

Life's Second Certainty - Early United States Tax Records

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Why Tax records?

Taxes are usually something we'd rather avoid, and that feeling can easily carry over to research. Tax records are an underutilized record group that offers a wealth of knowledge not found in any other record. The census taker may have missed a family from time to time, but the tax man was rarely remiss in his yearly visits. His diligence makes these records very consistent – an unusual treat in the realm of historical records.

Tax records be used in genealogical research to

- Place an ancestor in a specific place and time
- Confirm land ownership and number of acres owned
- Determine the economic situation
- Discover information about landless ancestors
- Track migration
- Separate men with the same name in the same place
- Establish parentage
- Find a birth, marriage, or death year

What are the different types of tax records?

Poll Tax, Head Tax, or Tithable

One of the most common taxes in early US history was a flat rate tax for each adult male in a household. The age of reaching adulthood varied between 16 and 21; however, younger-looking men could avoid being added to this list for up to three years. When young men reached the age of 21, their names added listed to the Freeman list. (In tax records, a Freeman is a single man at least 21 years of age.) In some jurisdictions, men could “age out” of this tax at the age of 50 or 60.

Real Property

Another common tax was based on the value of the land (real property, or real estate). It's helpful to note that this tax was sometimes levied on the person renting the land and not the actual owner. A renter or tenant may have paid taxes because he was benefitting from the use of the land, usually as a farmer.

One example of a Real Property tax is the Federal Direct tax of 1798. In order to raise funds for a possible war with France, the US Government authorized a direct tax on property. This tax came to be nick-named the Window Tax, because descriptions of houses valued at over \$100 listed the number of windows and lights (panes). A list of known surviving 1798 Tax Lists and their locations can be found at NARA¹.

Personal Property

A third type of tax was levied on personal property, or movables. Various types of possessions became subject to taxation – including farm animals, carriages, and slaves. In Pennsylvania, tax lists sometimes include a category for inmates. In this case, an inmate was an unlanded married man.

These different types of taxes could have been combined on one tax list. It's important to identify what is being taxed and who fell under taxation laws for the specific records you're viewing.

Who was taxable?

In general, people who were subject to taxes included

- Adult males - the age of majority varied: age 16+, age 18+ or age 21+
- Land owners - males age 21+
- Widows and heirs of land owners - women and children who inherited land
- Faculty - landless men whose property and income combined were high enough to be taxed

What tax records are available?

Check the following for information about what tax records are available and where they are located.

FamilySearch Research Wiki - search *[state] taxation* and *[state] [county] taxation*

Cyndi's List Taxes >> Locality Specific: United States²

Ancestry's Red Book: American State, County, and Town Sources³

Check the following for online tax records.

FamilySearch Catalog - find online digitized microfilm by searching on each jurisdiction level and then scrolling down to the Taxation heading.

Ancestry.com - for a list of tax records, go to the Card Catalog (Search > Card Catalog) and search on the keyword *tax*.

How to research tax records

At first glance, looking at one tax record is unimpressive. The real value of these records lies in gathering and evaluating the information found in each yearly assessment. When this information is combined with clues found in other records, the family's history becomes apparent.

1. Gather the yearly tax records for your ancestor's locale.
2. Create a table or spreadsheet and input your ancestor's information for each year. Include people with the same last name on both the married list and the freemen list, real and personal property, taxes levied, and any notes on the record.
3. Evaluate the information and any changes over time.

Edward Reed, Greenwood Township

Year	Tax List	Acres	Horses	Cows	Occupation
1826	Single Freeman				Laborer
1832	Single Freeman	300			
1835	Landowner	200	1		
1836	Landowner	200		1	Laborer

Trace Migration

The tax enumerator used the previous year's list to create a new list before going out to assess and collect taxes. Changes were then made to the new list, effectively documenting changes over the past year. When a family moved, this was noted along with the place the family moved to.

Separate Men with the Same Name in the Same Place

The tax man needed to distinguish between men with the same name and used labels such as occupations, location of property, physical characteristics, etc. The property size or description can also help sort out which is which.

Establish Parentage

When an ancestor has been documented in sequential tax lists, and a male with the same last name appears next to him or on the Freeman list, it's very likely that they are father and son. Some enumerators even listed the relationship (David Smith, son of John).

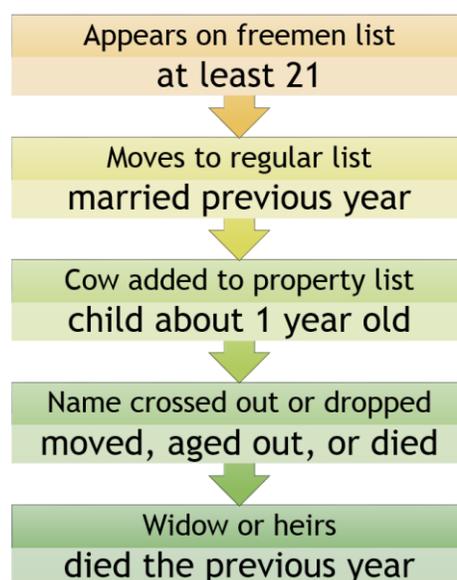
Find a Birth, Marriage, or Death Year

When a man first appears on the Freeman list, he is at least 21 years of age. With that information, you can easily estimate a birth year.

Continuing on through the yearly tax lists, when a man's name moves from the Freeman list to the regular list, it's a sure indication that he was married the previous year.

Two or three years after that, if a cow is added to the man's personal property, it's very likely he's the father of a child about one year of age. (Babies were usually weaned around that age.)

In subsequent lists, if a man's name is crossed out, he either moved, "aged out," or died. When a listing for a widow or heirs with the same last name appears, that man died the previous year.



Putting it all Together

Finding family relationships and tracking families through time and place before 1850 can seem a daunting task. Early tax records are an invaluable, yet widely untapped resource in building an accurate family lineage. Gathering and evaluating these records may seem tedious at first, but, just like a big tax return, the effort can return a wealth of information about your ancestors.

Footnotes

1. "Known, Extant 1798 Direct Tax Lists" National Archives and Records Administration. <https://www.archives.gov/publications/prologue/2007/spring/tax-lists-extant.html>
2. "Another kind of inmate" The Legal Genealogist
 - a. <https://www.legalgenealogist.com/2014/08/22/another-kind-of-inmate/>
3. "Taxes » Locality Specific: United States" Cyndi's List of Genealogy Sites on the Internet. <https://www.cyndislist.com/taxes/us/>
4. Eichholz, Alice. 1992. *Ancestry's Red Book: American State, County & Town Sources*. Salt Lake City, UT: Ancestry Publ.

References

1. Darrow, Carol Cooke and Winchester, Susan. 2007. *The Genealogist's Guide to Researching Tax Records*. Westminster, Maryland; Heritage Books
2. "The Good News About Taxes: Finding And Using Tax Records In Your Genealogical Research" Susan Jackman. <https://www.archives.com/experts/jackman-susan/tax-records-in-genealogical-research.html>
3. "Genealogy Workbook: Tax Records" Family Tree Magazine. <https://www.familytreemagazine.com/premium/genealogy-workbook-tax-records>
4. Szucs, Loretto Dennis, and Sandra Hargreaves Luebking. 2006. *The Source: A Guidebook of American Genealogy*. Provo, UT: Ancestry.