

*Form of Keeping the Book Containing the Land Tax by the Commissioner.*

List of the Land Tax within the District of A. B. Commissioner in the County of C.

Persons names owning land	Number of lots	Yearly rent of lots	Quality of land	Rate of land per acre	Total amount of value of land exclusive of lots	Amount of tax at one and a half percent
D.D.	1	20£	1000	10	500 - -	7£ 16s 0d
D.F.	-	-	500	12	300 - -	4 10 0
E.G.	3	60	-	-	- - -	0 18 0
Sum Total	4	80	1500		800 - -	13 4 0

Instructions to commissioners on the form of the land books for 1786. From William Waller Hening, ed., *The Statutes at Large: Being a Collection of All the Laws of Virginia, from the First Session of the Legislature, in the Year 1619.*

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A free informational pamphlet on genealogical research and a variety of research notes and topical bibliographies are available on request from the Library of Virginia, 800 E. Broad St., Richmond, VA 23219. Visit the Library's Web site for digital collections and related archival publications.

## Using Land Tax Records in the Archives at the Library of Virginia

In 1782 the General Assembly of Virginia enacted a major revision of the tax laws of the commonwealth. The act provided for statewide enumeration on the county level of land and certain personal property. The act created a permanent source of revenue for the operation of government in Virginia.

Copies of annual lists of land owners for each county and city from 1782 (or the date of formation of the county if after 1782) to 1978 are available for research in the Archives. Some fiche are available for later years up to 1993. These land tax records are one of four copies required by law. Prior to 1928, one copy of each tax book was to be sent to the Auditor of Public Accounts. With the creation of the Department of Taxation in March 1928, the land tax book for each locality was sent to that department. The land tax records now in the collection come from these two agencies. There are more than 19,000 volumes, which comprise one of the oldest continuous series of records in the Archives.

Various revenue acts passed by the General Assembly established the tax rates and procedures for the collection of land taxes. At first, justices of the local court were designated to collect the taxes. By 1786, the county courts were directed to divide each locality into precincts and to appoint "commissioners" to collect the tax. Taxes were assessed between March and April of each year and were payable by the end of December. The commissioners prepared four "fair and correct" copies of the land tax books. Copies were prepared for the commissioner, county clerk, sheriff, and Auditor of Public Accounts.

Original land tax records for those Virginia counties that are now part of West Virginia were given to the West Virginia auditor's office by direction of an act passed by the General Assembly in February 1892. The General Assembly passed an act in 1808 ordering the commissioners not to compile lists of taxpayers or collect taxes. In March 1864 the General Assembly suspended the revenue act of 1864 because there were adequate funds already in the treasury. Therefore, no land tax records exist for the years 1808 and 1864.

### Form of Land Tax Records

The form of Virginia land tax records varies from manuscript lists dating from the eighteenth century to modern computer-generated lists and lists produced directly on microfilm. The earlier manuscript lists are small booklets that record the names of property owners arranged by the initial letter of the surname. There is a separate volume for each district within the county, if the county was so divided. The district may be identified by the name of the commissioner for that district or by a geographical designation, such as "upper district" or "lower district." Local militia designations such as "First battalion" or "District of Colonel Clay" were used also. Descriptions of tax districts may sometimes be recorded in the county court order books.

By 1845, preprinted forms were developed for recording land tax information, and their use continues into this century. More recent computer-produced lists have pages of smaller size with information recorded in a more compact form. Modern lists use districts corresponding to existing subdivisions within the locality, such as wards, magisterial districts, or sanitary districts. Usually, the boundaries of these districts can be located on contemporary maps.

### ***Content of Land Tax Records***

Information recorded in Virginia land tax records changed relatively little from 1782 to the present. The early laws required the tax commissioner in each district to record in “a fair alphabetical list” the names of persons owning land or town lots, the quantity of land owned, the value of the land or lots, and the amount of tax owed. Each tract or lot owned by an individual was to be entered separately.

Later laws required additional descriptive information. A brief description of the location of the land was required by 1814. The distance and direction from the courthouse was included on lists beginning the same year. An act passed in 1786 required that alienation, alteration, or changes in ownership during the preceding year be recorded where appropriate. The amount of tax due was reported in pounds, shillings, and pence on the early land tax lists. Amounts were reported in dollars and cents by 1810. By the 1850s, the land tax records included the following entries arranged in columns:

- Name of owner and residence
- Estate (whether held in fee simple, for life, etc.) as well as number of acres and name of tract
- Description of the land, as to water courses, mountains, and contiguous tracts
- Distance and bearing from the courthouse
- Value of the land per acre, including buildings, sum added to the land on account of buildings, and the total values of the land and buildings
- Amount of tax on the whole tract at the legal rate and amount of tax for county purposes
- Explanation of alterations during the preceding year, especially from whom transferred and when and how the owner derived the land

In the latter part of the nineteenth century, certain lands were exempted from taxation. These lands included property owned by the state and any county, city, town, or school district. Land owned by church or religious bodies was exempted, as were public and private “burying grounds.” Benevolent and charitable organizations and certain preservation organizations received exemptions for their property. Land owned by railroad and steamship companies was exempt also.

Land owned by African Americans began to be listed separately within each district in 1891. Preprinted pages were marked “white” and “colored.” The distinction remained through the mid-twentieth century.

Modern land tax records include the post office address of owners and tax information on timber trees, minerals, and mineral lands. In addition to the amount of tax due, the description of each parcel may include references to the parcel on local tax maps, deed book references to transfer to the current owner, the value for the land, building(s), and the total assessment.

### ***Uses of Land Tax Records***

The most frequent use of land tax records is for the direct information recorded: name of the property owner, quantity of land owned, location of land, amount of tax imposed, or changes in ownership. Comparative analysis of land tax records from year to year may lead to conclusions about social, economic, and agricultural history, as well as the status of certain individuals or groups of landowners within a locality.

For genealogical researchers, land tax records may help distinguish between individuals by the same name living in a locality at the same time. John Jones living in the upper district will be distinct on the tax records from the John Jones living in the lower district or owning different acreage.

Land tax records are a substitute for records in those counties where destruction of the original deeds, wills and other records has occurred. By studying the lists from year to year, the researcher may trace an ancestor to determine the date of departure from the locality, or possibly, the year of death. The name of a taxpayer will continue on the tax list, noted as “deceased” or “estate,” until the estate is settled. Careful reading of marginal notes and the entries for other taxpayers who might have inherited or received land from the deceased’s estate can help support evidence about genealogical relationships gathered from other sources.

Land tax records also are used to help date structures. Beginning in 1820 and continuing thereafter, a column was added to the tax list for “Sum added to land on account of buildings.” An increase in figures reported in this column from one year to the next may indicate the addition of a new building or improvements to an existing structure. Such information from the land tax records, used in conjunction with physical evidence from the structure itself and other evidence, may lead to conclusions about the period during which a structure was erected.

### ***Availability of Records for Research***

Surviving land tax records for each county and city, 1782–1900, are available on microfilm and through interlibrary loan. The Library’s Web site lists the microfilm reel numbers and dates covered for each locality. Original land tax records have been withdrawn from circulation when microfilm copies are available. West Virginia land tax lists, 1782–1900, are also available on microfilm; consult the guide in the West Reading Room or the Library’s Web site for the exact dates available for each county.

Original land tax records not on microfilm are available for use. A research archivist will instruct researchers how to obtain the records in our collection. Please use extreme care in handling original records as many of them are fragile.