



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

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



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Purpose of the Report

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

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

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

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

- APA 640. Provision Law and Specific Tax, 1779-1790, 1797.
- APA 633. Personal Property Tax Lists, 1782-1807, 1809-1863, & 1865-1927.
- APA 493. Land Tax Books, 1782-1807, 1809-1863, & 1865-1927.

Lists of Specific Taxes and Bounty Taxes

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

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

Lists of Specific Taxes and Bounty Taxes *continued*

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

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

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

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

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

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

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

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

Lists of Specific Taxes and Bounty Taxes *continued*

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

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

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

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

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

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

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

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

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

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

See Unspecified Counties, the two returns of Thomas Bracey.

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

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

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

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

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

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

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

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

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

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

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

1782 and 1783 Personal Property and Land Tax Lists

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

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

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

and for West Virginia land taxes

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Two other records are of special significance:

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

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

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

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

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

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

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

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

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

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

Other Tax Lists

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

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

The following lists provide evidence of Patriotic Service:

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

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

Requirements for Documentation and Citation from Other Tax Lists

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

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

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

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

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

