

The Annual Virginia Tax Lists^[1]

From 1782 on, aside from probate records, and marriage records, the annual Virginia county tax lists are the probably most valuable genealogical resource generally available, provided they are carefully abstracted in full for each year, and interpreted correctly. These lists, the personal property tax lists, and the land tax lists, are a virtual inventory of taxable property-owning Virginia males from year to year, and their comings and goings, and associations by proximity in the meantime, constitute a virtual research outline, telling us who, and where we need to research.

To make the most of the Virginia state personal property tax lists, which begin in 1782, one needs to understand something of their history as county tithables lists during the colonial period, as well as their correspondence to the evolving tax law, as set forth in *Hening's Statutes*.

Although in Virginia there were taxes on land (during the colonial period these were called "quit rents"), and various import/export duties, the most comprehensive colonial Virginia taxes were assessed on individuals designated as "tithables".

County "Tithables"

In colonial Virginia "white tithable" generally meant an able-bodied male resident of a county aged 16 or over, who was subject to county militia, road service, or for other local duties or taxes levied on his person, such as the parish levy. I have specified "able-bodied" because men who were incapable of labor service due to age or infirmity were exempted as tithables at the county's discretion. Officials, ministers, and members of the military on active service were also exempt, and all such exemptions, like the tax assessment and collection itself, were regulated at the county level.

Even more generally, a "tithable" might mean either a person subject to other taxes, say on land or personal property, or for the parish levy, or a slave might be considered a "tithable" whose tax was owed by his master. Moreover, the particular definition or informal application of the term might vary from county to county, or from year to year. Although the Virginia assembly provided some guidelines as to who might be considered a tithable, the term had no very definite legal meaning outside the county context, or for that matter, within it. Thus, *the term "tithable" is best understood in the indefinite (and somewhat circular) sense as a person who appears on a county tax list either by name or enumeration as a nonexempt county tithable.*

Tithables in Virginia Law

Tithables were legally defined by the colony as men aged 16 and over as early as 1624, and *Hening's Statutes* provides a legislative history of the changing colony and state law respecting tithables, and of the increasingly specific regimens for assessing and collecting the tax. Lest one imagine that *Hening's* tells the whole story, it should be understood that virtually all colonial taxes were assessed and collected at the county level,^[2] and applied to county purposes, and that counties had their own revenue-raising purposes and procedures most of which remain obscure because the lists themselves have largely disappeared and what remains of the record is to be found scattered across the county order books. As noted, most colonial county taxes were paid in labor, primarily by militia service and

¹ This summary and explication of the Virginia law and practice regarding tithables and the compilation of tax lists at the county level is based both on my experience with such lists, and on a rather thorough examination of the applicable statutes in William Waller Hening, *The Statutes at Large, Being a Collection of all the Laws of Virginia from the First Session of the Legislature in the Year 1619* (Richmond: privately printed, 1821), more familiarly known as "Hening's Statutes" or just "Hening's". Although the edition of Hening's I've relied on (which is available [online](#)) includes chapter numbers, I have chosen to cite instead to the volume and page#, the date of the legislative session, and the published name of each act.

² Two exceptions were the parish levies and the quit rents, but even these made use of county documents.

labor on the road gangs which constructed and maintained the roads, but the county tax lists generally served multiple purposes, so that it is profitless to debate whether one of rare surviving lists represents a tithables list, *per se*, or a county militia list, or a list to be used for the collection of the parish tax to support the established church.

There were also slave (or “black”) tithables: a colony-wide law of March 1657/8 specified that all heads of household (whether “masters” or “mistresses”) were to return a list of slaves or Indians of their household, aged 16 or over, to the county court during the month of June. In the law of October, 1705, the definition of tithables was extended to all white males, or slaves or Indians of both sexes, aged 16 or over,^[3] and in subsequent decades there was further elaboration of the non-white tithables categories.

Finally, in Oct1777, to meet the exigencies of the war, the Virginia assembly enacted a broad tax on all sorts of property: land, slaves, horses, liquor etc. at the rate of 10 shillings per £100 value, and also a tax of 5 shillings per white poll aged 21 or over.

Augusta County: An Anomalous Example

In November, 1753, a special law was passed exempting all settlers of then AugustaCo from all colony, county, or parish levies from 1754-1769, in order to promote the settlement of the frontier, and this was no doubt a draw for the Presbyterian and German Mennonite settlers who had no interest in supporting the Anglican Church anyway. However, no such law could obviate the need for an active frontier militia to deal with the Indians, or for able-bodied men to develop the roads which were so essential to the remote western communities. I imagine, therefore, that the county tithables/militia lists continued to be compiled during this period as before, though the first relatively complete list for AugustaCo to have survived (besides one batch of militia lists for 1742) is the one for 1777.

The New Virginia Tax Regime of 1782: Personal Property & Land Tax Lists

In November, 1781,^[4] the Virginia Assembly undertook to create a taxing regime to retire its Revolutionary War debts and those of the national confederation of which it was one of the leaders, and to sustain the operations of the state going forward. In 1782 two series of county-compiled tax lists were begun: one termed the land tax list, and the other, the personal property tax list.

The latter continued the Revolutionary War poll (or capitation) tax on white male tithables aged 21 and over, in fact doubling it to ten shillings, and the same tax was extended to all slaves of all ages. At the same time a personal property tax was levied on horses, cattle, and certain capital assets (like stud horses), luxury items (like carriages), and “ordinary” (or tavern) licenses. The two different kinds of assessment information needed to implement these two kinds of taxes were combined in a single list which came to be called the “personal property tax list”.

Meanwhile, the same act imposed a 1% *ad valorem* tax on all owned land, to be assessed against the proprietor wherever he happened to live. For this purpose, a separate series of county land tax lists was created, showing for each piece of land the amount of the acreage, its value, and the name of the proprietor. Amendments to the law in 1786 required that the land tax lists note changes of ownership, and later lists, beginning in 1814, also note whether the proprietor was a resident of the county or not, and the location of the land—the number of miles and the direction from the county courthouse.

Finally, the time for the tax returns to be delivered to the collector was set to the period from March 10th to April 10th.

³ *Henings* 3:258-261: “An act concerning Tithables”

⁴ *Henings* (9:350): “An act for ascertaining certain taxes and duties, and for establishing a permanent revenue”

In keeping with colonial practice, most of the lists from the period 1782-1786 were compiled by militia captains functioning as tax men for their districts. The lists from this period were not compiled in any standard way, but they were typically alphabetized within each district, then consolidated into a single faircopy list, which, however, preserved the original sub-lists as so many jumbled, alphabetized sections of the county list as a whole. Unfortunately, these separate sections weren't usually identified as such, so one can only try to infer the locations they covered by considering the collections of names in each sub-list.

By re-purposing the county tax lists as state poll tax lists, and raising the age of all tithables listed by name to 21 or over, the new statewide lists of 1782 and afterwards no longer served the aims of the county lists, which was to list all tithables aged 16 and over. It may also have inspired some of minor tithables (or the persons chargeable for them) to withhold taxes or labor services they owed to the county. To remedy these and other defects in the 1781 law, the Assembly passed a series of amendments in an act of May 1783,^[5] one of which explicitly authorized the counties to continue to compile lists of tithables aged 16 or over to be used for parish levies, or for other taxing purposes of their own.

The Personal Property Tax Lists of 1787 and Thereafter

In October, 1786 the Virginia Assembly made sweeping changes to the tax laws, affecting not only the categories of poll and personal property taxed, but also the manner of collection. The legislation even included a standard form for the tax commissioners to copy, though this is unique to the year 1787: the tax laws were to change again the next year.

Under the new scheme, the tithables age of 21 was continued but it was required explicitly that every tithable aged 21 or over be listed by name, showing also the person chargeable for his tax. Explicit provision was also made to list the number of white males in a household aged 16-20; this was no doubt to accommodate the counties in their desire to at least enumerate these younger men, and associate them too with a chargeable. At the same time, black (slave) polls were to be broken out in two age categories: 16 and over; and 12-15.

It was also mandated for the first time that the tax collectors (called tax commissioners) make a systematic canvass of their district starting on March 10th of the year, knocking on doors to solicit the returns, instead of passively waiting for them to be delivered by the heads of household, or the chargeables, to a central location. And as evidence that a systematic canvass had indeed been made, the commissioners were required to note the date each such return was gathered. Since it had become the usual practice since 1782 to alphabetize the lists by first letter of surname, this requirement of noting the date the information was gathered restored some indication of neighborhood—a circumstance of great significance to the interpreting genealogist.

Tax Law Changes for 1788

The law of 1786 also continued the high, ten shilling, tax on polls, and this provision, combined with what was probably a more effective method of compiling tax information, evidently set off howls of protest, because before the end of the tax year of 1787, the ten shilling tax was repealed, retroactively. At the same time certain other changes were enacted to make the tax less burdensome both to assess and to collect. Slaves under age 12 were made exempt, cattle were dropped from the list

⁵ *Hening's* 12:289-291: "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"

of taxable property, and so, unfortunately, was the requirement that all white male tithables aged 21 and over who were chargeable to others be associated explicitly with their chargeables.

Most importantly, since the state poll tax was effectively abolished for white tithables in 1787, *the age of white male tithables on the lists from 1788 on reverted to 16.*

However, I have seen several cases where the lists for 1788, which should have been revised in accordance with the 1787 amendments, continued some of the original categories of the unique year 1787, so care should be taken with interpreting the lists for the years immediately following 1787.

In fact, post-1787 the headings of the white male tithables column can be quite misleading and confusing, and can vary from list to list and from year to year. Most commonly they read “White Tithables” or “Free White Tithables” or “White Males”, and only occasionally is the age of “16 and over” specified. We are fortunate that this category of enumerated tithables was continued, because strictly speaking, by 1788 the original county concept of “tithable” had become largely an anachronism. The counties had long since had to generate and maintain separate militia lists, and parish levies were abolished after the war since the Anglican Church was disestablished. Road maintenance orders continue to appear in the county order books, and the courts were still required to draw juries from the general population, but the new state-mandated tax lists of chargeables, most aged 21 and over, were probably superior for that purpose to the old county tithables lists.

Despite the variant columnar headings for the Virginia personal property tax lists *from 1788 on, it can be reasonably presumed that the numbers in the first column represent the number of white males aged 16 or over associated with the household of the named chargeable, including himself.* Thus for most households, the number in this category is “1”.

Tithables, Chargeables, and Household Heads, from 1778 On; Inferring Ages from the Virginia Tax Lists

We may summarize, then, that for county purposes, a “tithable” was a white male (whether free or indentured), or a slave, of nominal working age. Usually this age was 16, although later slaves aged 12-15 were also counted as tithables. In Virginia, the only women who were ever county tithables were slaves.

Although taxes were assessed on tithables and on personal property, the names on most of the county tax lists are those of the person *chargeable* for the tax, and for 1782 and after, this was made explicit by state law. Generally speaking, tithables were associated with households, and the household head was the chargeable. Thus, although a white woman could never be a tithable, she could be a head of household and a chargeable, either for tithables harbored in her household, or for personal property that she owned. Although tithables themselves were not generally named on tax lists (unless they were also the chargeables), they were always enumerated.

One would like to be able to infer that the chargeables named on the Virginia tax lists were all aged 21 or over, and generally speaking, such an inference would be correct. But there are many kinds of exceptions.

Thus, we might imagine a young married couple, with the husband still under the age of 21, either living in the household of husband’s father, or perhaps occupying their own household on a part of the father’s land that hadn’t yet been formally deeded to the husband because he was still underage. Or there might, after all, be a deed, even though there might be some question as to the title if the husband were still underage. Under these varying circumstances, the tax commissioner might either list the father as the chargeable for his married son as tithable, or there might be a separate listing for the son as his own tithable, even if he continued to live with his father. The age of the married son might also affect the commissioner’s decision regarding the accounting. If there was a deed, though,

the son's name, and not the father's should appear on the corresponding land tax records for the year, and this might also be the case if the son was merely in possession of a piece of his father's land.

Another common situation in which these ambiguities might occur is when a father died leaving sons who were almost of age, or at any rate of age 16 or over, and thus county tithables. Such households are most often listed with "< name of the father >'s estate" as the chargeable, or sometimes the widow would be named as the chargeable. Usually, when the oldest son came of age, he would be named as the chargeable (assuming that the estate had been settled), or at that time if he had any brothers aged 16-20, they might appear on the list by name for the first time too—or not. exceptions.

Or, for a third example, suppose that in 1785 when the state poll tax was in effect a household consisted of three adult male, each subject to the tax: the father of the family; a 22 year old son living with his father; and an adult hired man. Each of these adults would have been responsible for their own poll tax, but despite the requirements of the law that the "commissioners ... call on every person subject to taxation" it might well be that, as a convenience to the commissioner, only the chargeable's name would appear on the list, leaving the details of payment to be worked out between the chargeable and his/her charges.

The tax commissioner was concerned primarily with assessing and collecting the tax no matter who paid it, so as long as he believed that he had the correct number of tithables (and all the personal property of the household inhabitants accounted for), and he had an acknowledged chargeable for the tax, he would most likely have been satisfied.

From these considerations we can conclude that it is legitimate to make cautious inferences from these tax lists about white males coming of age, provided that one is able to examine a continuous swathe of annual tax lists for the period in question, but one needs to try to buttress such inferences with evidence from probate, land, and other records.

The problems of inference from the Virginia tax lists are analogous to those respecting the pre-1850 USCensuses where only the head of household is listed by name, and the other members are merely enumerated by sex and age categories. Usually, when such a household looks like a simple nuclear family of man and wife, with a number of children of mixed sex all below a certain age, it is what it appears to be—but exceptions abound. However, the USCensus was only taken every ten years, while the tax lists are annual. Thus, the secret to valid inference from the tax lists is to compile them all, for every year.

Summary, Virginia Tax Law Changes Respecting Tithables and Personal Property Tax Lists

- before 1778 - white male tithables age could vary but generally set at 16+ (16 and over)
- 1778 - white male tithables of 21+ became subject to 5 shilling poll tax
- 1782-1786 - only white male tithables 21+ included, as polls; slaves also taxed as polls; personal property (horses, cattle, etc.) taxed at the state level
- 1787 - only white male tithables 21+ included, as polls—tax bumped to 10 shillings per head; tax info collected by itinerant tax commissioners, and dates recorded
- 1788 on - white male tithables age reverts to 16+ as state poll tax is abolished in 1788

Inferential Rules, and Rules of Thumb for Interpreting Tax List Data

The first rule is to understand the category of persons listed by name. To repeat from above: Except for the year 1787, those listed by name on a personal property tax list are persons chargeable for a tax—for themselves as tithables, and/or for any other tithables or taxable personal property associated with their household. Thus, most chargeables are also householders, but they need not be tithables themselves, as they might in an exempt category: officials, widows, or men excused on application by virtue of age or infirmity.

For the period, 1782-1787 those listed by name were aged 21 or over.

In 1787, uniquely, *all* non-exempt white males aged 21 or over were listed by name, not just chargeables, and if they were not chargeable for their own poll tax, they were listed in association with the person who was.

From 1788 on, a chargeable might be a male as young as 16, though most minor males were associated with the household of another who was chargeable for their tax—most likely the household of their father or widowed mother (or if married, perhaps their father-in-law), or that of a guardian or master, if they were apprenticed.

A few of these lists state relationships directly, but mostly they just provide strong circumstantial evidence of relationships. By analyzing all the lists for a series of years one can pretty reliably tell within a year or so when a person died and/or removed to another county, or when a young man turned 21, or 16, and in the latter case, who his father (or widowed mother) was likely to be.

Of crucial importance are the dates the tax was gathered for the lists of 1787 on, because when multiple chargeables with the same surname all have their information gathered on the same day, it almost always reflects close neighborhood, and therefore probably close relationship. Where an established chargeable with a particular surname is joined on the tax list one year by another person of the same surname, and the gathering dates are the same or close, the new person is likely to be a son just come of age; this circumstantial evidence becomes even more persuasive if the number of the established person's white male tithables aged 16-20 decreases by one in the same year. Sometimes the evidence for father-son relationships becomes more complicated, as when a son will be listed as a chargeable one year, but revert to a member of his father's household the next. One needs to pay close attention to the fluctuating numbers of white male tithables and try to match up the numbers each year to the known sons, bearing in mind that most sons acquired land from or near their fathers, and often continued to share a household with him for a while even after coming of age or marrying.

Even during the period from 1782-1787 when the state poll tax was in effect, a household might consist of several free adult males, each subject to the tax, but (except for 1787) only one of them would be named. For example, in 1785 a 22 year old son living with his father, and a free adult hired man in the same household would have been themselves responsible for their own poll tax, but despite the requirements of the law that the "commissioners ... call on every person subject to taxation" it might well be that only the chargeable's name would appear on the list, leaving the details of payment to be worked out between the chargeable and his/her charges.

In general, important as the personal property tax records are, their evidence doesn't stand on its own: it needs to be corroborated by other records—by the corresponding land tax records and the land records themselves, or by the probate or other court records.

Finally, it's of the greatest importance to recognize that *the tax commissioners and the sheriffs of the various counties quite often misinterpreted what the tax laws required of them, or unilaterally tinkered with the standard formats of the lists* to make them more locally useful, or just to save themselves some time. It's essential to be alert to these variations and to take them into account in one's abstracts and their interpretation.

Example Tax Lists from AugustaCoVA, 1790

The examples on the following pages show these alternate styles of headings found on two of the AugustaCo personal property tax lists for the tax year 1790, and provide a general illustration of the way Virginia tax lists looked from 1788 on.

In the first example—the 1790 list for the Lower District—the white male column is headed “White Males Above Sixteen Years Old”, while for the second—Commissioner [James] Ramsay’s list of the same year—the heading is “No. of white tithables”. Ramsay was a tax collector in Augusta Co for a decade or more and his headings consistently varied thus from those of most of his peers in AugustaCo and elsewhere, but there are many other examples to be found post-1788 where the age of the county tithables was omitted and they were merely identified as “white”, or “white males”.

The largest number of households in both lists enumerate one male in the first column, regardless of the heading. This represents the most common case of a household headed by a white male who is a county tithable in his own person, but whose household includes no other white males in the household aged 16 or over. At the same time, a few households on both lists are found to include additional male tithables aged 16 or over.

Both lists also include female heads of household. In Virginia, white females were never considered tithables in their own person, but only (if they happened to be head of household themselves) for the personal property in that household. Thus, we find on Ramsay’s list an example of a female-headed household with 0 white male tithables, as well as another with 1.

These lists are meant as illustrations only. It will be seen by looking through a great number of these post-1788 lists that, despite the variation in the headings for the white tithables column, the scope of the category appears always to be the same, and the most common heading for this column “White Males 16 and over”, or the equivalent, most accurately captures it’s meaning. By the same token, it is evident that the term “white male tithables”, except for the state poll tax period from 1777-1787, bore only its traditional county meaning.

AugustaCoVA 1790, 1st Battalion, Lower District

A List of the property liable to Tax, taken in by Joseph Bell in the lower district of the first Battalion of Augusta County for the year 1790

Persons Names & Charact ^r		with Male children under 16	Black children under 16	all blacks above 16 yr old	White Males above 16	no of Acres over 100	Charact ^r of Land	of Persons
1790	With Taxes --							
March 31	Aller James ... Jr.	1	-	-	3			
Apr 5	Apple Michael --	1	-	-	2			
8	Alexander James	3	-	-	12			
	Alexander Andrew	1	-	-	4			
May 30	Alexander Francis	4	2	2	12			
	Anderson Maryneth	1	-	-	6			
	Anderson James ...	1	-	-	2			
	Anderson George ...	1	-	-	5			
	Anderson James Jr.	1	-	-	6			

AugustaCoVA 1790, Ramsay's District

Table of Taxable property within the District of Ramsay's in the County of Augusta for 1790

<i>Persons Names Chargeable with the Tax</i>	<i>White</i>	<i>Black</i>	<i>Widow</i>	<i>Orphan</i>	<i>Minor</i>	<i>Indigent</i>	<i>Other</i>	<i>Notes of</i>
<i>John Andrew</i>	<i>3</i>	<i>-</i>	<i>✓</i>	<i>4</i>				
<i>John Alexander</i>	<i>1</i>	<i>"</i>	<i>"</i>	<i>3</i>				
<i>Gab. Alexander</i>	<i>1</i>	<i>2</i>	<i>"</i>	<i>8</i>				
<i>Genl. Asa</i>	<i>2</i>	<i>"</i>	<i>1</i>	<i>7</i>				
<i>John Austin</i>	<i>2</i>	<i>"</i>	<i>✓</i>	<i>4</i>				
<i>George Allen</i>	<i>1</i>	<i>"</i>	<i>"</i>	<i>2</i>				
<i>Martha Alexander</i>	<i>"</i>	<i>"</i>	<i>✓</i>	<i>3</i>				
<i>Isabella Henry</i>	<i>1</i>	<i>2</i>	<i>"</i>	<i>1</i>				
<i>Mich. Anning</i>	<i>1</i>	<i>"</i>	<i>"</i>	<i>1</i>				
<i>Wm. Hill</i>	<i>1</i>	<i>"</i>	<i>"</i>	<i>1</i>				