

Using Tax Records to Dig Up Your Ancestors

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Benefits of studying tax records

- Places an ancestor in a specific county and state before or between census years – even before the census started in 1790.
- Confirms presence of ancestor in county or town by census or birth and death records
- Confirms land ownership, acres owned, location, quality of land
- Establishes a year of death as their “estate” becomes taxable
- Estimates the wealth of ancestors based on taxables
- Separates the identities of men in the same community with the same name based on age, taxables, land location, wife
- May provide other information about dwelling, square footage, distance from courthouse, waterway, neighbors, former owners of land, defaulters

Example (Maury County, Tenn., 1811 – 9 years before first census)

1811

Persons Names	Land in Acres	Situations	Acres	Free hold	Slaves	Free 200	Free 100	Free 50	Free 25	Free 10	Free 5	Free 2 1/2
Leaf Jane	660										1	65
Allen James	100	Fountain Creek by ...		1	1						1	80
Alexander A. Adam	100	Lytle Creek by ...						1				50
Armstrong William					3						1	50
Anderson William				1								25
Asens John				1								25
Akins James				1	1							75
Akins Ezekeel				1	3						1	75
Alexander Amstead	75	Knot Creek by ...		1								43 1/2
Alexander Elazer	600		S. Pith		3						3	00
Alexandra Jones	3200	Duck River									8	00

Types of Taxes that Created Records

Head Taxes (also called poll – and sometimes Pole taxes)

Poll taxes were levied on each adult male, adult indentured servants, and slaves over 12 years old and collected whether the male owned property or not.

- Earliest form of tax in Massachusetts, Connecticut
- Assessed in Tennessee, Georgia, Ohio, Arizona, California, and other states

Personal Property Taxes

- Assessed on a wide variety of property including livestock, and means of transportation
- Taxed almost all individuals in the community, even the landless
- Revealed economic status in the community

[Printed at the Fed. Union Office, Millersville]

PERSONAL ESTATE.										Value after deducting \$500		Amount of tax on professions, occupations, polls, free persons of color, &c.		Amount assessed at		Total amount of Taxes	
Aggregate value of City or Town Property.	Number of Slaves	Aggregate value of Slaves	Amount of Money and Silver Debt of all kinds	Merchandise	Capital invested in ships Freight tonnage	All other capital invested in stocks of any kind, Bonds, Stocks, or other securities	Value of household and kitchen furniture over \$500	Aggregate value of all other property not herein enumerated, except plantation and machinery, Tools, Animals, Crops, Provisions, &c.	Aggregate value of whole property	Dollars	Cts.	Dollars	Cts.	Dollars	Cts.	Dollars	Cts.

Federal Taxes

- Direct Tax of 1798
- Direct Tax of 1861
- First Federal Income Tax (1862-1872)

Estate & Inheritance Taxes

- Late 1800s – 1900s
- Tax based on degree of relationship. Those more removed were taxed at higher rate.

Miscellaneous Taxes

- Specific to one area (road tax); often included required labor to maintain roads
- Specific to time and place (militia tax and/or duty; Confederate in-kind tax)
- School taxes, poor school support
- Taxes levied to fund a specific project

MILITARY POLL TAX WARRANT, ARAPAHOE COUNTY, 1899.

NAME	ADDRESS	Poll Tax	Date of Payment			NAME	ADDRESS	Poll Tax	Date of Payment		
			Each	By	Year				Each	By	Year
Bichler	Scott W	1490 Vine	1.00			Bellows	Howard B	1318 Grant Ave	1.00		
Biddle	John P	School Land W of City Park	1.00			Biloff	Mandel	1148 12th	1.00		
Biddle	Charles W	Manion St cor E 2d Ave	1.00			Bily	Charles	2120 So Lincoln Ave	1.00		
Bidell	Andrew	5508 Larimer	1.00			Bily	Cesar	1007 15th	1.00		
Bieber	Henry A	119 So 13th	1.00			Bily	Otto	1415 Broadway	1.00		
Biegel	Albert B	Meade cor W 9th Ave	1.00			Bendon	William	2523 15th	1.00		
Biegel	Henry J	Meade cor W 9th Ave	1.00			Benderup	Julius W	1373 So 10th	1.00		
Biegel	Robert A	5328 Arlington	1.00			Bendle	John	625 E 17th Ave	1.00		
Biegel	William A	Meade cor W 9th Ave	1.00			Benford	Edward J	1308 Elizabeth	1.00		
Biel	Conrad E	1920 Lawrence	1.00			Bing	Carl	St Elms Hotel	1.00		
Biel	Horan	1016 King	1.00			Birgel	William H	2377 Bryant	1.00		
Bieling	Frank E	1070 So 9th	1.00			Bingham	Charles	1646 Court Pl	1.00		
Bieling	Kerman	1879 So 10th	1.00			Bingham	Edmund R	3330 W 30th Ave	1.00		
Bierbomer	Charles C	222 S Logan Ave	1.00			Bingham	E. A.	1325 Street	1.00		
Bierbaker	Judith G	227 S Lincoln Ave	1.00			Bingham	Frank E	3034 Home Boulevard	1.00		

Problems with Tax Records

Even though taxes were collected annually:

- Not all tax records have survived (e.g., burned counties, water damage, carelessness)
- Not all tax records have been microfilmed (especially in the West)
- Not all film of tax records is at the Family History Library (check the State Archives)
- Not all years are available – or readable
- All are handwritten and may be hard to read

Availability of Tax Records

- FamilySearch.org → Search → Catalog → state, county → Search → TAXATION
- Indexes in book form for some areas, search by county and state
- State Archives in state of interest

Follow-Up Research Needed

The records are, of course, only part of the research process. As always, you will need to follow up tax research with research in deeds, pension files, probate records to verify and extend the knowledge you gain from tax records.

Bibliography

Darrow, Carol Cooke and Susan Winchester. *The Genealogist's Guide to Researching Tax Records* (2007)