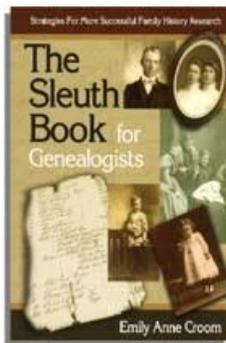


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Strategies [and Sources] for Using Tax Records, by Emily Anne Croom



"He was excited. Excited and happy, like a dog which has followed a cold trail for a long time, and suddenly finds it a hot one."-- Nurse Detective Hilda Adams about Inspector Patton 68

Research in tax records has produced this reaction of excitement for many genealogists and has resulted in many "hot trails." A number of states and towns have preserved tax records that date to their early years; others have not been so diligent. Nevertheless, the genealogist needs to use them whenever they exist. They are particularly valuable for research in Georgia, Kentucky, North Carolina, Virginia, and early West Virginia when it was part of Virginia. The surviving records are usually found in county courthouses or in state archives. Many have been microfilmed and are available from the Family History Library.

Tax records are kin to land records because residents paid taxes on land they owned, as well as on slaves, horses, cattle, oxen, personal property, and luxury items such as clocks and carriages. In some cases, specific items were taxed in a given year, such as certain items of furniture, mirrors, and window curtains in Virginia in 1815. Sometimes, as in Virginia, the land tax records and personal property tax records are separate. People who owned no land could still have paid poll taxes (head taxes) on themselves, slaves, or sons of taxable age. Widows were not normally taxed except on their land and slaves, although men of taxable age in their households were taxed.

Following the existing tax rolls for a given ancestor over a period of years can give the researcher quite a bit of information. Yet, each state had its own laws, forms, and lists of taxable property. Free men could begin being taxed when they became 16 or 18 or 21 years old, depending on the state and the time period. Slaves were often classified in the tax rolls in age groups, such as those under 12, 12 to 16, over 16, or 16 to 55. These categories also varied from place to place and year to year. Usually, the tax laws designated an age after which a person was exempt from certain taxes.

Information Sometimes Found in Tax Records:

What kind of information, in general, may be shown in these records? Below are some of the standard column headings, but these vary from state to state, even from year to year:

1. Name of the person charged with the tax, usually the head of household
2. Names of free men of color being taxed
3. Number, and sometimes names, of taxable free white males in the household
4. *Number of acres of land owned, sometimes with location*
5. *information--adjoining neighbors, watercourse, distance from the courthouse, or district number*
6. *Name of original grantee of land*
7. *Number of slaves in the household each year, sometimes with their names*
8. *Rent received on rented property*
9. *Number of horses, oxen, or cattle owned*
10. *Value of land, slaves, or other taxable property*
11. *Amount of tax paid*

What other information might the genealogist glean from studying some tax rolls?

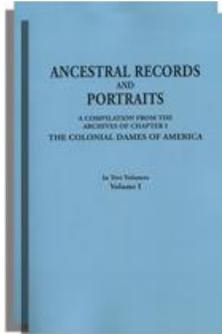
1. *Relationships, either expressed, deduced, or suggested*
2. Suggestions of birth order among sons in a family, depending on when they first were named or became a head of household
3. Suggestions of death year or moving, when someone no longer was listed, when an estate was listed, when someone was named as guardian of the children or administrator of an estate, or when someone is taxed for the property formerly belonging to another person
4. *Occupations, expressed or implied by paying license fee*
5. Suggestions of family groups of slaves, when, over the years, the same slaves were named in a household; sometimes, slaves' ages
6. Changes in a person's net worth or lifestyle, expressed in changes in the number of slaves, livestock, and luxury items
7. Preliminary identification of neighbors by studying adjoining landowners and watercourses, or when the tax collector dated each entry and it appears that he visited the households in person. [END]

The foregoing article was excerpted from our recent reprint of Emily Anne Croom's excellent manual, [*The Sleuth Book for Genealogists: Strategies for More Successful Family History Research*](#). *The Sleuth Book* is brimming with wonderful checklists, case studies, and novel approaches for using any number of genealogical source records. For more information about this research guide, please click the button below:

[**View The Sleuth Book For Genealogists Now!**](#)

72-Hour Sale on Eight Genealogy Standards

Sale prices Expire Thursday, January 18, 2018

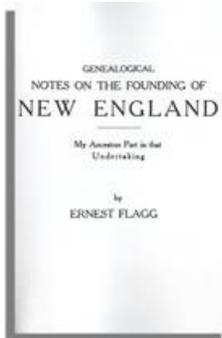


Ancestral Records and Portraits. Two Volumes

A standard reference work, these two volumes contain a valuable collection of hundreds of pedigrees and collateral pedigrees of members of Chapter I of the Colonial Dames of America who trace themselves back to the colonial period. While the members were mostly residents of Maryland, Chapter I being a Baltimore chapter, the records are of families from all of the original colonies as well as from Maryland. The volumes are profusely illustrated with coats of arms and portraits.

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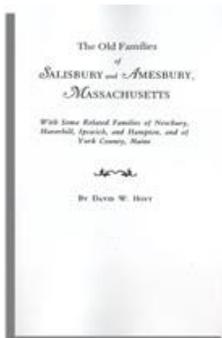


Genealogical Notes on the Founding of New England

Author Ernest Flagg was a descendant of no less than 172 different New Englanders, most of whom settled in this country between 1635 and 1640. All 172 lines--which were concentrated primarily in eastern Massachusetts, the Connecticut Valley, Rhode Island, and South Carolina--are set forth in this meticulously researched work.

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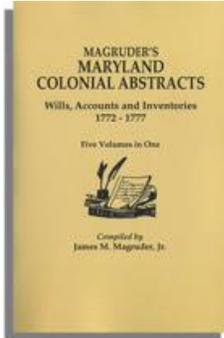


The Old Families of Salisbury and Amesbury, Massachusetts

Hoyt's *Old Families of Salisbury and Amesbury* is the genealogical record of an entire region, that of the lower Merrimack Valley. Not content with just publishing the genealogies of more than 300 families, each traced through at least five or six generations in accordance with the most rigid standards of documentation, Hoyt further provides us with hundreds of pages of source records, including rate lists, lists of commoners and freemen, lists of petitioners and soldiers, and church records.

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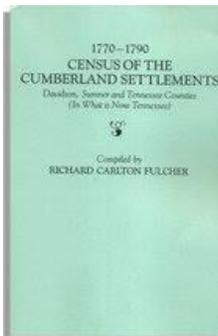


Magruder's Maryland Colonial Abstracts: Wills, Accounts, and Inventories [1772-1777] Five Volumes in One

These abstracts of about 1,500 Maryland wills, accounts, and inventories are completely indexed and cover the period 1772 through 1777. The information consists of the names of testators; dates of drawings and probates of wills, accounts, and inventories; places of residence; names and residence of wives, children, and legatees; amount and kind of property; and the names of overseers and witnesses, with references to the exact sources for the abstracts.

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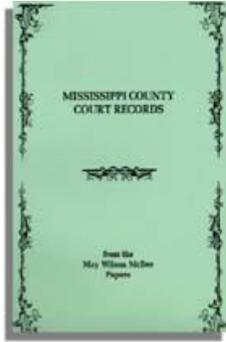


1770-1790 Census of the Cumberland Settlements

The earliest surviving federal enumerations of the Tennessee Country consist of the 1810 census of Rutherford County and an incomplete 1820 census. But since the first settlers arrived at the French Lick as early as 1779, the first 40 years of settlement in the area we now call Tennessee are a blank, at least in the official enumerations. This work is an attempt to reconstruct a census of the Cumberland River settlements in Davidson, Sumner, and Tennessee counties, which today comprise all or part of 40 Tennessee counties. From wills, deeds, court minutes, marriage records, military records, and many related items, the author has put together a carefully documented list of inhabitants--virtually the "first" census of Tennessee.

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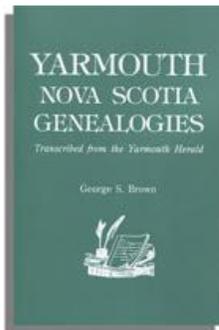


Mississippi County Court Records

Virtually all the information in this volume dates from the first half of the nineteenth century and is derived from the court records of the following Mississippi counties: Claiborne, Harrison, Hinds, Holmes, Jefferson, Warren, and Wilkinson. The contents include genealogical abstracts of deeds, wills and bonds, probate minutes, and marriage bonds. Overall, the genealogical content is very rich and extends to nearly 2,000 individuals.

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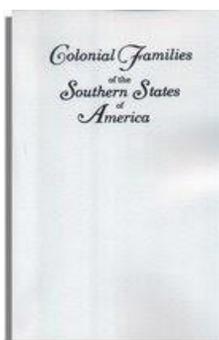


Yarmouth, Nova Scotia Genealogies. Transcribed from the Yarmouth Herald, by George S. Brown

Published between 1896 and 1910, George Brown's columns in the *Yarmouth Herald* focused almost exclusively on New England families who migrated to Nova Scotia around the time of the Revolutionary War, many of them descended from *Mayflower* colonists. In article after article Brown traced these families from their earliest known origins in the Old World down to the end of the 19th century. This work contains as complete a collection of articles as possible. These 186 articles name as many as 60,000 individuals.

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Colonial Families of the Southern States of America. A History and Genealogy of Colonial Families Who Settled in the Colonies Prior to the Revolution, by Stella P. Hardy

This classic work on colonial Southern families contains hundreds of genealogies giving names; dates of birth, marriage, and death; names of children and their offspring, with dates and places of birth, marriage and death; names of collateral connections; places of residence; biographical highlights; and war records. Over 12,000 individuals are referred to in the text, all of them easily located in the alphabetical index.

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