

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

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## Overview

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 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. Thus personal property taxes may be seen as a tax on either wealth and enterprise, and they introduced an element of progressivity into VA taxation.

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.

The tax on tithables was principally a labor service tax, and the concept evolved out of the lists kept at the county level of the able-bodied men subject to militia duty, though the main form that labor service took was the construction and maintenance of roads. Heads of household (who might be non-tithable women, usually widows with no grown sons) were responsible for mustering their tithables on call, or for paying any personal property tax due, mostly for livestock.

Tithables resident in a county were taxed for a time during the Revolutionary and early federal periods as polls, to support colony/state as well as county government. Throughout colonial times they were also taxed to support the Anglican parish in which they resided, the colony being divided nominally into parishes as well as counties, and everyone tithable (or liable for tithables), regardless of their religion, was required to support this established church.

Since slaves, indentured servants, and resident males associated with a household were all taxed to the householder, or “chargeable”, the poll tax, especially at the county level where minors in a household aged 16-20 were tithables, might best be understood as a tax on capital assets (labor), than as a government bill for services available to individuals. 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.

Certain persons who would otherwise be tithables, or subject to the parish levies, were made exempt by state/colonial legislation (principally ministers, public officials, and during wars those in uniform), or forgiven the tax by the county authorities (chiefly the tax commissioners) 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 10June (or the next day when 10June fell on a Sunday), by an act of 1705, and reaffirmed in 1748<sup>[1]</sup>, and remained thus through 1781. The tax information provided by those liable for the tax was supposed to represent conditions as of 9June of the tax year.

In Nov1781, 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.<sup>[2]</sup> As part of this reform, tax day was changed to the 10<sup>th</sup> of March.

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,<sup>[3]</sup> 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.

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<sup>1</sup> *Hening's Statutes at Large*, [3\(Oct1705\):258-261](#), and [6\(Oct1748\):40-44](#)

<sup>2</sup> *Hening's* [10\(Nov1781\):501-517](#)

<sup>3</sup> *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 collaborator), 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[and]er 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[and]er 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.

### Special Taxes During the Revolutionary Period

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<sup>4</sup>. Probably some of these war tax lists survive, and may help to determine who may have been at war, and when.

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<sup>4</sup> Hening's [10\(May1780\):241](#) et.seq.

### 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 disbanding, and generally going through the changes of family fortune that are endemic to life.

The tax lists also provide important 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. From 1782-1786 many of the lists are composites of the many district lists compiled by the local militia captain, or designated neighborhood tax commissioner, and from 1787 on, when these many lists were consolidated into just one, two, or perhaps three, and alphabetized (which destroys evidence of neighborhood propinquity), the tax commissioners were required by law to canvass their districts systematically, one area at a time, and to note the dates upon which they gathered each household's tax information. Not all the commissioners complied with this law every year, and some obviously fudged by grouping their whole half or so of the county under just a few date headings, 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, that constitutes strong evidence that they were close neighbors, and if of the same surname that they were likely residents of the same household, or at least on the same land.

### County Tax Districts and List Structure

The lists for 1782-1786 are generally unalphabetized, while those from 1787 on are virtually all alphabetized by first letter of surname (alpha FLS). In this context, unalphabetized lists, or even the adjacent grouping of people of the same surname within an alpha FLS list can provide circumstantial evidence of relationship. I have therefore noted when a list is "unalphabetized", immediately after the list title.

For the period 1782-1786, counties were divided up into anywhere from one to a dozen tax districts, and the sheriff, who was responsible both for collecting the taxes, and accounting for them, designated prominent men of the community to be his deputies. Typically the company militia commanders, who already had their own lists of able-bodied men aged 16 or over, served in this capacity, and in fact the colonial county tithables lists were originally the same as the militia lists, and taxes were levied mostly as labor service in the militia, and in the construction and maintenance of roads.

Also, prior to 1787, each taxable person himself was responsible for making his return to the tax collector, who might live some distance away, and in the days when roads were poor and horses scarce, the necessary tax assessment information might dribble in over months, with some people falling through the cracks.

From 1787 on, uniform tax laws were enacted by the state to improve and rationalize the collection of taxes. Counties were divided into one, two, or at most three districts, and the sheriff was required to designate a corresponding tax commissioner for each of these districts. The tax commissioner was in turn required by law not only to canvass his district in a systematic manner, to actively gather the tax information from each household or chargeable person, he was also required to note the date on which he gathered each person's tax information. Thus, even though the resulting faircopy lists for each district prepared by the clerk, were alphabetized by first letter of surname, the dates on those lists

provide prima facie evidence of neighborhood, and these are of immense genealogical significance - at least when the tax commissioners followed the rules. Sometimes one finds just a handful of tax gathering dates for the whole district (even though it's not likely that so many households could have been visited in such a short span of time), and other times gathering dates are omitted altogether.

The tax collection season was supposed to begin on the 10th of March, and the information was supposed to be "as of" that date for all. Most commissioners had finished all their work by May or so, but others didn't even begin until August, and I have seen cases where the process (and the gathering dates) carried over to the next calendar year. Most of the tax lists we have today are the final faircopy lists delivered to the state, but in cases where original county lists have survived it is clear that there were typically a number of lists (and transcription) beginning with the tax commissioner's (or the chargeable's) rough notes. And since one often finds discrepancies between these several lists, it is evident that many people didn't understand the hypothetical requirement that the information be as of that one particular date - March 10th.

Where tax gathering dates exist, and are reasonably diverse, they usually speak for themselves with respect to neighborhood proximity, and when dates are identical or close, and the surnames are the same, it is overwhelmingly probable that the individuals belong to the same extended family. However, 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 rather different dates. 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.

Because some lists lack dates, and in certain other cases that strike me as significant, I have used the "{" (curly brace) character to show adjacent groupings on the lists, and I have very occasionally used the same "{" character to group several lines on the list devoted to a single household.

White females were always exempt as tithables (though not for any taxable property they may have owned), and so too were certain classes of men - officials (county justices, constables, the county clerk, registered ministers), or military officers, and others who had applied successfully to the county court for exemption on the grounds of old age, infirmity, or indigence. Sometimes the fact and reason for this exemption was explicitly noted on the original document, but more often the total of free tithables for the household was simply decreased silently by one. Where there is additional text associated with any entry, this has been preserved in my abstracts, and where it's meaning is in any way ambiguous, I have enclosed such text in quotation marks.

For the period, 1782-1786, only household heads aged 21 or over who were chargeable for taxable personal property were recorded by name, and in the expanded and revised lists for 1787, again, only such persons were considered chargeable, though other tithables of the household aged 21 or over were supposed to be listed by name too, while the number of white male tithables aged 16-20 was supposed to be tabulated. From 1788 on, the minimum age for listing white males by name reverted to 16, as it had been before 1782 when the tithables lists were kept by the county as a roster for militia and road duty, however in most cases only white males aged 21 or over were listed by name, while tithables 16-20 were enumerated in the household to which they belonged.

### My Abstracting Conventions for the Virginia Personal Property Tax Lists

The lists from 1787 on have mostly been labeled "A", "B", and sometimes "C", by the Library of Virginia, and Binns Genealogy (which has been one of my principal sources for the digitized images, and to which I have cited my abstracts) has followed this scheme in their own organization of the records. My page# citations to Binns pages for these lists are accordingly prefixed "A", "B", or "C", but I have also identified the lists more explicitly, either by transcribing their intrinsic titles, or by synthesizing a title from evidence extracted from various portions of the lists themselves.

List titles are rendered in RMM (Robb Modernized Method), but text quoted from the list entries themselves is rendered in REM (Robert Expanded Method); these sets of transcription rules are defined here. Among other things this means while names will be rendered literally, the way they appear in the text, except that abbreviated names may be expanded within square brackets (except that "Jno" or "Jn<sup>o</sup>" will become "Jno."). Other abbreviated words will be expanded silently, without such editorial notice (except that "Sen<sup>r</sup>", etc. will become "Sr.", and "Jun<sup>r</sup>", etc., "Jr."). "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 "Left" or "Right"), or if the abstracts were taken directly from Library of Virginia microfilms, the four-digit # represents the corresponding image filename for the original record. For example, image 0060 refers to a PDF file named BathVA-PP-Tax\_0060.pdf, that resides in the BathVA-PP-Tax folder.

"Person Chargeable" is simply the name of the person from whom the tax was due—usually the head of household. For 1787, uniquely, the names of other adults (aged 21 or over) considered household dependents in some sense, were also recorded.

"WhiteMTs" is the number of white male tithables in the household or age "21+" (21 or over), or 16+ (16 or over), or in some cases the number encompasses only tithables aged 16-20; be careful of the headings because they can change from year to year. For WMTithables aged 21+ or 16+, the number always includes the head of household, provided he is in fact a tithable. Women were always exempt as tithables (though not as property owners), and a man might be exempt if he was an official, a licensed minister, a serving soldier, or if he had petitioned the county successfully for exemption on grounds of age, infirmity, or pauperism.

"BlackTs" (or "SlaveTs") are slaves. Both terms were used prior to 1786, but "black tithables" was made the official term by the new state tax legislation of 1786. Usually BlackT's were broken down into age categories, but the categories varied from year to year, and sometimes from county to county, or even list to list.

"Cattle" were only taxed during the period 1782-1786.

"Horses" were always taxed.

"Stud horses" were later separately taxed as a luxury item, and/or as business capital. And besides stud horses there were a number of other such specially taxed luxury items, like carriages, and also taxes on certain business activities. To economize on space I have not reserved a separate column for these additional taxes, nor a separate column for notes; instead I have turned these exceptions into quoted text within square brackets, on a separate line from the main entry.



## Sources for Virginia Tax Lists

## 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.

An electronic publisher by the name of [Binn's Genealogy](#) has been digitizing and publishing the images of Virginia tax lists for many counties for the early federal period (1782 to about 1810) on CD, and online, by annual subscription. In addition to its published, hi-res (2400 dpi) scans, Binns offers free access to lo-res scans of the extant tax lists of covered counties for [the tax years 1790 and 1800](#), thus providing a partial surrogate for the missing USCensuses of Virginia for those years.

Binns's scans were made from the microfilms of county tax records available at the Library of Virginia. Many of these microfilms, of both [the personal property tax lists](#), and [the land tax lists](#), are available from the LVA through inter-library loan, though I do not know whether this facility extends beyond the Virginia library system. Included in the LVA's collection are tax records of West Virginia counties that were part of Virginia until 1863 when WV was recognized by the Union government as a separate state; these microfilms can be accessed only at the LVA in Richmond.

Many Virginia tax lists have also been microfilmed by the LDS Church, and may be borrowed through and perused at the Family History Center nearest the researcher. The LDS [Family History Library Catalog](#) should be consulted to see what's available. In time, the images of these microfilms will also be digitized (and indexed) as part of a massive ongoing LDS program.