

HANDOUT – OLD BUNCOMBE COUNTY GENEALOGICAL SOCIETY WEBINAR

“ALL ABOUT TAXES – GENEALOGICAL CLUES FOUND IN THE RECORDS”

April 22, 2023

SOURCES - PRESENTATION 1: CHERYL CHASIN

General

History of Taxes, published by The Tax Foundation at <https://taxfoundation.org/taxedu-primer-history-of-taxes/>

The History of Taxation in North Carolina during the Colonial Period, 1663-1776, by Coralie Parker. Originally published in 1928, reprinted by Southern Historical Press.

North Carolina Research: Genealogy and Local History, ed. Helen F. M. Leary and Maurice R. Stewart, pub. 1980, North Carolina Genealogical Society

Judy Russell, *The Legal Genealogist*, <https://www.legalgenealogist.com/>

Excise Taxes

Corn In A Jar: Moonshining in the Great Smoky Mountains, Daniel S. Pierce, published by Great Smoky Mountains Association, 2013

Alexander Hamilton, Ron Chernow, Penguin Press, 2004

“A Tax on Whiskey? Never!,” by Gerald Carson, *American Heritage*, August 1963

Poll & Personal Property Taxes

Early East Tennessee TaxPayers, Pollyanna Creekmore, comp. (Southern Historical Press, ca. 1979)

Using Land Tax Records in the Archives at the Library of Virginia, https://www.lva.virginia.gov/public/guides/rn1_landtax.pdf

Using Personal Property Tax Records in the Archives at the Library of Virginia, https://www.lva.virginia.gov/public/guides/rn3_persprop.pdf

Income Taxes

The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad, Edwin R. A. Seligman (The MacMillan Company, 1911)

“Income Tax Records of the Civil War Years,” Cynthia G. Fox, *Prologue Magazine*, Winter 1986, Vol. 18, No. 4. Published by the National Archives and Records Administration and available online at <https://www.archives.gov/publications/prologue/1986/winter/civil-war-tax-records.html>

NOTE: Unless otherwise stated, PowerPoint images used via Creative Commons license, are all in the public domain, and were found at rawpixel.com

TAX RESOURCES IN THE OBCGS LIBRARY

PRESENTATION 2 – NANCY MANNING

1. North Carolina Taxpayers 1701-1786, Vol 1, by Clarence E Ratcliff, Baltimore, Md. Genealogical Publishing Co, 1984
2. North Carolina Taxpayers 1679-1790, Vol 2, by Clarence E Ratcliff, Baltimore, Md. Genealogical Publishing Co, 1987
3. Anson Co, NC Deed Abstracts 1749-1766 Abstracts of Wills & Estates 1749-1795 Taxables 1763 by Brent H Holcomb, Baltimore, Md. Genealogical Publishing Co, 1980
4. Big Cove History Upper Hominy Buncombe Co, NC by Martha J P Warren, Candler, NC, published by author, no date
5. Burke Co, North Carolina 1815 Tax Lists by Betsy Dodd Pittman, published by author, 1991
6. Tax Lists and Related Documents: Old Burke County, North Carolina 1760-1839 & 1864: 1760-1814 by Betsy Dodd Pittman, Morganton, NC, Burke County Genealogical Society, 2016
7. Tax Lists and Related Documents: Old Burke County, North Carolina 1760-1839 & 1864: 1815-1827 by Betsy Dodd Pittman, Morganton, NC, Burke County Genealogical Society, 2016
8. Tax Lists and Related Documents: Old Burke County, North Carolina 1760-1839 & 1864: 1828-1839 & 2964, Index by Betsy Dodd Pittman, Morganton, NC, Burke County Genealogical Society 2016
9. 1777 Tax List – Caswell Co, NC by Broad River Genealogical Society, Shelby, NC, published by author, 1982
10. 1788 Granville Co, NC Tax List author and publisher unknown
11. Colonial Granville County and Its People by Worth S. Ray, Baltimore, Md. Genealogical Publishing Co, 1973
12. Iredell County, North Carolina Earliest Extant Tax Lists 1800, 1815, 1837 Annotated Transcriptions by Jo White Linn, published by author, 1997
13. Lincoln County NC Tax List 1837 by Dr A. B. Pruitt, published by author, 1998
14. Mecklenburg County, North Carolina – A Petition 1792 – Tax Lists 1797, 1798, 1799, 1806, 1807, 1808, 1810, 1811, 1815, 1823 by Herman W Ferguson, Rocky Mount, NC published by author, no date
15. Perquimans County 1720 Tax List by W. P. Johnson, Raleigh, NC, published by author, 1975
16. Rowan County, NC Tax List for 1815 by Jo White Linn, Salisbury, NC, Salisbury Printing Co, 1987
17. Rowan County, North Carolina Tax List 1757-1800 by Jo White Linn, pub by author, 1995
18. Tax List (1815) Rockingham Co NC by Linda Vernon, Wentworth, NC, Rockingham County Historical Society, 1980
19. Rutherford County, NC 1790 Census and 1782 Tax List by Sue Hill Koon, Spindale, NC, Genealogical Society of Old Tryon County, no date
20. Surry County North Carolina 1815 Tax Lists by Agnes Wells, published by author, 1990

21. Taxable Property Washington Co NC 1815 by Washington County Genealogical Society, Plymouth, NC, published by author, no date
22. Watauga Co, NC Tax Listing 1887 by Evelyn G. Shepherd, Boone, NC, Appalachian State University, 1988
23. Wilkes Co NC 1782 Tax List by Wilkes County Genealogical Society, North Wilkesboro, NC, published by author, 1995
24. Wilkes Co NC Taxables 1787-1790, Vol 3 by Mrs. W. O. Absher, North Wilkesboro, NC, Wilkes County Genealogical Society, 2014
25. Wilkes Co NC Taxables 1791-1794, Vol 4 by Paul W. Gregory, North Wilkesboro, NC, Wilkes County Genealogical Society, 1975
26. Wilkes Co NC Taxables 1795, 1979, 1800, 1805 by Samuel E. Sebastian, North Wilkesboro, NC Wilkes County Genealogy Society, 1975
27. Wilkes Co Taxables, Vol 2 by Wilkes County Genealogical Society, North Wilkesboro, NC, published by the author, 1989
28. Wilkes Co NC Taxables, Vol 5, by Mrs. W. O. Absher, North Wilkesboro, NC, Wilkes County Genealogical Society, 2014
29. City of Asheville, North Carolina in 1886 with names of Tax Payer or for Land Development, - this is an insurance map and is located in Map Drawer A
30. WNC Assessment Lists 1864-1866 – this is microfilm of Business Taxes and is located in the Microfilm Drawer
31. Washington County Georgia 1825 Tax Digest by Elizabeth P. Newman, Modern Printing Co, no date
32. Wilkes County, Georgia Tax Records 1785-1805 by Frank Parker Hudson, published by author, 1988
33. Early Kentucky Tax Records by Carol Lee Ford, Baltimore, Md, Genealogical Publishing Co, 1987
34. Whitley County, Kentucky 1802 Census 1819 Tax Book by Knox County Genealogical Society Inc, published by author, 1987
35. Citizens of the Eastern Shore of Maryland 1659-1750, Vol I by F. Edward Wright, Silver Springs, Md, Family Line Publications, 1986
36. Inhabitants of Cecil County Maryland 1649-1774 by Henry C. Peden, Family Line Publishers, 1993
37. Index to Early Ohio Tax Records by Esther Wagner Powell, published by author, no date
38. 1765 Chester County Pennsylvania Archives by Katherine E. Dix, Closson Press, 1990
39. 1815 Tax List Northumberland County Pennsylvania by Northumberland Co, PA, published by author, 1815
40. Berks Co, PA Taxables 1754-1768 Indexed by Mary Ellen Heckman, Berks Co, PA, Berks County Genealogical Society, 1990
41. Blair County Tax Records, by Blair County Genealogical Society, Altoona, PA, published by author, 1981
42. Bucks County Tax Records 1693-1778 PA by Terry A. McNealy, Bucks County Genealogical Society, 1981
43. Index to the 1780 Tax Records Lancaster Co, PA by Gary T. Hawbaker, published by author, 1981
44. Lancaster County Pennsylvania Tax Lists 1751 by Albert H. Gerberich, Washington, DC, National Genealogical Society, 1972

45. Lancaster County, PA Index to 1718-1726 Tax Records (Then Chester) by Gary T. Hawbaker, Hershey, PA, published by author, 1989
46. Lancaster County PA Index to 1750 Tax Records by Gary T. Hawbaker, Hershey, PA, published by author, 1989
47. Lancaster County, PA Index to 1770 Tax Records by Gary T. Hawbaker, Hershey, PA, published by author, 1989
48. Lehigh County US District House Tax 1798, published by Lehigh Co, PA
49. List of Taxables 1752 Berks Co PA by Richard T. Williams, SW Pennsylvania Genealogical Services, 1990
50. Constable's Returns of Newberry, Paradise & York Townships by South Central PA Genealogical Society, York Co, PA, published by author, 1979
51. Pendleton District and Anderson County, SC Wills, Estates, Inventories by Virginia Alexander, Easley, SC, Southern Historical Press, 1980
52. Pendleton District and Anderson County, SC by Virginia Alexander, Easley, SC, southern Historical Press, 1980
53. Pendleton District and Anderson County, SC Wills, Estates, Inventories, Tax Returns & Census Records by Virginia Alexander, Easley, SC, Southern Historical Press, 1980
54. South Carolina Tax Lists 1733-1742 by Tony Draine, Columbia, SC, Congaree Publications, 1986
55. Early East TN Taxpayers by Pollyanna Creekmore, Easley, SC, Southern Historical Press, 1979
56. Early Tennessee Tax Lists by Byron Sistler, Evanston, Il, Byron Sistler and Associates, 1977
57. Washington Co Tn Taxes 1789 by East Tennessee Historical Society, Knoxville, Tn, published by author, no date
58. Washington County, Tn 1890 Township List by Peggy Dougherty, Sabre Printers, 2022
59. 1800 Tax Lists & Abstracts of Deeds, Wythe Co, VA by Netti Schreiner-Yantis, Springfield, VA, published by author, 1971
60. Archives of the Pioneers of Tazwell County VA by Netti Schreiner-Yantis, Springfield, VA, published by author, 1973
61. Colonial Poll and Tithable Lists Halifax Co, VA by Mary B. Warren, Danielsville, Ga, published by author, 1991
62. Early Settlers Mecklenburg County Virginia, Vol 1 by Katherine B Elliott, Easley, SC, Southern Historical Press, 1983
63. Greenbrier County Virginia 1810 Tax List, no author, publisher or date listed
64. Montgomery County Virginia ca 1790 by Netti Schreiner-Yantis, Springfield, VA, published by author, 1972
65. Montgomery County, Virginia 1789 Tax List – A map located in Map Drawer G
66. Norfolk County Virginia Tithables 1730-1750 by Elizabeth B. Wingo, Norfolk, VA, published by author, 1979
67. Northumberland Co, VA Poll List 1750-1774 by R. F. Bromley, Westminter, Md, Family Line Publications 1994
68. Personal Property Tax List for 1787 by Netti Schreiner-Yantis, Springfield, VA, Genealogical Books in Print, 1987 – OBCGS has volumes for 20 of these Virginia counties: Alexandria, Bedford,

Brunswick, Culpeper, Dinwiddle, Fairfax, Greenbrier, Hampshire, Hardy (now WVA), Loudoun, Mecklenburg, Montgomery, Northumberland, Prince William, Rockbridge, Russell, Surry, Southampton, Washington, and Westmoreland.

69. Sunlight on the Southside; Lists of Tithes Lunenburg Co by Landon Bell, Baltimore, Md, Genealogical Publishing Co, 1974
70. Supplement to the 1810 Census of Virginia, Tax Lists of the Counties for Which the Census is Missing by Netti Schreiner-Yantis, Springfield, VA, published by the author, 1971
71. Tax Lists of Henry Co Virginia 1778-1780 by Lela C Adams, Bassett, VA, published by the author, 1973
72. Virginia Taxpayers by Augusta B. Fethergill, Baltimore, Md, Genealogical Publishing Co, 1940 reprint 1986
73. Virginia Tax Records by Gary Parks, Baltimore, Md, Genealogical Publishing Co, 1983

ONLINE NORTH CAROLINA TAX RESOURCES

North Carolina State Archives has several digital collections that have laws, court cases, tax lists and other tax records. One collection is Tax Lists & Records from General Assembly, Treasurer & Comptrollers, and Secretary of State records. The archives digital collection can be found at archives.ncdcr.gov.

Another source of digitized tax records from many NC counties is DigitalNC. A basic search in Collections listed 8,282 results. Searches can be filtered by using Advance Search. Search tips are available. For information on how to search DigitalNC, check the handout from our February, 2023 webinar, "Become a Power User of DigitalNC.org," located on our website handouts page. <https://www.obcgs.com/society-2/programs-workshops-and-webinars/>