, “Duplicate of Kent County Assessment for 1783.”	This is the third of five hundreds listed in the booklet. Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.
Dover Hundred 1783, List #2	“A list of the Taxables of Dover Hundred for the year 1783,” and on the back, “[illeg.] the Levy List of Dover [illeg] for the year 1783.”	The list was certified by Joseph Taylor as the assessor of Dover Hundred on 19[?] November 1783. The day of the month is overwritten. It appears that 19 November was intended rather than 29. The 19th is consistent with the date given by assessors of the other hundreds, with whom Taylor said he worked in conjunction. Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.
Duck Creek Hundred 1781	“A list of the Taxables of Duck Creek Hundred for the year 1781.”	It is certified after the list of minors’ lands at the end by James Sykes, Clerk, as a list of Duck Creek Hundred assessed by Samuel Wilson and Silas Snow, assessors for 1782. The list is filed by the Delaware Public Archives as a 1781 list. The certification places the list as a 1782 assessment, however. What tax was supported by this list is undetermined.
Duck Creek Hundred 1783	“A List of the Taxable Persons & Estates of Duck Creek Hundred.” This list one of five hundreds in a booklet which says on the inside cover, “A List of the Taxable Persons and Estates of Kent County in the Delaware State as the same was assessed by the assessors of the several Hundreds of said County on the Nineteenth day of November in the year of our Lord one thousand seven Hundred and eighty three 1783.”	The back cover of the booklet bears the inscription, “Duplicate of Kent County Assessment for 1783.” Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.

## Kent County Assessment Lists That **Do Not** Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Jones Hundred. See: Dover Hundred		
Little Creek Hundred 1780, List #1	"Little Creek Hundred Levey list for the year 1780," and on the reverse, "Littl Creak List 1780."	The list was certified by James Starling on 22 November 1780. Although Ch. 8 was still in effect, evidence has not been found that this was imposed in Kent County.
Little Creek Hundred 1782	"Little Creek Hundred Levey List for 1782," and on the reverse, "1782 Little Creek Levey List."	The list was certified at the bottom by Saml Freeman, assr of the hundred on 21 November 1782. Although Ch. 81 remained in effect, evidence that this list was used for a tax other than the county levy is lacking.
Little Creek Hundred 1783 List #1	"A List of the Taxable persons & Estates of Little Creek Hundred." This list one of five hundreds in a booklet which says on the inside cover, "A List of the Taxable Persons and Estates of Kent County in the Delaware State as the same was assessed by the assessers of the several Hundreds of said County on the Nineteenth day of November in the year of our Lord one thousand seven Hundred and eighty three 1783."	The back cover of the booklet bears the inscription, " <i>Duplicate of Kent County Assessment for 1783.</i> " Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.
Little Creek Hundred 1783 List #2	"A List of the Taxables of Little Creek Hundred as the Same was assessed by Samuel Freeman and his associated assessors of the Several Respective Hundreds of Kent County day of Novemr 1783," and on the back of the list, "Little Creek Levy List 1783."	Freeman certified the list at the end as assessor of Little Creek Hundred on 19 November 1783. Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.
Mispollion Hundred 1780		There is no title at the top of the list, but on the reverse is "Mishplian List." At the end of the list Esekiel Anderson certified the list on 22 November 1780 as assessor of Mispollion Hundred. Although Ch. 8 was still in effect, evidence has not been found that this was imposed in Kent County.
Mispollion Hundred 1782	"A list of Taxable Persons & Estate of Misspollion Hundred 1783," and on the reverse, "Mispollion 1782."	The list is certified on the reverse by Esekiel Anderson on 21 November 1782 as assessor of Mispollion Hundred. The Delaware Public Archives has filed this as a 1782 list. Although Ch. 71 was in effect at this time, there is no evidence that this list was used for a tax other than the county levy.

## Kent County Assessment Lists That **Do Not** Provide Evidence of Patriotic Service *continued*

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Hundred & Date	Title	List Details
Misphillion Hundred 1783 List #1	<p>“A List of the Taxable persons &amp; Estates of Mispillion Hundred.”</p> <p>This list one of five hundreds in a booklet which says on the inside cover, “A List of the Taxable Persons and Estates of Kent County in the Delaware State as the same was assessed by the assessors of the several Hundreds of said County on the Nineteenth day of November in the year of our Lord one thousand seven Hundred and eighty three 1783.” The back cover of the booklet bears the inscription, “Duplicate of Kent County Assessment for 1783.”</p>	Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.
Misphillion Hundred 1783 List #2	<p>“A True Evevn Enventory of all the Taxabels of Mishpilion Hundred,” and on the reverse, “Mispillion Levy List 1783.”</p>	The list is certified at the end by Esekilel Anderson as assessor of Mispillion Hundred on 19 November 1783. Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.
Murderkill Hundred 1780, List #1	<p>“The Assessment of Murderkill Hundred for the State Tax ect. year 1780,” and on the reverse, “Murderkill Hundred 1780.”</p>	Although Ch. 8 was still in effect, evidence has not been found that this was imposed in Kent County.
Murderkill Hundred 1780, List #3		The list has no title, but on the reverse says, “Murderkill 1780.” At the end it was certified by Henry Gilden[?] on 22 November 1780, signing as the assessor of Murderkill Hundred. Ch. 8.
Murderkill Hundred 1781, List #1	<p>“The Assessment of Murderkill Hundred for the State Tax &amp; Year 1781.”</p>	At the bottom of the lies Henry Gilden[?], Armwell Lockwood, and Arthur Whitely certified the list on 6 November 1781. There is no evidence that this list was used for a tax other than the county levy.
Murderkill Hundred 1781, List #2	<p>“A List of the Taxables belonging to Murderkill Hundred.”</p>	The list ends in surnames beginning with “M.” The absence of a date is a handicap in identifying was tax was collected using this assessment list.
Murderkill Hundred 1782, List #2	<p>“A List of the Taxable Persons &amp; Estates of Murderkill Hundred 1782,” and on the reverse, “Murderkill 1782.”</p>	The absence of a date is a handicap in identifying was tax was collected using this assessment list.

## Kent County Assessment Lists That **Do Not** Provide Evidence of Patriotic Service *continued*

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Hundred & Date	Title	List Details
Murderkill Hundred 1783 List #1	"A List of the Taxable persons & Esates of Murderkill Hundred."	This list one of five hundreds in a booklet which says on the inside cover, "A List of the Taxable Persons and Estates of Kent County in the Delaware State as the same was assessed by the assessers of the several Hundreds of said County on the Nineteenth day of November in the year of our Lord one thousand seven Hundred and eighty three 1783." The back cover of the booklet bears the inscription, "Duplicate of Kent County Assessment for 1783." Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.
Murderkill Hundred 1783 List #2	"[Torn] List of the Taxables of Murtherkill Hundred Assessed by Henry Gilder Assessor With the assistance of the [o]ther Assessors of Kent County November 19th 1783," and on the back of the booklet, "Murderkill Levy list 1783."	The list was certified at the end by Henry Gilder on 19 November 1783 as the assessor of Murderkill Hundred. Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.
Unidentified Hundred 1778[?], List #1		This list has no title, location, certification, or date. The Delaware Public Archives has filed it under Kent County for 1778. The total assessment was £4968.
Unidentified Hundred 1778[?], List #2		This list has no title, location, certification, or date. The Delaware State Archives has filed it under Kent County for 1778.
Unidentified Hundred 1780[?]		There appears to be a list at the end of 1780, images 67-70, but it is illegible.



## Kent County Delinquency Lists

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Delinquents *do not* qualify for Patriotic Service for the tax for which they were delinquent. However, delinquency does not mean that a person was disloyal. Some delinquents simply did not have the money to pay their taxes. Many lists have names crossed out. We understand these taxpayers to have settled their accounts before the list was submitted to the county, but none the less paid their taxes late.

Hundred & Date	Title	List Details
Dover Hundred 1777 Delinquents List #1	“Delinquents for 1777,” and on the reverse, “For the year 1777 Dover Hundred.”	
Dover Hundred 1777 Delinquents List #2	“Caleb Furbee[?] A List of Delinquents for the year 1777 is as follows.”	
Dover, Duck Creek, Little Creek, Murder- kill, Washington, and Unidentified Hundreds 1777 Delinquents	“Caleb Furbee[?] A List of Delinquents 1777.”	Below the heading is a list of names no identifying hundred. On the reverse names are below a named hundred. James Sykes, Clerk, certified the list on 14 December 1779.
Dover Hundred 1778, 1781, 1782, & 1783 Delinquents	“A List of Delinquents for the Dover Hundred for 1778 and 1781 and 1782 and 1783 for the state and publick tax,” and on the reverse, “Joseph Taylor acct of delinquents for 1778 1781 1782 & 1783.”	
Dover Hundred 1780 Delinquents	“Delinquents of Dover Hundred for the Year 1780,” and on the reverse, “No 133 Return of Delinquencies in Dover Hundred, Kent County, on the Supply Tax for said County, recd from John Darrach, Admr of Isaac Carty, Receiver of said Supplies.”	At the bottom of the list is a statement dated 8 August 1794 that in the opinion of the subscribers, Geo McCall and Elijah Barnatt, the money was not recoverable, and “ <b>No 133 Entered in Book A, January 28, 1795.</b> ”
Dover Hundred 1781 Delinquents	“The List of Delinquents of Dover Hundred for the year 1781,” and on the reverse, “Joseph Taylor acct delinquencies accd JSykes Clk.”	

## Kent County Delinquency Lists *continued*

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Hundred & Date	Title	List Details
Dover Hundred 1781 & 1782 Delinquents	“A List of Delinquents for Dover Hundred for 1781 and 1782 for State and public tax for the 1781[?],” and on the reverse, “Joseph Taylors Reed of delinquencies for 1781 & 1782.”	The Delaware Public Archives has filed this list under 1781.
Duck Creek Hundred 1778 & 1779 Delinquents	“To the worshipfull the Justices of the Quarter Sessions now setting at the Town of Dover in the Court of Appeal in & for Kent County Delawr State, The Petition of Wm Pope Collector of Duck Creek Hundred, who begs leave to pass an acct of the delinquents in said Hundred with their Names & several same[?] thereto annexed who crave an allowance for the same March ye 6th 1780,” and on the reverse, “William Pope’s acct Delinquents 1778 1779.”	This is filed as a 1780 list, even though the reverse identifies it as for 1778 and 1779. The date of submission shows that it cannot be list of people delinquent for their 1780 taxes.
Duck Creek Hundred 1780 Delinquents List #1	“A list of Delinquents of the Supply Tax for Duck Creek for the year 1780,” and the back of the list says, “No 131 in Duck Creek Hundred Return of Delinquencies on the Supply Tax for Kent County, recd from John Darrach, Admr of Isaac Carty, Receiver of the said Supplies.”	At the bottom of the list is a statement dated 8 August 1794 that in the opinion of the subscribers, Geo McCall and Elijah Barnatt, the money was not recoverable and a notation “ <b>131 Entered in Books A January 28, 1795.</b> ”
Duck Creek Hundred 1780 Delinquents List #4	“List of Delinquents for the Year 1780.”	The hundred is identified on the reserve, where William Cahoon[?] and James Raymond certified the list on 28 February 1784. Note that some were delinquents for the county tax, but not the Continental tax. These persons were not disqualified from Patriotic Service for the year 1780.
Duck Creek Hundred 1781 Delinquents	“List Delinquents of Duck Creek Hundred For the year 1781,” and on the reverse, “1781 William Pope Accot of delinquents allowed JSykes Clk.”	The list is certified on the reverse by William Cahoon and James Raymond as members of a committee appointed to settle the delinquencies in Duck Creek Hundred, dated 18 February 1784.

## Kent County Delinquency Lists *continued*

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Hundred & Date	Title	List Details
Duck Creek Hundred 1782 Delinquents	"List Delinquents of Duck Creek Hundred For the year 1782."	The list is certified on the reverse by William Cahoon and James Raymond on 28 February 1784.
Duck Creek Hundred 1783 Delinquents	"Delinquents of the Supply tax for little Creek Hundred for 1780," and on the reverse "No 132 Return of Delinquencies in Little Creek Hundred in Kent County, on the Supply Tax for said County, recd from John Darrach, Adm. Of Isaac Carty, Receiver of said Supplies."	
Jones Hundred. See Dover Hundred.		
Little Creek Hundred 1780 Delinquents List #1	"Delinquents of the Supply tax for little Creek Hundred for 1780," and on the reverse "No 132 Return of Delinquencies in Little Creek Hundred in Kent County, on the Supply Tax for said County, recd from John Darrach, Adm. Of Isaac Carty, Receiver of said Supplies."	The list was examined in 1794 by Geo. McCall and Elijah Barnatt.
Little Creek Hundred 1780 Delinquents List #2	"List of Delinquents for the Year 1780."	On the back of the list a certification by William Cahoon and James Raymond that they were appointed to settle with the collector of Duck Creek Hundred.
Little Creek Hundred 1780 & 1781 Delinquents	"A List of the Dilquents of Little Creek Hundred for 1780 & 1781," and on the reverse, "A List of the Dilingeunt of Little Creek hundred Saml Freeman allowed J Sykes Clk."	The list is filed by the Delaware State Archives under 1781.
Little Creek Hundred 1781 Delinquents List #1	"A List of Delinkquents for 1781," and on the reverse, "Samuel Freeman's accot of Delinquents allowed J Sykes."	Other lists identify Freeman was an assessor for Little Creek Hundred.

## Kent County Delinquency Lists *continued*

Hundred & Date	Title	List Details
Little Creek Hundred 1781[?] Delinquents List #2	“A List of the Delinquent of Little Creek Hundred,” and on the reverse, “A List of the Delinquents of Little Creek hundred.”	The list is undated, but filed under 1781 by the Delaware Public Archives.
Little Creek Hundred 1782 Delinquents	“A List of the Diliquents of Little Creek Hundred for 1782,” and on the reverse, “Samuel Freemans acct of delinquents for 1782, acc Jas Sykes Clk.”	
Little Creek Hundred 1782 Delinquents	. “A list of Delinquents for Little Creek Hundred as rendered by Joseph David for the year 1782,” and about 2/3 down the page, “A list of Delinquents for little Creek Hund.d for 1783 rend.d by Joseph David,” and on the reverse, “Joseph David Junr for acct of delinquents Allowed J Sykes.”	
Mispillion Hundred 1778 Delinquents	. “A List of Delinquents for Misipillon Hundred for the Year 1779 for publick tax and state tax and publick tax[sic,]” and on the reverse, “Wm Cullen’s assr[?] Delinquents 1778.”	
Murderkill Hundred 1780 Delinquents	“delinquents of Murderkill Hundred for the Supply tax of 1780,” and on the side of the last page, “Return of Delinquencies in Murderkill Hundred on the Supply Tax of Kent County, recd from John Darrach, Admr of Isaac Carty, late Receiver of said Supplies No 134.”	The last page of the list bears the certification of Frances Many, Geo McCall, and William Berry.
Unidentified Hundred 1778 Delinquents	“To the worshipfull the Levy Cort now setting the potision of Arthur Whitely begs leave to pass on a count of Delinquents for 1778 and Craves such allowences as you shall think proper,[sic, numerous errors]” and on the reverse, “Delinquent List of Arther Wheatley for 1778—allowed.”	

## Kent County Delinquency Lists *continued*

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Hundred & Date	Title	List Details
Unidentified Hundred 1780 Delinquents	"A List of Delinquents for the year 1780," and on the reverse, "Delinquents 1780."	
Unidentified Hundred 1781 Delinquents, List #1	"A List of Delinquents for 1781 for the additional Tax."	Neither the county nor hundred is identified, but the list is filed under Kent County by the Delaware Public Archives.
Unidentified Hundred 1782 & 1783 Delinquents, List #1	The reverse of the list bears the inscription, "George Cummings acct of delinquents for 1782 & 1783 Allowed J Sykes Clk."	There are two column headings one is for delinquents for the 1782 County and State tax, and the other for the 1783 county tax. Only delinquencies for the state tax are of concern for disqualification for paying a tax that supported the war, so the list is properly classified as a 1782 list. The Delaware Public Archives has filed the list under 1782.
Unidentified Hundred 1783 Delinquents, List #1	"A List of Delinquents returned by George McCall in addition to a list for 1783," and on the reverse, "G MCalls delinqts 1783."	Above the columns showing the amount owed is the date, "Decr 22d 1783." Although after 26 November 1783, the list shows that those named had not paid their required taxes before that date and consequently do not qualify for Patriotic Service as 1783 taxpayers.
Unidentified Hundred 1783 Delinquents, List #2	"An Additional List of delinquents for 1783 rendd by G. McCall to Court of Appeal Decr 1784," and on the reverse, "An Additional list of Delinquents rendd by G McCall for 1783 Allowed J Sykes Clk."	The Delaware Public Archives has filed the list under 1783.
Unidentified Hundred 1783 Delinquents, List #3	"A list delinquents rendered by Geo. McCall Decbr 19th 1873 to Court of Appeal," and on the reverse, "George McCall's acct of delinquents for 1783 accd J Sykes Clk."	

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service

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New Castle County lists provide a special challenge in the absence of levy court minutes. Fortunately, some lists identified the authorizing statute in the title of the list. James Booth, the county clerk, added to the lists information about the rates of the various taxes supported by the assessment, often including the number of payments in the year and whether the tax was a county or state tax. By matching the rates from different lists, it is possible to identify authorizing statutes even when they are not specified in a particular list.

The 1778 list of Appoquinimink Hundred is a key to identifying the purpose six other 1778 lists and seven 1777 lists. Although the title is all in the same handwriting, it is evident that statutes mandating use of the list were added over time. The following two taxes supporting the War with their rates were identified in the rather lengthy title:

- a 10d tax to sink the county's quota for retiring over 5 years £10,000 in bills of credit issued to fund defense of the state (Ch. 8, passed 22 February 1777);
- a 27/ per pound was to raise the county's \$66,000 quota of \$198,000 for the state (Ch. 38, passed 2 February 1779 and in effect only in 1779).

As in the case of Kent County, the date of an assessment can also provide information about the authorizing statute. However, the information added by James Booth indicates that some lists may have been used for several years. For 1780 several lists provide a key to identifying others that support the War.

The assessment lists show that a tax of 3 shillings and 9 pence was in effect in 1781 and 1782. Ch. 71, passed 12 February 1781, authorized two taxes, the second of which was to raise £9,000 (as adjusted in Ch. 83, p. 752) in New Castle County each year for five years. Although some of the 1782 lists were filed under 1781, the total of all the New Castle hundreds for the tax of 3 shillings 9 pence is within about 10% of the £9,000 quota. The amount raised by the assessment is sufficiently close, along with the multi-year nature of the tax, to identify it as authorized by Ch. 71.

One tax that almost certainly supported the War is not listed among the Revolutionary taxes of Delaware. The act establishing the militia imposed a 3 on men over 50. The statute is not listed because it was redacted from the published volume of statutes with the note that it expired. A number of lists have an entry for the amount of this tax, usually combined with the county tax. However, within the lists there is no designation of which men were subject to the tax. It is therefore a moot issue.

Hundred & Date	Title	List Details
Appoquinimink Hundred 1778, List # 1  **with the exception of the road tax on p. 18.	“A List of the Taxable Persons and Estates in Appoquinimink Hundred as they are assessed by assessor of sd Hund. at 2/2 p Pound for the County Levy for the present year; and 10d p Pound for sinking this County's Quota for the sd year of the £10,000 lately given for the Use of this State, and also the Sum of 27/ p Pound for raising 66,000 Ds this County's Quota of 198,000 directed by and Act of G Assy to be raised in the Delaware State for the Service of the year 1779.---and also the Sum of eighteen dollars per Pound for raising this County's Proportion of the Quota assigned to Delaware State of all the Bills of Credit emitted by Congress, assessed in pursuance of a late Act of General Assembly Intituled ‘An Act for calling out of Circulation & cancelling the Quota of this State according to the present apportionmt of all the Bills of Credit emitted by Congress assd, and for emitting & funding new Bills according to the Resolutions of Congress of the 18th Day of March [illeg] and for other Purposes—the 1. Sum of Eighteen Ds per Pound to be paid in three equal Portions on the first Days of May, Augt & Novembr in the present year 1781,” and on the cover of the booklet, “Assessment Appoquinimink Hundred 1778.”	Although the cover of the booklet identifies this year of the list as 1778, the text inside the cover mentions a 1779 tax and a 1781 tax, both apparently added later. It appears that the assessment list reused for later years. This extended title is a link pin between many tax lists and a statute that supported the war. The first two taxes are readily identified from the quotas given in the title as Ch. 8 and Ch. 38, passed 22 February 1777 and 2 February 1779 respectively and both in effect in 1779. The tax to retire bills of credit was Ch. 71, passed 12 February 1781. Ch. 8, Ch 38, Ch.71.



## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Appoquinimink Hundred 1778, List # 2	"A List of the Taxable Persons and Estates in Appoquinimink hundred as they are assessed for the year 1778 by Jacob King," and on the front cover, "Assessment Appoquinimink Hundred 1778 Amt £2826."	The final page of the book includes a summary of each tax assessed, including taxes with rates of 10d and 27d tax. Ch. 8, Ch. 38.
Appoquinimink Hundred 1779, List #2	"A List of the Taxables Persons and Estate in Appoquinimink hundred as they are assessed By us the Subscribers this August 30th 1779."	It is signed near the end by assessors Jacob King and Thomas Rockall[?]. The statute authorizing a tax to raise \$495,000, passed 6 June 1779, required the assessors to make their returns at the August Court of Quarter Sessions. Ch. 46.
Appoquinimink Hundred 1780, List # 1	"New Castle County Dela State A List of the Taxable Persons And Estates In Appoquinimink Hundred as they are assessed by George Ward Assessor of Said Hundred—This 26 Day December 1780 which said Leavy List was to have been Returned in Conjunction with the other Leavy Lists of New Castle County But I was very sick and In Disposed In Body at the Time of the Siting[sic.] of the Leavy Cort Given under My hand this Day above Ritten George Ward Sessor of Appoquinimink Hundred," and on the cover, "Assessment Appoquinimink Hundred Novembr 1780."	The list ends with the amount of several taxes. One was a state tax payable in payable three parts totaling \$130,608. Ch. 71, passed 2 February 1781, called for three equal payments to be made in May, August, and November. This honored a request of the Continental Congress to retire bills of credit emitted by the Congress. Another tax was described as a 16d tax laid on 20 July 1781 and payable in two parts. Ch. 75, passed 18 June 1781, gave the courts until 20 July 1781 to set the rate of the tax. Ch. 71, Ch. 75.
Appoquinimink Hundred 1780, List #2	"A List of the taxable Persons and Estates in Appoquinimink hundred as they[sic.] are Assessed by us the Subscribers in conjunction with the other assessors of New Castle County Feb 9 1780 New Castle Wm Allfree Jacob Caulk Marinus Haughey."	The list was signed by William Allfree. Under the statute for raising \$1,360,000 in 1780, the assessors were to meet on 7 February for determining the assessments and return their assessment lists "forthwith." The date of the list is consistent with a meeting two days earlier. Ch. 53

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Appoquinimink Hundred 1780, List # 2	"List of Errors in the assessment for the Supply Tax in Appoquinimink Hundred for the Year 1780."	There is no explanation of the nature of the errors. The list was certified by Wm. Allfree and George Craghead on 3 June 1790. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Appoquinimink Hundred 1781		There is no title on the first page of the list, but the cover says "A List of the Taxables of Appoquinimink Hundred Assessed 1781." The list was certified on 11 December 1781 by George Ward, Rd Cantwell, Jno Crawford, and Jacob Caulk. At the end of the list James Booth, the County Clerk, gave the total of the assessment of the state tax at 3/9 per pound. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Under Ch. 83, passed 13 November 1781, assessors were to meet between 29 November and 11 December to rate and assess persons and estates. Ch 71, Ch. 83.
Appoquinimink Hundred 1783	"New Castle County A List of the Taxable persons names and the Assessment as the[sic.] are Assed by George Ward Assessor of Appoquinimink This June 27th Day of November 1782," and on he cover "Assessment Appoquinimink Hundred 1783."	At the end of the list the amount of the state tax at 3/9 per pound is given. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. It is possible that this list was also used for Ch. 99, passed 21 June 1783. This tax was to meet a quota set by Congress in 1782 and required a special court on or before 9 August 1783 to determine the rate needed. Ch 71.
Brandywine Hundred 1777	"A list of the taxable persons & Estates for the Year 1777 in Brandywine Hundred assesed [sic.] by Thomas Babb January 27th 1778," on the cover of the book, "Assessment Brandywine Hundred 1777," and at the end of the list, "Brandywine Hundred for the year 1777 Thos Babb Asssr."	The list is filed under 1777 by the Delaware Public Archives. The assessment was dated 27 January 1778, but in two different places the list is identified as for the year 1777. The last page of the book gives the amount for 3 different taxes, a 10d tax, and 20d tax, and a 17/6 tax. The 17/6 tax has been identified as Ch. 22, passed 18 May 1778, which established a quota of \$40,000 for each Delaware County. Lists giving the total amounts of the tax are extant for 7 of the 9 hundreds of Newcastle, and the remaining two can be estimated from other lists. Two Kent County levy court records converted quotas from dollars to pounds, with rounding. A pound was worth about \$2.60. The total amount of the tax for Newcastle was about \$41,000, very close to the \$40,000 quota of Ch. 22. The 20d tax has not been identified. Ch. 8, Ch. 22.
Brandywine Hundred, 1778	"A List of the Taxable Persons and Estates in Brandywine Hundred as the [sic] are Assessed for the year 1778 by Samuel McClintock," and at the end of the list, "Assessment Brandywine Hundred 1778."	Samuel McClintock on 24th November 1778 signed the list at the end as having assessed it. The reverse of the list includes a summary of each tax assessed, including the 10d and the 27d taxes. Ch. 8, Ch. 38.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Brandywine Hundred 1780, List #1	“A List of the Persons and Estates in Brandywine Hundred as they are assessed & Rated by Virtue of an Act of Assembly of the Delaware State for having 1,360,000 Dollars, between the 1st Day of February & 1st Day of September, in the year 1780 assessed by us in Conjunction with the other assessors of New Castle County. Saml McClintock James McKee Abm Robinson Feby 9th 1780 New Castle,” and on the cover of the booklet, “Assessment Brandywine Hundred February 10th 1780.”	The title essentially identifies the statute and the list is dated two days after the statute required assessors to meet. Ch. 53.
Brandywine Hundred 1780, List #3	“Taxables Names 1780.” The inside of the front cover flap gives the “Total Amount of both Portions of the 16d Tax laid the 20th July 1781...”	The end of the list is signed by James McKee, the assessor. The inside of the back cover flap lists amount each portion of the state tax. Each portion of the latter was \$24,900 (plus expenses), and \$28,012.10 was assessed. Ch. 75, passed 18 June 1781, required that a special court be held no later than 20 July to set the rate. Ch. 75.
Brandywine Hundred 1780, List #4	“List of Errors in the Assessment for the Supply Tax in Brandn Hundred for the year 1780,” and on the cover, “Error of Brandyn Hundred 1780.”	There is no explanation of the nature of the errors. The list was certified on 28 November 1790 by John James. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Brandywine Hundred 1781, List #1	The beginning of the list has no title, but the cover says, “Assessment List of the Taxable Person & Estates in Brandywine Hundred, Assessed by _____.”	The list was certified by James McKee and Isaac Grubb on 12 December 1781. James Booth, the County Clerk, added at the end of the list the total amount of the assessments or the state tax at 3/9 per pound. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Under Ch. 83, passed 13 November 1781, assessors were to meet between 29 November and 11 December to rate and assess persons and estates. Ch 71, Ch. 83.
Brandywine Hundred 1783.	“Assessment Brandwine Hundred for the year 1783,” from the cover.	James McKee certified the list as the assessor for the hundred on 27 November 1782. At the end of the list is given the amount of the County tax as one shilling per pound and the amount of the state tax at 3/9 per pound are given. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Ch 71.
Christiana Hundred 1779, List #2	“A List of Taxable Persons and Estates in Christiana Hundred as the [sic.] are assesed by us the Subscriber the 18th day of August 1779 Robert Prince Geo Latimer Jos Stedham.”	The statute authorizing a tax to raise \$495,000, passed 6 June 1779, required the assessors to make their returns at the August Court of Quarter Sessions. Ch. 46.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Christiana Hundred 1780, List #1	<p>“A list of the persons and Estates in Christiana Hundred as the[sic.] are assessed and Rated by Virtue of the Act of Assembly of this state for Raising 1,360,000 Dollars Between the 1st Day of Fe[illeg.]y &amp; the 1st Day of September in the year 1780 as they are assessed by us in Conjunction with the other assessors of New Castle County Feby 9 1780 Robert Peirce Luther Wallace Jos Stedham,” and on the front cover, “Christiana Hundred Assessment Feb 1780.” The back cover says, “Poundage 11,556 which a £4—each make £46,224—the Total Amot this List. JaBooth.”</p>	<p>The title identifies the statute, and the list is dated two days after the statute required the assessors to meet. Ch. 53.</p>
Christiana Hundred 1780, List #3	<p>“A Return of Taxable Persons and Estates for Christiana Hundred that was omitted at last assessment and has Since Came of Age and now assessed by the Subscriber Assessor of sd Hundred as witness my hand the 26th day of Feb. 1781. Jos Stedham.”</p>	<p>On the reverse details are provided for several taxes, including a state payable in three portions and a 16d tax laid 20 July 1781. Ch. 75, passed 18 June 1781, gave the county levy courts until 20 July to set the rate for this tax. Ch. 75.</p>
Christiana Hundred 1780, List #4	<p>“List of Errors in assessment for the Supply Tax in Christiana Hundred for the year 1780,” and on the reverse, “Errors Christa Hundred 1780.”</p>	<p>There is no explanation of the nature of the errors. The list was certified on [illeg.] November 1790 by John Lea and Geo. Cragherd. The supply tax was Ch. 56, passed 15 April 1780.</p>
Christiana Hundred 1781	<p>The beginning of the list has no title, but the cover says, “Assessment of Christiana Hundred December 12th 1781.”</p>	<p>The list was certified on 12 December 1781 by John Garrett and N Delaplain. James Booth, County Clerk, added at the end of the list the total amount of the state assessment, breaking the amount into the three portions. Ch. 83 called for payment in equal parts in March, June, and October, and assessors were to meet between 29 November and 11 December. A final list one day after the deadline is reasonable. Ch. 83.</p>
Christiana Hundred 1782	<p>“Assessment List of Christiana Hundred for 1782.”</p>	<p>The list was certified on 27 November 1782 by Joseph Stedham, Assessor. James Booth, County Clerk, after recording that Stedham had qualified as an assessor, added the total amount of the state assessment at 3/9 per pound. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Ch 71.</p>

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Mill Creek Hundred 1777	"A List of the Taxable Persons and Estates in Mill Creek Hundred in New Castle County as the [sic.] are assessed by the subscriber for the Year 1777 January 27th 1778—Evan Rice," and at the end of the list "Assessment Mill Creek Hundred 1777."	The last page of the book gives the amount for 3 different taxes, a 10d tax, and 20d tax, and a 17/6 tax. The 17/6 tax has been identified as Ch. 22, passed 18 May 1778, which established a quota of \$40,000 for each Delaware County. Lists giving the total amounts of the tax are extant for 7 of the 9 hundreds of Newcastle, and the remaining two can be estimated from other lists. Several Kent County levy court records converted quotas from dollars to pounds, with rounding. A pound was worth about \$2.60. The total amount of the tax for Newcastle was about \$41,000, very close to the \$40,000 quota of Ch. 22. The 20d tax has not been identified. Ch. 8, Ch. 22.
Mill Creek Hundred 1778, except for the road tax on the last page of the body of the list.	"A List of the Taxable Persons and Estates in Mill Creek Hundred in New Castle County as they are assessed [sic.] by the Subscriber this 24th Day of November 1778 Evan Rice," and on the back of the page "Assessment Mill Creek Hundred 1778."	The reverse of the first page provides the totals of each tax assessed, including the 10d and the 27 shilling. Ch. 8, Ch. 38.
Mill Creek Hundred 1779, List #1	"A List of Taxable Persons and Estates in Mill Creek Hundred in New Castle County as the [sic.] are assessed [sic.] by us the subscribers this 18th of August 1779."	The list was signed on the reverse by Evan Rice, David Montgomery, and Jno James. The statute authorizing a tax to raise \$495,000, passed 6 June 1779, required the assessors to make their returns at the August Court of Quarter Sessions. Ch. 46.
Mill Creek Hundred 1780, List #1	"A List of the Taxable Persons & Estates in Mill Creek Hundred as they are Assessed by James Boggs Assessor of said Hundred," and on the back of the list, "Assessment Mill Creek hundred Novr 28, 1780."	At the bottom of the list in a different pen is a short list of names and the statement that it was "set by the assessor" on 27 February 1781, indicating an update. On the back of the last page is a total for both portions of the 16d tax laid on 20 July 1781, and in different handwriting both portions of a second state tax of unspecified rate. The list was evidently used for different taxes over time. Ch. 71, passed 12 February 1781, required the counties to hold a special court session on 20 February to determine the tax rate needed to meet the state's quota. The latter tax would have supported the War as a state tax, but has not been identified. Ch. 71.
Mill Creek Hundred 1780, List #2	"A List of the Persons and Ests in Mill Creek hundred as they assessed and rated by Virtue of an Act Assembly of this State Delaware State for raising 1,360,000 Dollars Between the 1st Day of Feby & 1st Day of Sept in the Year 1780---as they assessed by us in Conjunction with the other Assessors of Newcastle County," and on the cover of the list, "Assessment Mill Creek Hundred Feb 7th 1780."	The list was certified by Jno James and John N[illeg]. The title identifies the statute, and the statute required assessors to meet on 7 February 1780. Ch. 53.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Mill Creek Hundred 1780, List #3	"List of Errors in the assessment for the Supply Tax in Mill Creek Hundred for the year 1780," and on the reverse, "Errors o Mill Creek Hundred 1780."	There is no explanation of the nature of the errors. The list was certified on 28 February 1790 by James Black and Thos Wattson. The supply tax was Ch. 56, passed 15 April 1780.
Mill Creek Hundred, 1781	The beginning of the list has no title, but the cover says, "Mill Creek Hundred Assessments Decr 1781."	The list was certified on 12 December 1781 by Jno James and James Boggs, noting it was made in conjunction with the other assessors of New Castle County. James Booth, County Clerk, added at the end of the list the total amount the amount state tax, which had the three portions. Given the date of the list, the state tax would have been Ch. 83, passed 13 November 1781. This called for payment in equal parts in March, June, and October, and assessors were to meet between 29 November and 11 December. A final list one day after the deadline is reasonable. Ch. 83.
Mill Creek Hundred 1783	There is no title at the beginning of the list. On the cover, "Assessment List for Milcreek[sic.] Hundred for the year 1783 as they are assessed by James Boggs For 1783."	Boggs certified the list on 27 November 1782. After the certification is the amount of the state tax at 3/9 per pound. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Ch 71.
Newcastle Hundred 1777	"A List of the Taxable Persons & Estates in Newcastle Hundred," on the reverse, "Assessment New Castle Hundred 1777," and at the bottom of the page, "Assessments for Newcastle County Hundred for the year 1777 Assd Bryan R. Jones."	The reverse gives the amount for 3 different taxes, a 10d tax, and 20d tax, and a 17/6 tax. The 17/6 tax has been identified as Ch. 22, passed 18 May 1778, which established a quota of \$40,000 for each Delaware County. Lists giving the total amounts of the tax are extant for 7 of the 9 hundreds of Newcastle, and the remaining two can be estimated from other lists. Two Kent County levy court records converted quotas from dollars to pounds, with rounding. A pound was worth about \$2.60. The total amount of the tax for Newcastle was about \$41,000, very close to the \$40,000 quota of Ch. 22. The 20d tax has not been identified. Ch. 8, Ch. 22.
New Castle Hundred 1779, List #1	"A List of the Persons and Estates in New Castle Hundred as Assessed and Rated by Virtue of the "Act for Raising an Additional sum of 495000 dollars for the service of the year 1779 by a 'general tax' in the Delaware State New Castle County's Quota whereof is 180,000 dollars."	The list was signed by assessor J Rewonegh[?] and assistant assessors Jno Clark and Geo Read on 18 Aug. 1779. The amount was stated at a rate of "30/per pound." The statute authorizing a tax to raise \$495,000, passed 6 June 1779, required the assessors to make their returns at the August Court of Quarter Sessions. Ch. 46.
New Castle Hundred 1780, List #1	"A List of taxable persons and Estates in New Castle Hundred returned to Joseph Tatlow Isaac Granthem & Jacob Colsbery Assessors for sd Hundred. January 31st 1780 Thos Clark Collr," and on the cover of the booklet, "New Castle Hun[torn] Assessment 10th Feb. 1780."	The assessors, Joseph Tatlow, Isaac Grantham, and Jacob Colesbery, certified the list on 9 Feb 1780. The back cover gives the pound rate of the tax as £4 with a total of £228,404.13.4. The date is consistent with the requirement that the assessors meet on 7 February and return their assessments "forthwith." Ch. 53.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
New Castle Hundred 1780, List #2	"A List of taxable persons & Estates in New Castle Hundred returned to Jos Tatlow Isaac Grantham & Jacob Colsbery Assessors for Said Hundred Jany 9th 1780 Thos Clark Collr."	Tatlow, Grantham, and Colsbery certified the list on 9 February 1780. The pound rate of the tax is given as £4 per Pound. Ch. 53 required the assessors to meet on 7 February 1780 and return their assessments "forthwith." A date of certification two days after this deadline is reasonable. Ch. 53.
New Castle Hundred 1780, List #3		There is no title at the beginning of this one page list. The list begins with Lucas Alrick and ends with Jno Varner[?] followed by the entry, "To pay in hay." It appears to be in the same booklet as List #2. The cover of the booklet follows the list on microfilm and states, "Assessment new Castle Hundred November 38, 1780." Ch. 56 passed 15 April 1780 gave Delaware a quota of 500 tons of hay and allowed taxpayers to pay their tax in commodities, half of which were due by 13 December. Ch. 56.
New Castle Hundred 1780, List #4	"A List of the Taxable Inhabitants and Ests in Newcastle Hundred Returned to Joseph Tatlow assessor for said Hundred by Thos Clark Collr," and the cover of the booklet says, "Assessment New Castle Hundred Novemr 28.1780."	Tatlow certified the list on 29 November 1780. At the end of the list the amount of each of three portions of the State Tax. Ch. 71, passed 12 February 1781, required three payments. On the back cover of the book is the amount of both portions of the 16d tax laid on the 20th of July 1781, indicating that the list was updated in 1781. This would have been mandated by Ch. 75, passed 18 June 1781. Ch. 75 required a special court to set the rate be held by 20 July. Ch. 71, Ch. 75.
New Castle Hundred 1780, List #5	"List of Errors in the assessment for the Suply Tax in New Castle Hundred for the Year 1780," and on the reverse, "Errors of New Castle Hundred 1780."	There is no explanation of the nature of the errors. The list was certified on 28 June[?] 1790 by Gun[?] Bedford and Jno Lea. The supply tax was Ch. 56, passed 15 April 1780.
New Castle Hundred 1781	"October 10th 1781—Coppey of the Taxable Inhabitants and Estates In New Castle Hundred Returned to Joseph Tatlow & Isaac Grantham Assessors for said Hundred by Thos Moore Collr," and the cover says, "Assessment New Castle Hundred Decr 1781."	Joseph Tatlow and Isaac Grantham certified the list on 12 December 1781. James Booth, County Clerk, added at the end of the list the total amount of the assessments, breaking the amount the state tax, which was due in three portions. This called for payment in equal parts in March, June, and October, and assessors were to meet between 29 November and 11 December. A final list one day after the deadline is reasonable. Ch. 83.
New Castle Hundred 1783	"October 10th 1782—Coppey of the Taxable Inhabitants and Estates In New Castle Hundred Returned to Joseph Tatlow Assessor for the said Hundred By Thos Moore Collr," and on the cover, "Assessment List New Castle Hundred for the year 1783."	Tatlow certified the assessment on 27 November 1782. At the end is the amount of the state tax at 3/9 per pound. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Ch. 71.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Pencader Hundred 1777	“A List of the Taxable Persons & Estates in Pencader Hundred as they are Assessed by John Edwards Assessor of said Hundred January 27th 1778,” on the back “Assessment Pencader Hundred 1777,” and certified “Pencader Hundred for ye year 1777 by John Edwards Assessor.”	Below the certification is the amount for 3 different taxes, a 10d tax, and 20d tax, and a 17/6 tax. The 10d tax was a five year tax mandated by Ch. 8, passed 22 February 1777, to retire bills of credit issued for the defense of the state. The 17/6 tax has been identified as Ch. 22, passed 18 May 1778, which established a quota of \$40,000 for each Delaware County. Lists giving the total amounts of the tax are extant for 7 of the 9 hundreds of Newcastle, and the remaining two can be estimated from other lists. Two Kent County levy court records converted quotas from dollars to pounds, with rounding. A pound was worth about \$2.60. The total amount of the tax for Newcastle was about \$41,000, very close to the \$40,000 quota of Ch. 22. The 20d tax has not been identified. Ch. 8, Ch. 22.
Pencader Hundred 1778	“A List of Taxable Inhabitants of Pencader Hundred for the year 1778,” and on the cover of the list, “Assessment Pencader Hundred 1778.”	John Edwards signed the list as assessor. The reverse of the list gives the totals for each tax, including the 10d and the 27 shilling taxes. Ch. 8, Ch. 38.
Pencader Hundred 1779, List #2	“A List of Taxables of Pencader Hundred for 1779—by John Edwards John Griffith & Thomas Wattson.”	This list was certified by John Edwards and Thomas Wattson on 17 August 1779. The statute authorizing a tax to raise \$495,000, passed 6 June 1779, required the assessors to make their returns at the August Court of Quarter Sessions. Ch. 46.
Pencader Hundred 1780, List #1	“A List of the taxables Persons & Estates in Pencader Hundred as they are assessed by David Howell Jacob Fariss assessors of said Hundred at New Castle for Raising 1,360,000 Dollars between 1 the Day in febr & the 1st Day of Sept, in the year 1780 Dated the 9 of february 1780 assessed by us,” and on the cover, “Assessment Pencader Hundred 9 of Feb. 1780.”	David Howel and and Jacob Fearis certified the list at the end as the assessors. The statute is essentially named in the title of the list and the statute required assessors to meet on 7 February 1780 and return their assessments “forthwith.” Ch. 53.
Pencader Hundred 1780, List #2	“A List of the taxables Persons and Estates in Pencader Hundred as they are assessed by Nathan Boldin Assessor of said hundred November 28th 1780,” and on the cover of the booklet, “Assessment Pencader Hundred Nov. 28. 1780.”	On the last page is the certification of Nathan Boldin that the list was as delivered to him by the collector. The list also states total amount of both portions of the 16d tax laid 20 July 1781 (not 1780) by James Booth. This was Ch. 75, passed 18 June 1781, which required the county levy courts to set the rate of the tax by 20 July. Ch. 75.



## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Pencader Hundred 1780, List #4	"A List of Errors in Pencader Hundred in the Supply Tax for the year 1780," and on the reverse "List of Errors for Pencader Hundred 1780."	There is no explanation of the nature of the errors. Isaac Fearis certified the list on 3 June 1782. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Pencader Hundred 1780, List #5	"List of Errors in the assessment of the Supply Tax in Pencader Hundred for the year 1780," and on the reverse, "Errors for Pencader Hundred 1780."	Thos Wattson and James Black certified the list on 28 December 1790. There is no explanation of the nature of the errors. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Pencader Hundred 1781	The list has no title at the beginning, but the cover says, "A List of Pencader Hundred Taxables Names and Estates Decr 1781."	The list was certified on 12 December 1781 by Nathan Boldin, Jacob Deacin, and Andw Muldrok. James Booth, County Clerk, added at the end of the list the total amount state tax at the end, which was payable in three portions. This called for payment in equal parts in March, June, and October, and assessors were to meet between 29 November and 11 December. A final list one day after the deadline is reasonable. Ch. 83.
Pencader Hundred 1783	There is no title at the beginning of the list, but on the cover is "Assessment of Pencader Hundd November 27 1782 Done in Conjunction with the other Hundd of Newcastle County by Nathan Boldin for 1783."	At the end of the list was a statement of the amount of the state tax at 3/9 per pound. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Ch 71.
Red Lion Hundred 1777	"A List of Taxable Persons & Estates in Red Lyon Hundred as they are to be assessed by Cornelius Kettle assessor of sd Hundred for the County Levy for the Year 1777 January 23rd 1778," on the facing page "Read Lyon Hundred for the Year 1777 Cornelious Kettle Assr," and on the cover "Assessment Redlion Hundred 1777."	On the inside cover Kettle certified the list for the year 1777. Notwithstanding Kettle's identification as the assessor of the county levy, the list ends with a breakdown into three taxes: the 20d tax, the 10d tax and the 17/6 tax. The 17/6 tax has been identified as Ch. 22, passed 18 May 1778, which established a quota of \$40,000 for each Delaware County. Lists giving the total amounts of the tax are extant for 7 of the 9 hundreds of Newcastle, and the remaining two can be estimated from other lists. Two Kent County levy court records converted quotas from dollars to pounds, with rounding. A pound was worth about \$2.60. The total amount of the tax for Newcastle was about \$41,000, very close to the \$40,000 quota of Ch. 22. The 20d tax has not been identified. Ch. 8, Ch. 22.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Red Lion Hundred 1779, List #2	“A List of the Taxables of Redlion Hundred taken the 15th of August 1779.” The next page is headed, “A list of Taxables of the Redlion Hundred Continued” and the final page was certified by the assessors on 18 August with the title, “A list of the Taxables, Inhabitants of Redlion Hundred taken by us the Subscribers this 18th Day of August 1779.”	From the style of handwriting, and the unusual spelling, “Redlion,” this is taken to be a single list. The list was certified by Cors Kettle, Thos Rees, and John Clark on 18 August 1779. The statute authorizing a tax to raise \$495,000, passed 6 June 1779, required the assessors to make their returns at the August Court of Quarter Sessions. Ch. 46.
Red Lion Hundred 1780, List #1	“A list of the taxable Persons & Estates in Red lion hundred as they are assessed by Anthony Dushane John Hyatt & John Thompson assessors of the said Hundred in conjunction with the other assessors of North Castle County in pursuance of an Act of General Assembly of the Delaware State intituled An Act for raising ‘one million three hundred & sixty thousand Dollars in the Delaware State between the first day of February & the first day of October in the year 1780 & for other purposes therein mentioned Newcastle Countys quota of said sum being five hundred & eighteen thousand & ninety five Dollars,” and on the cover, “Red Lion Hundred list for 1780 10th Feb. 1780.”	The list was certified by Anthony Dushane, John Thompson, and John Hyatt on 9 February 1780. The title essentially names the statute, and the date is consistent with the statutory requirement that assessors meet on 7 February. Ch. 53.
Red Lion Hundred 1780, List #2	“A List of the Taxables Person & Estates of Redlion Hundred as Returned and Assessed by Anthony Dushane Novemr the 28th 1780,” and on the cover, Assessment Redlion Hundred Nov. 28. 1780.”	Dushane certified the list on 29 November 1780. The front cover includes the total for a state tax that was payable in three portions totally \$68,994. The three portions are consistent with Ch. 71, passed 12 February 1781. The last page includes a total of the 16d tax laid on 20 July 1781. This was the tax authorized by Ch. 75, passed 18 June 1781. This statute required the levy courts to set the tax by 20 July. Ch. 71, Ch. 75.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Red Lion Hundred 1780, List #3	“List of Errors in the assessment for the Supply Tax in Red Lion Hundred for the Year 1780,” and on the reverse “Errors of Red Lion Hundred 1780.”	There is no explanation of the nature of the errors. The list was certified by John Hyatt and Geo Cragherd on 21 December 1790. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Red Lion Hundred, 1781	The list has no title at the beginning, but the cover says, “A list of the Taxable Persons & Estates in Redlion Hundred Assessed in December 1781.”	The list was certified on 12 December 1781 by John Thompson, the assessor of Red Lion Hundred. James Booth, County Clerk, added on the booklet cover the total amount of the assessment of the state tax, which was due in the three portions. This called for payment in equal parts in March, June, and October, and assessors were to meet between 29 November and 11 December. A final list one day after the deadline is reasonable. Ch. 83.
Red Lion Hundred 1782, List #1	“Errors in Redlion Hundred for the Supply Tax,” and on the reverse, “Errors in Redlion Hundred” with the year 1782.	The list was certified by George Monro on 30 October 1782. The supply tax was passed in 1780. Ch. 56, but errors in other hundreds were reported in 1782 and in the 1790s. Ch. 56.
Red Lion Hundred 1782, List #2	The list has no title, but the cover says, “A List of the taxable Persons and Estates in Redlion hundred, as assessed by John Thompson assessor of said Hundred the 27th day of Novr 1782 For 1783.”	Thompson certified the list as made in conjunction with the other assessors of the county on 27 November 1782. At the end the total amount of the state tax of 3/9 per pound is given. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Ch 71.
St. George’s Hundred 1777	“A List of Taxable Persons & Estates in St Georges Hundred as the [sic.] are assessed by John Jones assessor of said Hundred,” and on the cover, “Assessment St Georges Hundred 1777.”	The list ends with a breakdown into three taxes: a 10d tax, a 20d tax, and a 17/6 tax. The 10d tax was Ch. 8, passed 22 February 1777, to retire bills of credit over a period of five years. These were issued for the defense of the state. The 17/6 tax has been identified as Ch. 22, passed 18 May 1778, which established a quota of \$40,000 for each Delaware County. Lists giving the total amounts of the tax are extant for 7 of the 9 hundreds of Newcastle, and the remaining two can be estimated from other lists. Two Kent County levy court records converted quotas from dollars to pounds, with rounding. A pound was worth about \$2.60. The total amount of the tax for Newcastle was about \$41,000, very close to the \$40,000 quota of Ch. 22. The 20d tax has not been identified. Ch. 8, Ch. 22.
St. George Hundred 1778	“A List of the Taxable Persons and Estates in St Georges Hundred as they are Assessed for the year 1779 by Peter Hyatt Assessor of sd Hundred Novr 1778,” and on the cover, “Assessment.....St Georges Hundred 1778 Amt £3628.”	The list includes a summary of each tax assessed, including the 10d and the 27 shilling taxes. The 10d tax was Ch. 8, passed 22 February 1777, to retire bills of credit over a period of five years. These were issued for the defense of the state. The 27 shilling tax has been identified as mandated by Ch. 38 in the title of the 1779 list for Appoquinimink Hundred. Ch. 8, Ch. 38.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
St. George's Hundred 1779, List #1	"List of Taxables in St Georges Hundred," and on the cover, "Assessment St Georges Hundred 1779."	The list was certified by the assessors, Peter Hyatt, Joshua Clayton, and Isaac Moodey, on 16 August 1779. The statute authorizing a tax to raise \$495,000, passed 6 June 1779, required the assessors to make their returns at the August Court of Quarter Sessions. Ch. 46.
St. George's Hundred 1780, List #1	"A List of the taxable Persons and Estates in St Georges Hundred as they are Assessed by Peter Hyatt Assessor of the said Hundred Novm ye 28th 1780," and on the front cover "Assessment St Georges Hundred Nov. 28: 1780."	Hyatt certified the list on 29 November 1780. At the end of the list was a total for the State tax amounting to \$173,034, which had three portions and has not been identified. This is consistent with the first tax authorized in Ch. 71, passed 12 February 1781 payable in portions due in May, August, and November. This was followed by total amount of both portions of the 16d tax laid on 20 July 1781. This last tax was Ch. 75, passed 18 June 1780. The levy courts were required to set the rate by 20 July. Ch. 71, Ch. 75.
St. George's Hundred 1780, List #2	"A List of Persons & Estates in St Georges Hundred as they are assessed by Virtue of an Act of Assembly of the Delaware State for raising 1,360,000 Dollars between the 1st Day of Feby and the 1st day of September in the year 1780 Dated New Castle this 9th day Febry 1780 Assessed by us in conjunction with the other Assessors of New Castle County John Merissy[?] Henry Forster," and on the cover, "Assessment St Georges Hundred Feb. 10. 1780." The next page of the book begins with a further title, "A List of the Taxable Persons and Estates in St Georges' Hundred as there are Assessed by _____."	The title of the list essentially names the statute and the date is consistent with the statutory requirement that the assessors meet on 7 February and return their assessments "forthwith." Ch. 53.
St. George's Hundred 1780, List #3	"List of Errors in the Assessment for the Supply Tax in St Georges Hundred for the year 1780," and on the reverse, "Errors of St Georges Hundred 1780."	There is no explanation of the nature of the errors. The list was certified by Peter Hyatt and Thomas Duggs on 24 January 1791. The supply tax was Ch. 56, passed 15 April 1780.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
St. George's Hundred 1781	"A List of the Taxable Persons and Estates in St. Georges Hundred in the County of New Castle as they are Assessed by us the subscribers Assessors of the said Hundred this 11 Day of Decr 1781," and from the cover of the booklet, "St Georges Hundred Assessment 1781."	The list was certified on 12 December 1781 by Peter Hyatt, Robt Haughey, and Saml Smith. James Booth, County Clerk, added the total amount of the state assessments, which was due in three portions. This called for payment in equal parts in March, June, and October, and assessors were to meet between 29 November and 11 December 1781. A final list one day after the deadline is reasonable. Ch. 83.
St. George's Hundred 1783, List #1	"A List of the Persons and Estates in St Georges Hundred as they are Assessed by the Board of Assessors the 26th Novr 1782."	At the end of the list is a statement signed by the assessors of the other hundreds that Peter Hyatt, Assessor for St. George's Hundred, had submitted the list and it was approved. At the end is a statement of the amount of the state tax at 3/9 per pound. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Ch 71.
St. George's Hundred 1783, List #2	"List of Errors in St Georges Hundred for the Supply Tax."	"List of Errors in St Georges Hundred for the Supply Tax."
White Clay Creek Hundred 1777		There is no title at the top of the list, but the cover says "White Clay Creek Hundred for the year 1777 Joseph Rotheram[?] Assr." The list ends with a breakdown into three taxes: a 10d tax, a 20d tax, and a 17/6 tax. The 10d tax was Ch. 8, passed 22 February 1777, to retire over a period of five years bills of credit issued to defend the state. The 17/6 tax has been identified as Ch. 22, passed 18 May 1778, which established a quota of \$40,000 for each Delaware County. Lists giving the total amounts of the tax are extant for 7 of the 9 hundreds of Newcastle, and the remaining two can be estimated from other lists. Two Kent County levy court records converted quotas from dollars to pounds, with rounding. A pound was worth about \$2.60. The total amount of the tax for Newcastle was about \$41,000, very close to the \$40,000 quota of Ch. 22. The 20d tax has not been identified. Ch. 8, Ch. 22.
White Clay Creek Hundred 1778	"Assessment made on the Inhabitants of White Clay Creek Hundred November 24th 1778," and on the cover of the booklet, "Assessment White Clay Creek Hundred Nov. 24th 1778."	Near the end of the list William McMechen signed as assessor. On the inside front cover is a summary of each tax assessed, including the 10d and the 27 shilling taxes. The 10d tax was Ch. 8, passed 22 February 1777, to retire over a period of five years bills of credit issued to defend the state. The 27 shilling tax was Ch. 38, passed 2 February 1779, to meet the county's quota of \$50,000 plus \$16,000 to clothe troops and meet other needs. Ch. 8, Ch. 38.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
White Clay Creek 1780, List #1	“White Clay Creek Assessment---Febry 8th 1780 A List of the Persons and Estates in White Clay Creek Hundred as Assessed and rated by virtue of an Act of Assembly of the Delaware State for raising 1,360,000 dollars between the 1st day of Febry and 1st day of Sepr in the year 1780 Assessed by us in Conjunction with the other assessors of New Castle County Joseph Rotheram[?] James Canper[?] Allen Gillespie.”	The poundrate at £4 per pound was given on the last page of the list. The title of the list essentially names the statute and the date is consistent with the requirement of this statute that the assessors meet on 7 February 1780 and return a copy of their assessments “forthwith.” Ch. 53.
White Clay Creek Hundred 1780, List #2	“List of Errors in the assessment for the Supply Tax in White Clay Creek Hundred for the year 1780,” and on the reverse, Errors of White Clay Creek Hundred.”	No explanation for the nature of the errors was given. The list was certified by Wm McMechen and James Black on 22 December 1790. Ch. 56.
White Clay Creek Hundred 1780, List #3	“List of Errors in White Cay[sic.] Creek Hundred for the Supply Tax for the year 1780,” and on the reverse of the list, “List of Errors for White Clay Creek Hundred.”	There is no explanation of the nature of the errors. The list was certified by James Black and Wm McClay on 11 June 1782. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
White Clay Creek Hundred 1781	The list has no title at the beginning, but the cover says, “White Clay Creek Assessment Decr 1781.”	The list was certified on 12 December 1781 by Joseph Rotherman and Thomas Rankin. James Booth, County Clerk, added the total amount of the state assessment, which was due in the three portions. Ch. 83 called for payment in equal parts in March, June, and October, and assessors were to meet between 29 November and 11 December. A final list one day after the deadline is reasonable. Ch. 83.
White Clay Creek Hundred 1783	At the end of the list, “Assessment of White Clay Creek Hundred for yr 1783 Thos Rankin,” and on the cover, “Assessment White Clay Creek Hundred for 1783.”	Rankin certified the list on 27 November 1782. Following Rankin’s certification is the amount of the state tax at 3/9 per pound. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Ch 71.

## New Castle County Assessment Lists That **Do Not** Provide Evidence of Patriotic Service

Hundred & Date	Title	List Details
Appoquinimink Hundred 1777	The list has no title at the beginning, but the cover says "Assessment of Appoquinimink Hundd 1777."	William Allfree signed as the assessor on 6 February 1778 at the bottom of the list. The authorizing statute is undetermined.
Appoquinimink Hundred 1779, List #1	"A List of Taxabel Person In Ap-poquinoneck assesst by me Jacob Caulk the 23 Day of Novembr 1779. [sic. for numerous errors]," and on the cover, "Assessment Appoquinimink Hundred 1779."	The list was certified by Jacob King and Thomas Rohbell[?]. The amount assessment at 4/per £ was given near the end of the list. The purpose of the tax is undetermined.
Brandywine Hundred 1779, List #1	"A List of The Taxable Persons and Estates Assessed by Sam McClintock Nov 7-23 1779."	The amount of the assessment was at a rate of 4/per £. The assessor took the oath required by the "Act for raising County Rates and Levies." This act predates the Revolution (about 1742). To all appearances this was the county tax, and other taxes at this rate in 1779 for New Castle County are also county taxes.
Brandywine Hundred 1779, List #2	"Taxables Names of Brand[sic.] Hund."	Sam McClintock and Andrew McKee signed the list at the end as the assessors, and James Booth signed off on the total amount of the assessment, but there is no date. The purpose of this tax is undetermined.
Brandywine Hundred 1780, List #2	"[torn, but next page suggests the missing text is Taxabl]es of Names of Brandywine Hundred," and on the front and back covers of the booklet, "Assessment List of Brandwine Hundd for James McKee Assr 1780."	The purpose of this list is undetermined.
Christiana Hundred 1777	"Christiana Hundred Assessment 1777," and on the cover of the book "Assessment Christiana Hundred 1777."	John Armstrong signed as the assessor at the end of the list. The authorizing statute is undetermined.
Christiana Hundred 1778	"Christiana Hundred Assessment for 1778" and on the reverse of list "Assessment Christiana Hundred 1778."	Robert Peirce certified the list as the assessor for 1778. The authorizing statute is undetermined.
Christiana Hundred 1779, List #1	"A just and True List and Assessment of all Taxable Persons and Estates in Christiana Hundred in the County of New Castle as [illeg.] assesed by the Subscriber Nov[illeg] 2d 1779," and at the end of the list, "Assessment Christiana Hundred 1779."	The amount of the tax at 4/ per £ was given at the end of the list. The purpose of the list is undetermined.

## New Castle County Assessment Lists That **Do Not** Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Christiana Hundred 1780, List #2	The list has no title at the beginning. From the cover, "Assessment List of Christiana Hundred Novembr 28, 1780."	The list was certified by Jos Stedham on 28 November 1780. The purpose of this list is undetermined.
Christiana Hundred 1783	"A List of the Taxable Persons and Estates in Christiana Hundred as they are assessed at one shilling per Pound for the County Tax for the year 1783—December 24, 1782," and on the cover, "Assessment Christiana Hundred 1783 1783."	This list is a county tax, with no evidence that it was also used for a state
Mill Creek Hundred 1779, List #2	The list has no title at the beginning, but the front cover says, and on a cover, "Assessment Mill Creek Hundred Novemr 23d 1779."	The booklet is signed at the end by Jno James as the assessor. The amount of the assessment at 4/ per £ is given. The purpose of the tax is undetermined.
New Castle Hundred 1778	"A List of the Taxable Inhabitants in Newcastle Hundred for 1778 & Estates in the County Asses.d by ZV LaCeverift[?] assessor," and on the front of the list "New Castle County Hund: Assessment 1778" and "Assessment New Castle Hundred 1778."	The list is signed on the back by ZV Zevernigh[?] and dated 30 November 1778. The purpose of the tax is undetermined.
New Castle Hundred 1779 List #2	"A List of Taxable Persons and Estates in New Castle Hundred Returned to Joseph Tatlow assessor for Said Hundred Oct 10th 1779 Jno Clark Collr," and on the back cover of the list, "Assessment New Castle Hundred November 1779."	The list was certified on 24 November 1779 by Jos Tatlow, Assessor. The amount of the tax is given for a rate of 4/ per £. The purpose of the tax is undetermined.
Pencader Hundred 1779, List #1	"A List of Taxable Persons and Estates in Pencader Hundred as they are Assessed for the Year 1779 by David Howel Assessor [sic]," and on the reverse, "Assessment Pencader Hundred 1779."	The list was certified by David Howel on 23 November 1779. The amount of the tax is given for a rate of 4/ per £. The purpose of the tax is undetermined.



## New Castle County Assessment Lists That **Do Not** Provide Evidence of Patriotic Service *continued*

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Hundred & Date	Title	List Details
Pencader Hundred 1780, List #3		On the cover of the book is a short list dated 9 March 1781 followed by a certification by Nathan Baldin certifying the list. There purpose of this tax is undetermined.
Red Lion Hundred 1778	“List of Persons residing in Red Lyon Hundred returnable to the Assessor for said Hundred for 1778,” and on the facing page to the left, “1778 – November 24th Assesment of Red Lyon Hundred Assesd.	The list was certified by the assessor, Cors Kettle, on 8 November 1778. The purpose of the tax is undetermined.
Red Lion Hundred 1779, List #1	“A List of the Taxable Persons & Estates in Red Lion Hundred as they are Assessed for the year 1779 by Anthony Dushane,” and on the cover, “Assessment of Red Lion Hundred for the year 1779.”	At the end of the list are amounts for a 3/[illeg.] tax and a 3d tax, dated 3 February 1780. The purpose of these taxes has not been determined.
St. George’s Hundred 1779, List #2	“A List of the Taxable Persons and Estates in St Georges Hundred as they are assessed by John Merriss Assessor of said Hundred the 23 day of November 1779.”	John Mer[frayed edge] signed the list at the end as the assessor. The reverse gives the amount of the tax at a rate of 4/ per £. The purpose of the tax has not been determined.
White Clay Creek Hundred 1779	“A List of the Taxable Persons and Estates in Whiteclaycreek Hundred as they are assessed by Joseph Rothweaver assessor for Said Hundred,” and on the cover of the booklet, “Assessment of White Clay Creek Hundred November the 22 1779.”	The amount of the tax is given at the end at a rate of 4/ in the pound.

## Sussex County Assessment Lists That Provide Evidence of Patriotic Service

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Sussex County tax records are organized differently from the other Delaware counties. The assessment lists for all of the hundreds for a given year during the Revolution are bound in a single booklet with the levy court records allocating money raised from the assessments. The lists have no certifications by assessors, and no specific dates — just years, and some lists do not even bear a year. The lists themselves provide no evidence for Patriotic Service with the exception of the 1780 supply tax paid in wheat. To all appearances, the each set of lists is a consolidation of the various assessment lists for a given hundred for a year. The evidence that a list supported the War is found in the levy court's allocation of funds raised by the tax. Lists for only three years provide evidence of Patriotic Service: 1778, 1779 and 1780. Unlike the other counties, there are no dates on the assessment lists themselves. They are taken to be assessments for the year under which they have been filed by the Delaware Public Archive. Records for 1781 and 1783 are not extant.

**1778 Assessment Lists.** A booklet of lists for 1778, along with a record of charges against the taxes, is extant. The booklet begins with a record of the public accounts from a meeting of the county levy court on 16 November 1778. Among the charges following the first set is £666.13.4 for “one fifth part of Sussex Quota for sinking ten Thousand Pounds given by the Genl Assembly of Delaware for the defense of the State.” This was a five year tax passed on 22 February 1777, Ch. 8. The act required the levy courts to meet at their usual time, except for the first year when they would meet on the days in May for the courts of quarter sessions, to lay a tax above and that needed for the county levies. This invited the counties to combine this state tax with the county levy, which Sussex did. Following the charges are the 1778 assessment lists.

**1779 Assessment Lists.** The 1779 Sussex lists are divided into two sets, each of which covers all of the hundreds. The first set is followed by “An Account of the public charges brought into the Levy Court held at Lewes town the ninth Day of November in the Year of our Lord one Thousand seven Hundred Seventy nine and continued as by Law directed till the seventh Day of December ....” Among the charges following the first set is £666.13.4 for “one fifth part of Sussex Quota for sinking ten Thousand Pounds given by the Genl Assembly of Delaware for the defense of the State.” This was a five year tax passed on 22 February 1777, Ch. 8. The act required the levy courts to meet at their usual time, except for the first year when they would meet on the days in May for the courts of quarter sessions, to lay a tax above and that needed for the county levies. This invited the counties to combine this state tax with the county levy, which Sussex did. The charges following the second set brings forward the total charges that followed the first set, but there is no charge following the second set for a tax that supported the War. Consequently, only lists in the first set have been identified as providing evidence of Patriotic Service.

**1780 Supply Tax.** Near the end of the 1779 booklet is a summary page with the heading, “A General amount of the Supplies to be raised for the Year 1780....” Lists of taxables assessed in wheat for several hundreds follow. Ch. 56, passed 15 April 1780, was a supply tax that established a quota of 150 barrels of flour, but allowed wheat to be delivered in lieu of flour.

**1780.** A booklet of lists for 1780, along with a record of charges against the taxes, is also extant. The booklet begins with a record of the court meeting on 6 March 1780 to address the county quota of \$388,572 in order for Delaware to raise \$1,360,000 between 1 February and 1 October 1780, as requested by Congress. The law was Ch. 53, passed 25 December 1779. Following that record is a short list of allocations, including funds for meeting that quota. After the assessment lists is a more extensive record of allocations of money. As in the case of 1779, £666.13.4 for one fifth part of the quota to retire £10,000 in bills of credit was allocated, as required by Ch. 8. The 1780 lists supported both Ch. 8 and Ch. 53.

Hundred & Date	Title	List Details
Baltimore Hundred 1778	“1778 Baltimore Taxes @”	Ch. 8.
Baltimore Hundred 1779, List #1	“Baltimore Taxes @ £5.10.0.”	Ch. 8.
Baltimore Hundred, 1780	“Baltimore Taxes @ £10.0.0.”	Ch. 8, Ch. 53.
Broad Creek Hundred 1778	“Broad Creek Taxes @.”	Ch. 8.
Broad Creek Hundred 1779, List #1	“Broad Creek Taxes @ £4.11.0.”	Ch. 8.
Broad Creek Hundred 1780	“Broad Creek Taxes @ £10.0.0.”	Ch. 8, Ch. 53.
Broadkill Hundred 1778,	“Broadkiln Taxes @.”	Ch. 8.

## Sussex County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Broadkill Hundred 1779, List #1	"1779 Broadkiln Taxes @ £3.3.0."	Ch. 8.
Broadkill Hundred 1780 Wheat	"A list of the Names of the Taxables assessed with Wheat in Broadkiln Hundred."	This list is the third following totals for each hundred under the heading, "A General amount of the Supplies to be raised for the Year 1780, upon the last Assessment recorded in this Book Rates for the Year [illeg.] at five Pecks of Corn & 37 ½ Pounds of Wheat in the pound Rate." The list is classified with the 1779 lists, but is without question a 1780 tax. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Broadkill Hundred 1780	"Broadkiln Taxes @ £10.0.0."	Ch. 8, Ch. 53.
Cedar Creek & Slaughter Neck Hundred 1778	"1778 Cedar Creek & Slaughter Neck Taxes @ 37S6."	Ch. 8.
Cedar Creek & Slaughter Neck Hundred 1779, List #1	"Cedar Creek & Slaughter Neck Taxes @ £3.12.0."	Ch. 8.
Cedar Creek & Slaughter Neck Hundred 1780 Wheat	"A list of the names of the Taxables assessed with Wheat in Cedar Creek & Slaughter Neck Hundred."	This list is the fifth following totals for each hundred under the heading, "A General amount of the Supplies to be raised for the Year 1780, upon the last Assessment recorded in this Book Rates for the Year [illeg.] at five Pecks of Corn & 37 ½ Pounds of Wheat in the pound Rate." The list is classified with the 1779 lists, but is without question a 1780 tax. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Cedar Creek & Slaughter Neck Hundred 1780	"Cedar Creek & Slaughter Neck Taxes @ £10.0.0."	Ch. 8, Ch. 53.
Dagsboro Hundred 1778	"Dagsberry Taxes @."	Ch. 8.
Dagsboro Hundred 1779, List #1	"Dagsberry Taxes @ £4.5.0."	Ch. 8.
Dagsboro Hundred 1780	"Dagsborough Taxes @ £10.0.0."	Ch. 8, Ch. 53.
Indian River & Angola Hundred 1778	"Indian River & Angola Taxes @."	Ch. 8.
Indian River & Angola Hundred 1779, List #1	"1779 Indian River & Angola Taxes @ £4.7.6."	Ch. 8.
Indian River & Angola Hundred 1780 Wheat	"A list of the names of the Taxables assessed with Wheat in Indian Rivver[sic.] & Angola Hundred."	This list is the second following totals for each hundred under the heading, "A General amount of the Supplies to be raised for the Year 1780, upon the last Assessment recorded in this Book Rates for the Year [illeg.] at five Pecks of Corn & 37 ½ Pounds of Wheat in the pound Rate." The list is classified with the 1779 lists, but is without question a 1780 tax. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.

## Sussex County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Indian River & Angola Hundred 1780	"Indian River & Angola Taxes @ £10.0.0."	Ch. 8, Ch. 53.
Lewes & Rehoboth 1778	"1778 Lewes & Rohoboth Taxes @."	Ch. 8.
Lewes & Rehoboth 1779, List #1	"1779 Lewes & Rohoboth Taxes @ £2.10.0."	Ch. 8.
Lewes & Rehoboth Hundred 1780 Wheat	"A list of the names of the Taxables assessed wth Wheat in Lewes & Rehoboth Hundred."	This list immediately follows totals for each hundred under the heading, "A General amount of the Supplies to be raised for the Year 1780, upon the last Assessment recorded in this Book Rates for the Year [illeg.] at five Pecks of Corn & 37 ½ Pounds of Wheat in the pound Rate." The list is classified with the 1779 lists, but is without question a 1780 tax. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Lewes & Rehoboth Hundred 1780	"Lewes & Rohoboth Taxes @ £10.0.0."	Ch. 8.
Little Creek Hundred 1778	"Little Creek Taxes @ 37S6."	Ch. 8.
Little Creek Hundred 1779, List #1	"Little Creek Taxes @ £5.8.0."	Ch. 8.
Nanticoke Hundred 1778	"Nanticoke Taxes @."	Ch. 8.
Nanticoke Hundred 1780	Nanticoke Hundred 1780	Ch. 8, Ch. 53.
Northwest Fork Hundred 1778	"Northwest Fork Taxes @37S6."	Ch. 8.
Northwest Fork Hundred 1779, List #1	"North West Fork Taxes @ £3.16.0."	Ch. 8.
Northwest Fork Hundred 1780 Wheat	"A list of the names of the Taxables assessed with Wheat in North West Fork Hundred."	This list is the fourth following totals for each hundred under the heading, "A General amount of the Supplies to be raised for the Year 1780, upon the last Assessment recorded in this Book Rates for the Year [illeg.] at five Pecks of Corn & 37 ½ Pounds of Wheat in the pound Rate." The list is classified with the 1779 lists, but is without question a 1780 tax. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Northwest Fork Hundred 1780	"Northwest Fork Taxes @ £10.0.0."	Ch. 8, Ch. 53.

## Sussex County Assessment Lists That **Do Not** Provide Evidence of Patriotic Service

**1777.** The levy court records show no allocation of funds from the taxes in support of the War.

**1778.** Included at the end of the Delaware Public Archives files for 1778 is a list entitled, “A List of the Names of the persons who are to pay an additional Tax of Three Shillings in every Pound they are rated at for the Year one Thousand seven Hundred & seventy nine----.” The list is clearly for 1779, and not 1778. The list has a section for seven of the hundreds of Sussex County in the following order: Lewes & Rehoboth, Indian River & Angola, Broadkill, Cedar Creek & Slaughter Neck, Baltimore, Dagsberry, and Broad Creek. Little Creek, Nanticoke, Northwest Fork are not listed and may have been of an additional page that is not on the microfilm. Many of the hundreds have just over a dozen names listed, although Broadkill has almost 4 dozen. A three shilling tax for the year 1779 has not been identified.

**1779, second set of lists.** After the first set of lists and claims is a second set of lists. This is followed by a second set of claims. The first entry reads, “To the whole account[?] allowed as in the beginning of he Book each particular to be drawn of for the [illeg.]” If the second set of lists and claims is viewed as a continuation of the first, one might view the second set of taxes as raising money for the tax to retire £10,000 in bills of credit issued for the defense of the state. However, that amount was listed as a claim and presumably settled using the first set of taxes.

**1782.** At the end of the booklet is an entry, “The Amount of the Continental Tax to be raised for the year 1783 clear of all charges agreeable to a Law of Delaware passed at Dover the twentieth day of October in the year 1782 £6426.11.4.” Below this is an entry that a special court was held for the County of Sussex on 7 August 1783 agreeable to an Act of Assembly to set the pound rate. However, this concerned plans for 1783 and not 1782. The purpose of this list for 1782 has not been determined. The 1783 list is not extant.

Hundred & Date	Title	Hundred & Date	Title	Hundred & Date	Title
Baltimore Hundred 1777	“Baltimore Names.”	Dagsboro Hundred 1777	“Dagsberry Names.”	Lewes & Rehoboth 1782	“1782 Lewes & Rehoboth Taxes @ 9s.”
Baltimore Hundred 1779, List #2	“Baltimore Taxes @ .”	Dagsboro Hundred 1779, List #2	“Dagsberry Taxes @ 14s0.”	Little Creek Hundred 1777	“Little Creek Names.”
Broad Creek Hundred 1777	“Broad Creek Taxes.”	Dagsboro Hundred, 1782	“Dagsberry Taxes @ .”	Little Creek Hundred 1779, List #2	“Little Creek Taxes @ 14s0.”
Broad Creek Hundred 1779, List #2	“Broad Creek Taxes @ 14s0.”	Indian River & Angola Hundred 1777	“1777 Indian River & Angola Taxes @ 24/0.”	Little Creek Hundred 1782	“Little Creek Taxes @ 9s.”
Broad Creek Hundred 1782	“Broad Creek Taxes @ 9s.”	Indian River & Angola Hundred 1779, List #2	“Indian River & Angola Taxes @ 14s0.”	Nanticoke Hundred 1777	Nanticoke Hundred 1777
Broadkill Hundred 1779, List #2	“1779 Broadkill Taxes @ 14s0.”	Indian River & Angola Hundred 1782	“1782 Indian River & Angola Taxes @ 9s.”	Nanticoke Hundred 1779, List #2	“Nanticoke Taxes @ 14s0.”
Broadkill Hundred 1782	“1782 Broadkill Taxes @ 9s.”	Indian River & Angola Hundred 1777.	“1777 Indian River & Angola Taxes @ 24/0.”	Nanticoke Hundred 1782	“Nanticoke Taxes @ 9s.”
Cedar Creek & Slaughter Neck Hundred 1777	“Cedar Creek & Slaughter Neck Names.”	Indian River & Angola Hundred 1779, List #2	“Indian River & Angola Taxes @ 14s0.”	Northwest Fork Hundred 1779, List #2	“Northwest Fork Taxes @ 14s0.”
Cedar Creek & Slaughter Neck Hundred 1779, List #2.	“Cedar Creek & Slaughter Neck Taxes @ 14s0.”	Indian River & Angola Hundred 1782	“1782 Indian River & Angola Taxes @ 9s.”	Northwest Fork Hundred 1782	“Northwest Fork Taxes @ 9s.”
Cedar Creek & Slaughter Neck Hundred 1782	“1782 Cedar Creek & Slaughter Neck Taxes @ 9s.”	Lewes & Rehoboth 1779, List #2	“1779 Lewes & Rehoboth Taxes @ 14s0 in the pound.”		



# 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.”

*continued . . .*

## 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. “

*continued . . .*



## 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 <a href="http://www.msa.md.gov/msa/stagser/s1400/s1437/html/ssi1437e.html">www.msa.md.gov/msa/stagser/s1400/s1437/html/ssi1437e.html</a>. 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: <https://www.mdssar.org/membership/marylandtaxlists>. 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"><li>• Annapolis Hundred</li><li>• Broad Neck Hundred</li><li>• Elkridge Hundred</li><li>• Elkridge Landing Hundred</li><li>• Herring Creek Hundred</li><li>• Lower Part Herring Creek Hundred</li><li>• Huntington Hundred</li><li>• Lyons Creek Hundred</li><li>• Magothy Hundred</li><li>• Middle Neck Hundred</li></ul>	<ul style="list-style-type: none"><li>• Patuxent Hundred</li><li>• Patapsco Hundred</li><li>• Upper Part Road River Hundred</li><li>• Lower Part Road River Hundred</li><li>• Severn Hundred</li><li>• South River Hundred</li><li>• Town Neck Hundred</li><li>• West River Hundred</li><li>• Upper Fork and Bear Ground Hundred</li></ul>
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"><li>• Back River Lower Hundred</li><li>• Baltimore East Hundred</li><li>• Delaware Lower Hundred</li><li>• Delaware Upper Hundred</li><li>• Deptford Hundred</li><li>• Gunpowder Upper Hundred</li><li>• Middle River Lower Hundred</li></ul>	<ul style="list-style-type: none"><li>• Middle River Upper and Back River Upper Hundreds</li><li>• Middlesex Hundred</li><li>• Mine Run Hundred</li><li>• North hundred</li><li>• Pipe Creek Hundred</li></ul>

**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"> <li>• Lyon's Creek Hundred</li> <li>• Upper Hundred Clifts</li> <li>• Hunting Creek Hundred</li> <li>• Elkridge Landing Hundred</li> </ul>	<ul style="list-style-type: none"> <li>• Leonard's Creek Hundred</li> <li>• Lower Hundred Clifts</li> <li>• Elton Head Hundred</li> </ul>
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"> <li>• First District</li> <li>• Second District</li> <li>• Third District</li> </ul>	
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"> <li>• Choptank Hundred</li> </ul>	
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"> <li>• Lower Choptank District</li> <li>• River District</li> <li>• Upper Choptank District</li> </ul>	
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"> <li>• North Susquehanna Hundred</li> </ul>	
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"> <li>• District 1: Bohemia, West and North Sasafras Hundreds</li> <li>• District 2: Middle Neck, Bohemia Manor and Back Creek Hundreds</li> <li>• District 3: North Milford and East Nottingham Hundreds</li> <li>• District 4: South Milford and Elk Hundreds</li> </ul>	<ul style="list-style-type: none"> <li>• District 5: West Nottingham, South Susquehanna and Charles Town Hundreds</li> <li>• District 6: North Susquehanna and Octorara Hundreds</li> </ul>
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"> <li>• Benedict Hundred</li> <li>• Bryan Town Hundred</li> <li>• Durham lower Hundred</li> <li>• Durham Upper Hundred</li> <li>• East Newport Hundred</li> <li>• East Upper Port Tobacco Hundred</li> <li>• Lower East Port Tobacco Hundred</li> </ul>	<ul style="list-style-type: none"> <li>• Lower William &amp; Mary Hundred</li> <li>• Newport West Hundred</li> <li>• Pomonkey Hundred</li> <li>• Port Tobacco Hundred</li> <li>• Port Tobacco Upper Hundred</li> <li>• West Port Tobacco Hundred</li> <li>• Upper William &amp; Mary Hundred</li> </ul>

**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"> <li>• Benedict Hundred</li> <li>• Durham Upper Hundred</li> <li>• East Newport Hundred</li> <li>• East Upper Port Tobacco Hundred</li> <li>• Lower East Port Tobacco Hundred</li> <li>• Lower William &amp; Mary Hundred</li> </ul>	<ul style="list-style-type: none"> <li>• Newport West Hundred</li> <li>• Pomonkey Hundred</li> <li>• Port Tobacco Hundred</li> <li>• Port Tobacco Upper Hundred</li> <li>• West Port Tobacco Hundred</li> </ul>
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"> <li>• District 1: William &amp; Mary Upper and Lower Hundreds</li> <li>• District 2: East and West Newport Hundreds</li> <li>• District 3: Benedict and Bryan Town Hundreds</li> <li>• District 4: Port Tobacco Upper and Upper Part of East Port Tobacco Hundreds</li> </ul>	<ul style="list-style-type: none"> <li>• District 5: Port Tobacco West and Pomonkey Hundreds</li> <li>• District 6: Port Tobacco Lower East and Town Hundreds</li> <li>• District 6: Durham Upper and Lower Hundreds</li> </ul>
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"> <li>• Upper District</li> <li>• Middle District</li> <li>• Lower District</li> </ul>	
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"> <li>• Middle Monocacy Hundred</li> </ul>	
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"> <li>• Frederick Town Hundred</li> <li>• Piney Creek Hundred</li> <li>• Unity Hundred</li> </ul>	
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"> <li>• Broad Creek Hundred</li> <li>• Bush River Hundred</li> <li>• Bush River Upper and Eden Hundreds</li> <li>• Deer Creek Lower Hundred</li> <li>• Deer Creek Middle Hundred</li> <li>• Deer Creek Upper Hundred</li> </ul>	<ul style="list-style-type: none"> <li>• Gunpowder Upper and Lower Hundreds</li> <li>• Harford Lower Hundred</li> <li>• Harford Upper Hundred</li> <li>• Spesutia Upper Hundred</li> <li>• Spesutia Lower Hundred</li> <li>• Susquehanna Hundred</li> </ul>

## 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"> <li>• District 1: Lower Langford Bay and Eastern Neck Hundreds</li> <li>• District 2: Chestertown and Upper Langford Bay Hundreds</li> <li>• District 3: Chester and Worten Hundreds</li> <li>• District 4: Morgans Creek and Lower South Sassafras Hundreds</li> <li>• District 5: Hundreds not identified</li> </ul>
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," <b>The Archivist's Bulldog</b>, Vol. 11 #3, February 10, 1997. It can be found on the MSA website.</i></p>	<ul style="list-style-type: none"> <li>• Upper Potomac Hundred</li> </ul>
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"> <li>• District 1: Middle Potomac, Lower Potomac and Georgetown Hundreds</li> <li>• District 2: Sugarland and Upper Potomac Hundreds</li> <li>• District 3: Linganore and Sugar Loaf Hundreds</li> <li>• District 4: Upper Newfoundland and Seneca Hundreds</li> <li>• District 5: Lower Newfoundland, Rock Creek and Northwest</li> </ul>
Prince George's	1778 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 <a href="http://speccol.mdarchives.state.md.us/msa/speccol/catalog/cfm/dsp_number.cfm">http://speccol.mdarchives.state.md.us/msa/speccol/catalog/cfm/dsp_number.cfm</a>. Researchers should click on the collection description and use the public username and password, <b>aaco</b> and <b>aaco#</b>. 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"> <li>• Queen Anne's Parish</li> <li>• St. Paul's Parish</li> </ul>

## 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, &amp; 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"> <li>• Charlotte Hundred</li> <li>• Collington Hundred</li> <li>• Eastern Branch Hundred</li> <li>• Horsepen Hundred</li> <li>• Hynson Hundre</li> <li>• Mt. Calvert Hundred</li> </ul>	<ul style="list-style-type: none"> <li>• Oxon Hundred</li> <li>• Patuxent Hundred</li> <li>• Rock Creek Hundred</li> <li>• Washington Hundred</li> <li>• Western Branch Hundred</li> </ul>
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"> <li>• Patuxent Hundred</li> </ul>	
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"> <li>• New Scotland, Oxon and Bladensburg Hundreds</li> </ul>	
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"> <li>• Corsica District: Worrell and Island Hundreds</li> <li>• Island District: Ealsey, Upper Kent Island and Lower Kent Island Hundreds</li> </ul>	<ul style="list-style-type: none"> <li>• Tuckahoe District: Wye and Tuckahoe Hundreds</li> <li>• Upper District: Town and Chester Hundreds</li> </ul>
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"> <li>• Wicomico District: Nanticoke and Wicomico Hundreds</li> <li>• Rewastico District: Rewastico Hundred</li> </ul>	<ul style="list-style-type: none"> <li>• Princess Anne District: Monokin, Princess Anne and Monye Hundreds</li> <li>• Annamessex District: Great Annemessex, Little Annemessex, Pocomoke and Dividing Creek Hundreds</li> </ul>
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"> <li>• District 1: Bay and Mill Hundreds</li> <li>• District 2: Island, Tuckahoe and Kings Creek Hundreds</li> </ul>	<ul style="list-style-type: none"> <li>• District 3: Bolingbroke and Third Haven Hundreds</li> </ul>



## 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"> <li>• Marsh Hundred</li> <li>• Cumberland and Upper Old Town Hundreds</li> <li>• Wills Town and Sandy Creek Hundreds</li> <li>• Shipton and Murley's Run Hundreds</li> <li>• Elizabeth Hundred</li> </ul>	<ul style="list-style-type: none"> <li>• Lower Antietam and Sharpsberg Hundreds</li> <li>• Salisbury and Conococheague Hundreds</li> <li>• Fort Frederick and Linton Hundreds</li> <li>• Upper Antietam and Jerusalem Hundreds</li> </ul>
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"> <li>• Acquango Hundred</li> <li>• Boquenorton Hundred</li> <li>• Buckingham and Worcester Hundreds</li> <li>• Mattopony Hundred</li> <li>• Pitt's Creek Hundred</li> </ul>	<ul style="list-style-type: none"> <li>• Pocomoke Hundred</li> <li>• Queponoco Hundred</li> <li>• Snow Hill Hundred</li> <li>• Wicomico Hundred</li> </ul>

## 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"> <li>• Horsepen Hundred</li> <li>• Hynson Hundred</li> <li>• King George Hundred</li> </ul>
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"> <li>• Horsepen Hundred</li> <li>• Eastern branch &amp; Rock Creek Hundreds (perhaps)</li> </ul>

**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"> <li>• Horsepen Hundred</li> <li>• Hynson Hundred</li> <li>• Patuxent Hundred</li> </ul>	<ul style="list-style-type: none"> <li>• Prince Frederick Hundred</li> <li>• Upper Marlboro Hundred</li> <li>• Western Branch Hundred</li> </ul>
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. <b>This does not levy a tax, but deals with the disposition of currency used to pay taxes.</b>
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



5 May 2017

## 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. The law established a tax on all real and personal property (p. 37). In addition, a tax was levied on gains by “his trade merchandize traffic or manufactory.”
Session 1 • Ch 22 pp. 45-47	An Act for raising 700 men to be employed in the defence of this State.	31 Mar 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. Improved real property was taxed at 1 shilling per pound and personal property was taxed at 6d per pound. Assessments were to be completed by the first Tuesday in April 1779 (12 April) [p. 104]. Copies of the assessment lists were to be filed with the county and state treasurers [p. 105] The lists were to contain the name of the person, the amount of the tax laid for the personal estate at 6d per pound and 1 shilling per pound value of land. [p. 105].
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 Mar 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 Mar 1779		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 compleating 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 Ma 1780	1780	Quotas were set of reach county [p. 222]. \$3 million was to be raised by 1 April [p. 222] and \$2 million more by 1 July [p. 227].. County treasures were to pay the treasurer of the United States \$2 million (from the first installment [p. 224] and \$2 ¼ million (from the second installment [p. 227]. 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. County supervisors were to meet to apportion the quotas for the second collection by the third Monday in May (15 May) [p. 227]. Assessment lists were to list the name of the taxpayer in the first column and the value of the real estate and personal estate in the next two columns [p. 227]. Tax lists were to list the name of the taxpayer in the first column and the value of the real estate and personal estate in the next two columns, and the amount of the tax in the final column [p. 228].
Session 3 • Ch 27 pp. 185-192	An Act for raising the Sum of \$2,500,000 by Tax, within this State.	23 Oct 1779	Collectors to pay county treasury by 1 Jan. next.	\$2.4 million was needed to meet a requisition of the Continental Congress [p. 186]. The burden of the previous act has not been borne equally in all parts of the state, supervisors have neglected to make returns of assessment rolls, and county treasurers have not made returns of the amounts collected [p. 186]. Quotas are assigned the different counties and the supervisors of the counties are to apportion them among the jurisdictions "...according to what may be deemed their present respective circumstances and abilities" [p. 186]. It was evidently left to the counties to set the rate. Details on the method of assessment are provided. Collectors were to collect and pay money into the treasury by 1 January 1780 [p. 188]. Assessment roles were to be signed and filed with the treasurer of the county and the treasurer of the state [p. 188].

## Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of 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 Jun 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 Sep 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 Mar 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 Jun 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.

## Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
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 Jun 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....”
Session 6 • Ch 6 pp. 505-509	An Act for levying a tax within the state.	22 Jul 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 Mar 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 Jun 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 Mar 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.”

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

Act	Title	Date of Act	Period in Effect	Nature of Act
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 Mar 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 imploy a number of rangers.” Money raised by tax to pay the rangers.
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 Jun 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.

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

Act	Title	Date of Act	Period in Effect	Nature of 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 Apr 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 Jul 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.

The full text of these laws can be found in *Laws of the State of New-York, Vol. 1 [1777-1784]* (Albany, 1886), posted at [https://books.google.com/books?id=0N-8TAAAYAAJ&printsec=frontcover&source=gbs\\_ge\\_summary\\_r&cad=0#v=onepage&q&f=false](https://books.google.com/books?id=0N-8TAAAYAAJ&printsec=frontcover&source=gbs_ge_summary_r&cad=0#v=onepage&q&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.





# New York Revolutionary Tax Lists

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



11 May 2017

## Purpose of the Report

**Background:** The state of New York first passed tax laws during the Revolution in 1778. The New York tax lists that provide evidence of Patriotic Service for the Sons of the American Revolution must date between 1778 and 1783 inclusive and in the title and/or body of the text of the law mandating the list, state that at least in part the purpose was to raise money to support the War or address a request of the Continental Congress. Twelve tax laws were passed from 1778 through 1783. Some taxes in effect during the Revolution were mandated by laws that supported only civil functions, whether enacted before or during the Revolution. These taxes do not provide evidence of Patriotic Service for the Sons of the American Revolution (SAR).

New York tax lists for the Revolutionary period, 1775-1783, can be found in three places: the New York State Archives, the New York State Library, and in the counties. To date, the only lists found that provide evidence of Patriotic Service are in the first two locations.

**New York State Archives Lists:** The New York State Archives has custody of a number of Revolutionary tax records for the Albany, Dutchess, Orange, Ulster, and Westchester counties for the Revolutionary period. All of the lists for Revolutionary years are for 1779, with the exception of a single 1780 list. All are for state rather than county taxes and provide evidence of Patriotic Service. These lists are available from the New York State Archives on two reels of microfilm, and they can be borrowed through interlibrary loan. All but one list are in Series A3210, Accounts and Tax Assessment Lists, 1721-1729, 1779-1788. Series A1201, Tax Lists and Assessment Rolls, 1779-1815, includes a single tax list for the Revolutionary period: Ballston District of Albany County for 1779. It should be noted that a tax list for the Saratoga District in Series A1201 appears to be a 1780 list from the title, but this is a case of misleading handwriting. The certification at the end of the list cites an authorizing statute passed in 1786, and the list is filed as a 1786 list by the New York State Archives.

**New York State Library Lists:** The New York State Library has custody of Revolutionary tax records for Albany and Orange Counties in the Garrit Yates Lansing Papers, SC13324 (Box 1). These also are for state rather than county taxes and provide evidence of Patriotic Service. With the exception of a single 1778 list, these are also for 1779, but were mandated by a different statute than the Archives lists and are therefore not duplicates.

**Dutchess County Tax Lists:** The only Revolutionary tax lists which the Subcommittee has found in county custody are Dutchess County lists for 1775, 1777, 1778, and 1779. These are in a bound ledger in the office of the County Clerk with colonial lists from 1771 through 1774 and have been microfilmed by FamilySearch on reel 0925055. At the end of this ledger is an undated list which includes Clinton and Washington, both of which were formed as precincts in 1786 and as towns in 1788. All of these lists were for raising money for county rather than state expenses. They do not provide evidence of Patriotic service.

Thanks are due to the New York State Archives, to the Library of Virginia for arranging the interlibrary loan of the microfilm, and the Special Collections and Manuscripts of the New York State Library.

## Determining Which Records Provide a Basis for Patriotic Service

Each list that provides evidence of Patriotic Service was mandated by one of four statutes that supported the Revolution:

- Session 1, Ch. 17, passed 28 March 1778. This tax was 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."
- Session 2, Ch. 16, passed 2 March 1779. One of the purposes of this tax was "...to defray the expence [sic.] of the present war..."
- Session 3, Ch. 27, passed 23 October 1779. This tax was to raise \$2.5 million, \$2.4 million of which was to meet a request for money from the Continental Congress.
- Session 3, Ch. 47, passed 6 March 1780. This tax was to raise \$5 million, of which \$4¼ million was to be paid to the treasurer of the United States.

Further information about these and other New York Revolutionary tax laws can be found in this Subcommittee's report, "New York Tax Laws in Force During the American Revolution," posted under the Genealogy tab at [www.sar.org](http://www.sar.org). The full text of these laws can be found in *Laws of the State of New-York*, Vol. 1 [1777-1784] (Albany, 1886), posted at [https://books.google.com/books?id=0N8TAAAYAAJ&printsec=frontcover&source=gbs\\_ge\\_summary\\_r&cad=0#v=onepage&q&f=false](https://books.google.com/books?id=0N8TAAAYAAJ&printsec=frontcover&source=gbs_ge_summary_r&cad=0#v=onepage&q&f=false).

All but eight tax lists that provide evidence of Patriotic Service explicitly identify the statute that authorized it, either stating the title of the statute, the date it was passed, or both. Two of the eight lists give the amount of money to be raised, \$2.5 million. Only Chapter 27 of Session 3, passed 23 October 1779, raised this amount. This leaves six lists which require closer examination.

The evidence is overwhelming that two of these lists, the 1779 Land and Personal Property List for the Cornwall District and the Orangetown Township in Orange County, were mandated by Ch. 16 of Session 2, passed 2 March 1779:

1. One list is dated March 1779 and the other April (day not stated in either). This is consistent with when the county was likely to prepare an assessment list mandated by a law passed 2 March 1779.
2. These dates are consistent with when the lists were being created under Ch. 16 for the adjacent county of Westchester. The Westchester County list was divided into sections for the different precincts or districts. The subtitle for most of those sections included a specific date, ranging from 31 March 1779 through 12 April 1779.
3. For both lists, the rate for land on the lists was one shilling per pound and the rate for personal property was six pence per pound, the rates specified in Ch. 16.
4. A page filed with the Cornwell list says, "To Mr Banker Treasurer". Gerard Banker/Bancker was the state treasurer. Ch. 16 required that the copies of the lists be forwarded to the state treasurer.

The combination of the different rates for land and personal property, the transmission of the list to the state treasurer meeting statutory requirements, and the dates of the lists consistent with the preparation of other lists known by direct evidence to have been mandated by Ch. 16 leaves no doubt that these lists were also mandated by Ch. 16.

A third 1779 Orange County list was for the Goshen Precinct Land and Personal Property Tax. It is not possible to compute the tax rate because the value of the property on which the assessment was based is not given. None the less, the evidence is strong that this list was mandated by Ch. 16 as well:

1. The list was certified in April 1779 (day not stated), which is consistent with when the county was likely to prepare an assessment list mandated by a law passed 2 March 1779.
2. The timing of the list was the same as the lists for the Cornwall District and Orangetown Township of Orange County, which supported the Revolution.
3. The different sections of the 1779 tax list for Westchester County mandated by Ch. 16 were prepared from 31 March 1779 through 12 April 1779. The April date for the 1779 Cornwall list is consistent with when the lists were being created for the adjacent county of Westchester.
4. Below the certification on the last page of the list, page 16, is the notation, "For the Treasurer of the State of NYork." Ch. 16 required that the copies of the lists be forwarded to the state treasurer.

Based on the transmission of the list to the state treasurer meeting statutory requirements, the date of the list is consistent with when lists mandated by Ch. 16 would have been prepared, and the date of the list consistent with the preparation of other lists known by direct evidence to have been mandated by Ch. 16, the Goshen Precinct Land and Personal Property Tax is accepted as mandated by Ch. 16 also.

There is no direct evidence for which statute mandated three 1779 Ulster County lists: the Rochester Precinct Land Tax List and the Rochester Personal Property Tax List, and the Shawangunk Land and Personal Property Tax List. As in the case of the Goshen Precinct list for Orange County, there is persuasive indirect evidence that these lists were mandated by a statute that authorized a tax that supported the War, Chapter 27 of the Third Legislative Session, passed 23 October 1779.

1. The cover of the booklet that included both the Rochester Personal Land Tax List Rochester Personal Property Tax List is dated December 1779. The Shawangunk Precinct Land and Personal Property Tax List was certified on 29 December 1779. Ch. 27 of the Third Legislative Session, passed 23 October 1779, required that collectors pay into the treasury on or before 1 January 1780. The dates of these lists are consistent with the statutory requirement that the tax was to be paid by 1 January.
2. The 1779 Land and Personal Property Tax List for Hanover Precinct of Ulster County includes direct evidence in its title that it was mandated by Ch. 27. This list was certified on 29 December 1779, showing that Ulster County was preparing tax lists required by Ch. 27 at the same time that these three lists were being prepared.
3. Ch. 27 included a requirement that assessment lists were to be filed with the state treasurer. The cover of the booklet that included both of the Rochester lists says, "For the Treasurer of the State of New York", meeting this statutory requirement. A sheet of paper was included with the Shawongunk list that said, "For Mr. Banker". Gerard Banker/Bancker was the state treasurer. A similar document says that the Hanover Precinct assessment list was for Mr. Banker, a list that includes direct evidence that it was mandated by Ch. 27.

The timing of the lists and the submission of copies to the state treasurer provide evidence that these three Ulster County lists were mandated by Ch. 27, passed in the third legislative session.

## **Determining Which Records Do Not Provide a Basis for Patriotic Service**

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The minutes of the supervisors of Dutchess County (reel 0925056) indicate that all four Revolutionary tax lists in County custody were to raise money for "General County Charges," a phrase used in pre-Revolutionary minutes as well. All four lists were prepared in June, the month pre-Revolutionary tax lists were also prepared in Dutchess County. The 1775 and 1777 Dutchess County lists in the Office of the County Clerk could not have been mandated by a statute supporting the Revolution, as the first such statute was passed on 28 March 1778. Additional details will be provided below in the list of taxes that do not provide evidence of Patriotic Service. None of the Revolutionary Tax Lists in the Office of the Clerk of Dutchess County provide evidence of Patriotic Service.

## Organization of the Lists in the Report and What to Submit with NSSAR Applications

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This report is organized alphabetically by county, and within counties, alphabetically by district, precinct, or ward, and finally by the date of the authorizing legislation (not the date the list was prepared). This information will be in column 1 along with a note identifying the custody of the the original list. Current spelling will be used to identify the jurisdiction in this column. There are at most two lists for a given jurisdiction and date, a Land Tax and a Personal Property Tax. For a number of jurisdictions there is a single list with the land and personal property information appearing in different columns. This information will be in column 2. Information in the first two columns has been provided by the Subcommittee on Revolutionary Taxes. Do not look for these exact words on the list. The third column will provide the title from the list itself in quotation marks. This can usually be found at the top of the first page of names. In a few cases other information will be given either to identify the list or to provide information useful in determining which statute mandated the list. Text from the list will be in quotation marks and original spelling has been preserved. The third column will also identify the law mandating the list and how it supported the Revolution (if it did). Any additional comments on the list will also be provided in this column.

Applicants using a one of the lists identified below as evidence of Patriotic Service should submit the following pages, with citations:

- Cite the list using the description in the first two columns of the report, with the page number in this report.
- The page giving the title in the original list, if any. This is almost always at the top of the first page of names, usually page 1.
- The page bearing the name of the ancestor. The page number is sometimes at the top of the page, although it may be obscured or missing. In those cases sometimes the page number can be determined from the preceding or following page. Some lists have no page numbers.
- For certain specific lists, additional pages must be submitted to identify the list.
  - Albany County, Northwest Quarter, Manor of Rennselaer District, October 1779 Land and Personal Property Tax: the last page of the list, stating that the list was part of \$2.5 million.
  - Albany County, Southwest Quarter, Manor of Rennselaer District, October 1779 Land and Personal Property Tax: the last page of the list, stating that the list was part of \$2.5 million.
  - Orange County, Cornwall District, March 1779 Land and Personal Property Tax List: also submit the cover page of the booklet, which identifies the precinct and date of the list.
  - Orange County, Orangetown District, March 1779 Land and Personal Property: the last page of the list with the supervisor's certification bearing the name of the township and date the list was compiled. This list has no page bearing a title.
  - Ulster County, Hanover Precinct, October 1779 Land and Personal Property Tax: also submit the page of the booklet bearing the name of the county, precinct and date. This is the reverse of a page of names.
  - Ulster County, Rochester Precinct, October 1779 Land Tax or October 1779 Personal Property Tax: also submit the cover page of the booklet bearing the name of the precinct and date.
  - Westchester County, March 1779 Land and Personal Property Tax List: also submit the page bearing the name of the District in which the ancestor was taxed. Cite this page number also.

## Tax Lists That Provide Evidence of Patriotic Service

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NYSA = *New York State Archives* NYSL = *New York State Library*

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Albany County, Albany City Ward 1 NYSA	March 1779 Land and Personal Property Tax	<p>“Land and Personal Tax List of the first Ward of the District of the City of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for raising Monies by Tax to be Applied towards the Public Exigencies of the State passed 2d Day of March 1779——”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Albany City Ward 2 NYSA	March 1779 Land and Personal Property Tax	<p>“Land and Personal Tax List of the Second Ward of the City of Albany District Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied towards the public Exigencies of the State passed 2 March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Albany City Ward 3 NYSA	March 1779 Land and Personal Property Tax	<p>“Land and Personal Tax List of the Third Ward of the City of Albany District Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied Towards the Public Exigencies of the State passed 2 d Day of March 1779 -”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>

## Tax Lists That Provide Evidence of Patriotic Service *cont'd.*

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Albany County, City of Albany NYSA	October 1779 Land and Personal Property Tax	<p>“A Tax List of the Real and Personal Estates of the Inhabitents of the City of Albany in Consequence of an Act. Passed by the Legislature of the State the 23rd Octobr 1779 entitled an Act for raising the sum of two millions five Hundred thousand Dollars by Tax within this State”</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Albany County, Ballston District NYSA	March 1779 Land and Personal Property Tax	<p>“Tax List of the District of Balls Town and the sum Annaxed to Each Persons Name who in the opinion of the Assessors of said District ought to be Taxed in Pursuance of an Act of the Legislature of the State of New York passed 2d Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes. The Ballston District list is the only Revolutionary tax list in the New York State Archives not in Series A3210. It is in Series 1201 and is on a separate microfilm.</p>
Albany County, Cambridge District NYSA	March 1779 Land Tax	<p>“Tax List of the Real Estate of the Inhabitants of Cambridge District in the County of Albany pursuant to an Act of the legislature of the State of New York Intituled an Act for Raising Monies to be applied towards the Public Exigences of the State Passed the Second Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Cambridge District NYSA	March 1779 Personal Property Tax	<p>“Tax List of the Personal Estate of the Inhabitants [illeg word] District of Cambridge; Pursuant to an Act of the Legislature of the State of New York, Intituled an act for Raising Monies to be applied towards the Public Exigences of the State Passed the 2d March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Cambridge District NYSA	October 1779 Personal Property Tax	<p>“December 27th 1779. A Tax List of the District of Cambridge Pursuant to an Act of the Legislature of the State of New York Entitled an Act for ray[damaged edge]ing the Sum of two Millions five Hundred Thousand Dolla[damaged edge] by tax within this State pass[damaged edge] the 23d day of October 1779”</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Albany County, Claverack District, East Part NYSA	March 1779 Land Tax	<p>“Land Tax List of the East part of the District of Claverack in the County of Albany pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied towards the Public Exigencies of the State passed the 2d Day of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes. The New York State Archives files this list as the “Last” part of Claverack, instead of the East part. Some of the capital “E’s” do appear to be “L’s,” but a close examination shows that the word is indeed “East.”</p>
Albany County, Claverack District, East Part NYSA	March 1779 Personal Property Tax	<p>“Personal Tax List of the East part of the District Of Claverack in the County of Albany Pursuant To the Directions of an act of the Legisla- ture of the State of New York Entitled an act for Raising Monies by Tax to be applied towards the Public Exigencies of the State Passed the 2d Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes. The New York State Archives files this list as the “Last” part of Claverack, instead of the East part. Some of the capital “E’s” do appear to be “L’s,” but a close examination shows that the word is indeed “East.”</p>

## Tax Lists That Provide Evidence of Patriotic Service *cont'd.*

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Albany County, Claverack District, West Part NYSA	March 1779 Land Tax	<p>“Land Tax List of the West part of the District of Claverack in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act of Raising Monies by Tax to be Applied towards the public Exigences of this State passed the 2d March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Claverack District, West Part NYSA	March 1779 Personal Property Tax	<p>“Personal Tax List of the West part of the District of Claverack in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act of Raising Monies by Tax to be applied towards the Public Exigencies of this State Passed the 2d Day of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, East Claverack District NYSL	October 1779 Personal Property Tax	<p>“A Tax list of the East Regime[torn page] District of Claverack pursuant to and Act of [torn page]gislator of the State of New York Entitled A[torn page]ct for Raising the Sum of Two Millions and five Hun[torn page]ed thousand Dollars within this State Passed the 23d Day of Octor A.D. 1779”</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Albany County, West Claverack District NYSL	October 1779 Personal Property Tax	<p>“West Regt Claverack De’t Tax list--part . 2.500.000 Dolls” and at the last page</p> <p>“A Tax List of the Destrict of Claverack Pursuant to an Act of the legislature of the State of New York Entitled an Act of Raising the Sum of Two Millions an five hundred Thousand Dollars by Tax within this State Passed the 23d Day of October 1779”</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Albany County, Cocksackie District NYSA	March 1779 Land Tax	<p>“Land Tax List of the District of Coxhacky in the County of Albany Pursuant to the Directions of an Act of Legislature of the State of New York Entitled an Act for Raising Monies by tax to be Applied towards the public Exigencies of the State Passed the 2d Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Cocksackie District NYSA	March 1779 Personal Property Tax	<p>“Personal Tax List of the District of Coxhacky in the County of Albany Pursuant to the Directions of an Act of Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied towards the Public Exigencies of the State Passed the 2d of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Cocksackie District NYSL	October 1779 Personal Property Tax	<p>“An Assemment Roll of the District of Coxseghkie made by the assessors of the said District on the several Inhabitants Residents and persons holding or Possessing real or personal Estate Within the same in Pursuance of an Act of the Legislature of the State of New York Entitled an Act for raising the sum of Two Millions five hundred Thousand dollars by Tax within this State passed 23d Octr 1779”</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>

## Tax Lists That Provide Evidence of Patriotic Service *cont'd.*

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Albany County, German Camp District NYSA	March 1779 Land Tax	<p>“Land Tax List of the District of the German Camp in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled “An Act for raising Monies by tax to be Applied towards the public Exigencies of the State Passed the 2d Day of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, German Camp District NYSA	March 1779 Personal Property Tax	<p>“Personal Tax List of the District of the German Camp in the County of Albany Pursuant to the Directions of an Act of Legislature of the State of New York Entitled “an Act for Raising Monies by Tax to be Applied towards the Public Exigencies of the State Passed the 2d of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, German Camp District NYSL	October 1779 Land and Personal Property Tax	<p>“A Tax List of the Destrict of German Camp – Pursuent to an act of the Legeslature of the State of New York Initled an act for Raiseing the Sum of two Millions Five Hundred thounsand Dollars by Tax within this State Passed the 23th day of October 1779”</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Albany County, Great Imboght District NYSA	March 1779 Land Tax	<p>“Land Tax List of the District of Great-Imboght in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled “an Act for Raising Monies by Tax to be Applied towards the Public Exigencies of the State Passed the 2d Day of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Great Imboght District NYSA	March 1779 Personal Property Tax	<p>“Personal Tax List of Great Imboght District in the County of Albany pursuant to the Directions of an Act of the Legislature of the State of New York Entitled “An Act for raising Monies by tax to be Applied towards the Public Exigencies of the State Passed the 2d Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Great Imboght District NYSL	October 1779 Land and Personal Property Tax	<p>“A Tax List of the District of Great Imbought pursuant to an Act of the Legislature of the State of New York entitled an Act for Raising the Sum of Two Millions and Five hundred Thousand Dollars by Tax within this State passed the 23d Day of October 1779”</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Albany County, Halfmoon District NYSA	March 1779 Land Tax	<p>“A Tax list of the District of Half Moon For Real Estate; agreeable to an act passed by the Legislature of This State Intituled an Act for Rais-ing Monies by Tax to be applied Towards the Public Exigences of the State Passed the 2d Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>

## Tax Lists That Provide Evidence of Patriotic Service *cont'd.*

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Albany County, Halfmoon District NYSA	March 1779 Personal Property Tax	<p>“Personal Tax List of the District of Half Moon Pursuant to the Directions of an Act of the Legislature of the State of New York Intituled an act for Raising monies by Tax to be applied Towards the Public Exigences of the State Passed the 2d of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Halfmoon District NYSL	October 1779 Land and Personal Property Tax	<p>“A Tax List of the District of Half Moon pursuant to an Act of the Legislature of the State of New York Entitled an Act for Raising the Sum of Two Millions and five Hundred Thousand Dollars by tax within this State passed the 23d Day of October 1779”</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Albany County, Hoosick District NYSA	March 1779 Land Tax	<p>“Land Tax List of the District of Hosack in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York entitled an Act for Raising Monies by tax to be Applied towards the public Exigencies of the State Passed the 2d Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes. The Personal Property tax list for Hoosick District has not been located.</p>
Albany County, Hoosick District NYSL	October 1779 3d State Tax	<p>“A Tax list of Hosach District Pursuant to an Act of the Legislature of the State of New York Intitld an Act for Raising the Sum of Two Millian &amp; Five Hundred Thousand Dollars by Tax within this State Passed the 23 day of October 1779”</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Albany County, Kinderhook District NYSA	March 1779 Land Tax	<p>“Tax list of the District of Kinderhook in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for raising Monies by Tax to be Applied towards the Public Exigencies of the State Passed the 2 March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes..</p>
Albany County, Kinderhook District NYSA	March 1779 Personal Property Tax	<p>“Personal Tax List of the District of Kinderhook in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for raising Monies by Tax to be Applied towards the public Exigencies of the State Passed the 2d Day of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Kinderhook District NYSL	October 1779 Land and Personal Property Tax	<p>“A Tax List of the District of Kinderhook Pursuant to an Act of the Legislature of the State of Newyork Entitled an Act for Raising the Sum of Two Millions &amp; Five Hundred Thousand Dollars by tax Within this State Passed the 23rd October 1779”</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Albany County, King’s District NYSA	March 1779 Land Tax	<p>“Land Tax List of the District of Kings pursuant to an act passed by the Legislature of the State of N.York Intituled an Act for Raising Mon- eys by Tax applied towards the Public Exigencees of the State Passed the secd day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>



## Tax Lists That Provide Evidence of Patriotic Service *cont'd.*

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Albany County, King's District NYSA	March 1779 Personal Property Tax	<p>"Personal Tax List of Kings District in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for raising Monies by Tax to be applied towards the public Exigencies of the State passed 2d March 1779"</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, King's District NYSL	October 1779 Land and Personal Property Tax List 1	<p>"[Damaged edge]n Assessment Rool of Kings District Pursuant to an Act [Damaged edge]f the Legislature of the State of New York Entitled an Act for Raising the Sum of Two Millions Five Hundred Thousand Dollars by Tax Within this State Passed the 23d of October 177[Damaged edge]". The certification of the list establishes the year as 1779: "A true Copy of the Assess Roll Deliverd to me by the Assessors of Kings District Dec: 22nd 1779 Test Philip Frisbee Supervisor". The list also says, "King's District <del>Tax</del> List – assess: Roll part. 2.500.000 Ds".</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Albany County, King's District NYSL	October 1779 Land and Personal Property Tax List 2	<p>"A Tax List of Kings District--Pursuant to an Act of the Legislature of the State of New York Entitled an Act for Raising the Sum of Two Million and five Hundred Thousand Dollars by Tax within this State Passed the 23d day of October 1779"</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Albany County, Manor of Livingston District NYSA	March 1779 Land Tax	<p>"Land Tax List of the District of the Manor of Livingston in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for raising Monies by Tax to be Applied towards the Public Exigencies of the State Passed the 2d Day of March 1779—"</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Manor of Livingston District NYSA	March 1779 Personal Property Tax	<p>"Personal Tax List of the District of the Manor of Livingston in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied towards the Public Exigencies of the State Passed the 2d Day of March 1779—"</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Manor of Rensselaer District, Northwest Quarter NYSA	March 1779 Land Tax	<p>"Land Tax List of the North West Quarter of the Manor of Ranselaar District in the "Personal Tax List of the District of the Manor of Livingston in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied towards the Public Exigencies of the State Passed the 2d Day of March 1779—"</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Manor of Rensselaer District, Northwest Quarter NYSA	March 1779 Personal Property Tax	<p>"Personal Tax List of the North West Quarter of the Manor of Ranselaar District in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for Raising Monies by tax to be Applied towards the Public Exigencies of the State Passed the 2d Day of March 1779—"</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>



## Tax Lists That Provide Evidence of Patriotic Service *cont'd.*

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Albany County, Manor of Rensselaer District, Northwest Quarter NYSL	October 1779 Land and Personal Property Tax	<p>“A Tax List of the North West Quarter of the Manor of Rensselaers District”, and at the end of the list “N.W.Q. Man: Rensselaer Tax List-- part-- 2.500.000 Dolls”.</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Albany County, Manor of Rensselaer District, Southeast Quarter NYSA	March 1779 Land Tax	<p>“Land Tax List of the South East quarter of the Manor of Ranslear District in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for raising Monies by tax to be Applied towards the public Exigencies of the State Passed 2d Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Manor of Rensselaer District, Southeast Quarter NYSA	March 1779 Personal Property Tax	<p>“Personal Tax List of the South East quarter of the Manner of Ranslear District in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled ‘an Act for raising Monies by Tax to be Applied towards the public Exigencies of the State passed 2d March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Manor of Rensselaer District, Southwest Quarter NYSA	March 1779 Lamd Tax	<p>“Land Tax List of the South West Quarter of the Manor of Ranslear District in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied towards the public Exigencies of the State passed the 2d Day of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Manor of Rensselaer District, Southwest Quarter NYSA	March 1779 Personal Property Tax	<p>“Personal Tax List of the South West Quarter of the Manor of Ranslear District in the County of Albany pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for Raising Monies by tax to be Applied towards the public Exigencies of the State passed the 2d March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Manor of Rensselaer District, Southwest Quarter NYSL	October 1779 Land and Personal Property Tax	<p>“A Tax List of the South West Quarter of the Manor of Rensselaer District”, and on the last page “S.W.Q. Man: Rensselaer District Tax list— part-- 2.500.000 Dolls”.</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Albany County, Saratoga District NYSL	October 1779 Land and Personal Property Tax	<p>“A Tax List of the District of Saraghtoga pursuant to an Act of the Legislature of the State of New York entituled an act for raising the sum of two millions five hundred thousand Dollars by Tax within this State passed the 23d October 1779”</p> <p>Session 3, Ch. 27. Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>

## Tax Lists That Provide Evidence of Patriotic Service *cont'd.*

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Albany County, Schaghtoke District NYSA	March 1779 Land Tax	<p>“Land Tax List of the District of Schaghtakook in the County of Albany pursuant to the Directions of the Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied toward the public Exigencies of the State Passed 2d Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Schaghtoke District NYSA	March 1779 Personal Property Tax	<p>“Personal Tax List of the District of Schagtekook in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied towards the Public Exigencies of the State Passed the 2d Day of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Schaghtoke District NYSL	October 1779 Land and Personal Property Tax	<p>“A Tax List Schatacook District Pursuant to an Act of the Legislature of the State of New York Entitled an Act for the Raising the Sum of Two Millions Five Hundred Thousand Dollars by Tax within State Passed the 23d day of October 1779 Nine”</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Albany County, Schenectady District NYSL	October 1779 Land and Personal Property Tax	<p>“A tax List of the Destrict of Schonectady pursuant to an Act of the Legislature of the State of New York intitled an Act for the Raising of two millions and five Hundred thousand Dollars by tax within this State passed the 23 Day of October 1779.”</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Dutchess County, Southeast Precinct NYSA	October 1779 Land and Personal Property Tax List	<p>“[Torn top] con[torn]ng the amount of the Real &amp; personal Estates Respectively of [torn] Several Inhabitants of Southeast Precinct in the County of Dutchess with the Taxes levied thereon Pursuant to an Act of the Legislature of this State of New York; passed on the 23rd day of October 1779. Entitled an Act for Raising the sum of 2.500.000 Dollars by Tax within this State” The list was certified 25 December 1779 and below the certification said, “To Mr Banker Treasurer to the State of New York”.</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Orange County, Cornwall Precinct NYSA	March 1779 Land and Personal Property Tax List	<p>The list bears no title on the first page. The cover of the book says, “I do Hereby Certify This to be a true Coppy of the Assesment Taken by the Assessors of the Cornwell Precinct in March 1779 Jesse Woodhull Supervisor”. A sheet was also included that says, “To Mr Banker Treasurer”.</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes. The date of the list, record that it was to be sent to the state treasurer, and the fact that the rates were those specified in the statute are sufficient to identify the law that mandated the tax.</p>
Orange County, Cornwall Precinct NYSA	1780 Land and Personal Property Tax List	<p>At the top of each page of names, “A Tax list for Cornwall Precinct in the County of Orange,” and from the cover, “Cornwall Precinct Tax List Pursuant to the Law passed in Febu.ay 1780”. On the last page of the list, “I do hereby certify that the foregoing is a true Coppy of the Tax List for Cornwel Precinct in Orange County for their part of the three Million Dollar Quota, upper Orange County and directed to be raised by Virtue of an Act of the Legislature of this State entitled an Act for raising the Sum of five Million of Dollars within this State Jesse Woodhull Supervisor”.</p> <p>Session 3, Ch. 47. No tax law can be found that was passed in the February 1780. However, the certification at the end of the list gives the title of the act. This was Ch. 47, passed on 6 March 1780 in the Third Session of the State Legislature. \$3 million was the second installment of the tax. A total of \$4 ¼ million was to be paid to the United States.</p>

## Tax Lists That Provide Evidence of Patriotic Service *cont'd.*

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Orange County, Goshen Precinct NYSL	March 1778 Special Assessment on Trade Merchandise	<p>“A true Copy of the Special Assessments of £50 per Thousand taken for Goshen Precinct in Orange County by Virtue of an Act passed by the Legislature of the State of N. York 20<sup>th</sup> March 1778.”</p> <p>Session 1, Ch. 17, passed 28 March 1778. A purpose of the tax was “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.” In addition to a tax on land and personal property, tax of £50 was levied on each £1,000 of income from “trade merchandize traffic or manufactory.” This list is for the additional tax.</p>
Orange County, Goshen Precinct NYSA	March 1779 Land and Personal Property Tax	<p>“A Copy of the Assessment taken for the Precinct of Goshen in Orange County in April 1779.” Below the certification on the last page, “For the Treasurer of the State of N. York.”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes. The date of the list and record that it was to be sent to the state treasurer are sufficient to identify the law that mandated the tax.</p>
Orange County, Goshen Precinct NYSL	October 1779 Land and Personal Property Tax	<p>“A Copy of the Assessment Roll taken for the Precinct of Goshen in Orange County <del>for the purpose of Raising</del> pursuant to an act of the Legislature passed the 23d Oct 1779 -- &amp;c --”</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Orange County, Orangetown Township NYSA	March 1779 Land and Personal Property Tax	<p>The list is untitled, but on the last page states, “I Do Certify that this is a true Copy of the Tax list of orange town made by the assessors in april 1779—Jan Hund Hogenkamp Supervisor of Said Township.”</p>
Ulster County, Hanover Precinct NYSA	October 1779 Land and Personal Property Tax	<p>There is no title on the list of names. On the reverse of one of the pages of names, “Ulster county and State of Newyork Decemb. the 29th 1779</p> <p>Hannover Precinct Tax List for Raising their Quota of Two Millions five Hundred thousand Dollars by Tax by an Act Passed for that Purpose Octob the 23d 1779</p> <p>The Quota of Hanover is £16494 which is Raised in this List with an Overplus of 1/S8—”. On a separate sheet was a note, “For Gerard Bancker Esqr Treasr of the Sate of New York.”</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Ulster County, Rochester Township NYSA	October 1779 Land Tax	<p>“A Tax List of the Real and Personal Estates of the Freeholders of the Township of Rochester”. Despite the title, this list appears to be for land only. The list is in a booklet with the Personal Property Tax. The booklet cover says, “Rochester Township Tax List December 1779” and “For the Treasurer of the State of New York”.</p> <p>Session 3, Ch. 27. This tax was to raise \$2.4 million to meet a requisition of the Continental Congress. The date of the list and record that it was to be sent to the state treasurer are sufficient to identify the law that mandated the tax.</p>

## Tax Lists That Provide Evidence of Patriotic Service *cont'd.*

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Ulster County, Rochester Precinct NYSA	October 1779 Personal Property Tax	<p>“A Tax List of the Personal Estates of the Inhabitants of the Township of Rochester”. This tax is in a booklet with the Personal Property Tax. The booklet cover says, “Rochester Township Tax List December 1779” and “For the Treasurer of the State of New York”.</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress. The date of the list and record that it was to be sent to the state treasurer are sufficient to identify the law that mandated the tax.</p>
Ulster County, Shawangunk Precinct NYSA	October 1779 Land and Personal Property Tax	<p>“An Estimate of the Real and Personal Restates of the Inhabitants and Residents in the Precinct of Shawangunk in A Medium between the Old and New Way as the[y] Now Sell December ye 10th 1779”. This list was certified by the supervisor on 25 December 1779. On a separate sheet of paper was a note, “For Mr Banker”, who was the Treasurer of the State of New York.</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress. The date of the list and record that it was to be sent to the state treasurer are sufficient to identify the law that mandated the tax.</p>
Westchester County NYSA	March 1779 Land and Personal Property Tax	<p>“Coppoy of a Tax list of the County of Westchester made on the Several Freholders and Inhabitants Living in the Destricts herein mentioned in the Said County pursuant to an act of the Legislature of the State of New York passed the 2d Day of March 1779”</p> <p>Subtitles for the various precincts are:  “Coppoy of a Tax List of the Destrict of Rykes Patent Taken ye 5th day of April 1779”  “Coppoy of a Tax List of the Destrict of pound Ridge ye 2nd day of April 1779”  “Coppoy of a Tax list of the Destrict of Salem taken April ye 2nd 1779—”  “Coppoy of a Tax List for the Middle Ward on the Manor of Cortlandt April ye 5th 1779”  “Coppoy of a Tax List for the West Ward on the Manor of Cortlandt April ye 5th 1779”  “Coppoy of a Tax for the East Ward on the Manor of Cortlandt Taken April 12th 1779”  “Coppoy of a Tax list for the Town of Bedford taken 31st March 1779”  “Coppoy of a Tax List for the Destrict of North Castle AD 1779”  “Coppoy of a Tax list of the Manor of Philipsbourgh 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>

## Tax Lists That **DO NOT** Provide Evidence of Patriotic Service

Four Dutchess County Revolutionary tax lists are in the Office of the Clerk of Dutchess County (DutCoClerk) and are in a bound ledger. Each list is divided into precincts as follows:

	1775	1777	1778	1779
Amenia	X	X	X	missing
Beekman's	X	X	X	X
Charlotte	X	X	X	X
Fredericksburg	X	missing	X	X
Northeast	X	X	X	X
Pawling's	X	X	X	X
Philipse's	X	missing	X	X
Poughkeepsie	X	X	X	X
Rinibeck	X	X	X	X
Rumbout	X	X	X	X
Southeast	X	X	X	X

The lists themselves contain no indication that they supported a state tax or were mandated by a law that explicitly supported raising funds to support the Revolution. Minutes of the Supervisors' meetings are found in a bound volume, "Supervisor's Record 1771 to 1785," also in the Office of the County Clerk and on FamilySearch microfilm reel 0925056. These also contain no indication that the taxes were mandated by a statute to raise funds to support the Revolution. (They do contain several references to state taxes that supported the Revolution, but the earliest such reference is in a meeting on 24 November 1779 for Ch. 27 of the Third Session of the Legislature, well after the June 1779 list.)

Dutchess County tax lists prior to the Revolution were prepared in June. The four extant Revolutionary lists in Dutchess County were prepared in June, and both the meetings and the lists conformed to colonial meetings and lists. The supervisors and assessors qualified for their office. Specific expenses were itemized as part of the General County Charge. That charge was distributed among the precincts, and the charges peculiar to each precinct were itemized. In short, both the lists and the minutes of the meetings in which they were approved represent the lists as county expenses and not mandated in any part a state law that supported the Revolution.

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Dutchess County DutCoClerk	1775 County Charge	At the beginning of the list, "At a meeting of the Supervisors and Assessors of Dutchess County, at Poghkeepsie on the [blank] day of June Anno 1775 ...  The assessors...delivered the Tax Lists to the Supervisors, who having signed the warrents directed to the Collectors, Ordered the Clerk to Calculate the Poundage, the General County Charge being [blank] per pound, and as each respective precinct hath its peculiar Charge Causeth a Variation in the Poundage, as is noted in the aforesaid Book of allowances page [blank], The Supervisors further Order all the Lists to be recorded in this Book And as Follows".
Dutchess County DutCoClerk	1777 County Charge	At the beginning of the list, "1777 At a meeting of the Supervisors and Assessors of Dutchess County, at Poghkeepsie the 4th day of June Anno 1777 ..."  The assessors...delivered the Tax Lists to the Supervisors, who having signed the warrents directed to the Collectors, Ordered the Clerk to Calculate the poundage, the General County Charge Being [blank] pr pound and as each respective precinct hath its Peculiar Charge Causeth a Variation in the Poundage, as is noted in the aforesaid Book of allowances page [blank] The supervisors further Order all the Lists to be recorded in this Book as Follows...."
Dutchess County DutCoClerk	1778 County Charge	At the beginning of the list, "1778 June"  The supervisors' minutes for 15 June 1778 conform to the minutes of colonial meetings approving tax lists to raise money for county expenses.
Dutchess County DutCoClerk	1779 County Charge	At the beginning of the list, "1779 June"  The supervisors' minutes for 15 June 1779 conform to the minutes of colonial meetings approving tax lists to raise money for county expenses..



# 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. <b>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.</b> 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 &amp; 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. <b>This act passed a tax for money and a tax for specific provisions.</b> 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	<b>This sets the methodology, but does not levy a tax.</b> 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. <b>The form of the assessors return is specified. p. 430.</b>

## 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. <b>No qualifying tax was passed for 1777 and unlike later laws, this does set a tax rate as well as state a purpose.</b>
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 impower 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. <b>No qualifying tax has been found for 1779.</b>
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. <b>This law was very terse and did not explicitly state a qualifying purpose.</b>
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. <b>This law was very terse and did not explicitly state a qualifying purpose.</b>
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. <b>No purpose is stated for this tax.</b>
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](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. <b>Purpose changed.</b> "... 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...." <b>The tax from which the person is exonerated must be a tax that is a basis for Patriotic Service.</b>
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. <b>This leaves the act without a purpose that supports Patriotic Service.</b>
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.



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## Lists that Provide a Basis for Patriotic Service

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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

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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

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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

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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

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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**).

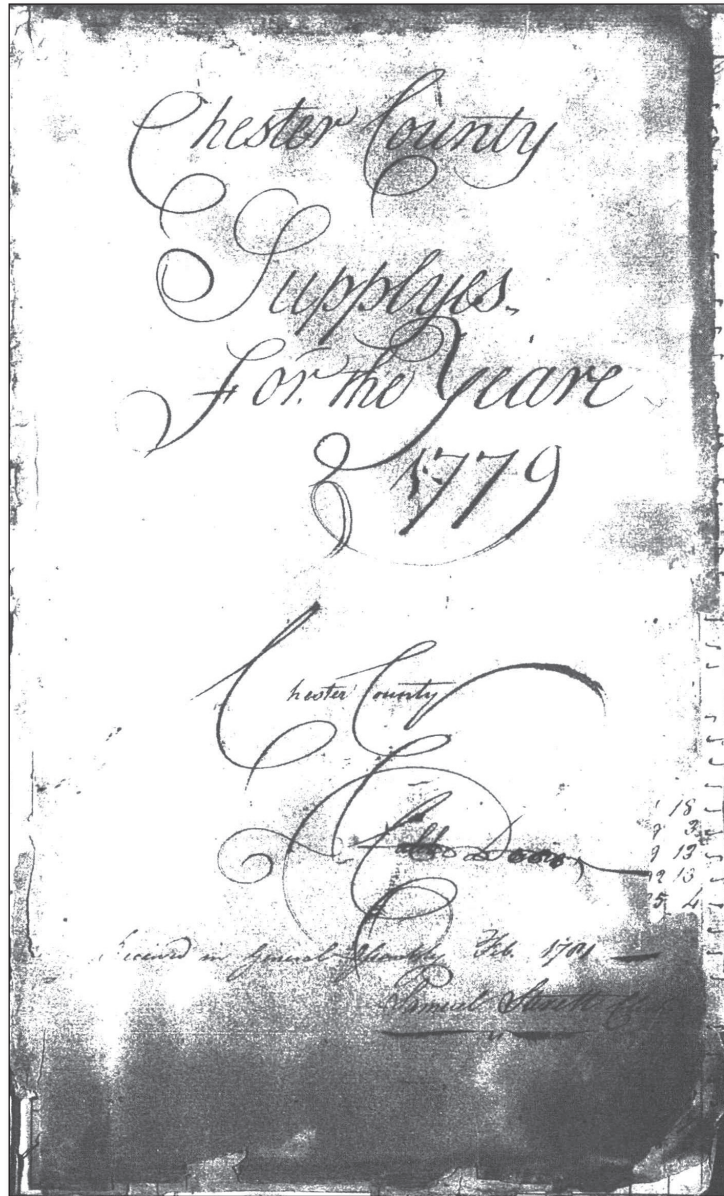
*Analysis:* Only two Chester County Taxes for 1779 are extant in Series 4.61: the supply tax and the excise tax on liquor. Joshua Jones was taxed on land and a building, livestock, and plate. This clearly was not the excise tax on liquor and must have been the supply tax.

### 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)

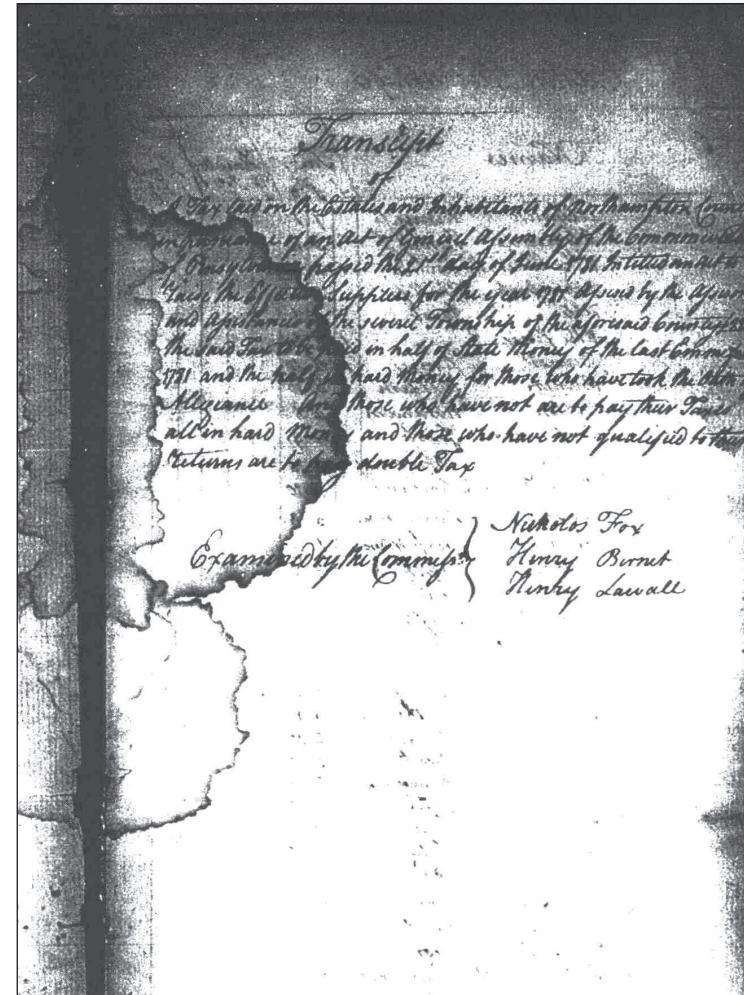
## Case 1 Example: Original Records

### 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 6 L 17.3*

Joshua Ash	50 Acres & Building 2000	Value	57	
17.16	20 Acres	1000		
	2 Horses	600		
	1 Cow	300		
Alvin Ash	60 Acres & Building 2000	Value	29	16
	1 Horse	90		
	2 Cattle	165		
	Plat	47.10		
John Ash	190 Acres	4960		
16.10	2 Horses	370		
	5 Cattle	360		
Ben Barton	200 Acres & Building 6000	Value		
	21 Acres Marsh	1000		
	1 Horse	350		
2.11	1 Horse	100		
	15 Cattle	1100		
Jonas Benson	150 Acres & Building 3900	Value	07	15
	5 Acres Marsh	400		
	4 Horses	795		
	0 Cattle	700		
Ben Benson	150 Acres & Building 4500	Value	76	16
	5 Horses	390		
	5 Cattle	375		
Enoch Benson	50 Acres & Building 1000	Value	34	11
	1 Horse	300		
	3 Cattle	100		
Brannan Garret	Fulling mill	600		
Ben Brannan	200 Acres & Building 4700	Value	92	1
	4 Horses	1840		
	4 Cattle	195		
	Plat	67.10		
Thos Brooks	200 Acres & Lot	200		
17.6	1 Cow	75		
		87.5		
Geo Brooks	55 Acres & Building 1420	Value	27	15
	2 Horses	120		
	3 Cattle	225		
	Plat	11.5		
Alv Benson	195 Acres & Building 6870	Value	103	3
	3 Horses	426		
	4 Cattle	300		
Jon Brown	40 Acres & Building 1400	Value		
	1 Cow	70		
	Trade four points			

Jurisdiction

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

*N 11 Upper Darby Continued (6)*

Garrett Hathorn	House & Shop	1400		
Nathan Garret	160 Acres & Building 3120	Value		
	5 Horses	1040		
	4 Cattle	300		
	Plat	20		
	Trade	6.10		
Thos Garret	150 Acres & Building 4400	Value		
	5 Horses	1000		
	5 Cattle	375		
	Plat	30		
	Plat Mill	160		
	Trade	20		
Geo Garret	120 Acres & Building 1100	Value		
	5 Horses	645		
	4 Cattle	300		
Isaac H. Hare	100 Acres & Building 6300	Value		
	2 Horses	120		
	10 Cattle	990		
	Perhaps to make 4 hundred points	220		
Geo H. Hare	60 Acres & Building 2900	Value		
	and 15 Acres			
	4 Cattle	515		
	Trade	20		
	Trade four points			
Geo Hoy	4 Acres & Building 720	Value		
	1 Horse	275		
	1 Cow	75		
	Trade	15		
Joshua Blazey	House & Lot	160		
17.6	1 Cow	60		
		220		
Joshua Jones	80 Acres & Building 2000	Value		
	1 Horse	135		
	1 Cow	70		
	Plat	22.5		
		24.10		
Sam Jackson	216 Acres & Building 6916	Value		
	1 Horse	455		
	5 Cattle	455		
	Plat	30		
	Trade 400 points			
17.16				

Joshua Jones

## Case 1 Example: Original Records

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

N.M. Upper Darby, Ant. Cont. 168	
Garrett Mathew	House and shop 80 1400 20 5 1
Nathan Garrett	160 Acres & Buildg. 25120 5 Horses & 4 cattle 1350 6409 9 15 Plate & Trade 20
Thomas Garrett	150 Acres & Buildg. 24400 5 Horses & 5 cattle 1455 Plate 90 6125 8 9 6 Blade Mill 160 Trade 20
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 226 "
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 160 220 3 4 1 Cow 60
Joshua Jones	80 Acres & Buildg. 2280 1 Horse & 4 cow 21210 251 36 14 Plate 225
Sam Jackson	216 Acres & Buildg. 6916 2 Horses 555 5 cattle 450 885 7 18 " Plate 30 Negro Wench & 3 (children)
Pick & Horns	33 Acres & Buildg. 2925 4675 68 3 4 Horses & 3 cattle 750

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  
 Joshua Jones  
 Use default settings ▼ Use default settings ▼

Any Event Year +/- Location  
 1779 0 Upper Darby, Delaware, Penns.  
☐ Exact Use default settings ▼

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

Family Member First Name Last Name  
 Choose...  
 + Add family members (mother, father, spouse, siblings, children)

Keyword  ☐ Exact  
 e.g. pilot or "Flying Tigers" ▼

Gender Race/Nationality  
 -- Select --  ☐ Exact

Collection Priority  
 All Collections ☒ Show only records from these collections

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

Search Hide Advanced Clear Form

continued on page 7 . . .

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

The screenshot shows the search results for Joshua Jones, filtered by the category 'Tax, Criminal, Land & Wills'. The results are displayed in a table with columns for the record title, name, and other details. The first result is 'Pennsylvania, Land Warrants and Applications, 1733-1952'. The second result is 'Pennsylvania, Land Warrants and Applications, 1733-1952'. The third result is 'Pennsylvania, Church and Town Records, 1708-1985'. The fourth result is 'Pennsylvania, Church and Town Records, 1708-1985'. The search bar at the top shows 'Searching for...' and 'Results 1-50 of 9,471,263'. The left sidebar shows 'All Categories' with 'Tax, Criminal, Land & Wills' selected.

**Step 4:** Click the “Tax List” selection.

The screenshot shows the search results for Joshua Jones, filtered by the category 'Tax List'. The results are displayed in a table with columns for the record title, name, and other details. The first result is 'Pennsylvania, Land Warrants and Applications, 1733-1952'. The second result is 'Pennsylvania, Land Warrants and Applications, 1733-1952'. The third result is 'Pennsylvania, Tax and Exoneration, 1768-1801'. The search bar at the top shows 'Searching for...' and 'Results 1-50 of 330,713'. The left sidebar shows 'All Categories' with 'Tax, Criminal, Land & Wills' selected, and 'Tax Lists' is highlighted under 'Tax, Criminal, Land & Wills'.

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

The screenshot shows the search results for Joshua Jones, filtered by the category 'Pennsylvania Tax and Exoneration, 1768-1801'. The results are displayed in a table with columns for the record title, name, and other details. The first result is 'Pennsylvania, Tax and Exoneration, 1768-1801'. The second result is 'Pennsylvania, Tax and Exoneration, 1768-1801'. The third result is 'Pennsylvania, Tax and Exoneration, 1768-1801'. The search bar at the top shows 'Searching for...' and 'Results 1-50 of 179,439'. The left sidebar shows 'All Categories' with 'Tax, Criminal, Land & Wills' selected, and 'Tax Lists' is highlighted under 'Tax, Criminal, Land & Wills'.

**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.

The screenshot shows the search results for Joshua Jones, filtered by the category 'Pennsylvania Tax and Exoneration, 1768-1801'. The results are displayed in a table with columns for the record title, name, and other details. The first result is 'Pennsylvania, Tax and Exoneration, 1768-1801'. The second result is 'Pennsylvania, Tax and Exoneration, 1768-1801'. The third result is 'Pennsylvania, Tax and Exoneration, 1768-1801'. The search bar at the top shows 'Searching for...' and 'Results 1-50 of 5,340'. The left sidebar shows 'All Categories' with 'Tax, Criminal, Land & Wills' selected, and 'Tax Lists' is highlighted under 'Tax, Criminal, Land & Wills'.

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.

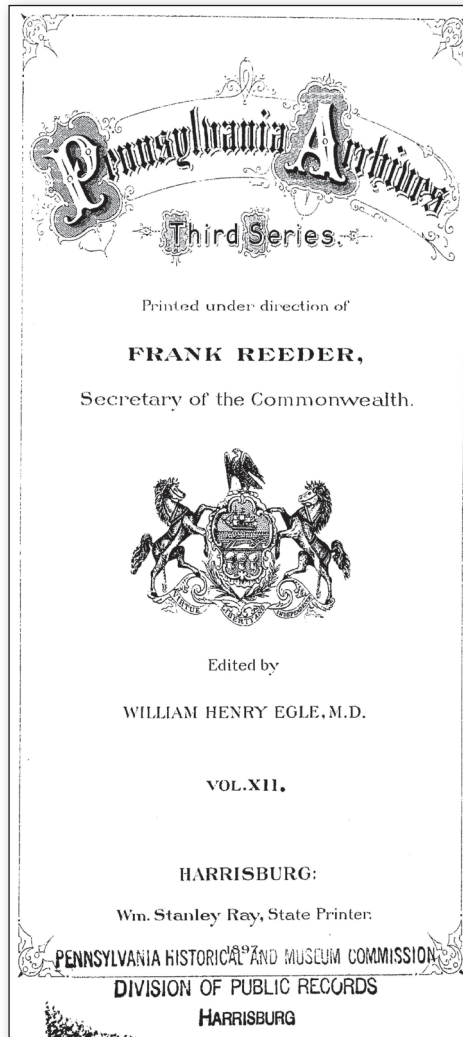


### Case 3 Example: Published Pennsylvania Archives Volumes

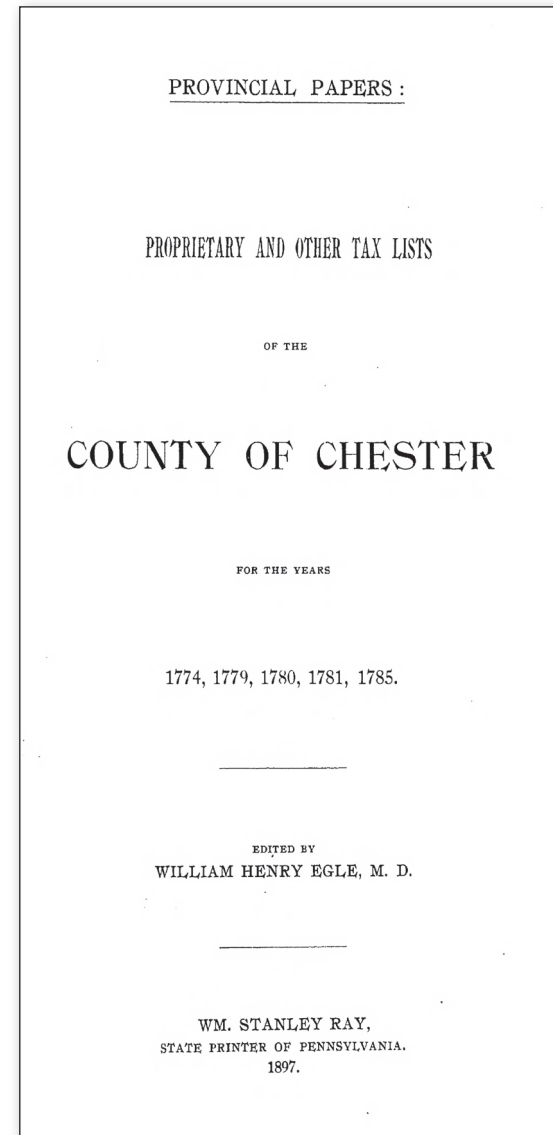
This case example employs a published volume that contains the same records as in Case 1, but they are in a different format. The volume is Pennsylvania Archives Third Series published by Frank Reeder and edited by William Henry Egle, M.D., Vol. XII, 1897. All of this information should be entered in 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

**Inventory of Revolutionary Tax Records in the Pennsylvania State Archives  
Extracted from Tax and Exoneration Lists, 1762-1794, Series #4.61,  
Records of the Office of the Comptroller General Container Listings (RG-4)**

Subcommittee on Revolutionary Taxes,  
Sons of the American Revolution Genealogy Committee  
John D. Sinks, Harold Ford, and Tilghman McCabe, Jr.  
12 May 2016

The Subcommittee on Revolutionary Taxes has determined that the following lists identified by the Pennsylvania State Archives provide evidence of Patriotic Service for the Sons of the American Revolution:

Supply Tax Lists (no later than 1783)  
Liquor Excise Tax Lists (Only entries from April 6, 1781 through November 26, 1783)  
Exoneration lists (no later than 1783).

**Bedford County (Organized 1771)**

1773-1775 16th, 17th, 18th of the 18 Penny Tax, PA (3) XXII, 3-116  
1776 19th of the 18th Penny Tax, PA (3) XXII, 119-156  
1779 Supply Tax, PA (3) XXII, 159-201  
1780-81 Supply Tax  
Supply Tax, Summary Transcript  
1781 Exoneration List  
1782 Supply tax  
Supply Tax, Summary Transcript  
Exoneration List  
1783 Supply Tax  
Exoneration List, Residents  
Exoneration List, Non-Residents  
Return of Lands Granted and Surveyed

**Berks County (Organized 1752)**

1779 Supply Tax, PA (3) XVIII, 175-301  
1780 Supply Tax, PA (3) XVIII, 303-430  
1781 Supply Tax, PA (3) XVIII, 435-560  
Liquor Tax  
1782 Supply Tax

**Bucks County (Organized 1682)**

1776-1781 Liquor Tax  
1779 Supply Tax, PA (3) XIII, 3-111  
1780 Supply Tax  
Supply Tax, Summary Transcript  
1780-1783 Supply Tax, Summary Transcript  
1781 Supply Tax, PA(3) XIII, 115-209 (in part)  
Supply Tax, Summary Transcript (2 items)  
1782 Supply Tax, PA (3) XIII, 211-309  
1782-1783 Liquor Tax  
1783 Supply Tax, Summary Transcript, PA, XIII, 311-415  
Return of Lands Granted and Surveyed, PA (3), XIII, 417-504  
Carriage and Billiard Table Tax

**Chester County (Organized 1682)**

1779 Supply Tax, PA (3) XII, 125-225  
 1779-1780 Liquor Tax  
 1780 Supply Tax, PA (3) XII, 227-361  
 Supply Tax (Rough Draft)  
 1781 Supply Tax, PA (3) XII, 363-662  
 Supply Tax, (Rough Draft; pp. 1-143 missing)  
 Additional Supply Tax, (True copy)

**Cumberland County (Organized 1750)**

1778 Supply Tax, PA (3) XX, 3-114 (Very Fragile)  
 1779 Supply Tax, PA (3) XX, 115-248 (Very Fragile) (1st pt of MS Missing)  
 1780 Supply Tax, PA (3) XX, 249-384 (Very Fragile)  
 1781 Supply Tax, Assessor's List, PA (3) XX, 385-532 (Very Fragile)  
 1781-1782 Supply Tax, Summary Transcript (Twps: Armagh, Derry)  
 1782 Supply Tax, PA (3) XX, 535-682 (Very Fragile)  
 Additional Supply Tax (Very Fragile)  
 1782-1785 Liquor Tax

**Fayette County (Organized 1783)**

1783 Supply Tax, Delinquent Non-Residents

**Lancaster County (Organized 1729)**

1779 Supply Tax, PA (3) XVII, 489-685 (fragile)  
 Additional Supply Tax and 1780 Supply tax  
 1781 Supply Tax  
 1783 Supply Tax (6 parts)

**Northampton County (Organized 1752)**

1781 Supply Tax, Summary Transcript  
 Additional Supply Tax, Summary Transcript  
 [Note: Many additional Revolutionary tax lists are in the Northampton County Archives.  
 JDS]

**Northumberland County (Organized 1772)**

1778-1780 Exoneration List From Supply Tax, PA (3) XIX, 401-438  
 1781 Supply Tax, PA (3) XIX, 439-492  
 1782 Supply Tax  
 1783-1784 Supply Tax, PA (3) XIX, 543-577

**Philadelphia County (Organized 1682)**

1774-76 Minutes of the County Commissioners  
 1779 Supply Tax, Summary Transcript, Part I, PA (3) XIV 469-838  
 1779 Supply Tax, Summary Transcript, Part II, PA (3) XV, 3-185  
 Supply Tax, Assessors Return (Not Published)  
 Additional Supply Tax, Summary Transcript, Parts I and II PA (3) XV, 3-185  
 1780 Supply Tax, Summary Transcript, Part I, II, PA (3) XV, 371-577 (pt. 2, not pub.)  
 Additional Supply Tax, Summary Transcript, Part III, PA (3) XV, 187-270  
 Additional Supply Tax, Summary Transcript Part XV, PA (3) XV, 271-367  
 1781 Supply Tax, Summary Transcript, Part I, PA (3) XV, 579-689  
 1781 Supply Tax, Summary Transcript Part II, PA (3) XV, 689-789  
 1781 Supply Tax, Summary Transcript Part III, PA (3) XVI, 3-90  
 [Note: The posted inventory erroneously identifies this list as 1789. JDS]  
 Supply Tax, Summary Transcript Part II, PA (3) XVI, 176-273  
 1782 Supply Tax, Part I (Twps.)  
 1782 Supply Tax, Part II (Wards and Twp.)  
 Supply Tax, Summary Transcript (missing)  
 Supply Tax, Summary Transcript Part III, PA (3) XVI, 275-397  
 Supply Tax, Summary Transcript Part IV, PA (3) XVI, 397-521  
 1783 Supply Tax, Part I, PA (3) XVI, 523-727 (Pub in part)  
 Supply Tax Part II, PA (3) XVI, 729-837  
 Supply Tax Summary Transcript, Part I - (Twps.)  
 Supply Tax, Summary Transcript, Part II (wards) (Not Published)  
 Carriage and Billiard Table Tax (also on Microfilm Roll Misc.-16)

**Washington County (Organized 1781)**

1781 Supply Tax, PA (3) XXII, 699-782  
 Exonerations From Supply Tax (not pub.)  
 1782 Supply Tax  
 Exonerations From Supply Tax  
 1783 Supply Tax  
 Exonerations From Supply Tax

**Westmoreland County (Organized 1773)**

1783 Supply Tax  
 Supply Tax, Summary Transcript (Rough Draft)  
 Supply Tax, Assessor's Returns  
 Tax Delinquents  
 1783, 1785 Supply Tax, Summary Transcript

**York County (Organized 1749)**

1762-1781 Audit of Tax Receipts  
 1779 Supply Tax  
 1779 Supply Tax, PA (3) XXI, 3-163 (copy)  
 1780 Supply Tax, PA (3) XXI, 165-324  
 1781 Supply Tax, PA (3) XXI, 325-492  
 1782 Supply Tax, PA (3) XXI, 493-655  
 1783 Supply Tax, PA (3) XXI, 657-820



# 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/hogs-head 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 <b>wheat</b> , or two bushels of <b>Indian corn, rye, or barley</b> , or ten pecks of <b>oats</b> , or fifteen pounds of <b>hemp</b> , all sound, clean, and merchantable, or twenty eight pounds of inspected <b>tobacco in transfer notes</b> . (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 <b>payable in money or tobacco</b> [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 <b>money, tobacco, hemp, flax, and flour accepted in payment.</b> [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. <b>This tax was repealed before it took effect.</b>
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. “... <b>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</b> [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 <b>specie, new bills of credit, inspected crop tobacco, or hemp</b> 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 <b>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</b> [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. <b>One half of the personal property tax is payable in specie, tobacco, or hemp and the other half in specie, tobacco, hemp, or flour</b> [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 Henning, 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 exempts...." [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 “ <b>An act for calling in and redeeming certain certificates</b> ” [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 do 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	<b>Starts in 1784</b> (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  
John D. Sinks, Harold Ford, and Tilghman McCabe, Jr.



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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*

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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, Reed by Wm Loving Commissary Lower District Amh' 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 <sup>o</sup> 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 Reed by Wm Loving Com <sup>y</sup> Specific from Sep <sup>m</sup> 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		<p><i>1779 Purchases, List of Forage and Sundries of Capt. Culbertson</i>– “A List of Vouchers to be taken by Capt Culberson &amp; 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”</p> <p>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.</p>
Berkeley County	May 1779 • Ch. 18	<i>1781 Specific Tax, Ephraim Worthington’s Return</i> – “A return of Grain Rec <sup>d</sup> at Eph <sup>m</sup> 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 <sup>s</sup> 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	<p><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 <b>NOT</b> provide evidence of Patriotic Service for those listed as <b>INSOLVENTS</b>.</p> <p>See Unspecified Counties, the two returns of Thomas Bracey.</p>



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

County	Statute	List Details
<b>Buckingham County</b>		<i>Purchases, Cattle Collected but Not Yet Driven</i> – “Beef Cattl 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.
<b>Caroline County</b> The first four lists are for 1780 and 1781 and include corn as one of the payable commodities. Only one tax authorised 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 Colected 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 Broaddus</i> – “March 31 1781 Tax Corn recd by Robert Broaddus.”
	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 Broaddus, 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 accot 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 Broaddus dated 21 May 1781.
<b>Chesterfield County</b>	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.
<b>Culpeper County</b>	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.
<b>Goochland County</b>	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.
<b>Henrico County</b>	May 1782 • Ch. 3	<i>1783 Bounty Tax Errors</i> – “An Account of Insolvencys & 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
<b>James City County</b>	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.
<b>King William County</b>	May 1779 • Ch. 18	<i>1780 Specific Tax, William Degge's List</i> – “An acco <sup>t</sup> Grain Tob <sup>o</sup> &c Rec <sup>d</sup> for Taxes together with the name of each person from whom Rec <sup>d</sup> ” and last page, “King William County April 10 <sup>th</sup> 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]
<b>Louisa County</b>	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 Spc. 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.
<b>Lunenburg County</b> <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 Comissrs 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.
<b>Prince George County</b>	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.
<b>Shenandoah County</b>	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.”
<b>Southampton County</b>		<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.
<b>Spotsylvania County</b>	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 <sup>th</sup> Oct <sup>r</sup> 1782 Richd[?] Payne Com <sup>r</sup> .” 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 <sup>t</sup> of the Specifick Tax, Rec <sup>d</sup> 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 <sup>th</sup> 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 Warehs 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]
		<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.
Unspecified Counties		<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

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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 Sherif, for William Morton late Sherif.”  “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

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**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](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 sheriffs 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 <sup>b</sup>	1782-83
Albemarle	1782-83 <sup>b</sup>	1782-83	Lancaster	1782-83	1782-83
Amelia	1782-83	1782-83	Loudoun	1782-83 <sup>b</sup>	1782-83
Amherst	1782-83 <sup>b</sup>	1782-83	Louisa	1782-83 <sup>b</sup>	1782-83
Augusta	1782-83 <sup>b</sup>	1782-83	Lunenburg	1782-83 <sup>b</sup>	1782-83
Bedford	1782-83 <sup>b</sup>	1782-83	Mecklenburg	1782-83 <sup>b</sup>	1782-83
Berkeley	1783	1782-83	Middlesex	1782-83	1782-83
Botetourt	1783 <sup>b</sup>	1782-83	Monongalia	1783 <sup>b</sup>	X
Brunswick	1782-83	1782-83	Montgomery	1782	1782-83
Buckingham	1782-83 <sup>b</sup>	1782-83	Nansemond	X	1782-83 <sup>b</sup>
Campbell	X	1782-83	New Kent	1782-83 <sup>b</sup>	1782-83
Caroline	1783	1782-83	Norfolk	1782-83	1782-83
Charles City	1782-83 <sup>b,c</sup>	1782-83	Northampton	1782-83	1782-83
Charlotte	X	1782-83	Northumberland	1782-83	1782-83
Chesterfield	X	X	Orange	1782-83 <sup>b</sup>	1782-83
Culpeper	1782-83 <sup>b</sup>	1782-83	Pittsylvania	1782-83 <sup>b</sup>	1782-83
Cumberland	1782-83 <sup>b</sup>	1782-83	Powhatan	1782-83	1782-83
Dinwiddie	1782-83 <sup>b</sup>	1782-83	Prince Edward	1782-83 <sup>b</sup>	1782-83
Elizabeth City	1782	1782-83	Prince George	1782-83	1782-83
Essex	1782-83 <sup>b</sup>	1782-83	Prince William	1782-83 <sup>b</sup>	1782-83
Fairfax	1782-83 <sup>b</sup>	1782-83	Princess Anne	1782-83	1782-83
Fauquier	1782-83 <sup>b</sup>	1783	Richmond	1782-83	1782-83
Fluvanna	1782-83	1782	Rockbridge	1782-83 <sup>b</sup>	1782
Frederick	1782-83 <sup>b</sup>	1782-83	Rockingham	1782-83 <sup>b</sup>	1782-83
Gloucester	1782-83 <sup>b</sup>	1782	Shenandoah	1782-83 <sup>b</sup>	1782-83
Goochland	1782-83	1782-83	Southampton	1782-83 <sup>b</sup>	1782-83
Greenbrier	1782-83 <sup>b</sup>	1782	Spotsylvania	1782-83 <sup>b</sup>	1782
Greensville	1782-83	1782-83	Stafford	1783 <sup>b</sup>	1782-83
Halifax	1782-83 <sup>b</sup>	1782-83	Surry	1782-83	1782-83
Hampshire	1782-83	1782	Sussex	1782-83	1782-83
Hanover	1782-83	1782-83	Warwick	1782-83 <sup>b</sup>	1782
Henrico	1782-83 <sup>b</sup>	X	Washington	1782-83 <sup>b</sup>	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 <sup>b</sup>	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.

<sup>b</sup> List is available commercially through [www.BinnsGenealogy.com](http://www.BinnsGenealogy.com).

<sup>c</sup> 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*

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**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 <b>INSOLVENTS</b> do <b>NOT</b> 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 I charged with opposite their Names," on page 15. Those listed as <b>DELINQUENTS</b> do <b>NOT</b> 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 &amp; 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>

County	List Details
<b>Shenandoah County</b> <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.
<b>Southampton County</b>	<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.
<b>Spotsylvania County</b>	<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.
<b>Surry County</b>	<i>1782 Tax Payments</i> – “A List of the Collection in Surry Co made by Wm Marley Sh <sup>f</sup> since the last payment of whom received” and on the 7 <sup>th</sup> page “At a Court contd & held for Surry C <sup>o</sup> April the 23 <sup>rd</sup> 1783.” The list provides evidence of Patriotic Service.
<b>Warwick County</b>	<i>1782 Tax Payments</i> – “A List of Payments of the revenue Tax in Warwick County Dec <sup>r</sup> 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.
<b>Williamsburg</b>	<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
<b>Chesterfield County</b>	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.
<b>Henry County</b>		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</p> <p>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.</p> <p>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”</p> <p>and at the end of the list</p> <p>“May 2, 1780</p> <p>Received of the Commissioners of Henry County a copy of the foregoing List which I promised.</p> <p>The same agreeable to Law.</p> <p>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.</p> <p>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.

### Using a Specific Tax List

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

[illegible]

	Person's Name	Wheat	Corn	Oys.	Daily	Cats	Hemp	Tot. <sup>c</sup> 3
27	John Mayo	2	24					
	Samuel Emerson	8	4 Bush			12 1/4	150	
	Detto	4	8					
	Lee Harris	9						252
	Frank Lee	2						28
x	Mrs. Rud Jon	2						56
	Alonzo & Shelia	2						56
	Nicht M. Guly	1						28
	Thomas A. Duffin	3						168
	William Barnett	p						84
	Matthew Harris	10						63
29	Joseph Welch	1	2					737
	Robert Robertson	2	1	2				
x	David Reid	2	4					
	Oliver Hendon	1					15	
30	John Griffin	3					45	
	David Thompson	1					15	
	Allen Simpson	1					15	
x	Conelius Rife	1					15	
	Robt Anderson	1					15	
31	Thomas Eades	4	3					
	or Campbell							
	William Wright	3				2 1/2	30	
	William Small	1					15	
	Bory Carpenter	1					15	
	Wm. H. Knight	1					15	
	William W. Knight	1					15	
	John J. Jags	9	one Emery					224
	Fresha Evans	7						196
	Harold Farnham	3						84
	Isaac Pillsbury	2						56
	Archd. A. James	1						28
	John Lobban	1						28
	Tom Hardy	1						28
	Robt Hardy	1						28
	John Montague	2	at Red Tail Ore			4 1/4	360	224
		8	41					672



Berkeley County  
Personal Property  
1783

Receipts Names										Amount	Total
George Cunningham	1									1.49	
William Bell	1									1.17	
William C. Brown	1									1.43	
John C. Bell	2									1.10	
William C. Brown	1									1.03	
Edward Chapman	1	2								2.34	
John Chapman	1									1.13	
George Cunningham	2	2	3							5.9	
Charles Davenport	1									1.13	
John Davenport	1									1.13	
George Davenport	1									1.13	
John Davenport	1									1.13	
George Davenport	1									1.13	
John Davenport	1									1.13	
George Davenport	1									1.13	
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John Davenport	1									1.13	
George Davenport	1									1.13	
John Davenport	1									1.13	
George Davenport	1									1.13	
John Davenport	1									1.13	
George Davenport	1									1.13	
John Davenport	1										



## 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).

[illegible]