

A discussion of Early VA Taxes, Tax Lists, & “Censuses”, followed by a bibliography of published VA Tax and USCensus Substitute sources

This paper provides only an overview. Much more detail on the tax series from 1782 on will be found in the “[Interpreting...](#)” paper for which a link is provided below.

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for more details on this subject, see my additional paper:

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Overview: Virginia Taxes During the Colonial and Early Federal Period

Early Virginians were taxed on their land (real property), and on certain items of personal property. They were also taxed by the head as polls, or as “tithables”. Both types of taxes were collected at the county level, and most of the proceeds were spent there too. The specifics varied considerably over the whole period here considered, not only as to rates, but in the categories of things and persons taxed. Certain broad generalizations can, however, be made.

Land owners were taxed on land they owned in a county, regardless of where they resided. Generally, the amount of the tax was proportional to the acreage, though other factors were sometimes taken into consideration; for example, town lots more heavily taxed than rural property.

The land tax probably evolved out of the old “quit rent” tax—an annual “rent” paid by the feudal leaseholder to his lord. In feudal theory, there was only one property owner, the king or overlord, from whom all held their property on sufferance, and in return for various feudal duties, including payment of this quit rent. Although this framework seems a bit anachronistic on the VA frontier, where land only began to acquire value by virtue of its settlement, and the problem was to induce settlers to take up the land, still, it was the framework people were used to, and it did provide a means for the always-strapped colonial government to raise some revenue. It seems that quite rents were as often as not in arrears (and occasionally a property would lie forfeit therefore), and they fell entirely into disuse by the early 1700s.

Personal property taxes were also laid, especially from 1782 on, on certain items of luxury (like wheeled carriages), and on certain non-real capital assets, like stud-horses, and also on state-granted “ordinary” (or tavern) licenses. These personal property taxes may thus be seen as a tax on wealth and/or business enterprise, and they thereby introduced an element of progressivity into VA taxation.

Tithables as Taxables

There was taxation of persons considered “tithables” from Virginia’s beginnings. This was in the first place a tax carried over from Britain, to raise a revenue to support the established Church of England parishes, into which all of Virginia was divided—until the Revolution. Parish boundaries were coincident with county boundaries, though as the population expanded and new counties were created, parishes expanded with them, were then sometimes divided, and a county might end up with more than one parish. The parish, in turn, not only supported the local established churches and their ordained ministers, it also constituted the minimalist social welfare net that ran workhouses for the poor and prevented anyone from starving to death.

However, the tithables taxation system also collected revenues for county purposes and was administered by the counties, not by the Church. And tithables taxation, which was generally payable in standard measures of tobacco, and sometimes hemp, since specie was always scarce, wasn’t just monetary, it was also a labor tax.

The county tithables lists were thus also lists of the able-bodied males who were both subject to militia duty and attendance at militia meetings on pain of fines, and also to labor levies that were made, chiefly to construct and maintain the few, rough, but vital wilderness roads and trails that made community and commerce possible.

Tithables principally comprised all white males aged 16 or over (including indentured servants), and also slaves of both sexes aged 16 or over, though the ages of tithable slaves was changed occasionally over the years. White women were never considered tithables in Virginia. However, heads of household (who might be non-tithable women, usually widows with no grown sons) were responsible not only for their monetary taxes, but also for mustering their tithables on call.

Special Taxes During the Revolutionary Period

During the Revolution most taxation, *per se*, was suspended, though a special war tax was enacted in 1779, over and above regular taxes (although I suspect many ceased to be collectible), and another one in 1780 specifically for the purpose of calling in and retiring the paper money issued to fund the Revolution (both State paper and the notorious Federal “Continental”). Tithables for these taxes were white males aged 21 and over, excepting those serving in the army or navy^[1]. Probably some of these war tax lists survive, and may help to determine who may have been at war, and when.

Post Revolutionary Taxation: from 1782 on

Starting in 1782 a whole new system of taxation was instituted by the new Commonwealth Assembly^[2] that focused not only on land, but also on personal property. Like the former tithables system, this system of taxation was administered at the county level, but now under the centralized, standardized direction of the Assembly.

In addition, from 1782-1787, a special, and quite onerous poll tax was levied to defray the expenses of the war and to make good on the counterfeit paper currency (the “Continental”) that had been issued to pay the troops and the civilians whose property had been confiscated to support them, but which had lost about 99% of its purchasing power, just like our modern fiat US\$. This special poll tax was abolished after 1787.

As a major change instituted in this new system, although anyone who owned land or personal property was responsible for those taxes, the poll tax was levied only on men aged 21+ and their slaves.^[3] There continued to be county tithables from 1782 on, however, males aged 16+, who were still subject to county militia duty or labor levies, and after 1787, the requirement that only males aged 21+ be listed by name in the personal property tax rolls, was abolished and the age rolled back to the tithables age of 16+, although in practice few minors were liable for personal property or land taxes since as minors they were unable to make binding contracts except with the participation of their fathers or guardians.

At all times in Virginia, persons who would otherwise be tithables, or subject to the new poll tax, were made automatically exempt by state/colonial legislation (principally ministers, public officials, and during wars those in uniform), or could be made exempt upon application by the county authorities on account of age, infirmity, or general inability to pay the tax.

Collecting Virginia Taxes

Like us moderns, colonial Virginians had an annual “tax day” which was standardized statewide to 10 June (or the next day when 10 June fell on a Sunday), by an act of 1705, and reaffirmed in 1748^[4], and remained thus through 1781. The tax information provided by those liable for the tax was supposed to represent conditions as of 9 June of the tax year.

In Nov 1781, just after the Revolutionary War reached its military conclusion with the Battle of Yorktown, comprehensive reforms of the tax system were enacted, to take effect in 1782.^[5] As part of this reform, tax day was changed to the 10th of March.

¹ Hening's [10\(May1780\):241](#) et.seq.

² Hening's [10\(Nov1781\):501-517](#).

³ In modern usage, a poll tax is generally understood as a head tax levied on voting citizens, but in Virginia until well into the 1800s only white male landowners were allowed to vote, and the best surrogate for the "voters tax", if there had been one, would have been the land tax.

⁴ *Hening's Statutes at Large*, [3\(Oct1705\):258-261](#), and [6\(Oct1748\):40-44](#)

⁵ Hening's [10\(Nov1781\):501-517](#)

On tax day, persons liable for taxes on property or tithables were required to make their returns to a county-appointed tax commissioner for the subject's district of residence, at a publicly advertised place—usually at the county courthouse or its environs. If sick, or possessed of some other good excuse, the return could be deferred until the end of June. The tax commissioner was then required to collate these lists, and furnish a fair copy of the whole to the August county court, where it would be publicly posted to help ferret out tax cheats, with rewards for informers. Provision was also made for the assessment to be challenged, and a few lists of tax “alterations” occasionally survive.

Although significant financial penalties threatened “concealers” of tax information, compliance must have been a chronic problem because in supplementary legislation of Oct1786,^[6] the tax officials were required to get out and ride circuit collecting the information, instead of sitting passively at the county courthouse waiting for the sheep to present themselves for shearing. Instead of 10March being a universal “tax return day”, 10March became the day each commissioner was supposed to begin his circuit, and he was supposed to note and report the actual date the information was gathered from each chargeable individual. However, the tax information for all was still supposed to be, nevertheless, as of 9March.

The Commissioners were instructed to prepare the individual's return themselves if it seemed advisable (not everyone could read & write), then read or show it to the affected party and gain his assent, as shown by his signature or mark. These returns were called “vouchers” and were then used by the commissioner (when his collection of vouchers was complete) to make four copies of an alphabetized fair copy list for delivery to the County Clerk by the end of May, along with the vouchers, so that the Clerk could audit and certify the lists. The Clerk then returned one copy to the commissioner for use by him, or his successor next year, kept one copy for his own records, forwarded one copy to the County Sheriff who was responsible for collecting the tax, and one copy to the State solicitor so he could audit the Sheriff. What became of the original vouchers once the lists had been certified, I have not been able to determine.

The sheriff, incidentally, was appointed by the colonial or state administration, and he was personally liable for the full amount due from the county to the central government. That is why the sheriff was necessarily a man of substance, and was typically bonded by wealthy friends.

The certified personal property tax lists which resulted from this process were used for assessing and collecting all colony/state and county taxes, *except* for the land tax. Land tax information was gathered in the same way and at the same time by the tax commissioners, and separate land tax lists were prepared and certified. I have not been able to ascertain the details of this procedure.

⁶ *Hening's* [12\(Oct1786\):243-254](#)

Colonial & Early Federal Virginia Tax Records

Quit Rent & Land Tax Records

Land patent records were of course maintained centrally, although land transfers, whether by deed or testament, were recorded by the county. The central land tax was the quit rent, and various quit rent rolls survive, with those for 1704 thought to be fairly complete. Interestingly, the original surviving records still reside at the PRO in London, England, although there are transcripts at the Library of Congress, and the rolls of 1704 have been published in several formats; these are considered a quintessentially valuable census for their period, even though only a small %age of Virginians owned land.

Beginning in 1782, with the Federal period, the quit rents were replaced by the annual county land tax. Most of these land tax records are extant and available on microfilm at the Library of Virginia (LVA, formerly known as the VA State Archives) in Richmond.

Tithables & Personal Property Tax Lists

County lists of householders were often used for several purposes.

The first lists of inhabitants taken by the counties were typically denominated “militia lists”, and consisted of the names of adult white male householders resident in a particular neighborhood.

The first taxes assessed in such frontier counties as Augusta, due from all of those listed, took the form of militia service for fixed terms, or of supervised labor service to construct and maintain the roads. Often, but not necessarily, the captains of militia, who presided over each militia unit, and who assessed the taxes for their militia districts, were also the county justices.

As taxes became payable in money, the old militia lists were used as a basis by the first tax commissioners, who were charged with assessing and collecting the tax for their (militia) district, on behalf of the county sheriff, who was held personally liable for the whole of the county tax.

The tax commissioners’ fair copies, collated from the “vouchers” (returns) of those heads of household chargeable with poll or property tax, came to be known as “tithables lists.” These were used to compile other, related tax lists—lists of tax alterations, or tax delinquents, and they were the basis as well for the vestry tax lists, where the tax was assessed by (Episcopal) parish.

Examples of typical fair copy lists, are those returned to the fall court for MontgomeryCoVA in the early 1800s. These are headed by the name of the tax commissioner, and dated with the current tax year. At the end they have been annotated with the county clerk’s notice of certification, bearing a date in September. The individual entries are sorted, first, by the first letter of the chargeable’s surname, and second, by the information gathering date for that individual.

The sweeping tax legislation of 1781 defined two set of tax lists, personal property, and land tax, and required that a copy of each list be forwarded to the State government; consequently both types of list are to be found at LVA from 1782 on, and from that date, the series becomes relatively complete. Such tax lists as survive before that date are mostly to be found in the County records.

People who didn’t pay their tax, or even bring in their self-assessment, appeared on the county delinquents list for the year. Often these contained annotations showing the status of many of the cases. A common status was “gone west”—ie. the putative taxpayer migrated out, perhaps leaving behind an unpaid tax, which was forgiven because the tax was meant to cover the current year. Non-resident property owners also commonly appeared on the delinquents list, and their place of residence would be noted there.

The so-called “personal property” tax lists, per se, began with the Federal period. I say so-called, because the personal property tax lists initially, from 1782-1787, did double duty as the poll, or head, tax list. The best example of the personal property tax lists are to be found in the virtually complete

set for 1787 compiled by Netti Schreiner-Yantis (and her collaborater), and published as *The 1787 Census of Virginia*. These lists have a line for each tithable, and show, for each, the head of household liable for his/her tax. They also show any items of personal property taxable for that year, and whether the person in question, though nominally a tithable, was nevertheless exempt, and why.

The tax commissioners were required to gather the following information, all but the first item based on the “as of” tax date:

[1]”the date when each list was received,
[2] the persons chargeable with the tax or taxes,
& [3] the number or quantity of every species of property, inserting particularly the names of all free males subject to tax, distinguishing those also subject only to parish and county levy...”.

“Persons chargeable” were understood to be heads of household containing tithables (including themselves), or owning personal property subject to tax. No distinction was supposed to be made between male and female heads of household, but I am sure there were cases (as in the later USCensus) where the term “head of household” was somewhat arbitrarily applied.

The third item is particularly ambiguous, in view of the fact that the 1781 tax legislation was intended to create a single standardized list for collecting all types of taxes (except land taxes) in all the counties, even though the actual provisions could still vary from county to county and from year to year. These provisions, as implemented in 1787, and represented on the tax forms used for that year, are clear enough: those required to be named are white male tithables aged 21 and up, and female heads of household chargeable for either resident tithables, or for personal property under their control.

On the 1787 Augusta list, for example, I find three lines for a Saml. McCune “self”, followed by a line for Jams. McCune, and one for Alexr. McCune, as tithables, with Saml. shown as chargeable for them. Absent any other information, we are justified in concluding from this only that Jam[e]s and Alex[ande]r were white male tithables aged 21 or over, and that Sam[ue]l was chargeable for their tax because they resided with him. A helpful annotation by the tax collector identifies Jam[e]s and Alex[ande]r as “son”s of Samuel, but this information is gratuitous and not to be expected in the usual case.

For more detailed and analytical material on the Virginia personal property tax lists of the early federal period (1782-1788), when the law was changing, and also the formats I use for abstracting these lists, see [this online sample](#) of my personal property tax lists abstracts.

Understanding the Virginia Personal Property Tax Lists of 1782 On

The VA personal property and land tax lists are, in my opinion, second in importance as genealogical evidence only to the probate records, and for many Virginians there were no wills or other substantive probate records when they died. Properly interpreted, a continuous series of annual tax records can show sons gradually coming of age, fathers aging and dying, families removing to another jurisdiction, or dispersing, accumulating and losing land and livestock, and generally going through the changes of family fortune that are endemic to life.

The tax lists also provide crucial evidence of neighborhood groupings, and in the days when roads were poor and scarce, and a person or a family might own only one horse, or none, most transactions, social, economic, legal, or personal, took place within a small cluster of neighborhood families.

There were, broadly, two tax regimens, or annual tax record series, the first from 1782-1786, and the second that began in 1787, and ran, with many changes until the Civil War. Both of these tax record series provide evidence to help localize families within their Virginia counties, which could be quite large.

For the period 1782-1786 each county was divided into from 6-12 tax precincts, and individual county justices, most of them local residents, were appointed to receive the tax information from the inhabitants of their district. Although the lists they each compiled were supposed to be alphabetized by first letter of surname, not all comply with this mandate, and in any case, there were so many of these lists, which were generally just concatenated together to make the final consolidated list, that each list was essentially an inventory of all the adult males who lived in a particular neighborhood.

For the period from 1787 on, a new, even more specific tax gathering procedure was specified by law that divided most counties into two or three districts, and the district tax commissioners were charged with canvassing their district systematically from household to household and noting the date on which they visited each. Not all the commissioners complied with this law scrupulously. Some obviously fudged by grouping their whole half or so of the county under just a few date headings, impossible for them to have traversed in a single day, and in later years these dates were sometimes omitted entirely, but when this law was complied with fully, the fact that the tax information for a small set of households (perhaps just 10 or 15) was gathered on the same date, or within the same few days or week, constitutes strong evidence that they were close neighbors, and if there were adjacent households for people of the the same surname they were likely residents of the same household, or at least lived on the same or adjacent parcels of land.

Inevitably some household heads (or “persons chargeable” for the land and taxable personal property of the household), so sometimes their tax information will turn up on the final consolidated list out of date order. Thus, if one examines a series of lists from year to year, one will often find anomalies, where people who appear to be close neighbors in one year, gave their tax information on widely separated dates in other years. Thus, a judgement factor enters in, with respect to making inferences about family and neighbors, and these inferences should, whenever possible, be confirmed from the corresponding land tax records, and/or from deeds records that provide independent evidence of adjacency or neighborhood.

Except for 1782 (the first year), the gathering of tax information was supposed to begin on the 10th of March, and the information itself was supposed to be “as of” March 9th. The returns to the county clerk or the sheriff were supposed to be filed by May, the month that the taxes were due, and the finalized lists, which are our principle source for these original records, were supposed to be delivered to the Commonwealth auditor by August 1st, but all of these deadlines were observed somewhat loosely. For much more detail, and for guidelines, on interpreting these lists, see my additional paper [Interpreting the Annual Virginia Tax Lists from 1782 on, and their basis in Law](#).

My Abstracting Conventions for the Virginia Personal Property Tax Lists

My abstracts have imposed various standardizations on the formats and headings of original texts, and I've sometimes shuffled the columns into their most correct and/or common order across all county lists. The lists from 1787 on have mostly been labeled "A", "B", and sometimes "C", by the original archivists of the films of these lists at the Library of Virginia, and I've sometimes made use of these labels in my list headings, especially where the names of their commissioner compilers aren't obtainable from the original texts..

Text quoted from the list entries themselves is rendered in REM (Robert Expanded Method), which is defined [here](#). Thus, while names will be rendered just as they appear in the original text, except that common given names abbreviated in the standard ways will be expanded within square brackets (as a special case that "Jno" or "Jn^o" will be expanded to "[John]."). Also, all forms of Senior and Junior will be standardized to "Sr" and "Jr". Other abbreviated words will be expanded silently, without such editorial notice.

"Date", where not blank or "----" is the date the tax information was gathered from the householder.

"Src" is either a citation to Binns Online VA tax lists, List A, B, C and page# (perhaps suffixed with "L"eft or "R"ight), or if the abstracts were taken directly from Library of Virginia microfilm, or their digitized images, the number will either be the image# of the digitized film (e.g. "i#123"), or where an image file was made of a particular image a four-digit number that represents corresponding image filename (e.g. "0060" refers to a PDF file named BathVA-PP-Tax_0060.pdf, that resides in a BathVA-PP-Tax folder).

"Person Chargeable" is simply the name of the person from whom the tax was due—usually the head of household. The lists of 1782-1786 were supposed to include, in the Person Chargeable column the names of all residents of the household who were subject to the poll tax: white males aged 21 and over, and all slaves. Usually a tally column for the number of such persons was also included, and sometimes one finds only the tally column. For 1787, uniquely, the names of other white males aged 21 or over who were residents of the same household (thus dependents in some sense) were recorded in a separate column, and sometimes this practice was continued for years..

"{"s (curly brace characters) group Persons Chargeable who are adjacent on lists that don't specify a tax gathering date, or sets of entries that appear adjacent with the same date. Where two or more sets of adjacent sets follow each other in my abstracts, these are separated by "..."

"WhiteMT 21+" or just "WMT21+" are my standard abbreviations for the tally of white males aged 21 or over subject to the poll tax from 1782-1787, though sometimes I've used the headings on the original lists where my inference of their meaning is less than certain.

"WhiteMT 16+" is my standard abbreviation for the tally of white male tithables on the household aged 16 or over, which is usually the first tally column for the lists from 1788 on.

These numbers in the first tally column always include the householder himself, provided that he is actually a tithable or a person subject to the poll tax. Women never were, while men could be exempted on grounds of age or disability.

"BlackT" (or "SlaveT") are my standard abbreviations for the tally of slaves from 1782-1786. Both terms were used prior to 1786, but "black tithables" was made the official term by the new state tax legislation of 1786.

Additional age categories, mandated in some way by ongoing changes in the laws, break down both white and black tithables in different classes, and have varying headings. I have standardized these headings by inference as "WhiteMT 16-20", "BlackT 16+", "BlackT 12-15", or "BlackT 12+".

"Cattle" were only taxed during the period 1782-1787.

"Horses" were always taxed.

The other items that were taxed (besides land and slaves) were wheeled vehicles (taxed by the wheel), billiard tables, stud horses and their activities, and licenses to keep "ordinaries"(public taverns), (or later) to practice as physicians or apothecaries. Because these liabilities were uncommon I haven't provided columns for them, but have sometimes made note of them when they occur.

Sources for Virginia Tax Lists and Censuses

US 1790 Census Substitutes

All but the statistical summaries of the US 1790 Census for VA were burned by the British in 1812. The following works, the first actually published by the US Government Printing Office, represent census substitutes:

Heads of Families at the First Census at the First Census of the United States Taken in the Year 1790: Records of the State Enumerations, 1782 to 1785, Virginia, 2nd ed., U.S. Bureau of the Census (US GPO, 1908; BaltimoreMD: GPC, 1952)

The official substitute for the original burned U.S. Census enumeration for VA.

This synthetic census is a reconstructed enumeration of the households of 39 of the 80 VA counties (and about half the total population), based on “state enumerations” made from 1782-1785, and borrowed from LVA. In a few cases, it is said, county tax lists have been substituted (surrogate censuses for the remaining counties were published in Fothergill, immediately following). These “state enumerations” seem to be the survivors of some sort of census project independent of the standardized poll & property tax enumeration enacted in 1781, since they contain the total number of “white souls” and “blacks” in each household. Or maybe it’s just that some counties interpreted the tax legislation to require this information, or decided to acquire it for their own purposes.

I have constructed an alphabetic table of contents for this book, since there isn’t one, and the counties are grouped first (and incomprehensibly), by the year the original source was compiled (1782-1785), starting with 1782. Sorting by county across source years shows that some counties’ tax lists appear for more than one year and that the lists for some years are only partial (see, for example, the three lists for Nansemond):

Albemarle (1785) 80-81; Amelia (1782) 11-13; Amelia (1785) 81-83; Amherst (1783) 47-49; Amherst (1785) 83-85; Charlotte (1782) 13-15; Chesterfield (1783) 49-51; Cumberland (1782) 15-16; Cumberland (1784) 67; Essex (1783) 51-52; Fairfax (1782) 16-18; Fairfax (1785) 85-87; Fluvanna (1782) 18-19; Frederick (1782) 19-22; Gloucester (1783) 53-54; Gloucester (1784) 68-69; Greenbriar (1783-1786) 109-110 [poll tax lists]; Greensville (1783) 54-55; Halifax (1782) 22-24; Halifax (1785) 87-90; Hampshire (1782) 24-27; Hampshire (1784) 69-72; Hanover (1782) 27-29; Harrison (1785) 90-91; IsleOfWight (1782) 29-32; Lancaster (1783) 55-56; Lancaster (1785) 91; Mecklenburg (1782) 32-35; Middlesex (1783) 56; Monongalia (1782) 35-36; Nansemond (1783) 56-58; Nansemond (1784) 72-74; Nansemond (1785) 92; NewKent (1782) 36-37; NewKent (1785) 92-93; Norfolk (1785) 93-96; Northumberland (1782) 37-39; Northumberland (1784) 74-76; Orange (1782) 39-40; Orange (1785) 96-98; Pittsylvania (1782) 40-42; Pittsylvania (1785) 98-100; Powhatan (1783) 58-59; PrinceEdward (1783) 59-60; PrinceEdward (1785) 100-102; PrincessAnne (1783) 60-62; PrincessAnne (1785) 102-104; Richmond (1783) 62-63; Richmond (city) (1782) 111-119 [local census]; Rockingham (1784) 76-77; Shenandoah (1783) 63-66; Shenandoah (1785) 104-107; Stafford (1785) 107-108; Surry (1782) 42-43; Surry (1784) 78-79; Sussex (1782) 44-45; Warwick (1782) 45; Warwick (1784) 79; Williamsburg (city) (1782) 45-46.

Virginia Taxpayers, 1782-1787, Other Than Those Published by the United States Census Bureau, Augusta B. Fothergill & John Mark Naugle, (1940; BaltimoreMD: GPC, 1999)

Fothergill's supplement to the GPO publication.

The principal purpose of this work is to supply as near as possible the same data for the other half of VA counties. The front matter here is equally inadequate, but Netti Shreiner-Yantis, editor of *The 1787 Census of VA*, says, in her preface that Fothergill "logically" emulated the methods of the compilers of the official publication. The columnar format in this book is the same as the former, but the headings are "poll" and "slave". This would seem to reinforce the idea that the "white" category of the former represents the number of county polls (white males of 16 and over), and that the "black" category is meant to exclude free blacks.

Here are the counties covered by Fothergill, and the tax years used:

Accomac (1787); Augusta (1782); Bedford (1782); Berkeley (1782); Botetourt (1784); Brunswick (1782); Buckingham (1782); Campbell (1785); Caroline (1783); CharlesCity (1783); Culpeper (1783); Dinwiddie (1782); ElizabethCity (1782); Fauquier (1782); Fayette (1787); Goochland (1782); Hardy (1786); Henrico (1782); Henry (1782); JamesCity (1782); KingGeorge (1782); King&Queen (1782); KingWilliam (1782); Lincoln (1787); Louisa (1782); Loudon (1782); Lunenburg (1782); Montgomery (1782); Northampton (1782); PrinceGeorge (1782); PrinceWilliam (1782); Rockbridge (1782); Southampton (1782); Spotsylvania (1782); Washington (1782); Westmoreland (1783); York (1784);

"The 1787 Census of Virginia"

The 1787 Census of Virginia, and

*The Personal Property Tax Lists for the Year 1787 for *** County, VA* [one for each county]

Netti Schreiner-Yantis & Florene Speakman Love, (SpringfieldVA: Genealogical Books in Print, 1987)

This compilation of the 1787 VA ("personal property", but also poll) tax lists, by county, was published both as a combined work of three volumes, with a single name index, and as a set of individual county booklets, each with its own index, and, often, a useful old map. The county booklets are composed principally of the relevant pages from the combined work, and they use its plenary page numbering. This core of the county booklets is followed, in most cases, with a most valuable addendum: the date the roving tax commissioner interviewed each chargeable is prepended to the latter's name, and these date/name pairs are then sorted, within tax list, by date—thus presenting valuable additional clues to family and neighbor relationships. Unfortunately, these additional pages in the county booklets are numbered by continuing the plenary page numbering of the preceding core pages—the ones common to both forms of the work—thus producing overlapping page numbers between the formats: hence, my variant reference tags.

Whatever the format, this work deserves the title "census" far more than the official US-GPO publication under that rubric, even as supplemented by Fothergill's 1782-1787 tax lists. In fact it undoubtedly gives us a more complete and accurate list of names for the white male adult population of VA, than for any other state (sampling studies based on alternative contemporary records suggest that 95-98% of the white male tithables aged 21 and over are here named). Beyond that, many tax commissioners went beyond the call of duty and named white male tithables aged 16-20 (which they were required only to enumerate), often indicating their relationships to the head of household. And

unlike the USCensus, which enumerates only male heads of household, these VA Personal Property Tax lists name female heads of household who were either: (1) chargeable for tithables (males 16+, white or black) under their roof (or on their plantation); or (2) owners of taxable property, even horses or bovine cattle.

The 1787 Census of Virginia is superior to the combination of the GPO state census lists, and the Fothergill tax lists addenda for another reason. These lists represent counties variously over a six year period (1782-1787), yet this was a time of incessant migration, and many of the same people were double-counted, and others missed. The 1787 tax lists, one the other hand, are complete (and known to be complete) for all but six counties, and one city, mostly less populous counties of the trans-Allegheny west, and for most of these lists were found from the 1788-1789 period to replace those missing in 1787. The 1787 lists are uniquely valuable because they represent the most perfect fulfillment of the plenary intent of the 1781 tax legislation, and because in Oct1787 the tax on all white males aged 21 and over was repealed, although, to our benefit, most tax collectors continued to list white males in their district by name, either of 16+ or 21+, because these were still tithables for county purposes.

Finally, this work is undoubtedly the most accurate of the statewide census compilation for the era. Not only were all the transcriptions double-checked, but in doubtful cases, lists of nearby years were consulted to help determine the name in question.

The 1787 Census of Virginia is an important historical compilation at the national level as well because: (1) the population of VA, including then-burgeoning KY, constituted about 20% of the entire population of the US; and (2) VA was the principal seed-bed during this era of western migration.

The categories of information abstracted are (by columns, left to right):

- A Date info received by assessor (but included only in back of the individual county booklets)
- B,C LastName FirstName of White Male Tithable aged 21+
- D Name of person charged with the tax (or "self" where it's the same as the WMT21+ named)
- 1 # White Males 16-20
- 2 # Blacks aged 16+
- 3 # Blacks <16
- 4 # horses, mares, colts, mules
- 5 # cattle

The original census forms contained also columns for #carriage wheels, #ordinary[tavern] licenses, #billiard tables, #stud horses, and #practicing physicians, apothecaries & surgeons [licenses]. The compilers have lumped all these exceptional categories under the column "Notes," identifying them by quantity and type. Also listed under notes were tax collector's annotations indicating that certain tithables were exempt "[not tithable]", and sometimes the reasons for the exemption. Also included in this Notes column are any other annotations by the tax collector; some of these are of especial interest as they indicate the relationship between the chargeable and one of his tithables, eg. "son of James." The original tax lists often contained tax rate information, but this has been omitted from the published work.

Here is a sample format for recording lines found in the *1787 Census of Virginia*:

| Page# | Date | WM | B | B | H | C | Name of WMT21+ | Name Person Charged | ---Notes, OthTaxes--- |
|-------|-------|-------|--------|---|---|----|----------------|---------------------|-----------------------|
| | 1787 | 16-20 | 16+<16 | | | | First Last | First Last | |
| 130 | 28Mar | 1 | 1 | 0 | 7 | 25 | self | James Guy | |

1800 USCensus Substitutes

The Virginia Genealogist (a quarterly)

Frederick Dorman (founder and editor), has been publishing the individual VA county tax lists for 1800 as a substitute for the missing USCensus for that year. Unfortunately, although this work has been progress for over four decades, and ceased publication in Dec2006, it remains far from complete (VA has a lot of counties). The originals of these lists, of course, are to be found at LVA in Richmond, and in many cases, also at the scattered county courthouses.

1810 USCensus Substitutes

A Supplement to the 1810 Census of Virginia: Tax Lists of the Counties for Which the Census is Missing, Netti Schreiner-Yantis (SpringfieldVA: privately printed, 1971)

covers, with tax lists, these VA counties lost from the USCensus: Louisa, Halifax, Tazewell, Pittsylvania, Greenbrier, Henry, Grayson, Hardy, JamesCity, KingWilliam, Cabell, Mecklenburg, Northampton, Orange, Patrick, Russell, Nansemond, Lee, with appendices for Middlesex (tax list and census). These lists are indexed by (1) white tithables; and (2) free negros/mulattos.

Other VA “Censuses”

There are several other compiled sources which might be considered VA “censuses” of a sort.

The Quit Rents of Virginia, 1704-1706, by Annie Laurie Wight Smith (c1975)

The original rolls, here, have been consolidated into a single alphabetical list (making this, really, an index), showing, for each landowner’s parcel, the county and acreage.

Virginia in 1720: A Reconstructed Census, no author (MiamiBeach: TLC Genealogy, 1998)

Virginia in 1740: A Reconstructed Census, no author (MiamiBeach: TLC Genealogy, 1992)

Virginia in 1760: A Reconstructed Census, no author (MiamiBeach: TLC Genealogy, 1996)

These looseleaf volumes gather a sampling of common Virginia surnames and associate them with places. The sources are representative county records of all sorts; often only a single source for a county. It is a place to look, as long as one doesn’t actually expect to find any particular subject surname, unless it is one of an especially prominent, or of long-settled family.

Finally, of the first importance is:

1815 Directory of Virginia Landowners (and Gazeteer), 6 vols. Roger G Ward, (AthensGA: Iberian Pub.Co., 1997-1999)

This is an inventory of VA land owners, compiled from the rather complete land tax lists for the year 1815, a year in which, uniquely, the distance (in miles) and direction to the county courthouse of each landholding was elicited. Contemporary maps showing the location of the (then) courthouse make this locator system work. Each volume comprises a number of counties of a particular region, and for each county there is a single alphabetized list. Unfortunately, there is no general index, or even an index for each volume, so that it is necessary to page through the alpha list of each suspect county to locate the surnames of interest.

VA Land Tax Records

Augusta County, Virginia, Land Tax Books 1782-1788

Augusta County, Virginia, Land Tax Books 1788-1790

Ruth & Sam Sparacio, comp., (McCleanVA: TheAncientPress, 1997)

These two volumes are compiled from a single book of AugVA records; volume 1 from pages 1-130, volume 2 from pages 131-286. And there are many, many other more difficult to find publications of early tax records, both abstracts and transcriptions, of varying quality, including, I believe, a few others by the Sparacios, whose work is of such high quality that it can for many purposes serve as an adequate substitute for the original record.

Original VA Tax Lists on Film and Online

Images of the original Virginia tax lists, both land and personal property, are available through a variety of venues for those who have acquired the necessary skill to read and correctly interpret these lists. I advise a careful reading of my supplemental paper [Interpreting the Annual Virginia Tax Lists from 1782 on, and their basis in Law](#), for a more detailed explication of the important series of Virginia county tax records that begins in 1782.

Virtually all of the extant Virginia personal property and land tax lists are available at the Library of Virginia, and microfilms of the 1782+ series, for both land and personal property (and poll tax) can be borrowed from LVA through libraries that have a cooperative interlibrary loan agreement with them. The LVA copies are the original finalized versions filed contemporaneously by each county with the Commonwealth auditor, usually by the end of summer of the tax year.

An electronic publisher by the name of [Binn's Genealogy](#) many years ago digitized the majority of the LVA personal property tax list films, and a few of the land tax films, and also created a useful, if not entirely complete, name index for the tax years 1790 and 1800. Unfortunately, as I write this (17May2022) Binns appears to have folded it's website, though they've left a marker behind.

Fortunately, the LDS (Mormon) Church appears to have completed its project of digitizing its own films of most of these records, and their [FamilySearch Catalog](#), which now has links to these digitized films in now the best and most convenient way to access them. To do so, though, you will first have to establish a free account with FamilySearch, by clicking the "Create Account" button in the upper right corner, or if you've already done this, you will first have to "Sign In" for the links to work.

Finally, I have been told that Ancestry.com (for those who are its paid subscribers) has made an agreement with the LDS to access some or all of their digitized resources, but though I've been an all-databases subscriber to Ancestry for the last 20 years, I've always found it difficult to search their databases by source, let alone by county, which the LDS FamilySearch catalog allows you to do.

Since the LDS has filmed most of the early (pre-1900) records of virtually all of the US counties, towns, and many other archives as well, the FS catalog has always been my initial goto resource for learning just what records are available. The catalog also covers all of the LDS print records, though most of these repose at their library in Salt Lake City, and can't readily be borrowed.

However, the interface for using the FS catalog isn't particularly intuitive, and it's tricky bringing up the list of records categories for a jurisdiction. Let's suppose you want to access the records of Madison County, Virginia. From the main search page enter "Virginia, Madison" into the Place blank in just that format and without hitting ENTER. That will bring up a list of jurisdictions that begin with those words. Select the one that's just "Virginia, Madison" (which is the county) and click it. Then click the Search button, and it will bring up a list of the records categories for the county.