Using Personal Property Tax Records in the Archives at the Library of Virginia

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The personal property tax records in the Library are one of four copies required by law. Prior to 1928, one copy of each tax book was sent to the Auditor of Public Accounts. After 1928, the personal property tax book for each locality was sent to the newly created Department of Taxation. The personal property taxes now in the collection come from these two agencies. There are more than 19,000 volumes, comprising one of the largest series of archival records in the Library.

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Personal property tax records for those Virginia counties that now are part of West Virginia from 1782 (or the date of formation of the county if after 1782) to 1863 also are available for research in the Library on microfilm.

Form of Personal Property Tax Records

The form of Virginia personal property tax records varies from manuscript lists created in the eighteenth century to modern, computer-generated lists and lists produced directly on microfilm. The earlier manuscript lists are small booklets, arranged by the initial letter of the surname, that record the names of property owners. There is a separate list for each district within the county, if the county was so divided. The district may be identified by the name of the tax commissioner for that district or by a geographical designation such as town or township.

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By the 1850s, the personal property tax records contained the following entries arranged in columns:

- Names of persons chargeable with tax
- Number of free males sixteen years of age and upwards
- Number of slaves above sixteen years of age
- Number of white males twenty-one years of age and upwards
- Number of male free Negroes between twenty-one and fifty-five years of age
- Number of slaves twelve years of age and upwards
- Horses, mules, asses, and jennets (female donkeys)
- Cattle, sheep, and hogs
- Pleasure carriages, stage coaches, jersey wagons, carryalls, buggies, and gigs
- Watches
- Clocks
- Pianos and harps
- Gold and silver plate and jewelry
- Household and kitchen furniture
- Other articles
- Amounts of solvent bonds or other securities due
- Amount of capital (other than the value of the real estate) invested or used in a manufacturing or other unlicensed trade or business except agriculture
- Interest or profits over $6 arising from bonds or certificates of this or other states or counties, or of any public corporation created by this or any other state

Later laws required additional descriptive information. The amount of tax due was reported in pounds, shillings, and pence on the early tax lists. Amounts were reported in dollars and cents by 1810. Later laws required the tax commissioner in each district to record in “a fair alphabetical list” the names of the person chargeable with the tax, the names of white male tithables over the age of twenty-one, the number of white male tithables between ages sixteen and twenty-one, the number of slaves both above and below age sixteen, various types of animals such as horses and cattle, carriage wheels, ordinary licenses, and even billiard tables. Free Negroes are listed by name and often denoted in the list as “free” or “FN.”

Content of Personal Property Tax Records

Information recorded in Virginia personal property tax records changed gradually from 1782 to 1865. The early laws required the tax commissioner in each district to record in “a fair alphabetical list” the names of the person chargeable with the tax, the names of white male tithables over the age of twenty-one, the number of white male tithables between ages sixteen and twenty-one, the number of slaves both above and below age sixteen, various types of animals such as horses and cattle, carriage wheels, ordinary licenses, and even billiard tables. Free Negroes are listed by name and often denoted in the list as “free” or “FN.”

Use of Personal Property Tax Records

The personal property tax records are a substitute for records of those counties where destruction of the original deeds, wills, or other records has occurred. By studying the lists from year to year, researchers may trace an ancestor to determine the date of departure from a locality, or possibly the year of death. The names of women appear occasionally when owning property in their own right or as the widow of a property owner.

Availability of Records for Research

Surviving personal tax records for each county and city, 1782–1920, 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 books from 1921 to 1927 are available at the Library. Records after 1930 to 1975 are available for the public corporation created by this or any other state.
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- Interest or profits over $6 arising from bonds or certificates of this or other states or counties, or of any public corporation created by this or any other state
- Amount of income in money over $100 from salary, fees, allowances, etc.
- Excess over $100 of yearly rent or annual value of toll bridges and ferries. Amount of exemptions in cattle, sheep, and horses; or personal property in lieu thereof

One brief, but important, change in the law occurred in 1815, when the numbers and type of taxable property were extensively expanded to include items such as specific pieces of furniture (by wood type), curtains, silver, mirrors, prints, oil portraits, and icehouses, all to aid in paying for expenses incurred during the War of 1812. Not surprisingly, the law was repealed the next year.

These taxable items and assets remained substantially the same until the twentieth century, with one significant change. The abolition of slavery meant that male African Americans, age twenty-one and above, were taxed by name for the first time in 1866. After 1890, African Americans were listed in a separate part of each tax book. By 1965, this practice had been discontinued.

Twentieth-century tax lists retained a form that was similar to those of the nineteenth century until 1927, when the taxable categories were substantially reduced. After 1970, the lists were abbreviated to contain the name of the person charged with the tax, the address, and the value and tax on tangible personal property, machinery, and tools.

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Later laws required additional descriptive information. The amount of tax due was reported in pounds, shillings, and pence on the early tax lists. Amounts were reported in dollars and cents by 1810. Later, the amount of tax due was reported in pounds, shillings, and pence. By 1845, preprinted forms were developed for recording personal property tax information, and their use continues. More recent computer-produced lists have smaller pages with information recorded in 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 modern districts can be located on contemporary maps.

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years ending in “0” and “5” at the State Records Center. Virginia law requires that personal property tax records be retained for six years, so the most recent lists also may be available from the commissioner of the revenue in each locality.

A research archivist can instruct researchers on how to obtain the personal property tax records in our collection. Please use extreme care in handling original records as many of them are fragile.

Form of return of taxable property to be made by the commissioners

<table>
<thead>
<tr>
<th>Date of receiving</th>
<th>Persons names</th>
<th>Tithables above 21</th>
<th>Names of white male under 21</th>
<th>Names of white female</th>
<th>Names of black above 16</th>
<th>Names of black under 16</th>
<th>Horses, mares, colts</th>
<th>Cattle</th>
<th>Carriage wheels</th>
<th>Ordinary licenses</th>
<th>Billet &amp; Stakes</th>
<th>No. of stud horses</th>
<th>Rates of covering &amp; surgeons</th>
<th>Per 30 days</th>
<th>Revenue act per season</th>
<th>Total Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1782–March 10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 A.C.</td>
<td>A.C.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>6</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>£2</td>
<td>0</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11 A.D.</td>
<td>A.D. &amp; E.F.</td>
<td>-</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 A.E.</td>
<td>A.E.</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>0</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 B.F.</td>
<td>B.F. &amp; I.K.</td>
<td>2</td>
<td>10</td>
<td>15</td>
<td>9</td>
<td>30</td>
<td>6</td>
<td>-</td>
<td>2</td>
<td>-</td>
<td>5</td>
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<tr>
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<td>-</td>
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<td>2</td>
<td>7</td>
<td>1</td>
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<td>0</td>
<td>0</td>
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<td></td>
<td></td>
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<tr>
<td>Total Amount</td>
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<td>8</td>
<td>4</td>
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<td>3</td>
<td>7</td>
<td>0</td>
<td>0</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

Instructions to commissioners on the form of the personal property tax 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.

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 (www.lva.virginia.gov) for digital collections and related archival publications.

Compiled by Minor T. Weisiger
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