

# **Personal Property Tax Lists**

# From the Editor:

ur West Virginia Archives and History
News had a predecessor of the same
title in the early 1990's. In this issue,
we are reprinting a 1993 article about a portion of
our microfilm collection, with an update. We will
do this occasionally with articles from both the old
and the current versions of our newsletter,
particularly when we are expanding holdings or
services previously discussed in the newsletter.

## Personal Property Tax Lists on Microfilm

The General Assembly of Virginia enacted a tax law revision in 1782 to provide a statewide enumeration of personal property and land for every county, with the revenue to be applied to the operation of the Virginia government. Taxes were assessed between March and April of each year and were payable by the end of December. Four copies of the tax lists were prepared and placed with the local tax commissioner, county clerk, sheriff and Auditor of Public Accounts.

In 1808, the General Assembly ordered the tax commissioners not to compile lists of eligible taxpayers or to collect taxes. Therefore, no personal property tax lists exist for this year.

Early tax lists recorded the name of the person paying taxes, the names of white male tithables over 21, the number of white male tithables between 16 and 21, and the total number of slaves and such information as animals and carriages owned. Free blacks are listed by name and usually denoted as "free" or "FN." The amount of tax due was reported in pounds, shillings and pence until 1810.

By 1850, tax records contained the following information in columns: names of persons responsible for the tax, number of free males 16 and older, number of slaves over 16, number of white males aged 21, number of free black males between 21 and 55, number of slaves 12 and older, horses and mules, cattle, sheep and hogs, carriages, coaches, wagons and buggies, watches, clocks, pianos and harps, gold and silver plate and jewelry, household and kitchen furniture. Solvent bonds and securities, capital invested in manufacturing, interest over \$6.00 from bonds or public corporations, income in money over \$100 from salary, fees or allowances, annual rents of more than \$100 for toll bridges or ferries, and exemptions are also recorded.

Personal property tax lists are valuable to genealogists for a number of reasons. They may provide an alternate source in the instances when a county's wills, deeds or similar records have been destroyed. They will also distinguish between junior and senior members of a family. Women will sometimes appear as property owners in their own right or as widows of property owners. Researching annual tax records may

determine when an ancestor left a particular area or when he or she died. The taxpayer's name will remain on the list with the notation "deceased" or "estate" until the estate is settled.

[Article written by Christine M. Kreiser, reprinted from *West Virginia Archives and History News*, July 1993.]

For additional information about personal property tax records held by the Library of Virginia, some of which are available on microfilm in the West Virginia Archives and History Library, visit the Library of Virginia Web site www.lva.lib.va.us/whatwehave/tax/rn3 persprop .htm. A paper copy of this research guide, Using Personal Property Tax Records in the Archives at the Library of Virginia, Research Notes Number 3, is also available for your reference in the Archives and History Library. When reading the guide, keep in mind that the references to library holdings are to the collection of the Library of Virginia, not the West Virginia Archives and History Library. Refer to the following list to see which records are available for your use on microfilm in the West Virginia Archives and History Library.

# PERSONAL PROPERTY TAX LISTS WV ARCHIVES HOLDINGS SEPTEMBER 2002

(No lists compiled for 1808)

#### **COUNTIES**

Barbour	1843-1860
Bath	1863-1870
Bedford	1851-1853
	1869-1870
Berkeley	1783-1861
Bland	1861-1863
	1865-1870
Boone	1847-1857
	1860
Botetourt	1851
	1868-1870
Braxton	1836-1861
Brooke	1797-1860

Cabell	1809-1860
Calhoun	1856-1860
Campbell	1857-1860
Clay	1859-1861
Craig	1851-1861
Dinwiddie	1870
Doddridge	1840-1855
	1858-1860
Fairfax	1869-1870
Fayette	1831-1861
Gilmer	1845-1860
Greenbrier	1782-1863
Greene	1851-1857
Hampshire	1782-1860
Hancock	1849-1860
Hanover	1868-1870
Hardy	1786-1861
Harrison	1785-1860
Harrisonburg	1851-1855
Henrico	1851-1853
Isle of Wight	1868-1870
Jackson	1831-1861
James City	1851-1861
	1865-1870
Jefferson	1802-1861
Kanawha	1792-1861
King George	1851-1864
Lewis	1817-1860
Logan	1824-1860
Loudoun	1851-1852
Marion	1842-1860
Marshall	1836-1850
	1855-1860
Mason	1805-1860
Mathews	1851-1857
	1869-1870
McDowell	1860-1863
Mecklenburg	1851-1853
Mercer	1837-1863

Middlesex

Monroe

Morgan

New Kent

**Nicholas** 

Monongalia

Montgomery

1851-1857

1783-1860

1799-1863

1856-1857

1820-1861

1818-1861

1863

Norfolk	1849-1854
Ohio	1811-1860
Orange	1782-1800
Pendleton	1789-1863
Pittsylvania	1782-1797
-	1870
Pleasants	1851-1860
Pocahontas	1822-1860
	1870
Powhatan	1782-1786
	1870
Preston	1821-1860
Prince Edward	1782-1809
Pulaski	1847-1850
Putnam	1848-1856
	1870
Raleigh	1851-1861
Randolph	1787-1861
Rappahannock	1833-1836
Ritchie	1843-1861
Roane	1856-1861
Roanoke	1838-1850
Rockbridge	1782-1786
Sussex	1842-1850
Taylor	1844-1860
Tazewell	1851-1853
1 azewen	1868-1870
Tucker	1857-1860
Tyler	1815-1837
Tylci	1851-1870
Upshur	1851-1870
Washington	1792
w asimigton	1869-1870
Wayne	1842-1861
Webster	1860
Westmoreland	1782-1815
Westinorerand	1843-1858
Wetzel	1846-1870
Wirt	
Wise	<b>1848-1870</b>
	1869-1870
Wood	1801-1860
Wyoming	1851-1861
Wythe	1793-1801
	1851-1854

#### **Wheeling** 1838-1860 Winchester 1851-1854

Most of the Virginia county lists are partial lists that just happened to be included on the same roll as the West Virginia county lists that we purchased.

### **Survey and Planning Grants**

The West Virginia State Historic Preservation Office is accepting applications for Fiscal Year 2003 Survey and Planning Grant Program. Eligible projects include conducting archaeological and architectural surveys, nominating properties to the National Register of Historic Places, preparing educational materials about historic properties, creating historic preservation plans, and conducting feasibility studies. Deadline for receipt of applications is October 31, 2002. A complete program description is available from the grants staff of the State Historic Preservation Office at (304) 558-0240, Ext. 720.

#### **NEW TITLES**

NOTE: Items listed as *New Titles* in *Archives and History News* will be found on the New Title shelves in the Archives and History Library for at least two months after appearing in a newsletter.

Rev. Frazer's Marriages 1768-1795: Kathleen Sands, 1989.

Westerwald to America: Some 18<sup>th</sup> Century German Immigrants: Annette K. Burgert, 1989. Sugar & Spice: Delmar Hutton, no date.

The Baker's Dozen: Joseph Kaufman and His Descendants: Paul J. Kaufman, 1980.

Families of Raleigh County, West Virginia: The 1850 Census, Annotated: David Anderson Turner, 1982.

Families of Raleigh County, West Virginia: The 1860 Census, Annotated: David Anderson Turner, 1984.

#### **CITIES**

Raleigh County, West Virginia Marriages, 1858-1861: Ronald R. Turner, 1985.

Families of Boone County, West Virginia: The 1900 Census, Annotated: David Anderson Turner, 1985.

Lancaster County, Pennsylvania Cemetery Surname Index: Bob Closson, 1995, c1988.

Host "Tulpehocken" Church at Marion Township, Berks County, Pennsylvania: Schuylkill Roots Researchers, 1991.

Pennsylvania Soldiers of the Revolutionary War, Living in States Other than PA: Paul W. Myers, 1987.

**Bucks County Tombstone Inscriptions, Bedminster and Haycock Townships:** Frances Wise Waite, 1988.

St. James United Church of Christ Church Register, (Reformed Church): Loudoun County, Virginia ca Sept. 17, 1798--August 23, 1823: translated from German to English by Jerry Mower, 1993.

The Papers of John Marshall, Volume 11: Herbert A. Johnson, editor, 2002.

**1767 Berks County Pennsylvania Archives:** Katharine F. Dix, 1989.

**1784 Berks County Pennsylvania Archives:** Katharine F. Dix, 1989.

Bern Church Record, Bern Township, Berks County, Pennsylvania: Baptisms (1739-1835), Including Tombstone Inscriptions of Burial Grounds at Bernville: Schuylkill Roots Researchers, 1989.

**Yeager, An Autobiography:** Chuck Yeager and Leo Janos, 1985.

The Secret Life and Brutal Death of Mamie Thurman: F. Keith Davis, 2002.

A Century of Commitment: The First One Hundred Years of Engineering Education at West Virginia University, 1887-1987: Edwin C. Jones, Sr., 1989.

**Pearl Harbor and the War in the Pacific:** edited by Bernard C. Nalty, 2001.

Early Marriage Records of Current Day West Virginia, Most Pre-1870: Lee Gray, no date.

Stevens & Grass Funeral Home, Inc.: Malden, West Virginia: Death Records 1967 through 1998: Lee Gray, no date.

Genealogy of the Harvey Family of Garrett County, Maryland: Marshall G. Brown, 1975. Leadman Family Genealogy: Chester Lester, no

The Ancestry of Chamberlin and Grant: June G. Henderson, 2000. [Genealogy of General and Mrs. U. S. Grant in 3 volumes.]

date.

Grandmother's Letter: A Family Genealogy: Volume 3: Marie Bowen Canterbury, 2002.

The Butterflies of West Virginia and Their Caterpillars: Thomas J. Allen, 1997.

Class Book for the Birch Class: Webster Circuit, M. E. Church South: George Fielding Bragg, transcribed by Vivan Hytovick, 1997.

Bioanthropological Investigations of the Reynolds Cemetery in Kanawha County, West Virginia: Alexandra D. Bybee, 2002. [This extensive report was prepared for the relocation of the Reynolds family cemetery near Marmet Locks and includes genealogical information on the Reynolds family. Shelved in Closed Stacks: request from staff.]

History of the First Regiment West Virginia Infantry: C. J. Rawling, Tim McKinney, 2002. [Originally published in 1887. This edition contains new material and index by Tim McKinney.]

Huguenot Gleanings from *The Cross of Languedoc*: The National Huguenot Society, 2002

Kith and Kin of Boone County, Volume 27: Boone County Genealogical Society, 2002.

Virginia Tax Records: From the Virginia Magazine of History and Biography, the William and Mary College Quarterly, and Tyler's Quarterly, with an Index by Gary Parks: Genealogical Publishing Co., 1983.

George Washington & Us: An account of Washington's life and adventures in Berkeley Springs and nearby West Virginia, Western Maryland and Virginia, partly told in his own words: John Douglas, 2002.

#### **DONATIONS**

Mrs. Martha Mable Robinson Jones of Poca, WV very generously donated the remaining inventory of her family history, *George Washington & Charles W. Robinson & Families*, published by the author in 1999, to the Archives and History Library. We have placed three copies in our collection, and have distributed the remaining copies to over two dozen West Virginia county libraries and genealogical/historical society libraries across the state. Mrs. Jones' combination of photographs, narrative and family history sheets will be a welcome resource in these libraries.

Joseph Lindner, Charleston, WV, donated genealogy books from the estate of June S. Lindner. Ms. Lindner donated a portion of her books to the Library some years earlier. Much of her collection provides abstracts or indexes for Pennsylvania and Virginia records in counties relevant to West Virginia family research.

#### SURNAME FILES

The Archives and History Library maintains a file of family history information by surname. We currently have files for over 1000 names, from Abbott to Zumwalt. A typical family history file will contain newspaper clippings about persons or families with that name, whether it is a feature article or a report from a reunion. We try to clip articles and obituaries for anyone 100 years or older, as well as wedding anniversary announcements that include biographical information of interest to genealogists. Some patrons donate regularly to their family files, giving us copies of recent obituaries and other announcements, updated family trees, or copies of family photos and Bible pages. Family histories of less than 50 pages are also placed in this file. (Family histories of over 50 pages are evaluated for binding.) If you wish to donate original materials relating to your family, we ask that you identify the source of the information, by

providing the name and address of the genealogist who prepared the document, or including the name of the newspaper or magazine, plus the date, for clippings.

# **DON'T THROW IT AWAY!!**

If you are cleaning out pamphlets, books, old West Virginia newspapers and magazines, city directories and telephone books, photographs, postcards, letters, etc., please check with Archives and History staff. You may have items we can add to the Archives Collection. Items do not have to be very old to be of interest to us. You may find potential donations while searching through other people's discards or library book sales. We are always interested in hearing about your finds; however, please do not send items to us without checking with us by mail or phone. We particularly would like to receive donations of hardback and paperback books in good condition by West Virginia authors, both fiction and nonfiction. Some West Virginia authors are Homer Hickam, Sharyn McCrumb, Pearl Buck, Henry Louis Gates, Mary Lee Settle, Eugenia Price, Stephen Coontz, Cynthia Rylant, Otis Rice, Jayne Anne Phillips and Christopher Janus.

This newsletter is a publication of:

The Division of Culture and History
Archives and History
The Cultural Center
1900 Kanawha Boulevard East
Charleston, WV 25305-0300
(304) 558-0230
Nancy P. Herholdt, Commissioner

Permission to reprint articles from West Virginia Archives and History News is granted, provided: (1) The reprint is not used for commercial purposes, and (2) the following notice appears at the end of the reprinted material: Previously published in West Virginia Archives and History News, [Volume and issue numbers], [Month, Year], a publication of the West Virginia Division of Culture and History.

#### **CALENDAR OF EVENTS**

PLEASE CHECK OUR WEB SITE (http://www.wvculture.org/history) FOR GENEALOGICAL and HISTORICAL SOCIETY MEETING ANNOUNCEMENTS, AND FOR MORE COMPLETE INFORMATION ON ACTIVITIES LISTED BELOW.

"SHAPING THE CAPITOL COMPLEX: CASS GILBERT, INC.": Collection of photographs and documents on display in the Archives and History Library and on the Archives and History Web site.

**LABOR DAY, SEPTEMBER 2:** The Library will be *closed*.

WESTERN VIRGINIA 1861: THE FIRST CAMPAIGN, SEPTEMBER 19-22: Civil War Symposium, Rich Mountain Battlefield Foundation, Elkins.

JENKINS PLANTATION HOMESTEAD GATHERING, SEPTEMBER 21: Green Bottom.

ARCHIVES AND HISTORY COMMISSION, SEPTEMBER 27: Meeting in Martinsburg.

B&O RAILROAD 150<sup>TH</sup> ANNIVERSARY, SEPTEMBER 28: Independence Hall, Wheeling. WEST VIRGINIA BOOK FESTIVAL, OCTOBER 11-12: Charleston Civic Center, Charleston.

WEST VIRGINIA HISTORICAL SOCIETY ANNUAL MEETING, OCTOBER 12: Morgantown.

**COLUMBUS DAY, OCTOBER 14:** The Library will be open.\*

**VETERANS DAY, NOVEMBER 5:** The Library will be open.\*

MINING YOUR HISTORY FOUNDATION ANNUAL MEETING, NOVEMBER 16: Charleston.

**THANKSGIVING, NOVEMBER 28:** The Library will be *closed*. Friday, November 29, and Saturday, November 30, the Library will be open.\* **HISTORY DAY 2003, FEBRUARY 27:** The Capitol and The Cultural Center, Charleston.

U.S. SENATOR RUSH HOLT HISTORY CONFERENCE: "ON THE MOVE: MIGRATIONS AND THE RECONSTRUCTION OF CULTURAL

**IDENTITY," MARCH 14-16, 2003:** West Virginia University, Morgantown.

\*Only the Archives Library will be staffed--all other Archives offices will be closed. The State Museum will be open any time the Archives Library is open. The West Virginia Library Commission Library in The Cultural Center is closed weekends and all holidays.

#### ARCHIVES AND HISTORY STAFF

Fredrick Armstrong: Director

**Debra Basham**: Archivist (photographs, special collections)

**Constance Baston**: Researcher (Veterans Memorial Archive)

**Greg Carroll**: Historian (Civil War, Native American history)

**Dick Fauss**: Archivist (microfilm and moving images collection)

Elaine Gates: Library Assistant (microfilming and microfilm repairs)

Joe Geiger: Historian (Web page)

**Ed Hicks**: Photographer (archival photography, darkroom)

Mary Johnson: Historian (West Virginia History)
Terry Lowry: Library Assistant (Civil War)

Cathy Miller: Library Assistant (WV State documents, periodicals)

Sharon Newhouse: Secretary

**Harold Newman**: Library Assistant (microfilming, Revolutionary War)

**Pat Pleska**: Manager of the Veterans Memorial Archive

**Susan Scouras**: Librarian (cataloging, Kentucky, library collection, newsletter editor)

**Jaime Simmons**: Library Assistant (records of the 1700's and early 1800's, Pennsylvania)

**Bobby Taylor**: Library Manager **Nancy Waggoner**: Office Assistant

Working on special projects: Allen Fowler.

Volunteers: Carolyn Conner, Bill Kelley, Angela Tolbert, and Bob and Lucile Foster.