

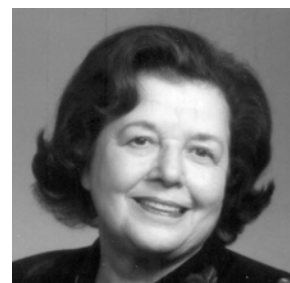
# Alford Research

## Using Tax Rolls to Assist Your Research

Ruth Eager Moran AAFA #0622

*Their letterhead used to read: THE MORANS ALL LAWYERS, Ruth E. Moran, John C. Moran Of Counsel: Susan Moran, Michael John Moran. John is deceased but Ruth has been active in our organized Alford effort for over 15 years. Susan and Michael are still practicing. When John died in 1987 the firm owned two office buildings and other properties. Ruth closed the law office and has continued in the real property business ever since. About 18 years ago she was the president of the Oklahoma Genealogical Society for three years, and she just completed four more years as the president. Now she is the vice president. She is also on the board of directors for the Oklahoma Historical Society of which she has been a member for 17 years. She has served them mostly on the library committee. She is a member of DAR and other such organizations.*

-Editors



When I started my genealogy research, the first family I found was the John Wesley Eager family, which was my great grandfather's family. As a young adult, John Wesley Eager, followed his uncle, Charles Alford, to Owsley County, Kentucky. Owsley County, which was formed in 1843, is a small county located in the Cumberland Mountains in Eastern Kentucky. In 1900 there was a courthouse fire. In 1928 there was a second courthouse fire. Between the two fires, all the county records were destroyed. To research this county, I had to search alternate records.

I was lucky to find several good alternate records. The most valuable of these records was the tax rolls, and I have learned to use these rolls to obtain from them as much information as possible. When I research in a new county or research a new family; first I check the census, then the marriages, and the tax rolls.

In Kentucky, Virginia, Tennessee, North Carolina, Georgia, and many other southern states, the personal

property tax list consists of the names of all white males in the county who are twenty-one years or older whether they own any property or not. Prior to the 20th century, it was difficult for young people to own property before they were twenty-one unless the property was inherited. By law, the father was obligated to take care of his family, but he was also entitled to any and all wages that a son or daughter made until that person reached age twenty-one.

Some of the things that you need to know about tax rolls:

- (1) The lists are alpha indexed or indexed by the first letter of the surname.
- (2) These lists are taken by the tax commissioners and each commissioner has his own separate district which often generate several tax lists for one county. The tax commissioner started in the spring and visited all the persons in his district to assess taxes for their property. In the earlier records, the commissioner recorded the date of his visit. This information can help determine the taxpayers who lived in the same area.

- (3) The commissioner used the tax list from the year before so he seldom missed a taxpayer.

The date the taxes were to be paid was usually in October. If the taxes were not paid the delinquent tax list was given to the sheriff, and either he or his deputy would go out to collect the taxes, or as in most cases, find out why the taxes were unpaid. Unfortunately only a few of these lists remain. On one of these delinquent tax lists, the sheriff or deputy sheriff wrote the reason that the taxes were not paid. The following notations were found on a sheriff's return for Lee Co, Kentucky. (1) Exempt by court; (2) Insolvent; (3) Moved to another county. [the county was within the state and usually named]; (4) Moved to another state [the state is usually named]; (5) Moved off and was insolvent; (6) A pauper; (7) Dead; (8) Delinquent and dead.

Previously I thought that if a man was dead, that would be enough explanation for not paying his taxes; why add he was delinquent? There was a reason. When a man is listed as Dead he died between the time the

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taxes were levied by the Commissioner and the date when the taxes were due. If a man was listed as Delinquent and Dead he died after the date the taxes were due. Such information can help the researcher determine the year and the time of year that the person died.

Tax rolls were a multi-purpose list. They were used as:

(1) A Tax List to assess and collect the taxes

(2) A list to determine the males twenty-one or over who resided in the area. This list was used to identify voters and also the men who were obliged to work on the county roads. Even if a man did not vote, for the privilege of being able to vote, he had to work on a road two days a year. Eventually that became known as a poll tax. A man was excused from working on the roads if he was under twenty-one, infirm, a cripple, in ill health, fifty years or older, a minister, or a county official. If he was excused Exempt was written next to his name on the tax rolls.

(3) A Tax List was also used as a Militia List. In the colonial days and after the Revolutionary War, all able bodied males were required to serve in the Militia from age sixteen to fifty. In some jurisdictions the age was sixteen to sixty. The tax list was used to determine the number of males in the county that could serve in the militia in time of war or danger. Young men age sixteen to twenty inclusive were not listed by name, but the number of these young men in each household was recorded. This information can help a researcher determine the ages of the men in the family, and often determine who might be the son of whom.

(4) In some jurisdictions the real and personal property tax rolls were combined. These rolls would have the number of acres the landowner had, and the name of the watercourse on which the property was located. A few of the tax rolls, would record the number of

miles and direction that the property was from the courthouse.

For states with tax rolls that listed all persons 21 and over whether they had any property or not; the following can be found on these rolls.

(1) The name of all men twenty-one or over, all widows, and occasionally a single woman with property was placed on the tax rolls. When a man moved into the county if he was twenty-one or over, he was listed on the rolls.

(2) When a young man's name is placed on the rolls for the first time, his name usually is written just above or below his father's or his widowed mother's name.

(3) When a taxpayer moves from the county, his name is removed from the tax rolls. However, if the taxpayer has property in the area, his name remains on the rolls, but he is not enumerated as a tithable. A tithable or tithe was a white male twenty-one or older.

(4) When a man dies his name is removed from the tax list, and his widow's name is placed on the list.

(5) If the man does not leave a widow, but leaves an estate, then the executor's or administrator's name appears on the tax rolls with the decedent's property.

In this case, this property is enumerated in the name of the executor or administrator. John Smith's property would not be listed under the S column, but if Ed Jones is the executor or administrator then the property is listed under Ed Jones' name in the J column. i.e. Ed Jones, executor of the estate of John Smith. If there is no executor or administrator, the property may be listed as Estate of John Smith.

Don't ever lose sight of the fact that tax commissioners, like the census takers, were people and even though they had instructions, they each had their own way of making their lists. One early tax list in Botetourt County, Virginia, has all taxpayers alpha

value. Usually divided into two

indexed by their first name. John Smith, Joe Berry, Jeremiah Reed, and James Thomas were all listed together in the J column.

Great grandfather, John Wesley Eager's, surname was spelled E-A-G-E-R, but he was called Wes Eager pronounced A-G-E-R. The Kentucky kin still pronounce it Ager. The Eagers in Indiana pronounce it Eger. My ancestors must have dropped the A sound in Eager when they crossed the Ohio River to get from Kentucky to Indiana. Wes was the first Eager to be in Owsley County, and the first year he was on the rolls for Owsley County, the name was listed as Wes Ager and in the A column. Since he was literate, in later life he was a Justice of the Peace, he probably told them that his name was spelled Eager. So the next year the commissioner wrote his name Wes Eager, but still listed it in the A column.

In Estill County, Kentucky, lived two William H. Tinchers. The tax commissioner wrote one as William B. Tincher because he lived on Buffalo Creek, and the other as William R. Tincher because he lived on the Rockhouse Fork of the Sturgeon River.

Sometimes to distinguish men who have the same surnames, the commissioners will write their names with their father's name. Such as John Smallwood of William. Other times they would use their nicknames to identify the man, such as Squinty Joseph Brandenburg. There were several John Smallwoods and Joseph Brandenburghs in the area.

Always check the heading of each tax list. The tax lists were not always the same from year to year. However each year they did include the following.

(1) Names of white males 21 years or over.

categories; blacks age 12 and older and

(2) Number of blacks owned and their

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blacks under age 12.

(3) The number of horses and the value of these horses.

(4) The amount of taxes charged.

(5) If this is a combined Real and Personal Property Tax Roll then the number of acres owned and the watercourse on which the property was located were listed. If there were two rolls one for real property and one for personal property, this information will be on the real property roll.

Other information found occasionally on the tax rolls:

(1) Number of children in the household under age 16; or children ages 5 to 20 or ages 6 to 20 inclusive.

(2) Number of cattle, hogs, bushels of corn, amount of wheat, hay, clover bloom or other crops.

(3) Number of watches and clocks, number of carriages, tavern license, stud horses.

(4) One tax list had for one year the name of physically impaired persons. I found one list, and only one, that listed a family member as being deaf and dumb .

The researcher needs to record everything that he finds on the list about the family or person being researched. You never know what unusual information that was written on the tax rolls by the tax commissioners.

The tax rolls are taken in the county, but are sent to the state and are housed there. Because of this, if the courthouse burns, the tax rolls still remain to aid in county research. This is why after two fires in Owsley County, I was able to use the tax rolls for that county.

We have all seen censuses that have been compiled from tax rolls. The 1790 and 1800 Census of Georgia, Delaware, Kentucky, Virginia, Tennessee, and New Jersey was destroyed when during the War of 1812, the British burned the Capitol. Tax Rolls plus other lists have been used to reconstruct these censuses. *The First Census of Kentucky 1790* is a

compilation of tax rolls by Charles B. Hienemann published in 1940 using the tax rolls of Kentucky for 1789 through 1792.

*The Second Census of Kentucky 1800* by C. Glenn Clift published in 1954 used the 1799, 1800, and 1801 tax rolls for this census.

*The 1790 Census of Virginia* is the tax rolls for some of the Virginia counties for years of 1782 to 1785.

*Virginia Tax Payers* by Forthergill and Naugle contains tax lists of the remaining counties of Virginia

*The 1780 Census of Pennsylvania* is a compilation of tax rolls for all of that state.

*The 1787 Census of Virginia* by Schriener-Yantis and Love is a compilation of tax list for Virginia, West Virginia, and Kentucky taking information from tax lists from 1782 to 1787.

*A Supplement to the 1810 Census of Virginia* by Schreiner-Yantis uses the 1810 tax list to replace the census of counties in Virginia where the 1810 census is missing.

*Land on Western Water, Montgomery Co, Virginia Circa 1790* by Schreiner-Yantis are the tax lists for Montgomery County, Virginia for 1789 and 1790.

*The People of Mifflin County Pennsylvania 1755-1798. Pioneer Settlers and Defenders of the Frontier During the Revolution. A County by 1789 and a Thriving Area of the Commonwealth by 1800* by Stroup and Bell sounds like a 350 page book, but it is only 32 pages which contains various tax lists. One section entitled "Houses of Lewiston 1788" contains the following about John Comfort. He had a house valued at \$400 made of logs, it was two stories, had 7 windows, the house was 26 feet by 20 feet with 3 other additional out buildings. Now nearby, Robert Thompson's house was valued at \$105 made of logs, only 1 story, 2 windows, and was 20 feet by 20 feet, and, poor man, he had no out buildings.

Mary B. Kegley has published two

books of *South Virginia Tax Assessments, 1815*. In Wythe County, John Alford, born 1768 [son of Thomas Alford] had a 340 acre farm on Little Walker Creek, having thereon one Cabben , one blacksmith shop, one loom house, smoke house, corn crib, valued at \$800.00. From this we know John was a blacksmith. Two of his grandsons, James F. and John W. sons of Charles Alford, were blacksmiths and since trades were taught by father to son, it is probable that some of John's sons were also blacksmiths.

A good many tax lists publications sold by genealogy book companies are what I call "Just a little bit better than nothing lists". They have the names of the tax payers and the years when a person with that name was on the rolls, but with so many persons with the same name living in the same county, how can the researcher tell if the person for whom he is searching is the person on the rolls, or a cousin, an uncle, or another person with the same name? How can he tell when the person being researched was first listed on the rolls, or when he died, left the county or when his name was removed? Information as to the taxpayer's holdings often help to track the same person from year to year.

I have been able to use the tax rolls for the following family research:

From what records I could find about Patrick Hamilton, I have been able to ascertain that he was born between 1740 and 1750. However, when I checked the Madison Co, Ky., tax rolls, I found that Patrick Hamilton was first listed as Exempt in 1792, which means that he was 50 that year, or born about 1742.

In Kentucky in 1810 George Tincher was on the census, but in 1820 his name was missing. Since he was on the tax rolls each year from 1807 until 1827; he had to be in the county. Most of the people that settled near George Tincher had their land on the Kentucky River. On checking George Tincher's

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patent, I found that George had a diamond shaped piece of land that was back from the River, and the census taker following the river had missed him. The tax rolls proved that he was there.

In 1829, George Tincher left Kentucky and migrated to Lawrence County, Indiana. In a rural area in Lawrence County, where there are no roads nearer than a quarter of a mile, is a small family cemetery on the land that was George Tincher s farm. On his tombstone is inscribed that he died in November 1864 at age 100 years and 4 months. This did not agree with other

from Henery Simpson 200 acres on Reedy Creek; on the same day Richard Condery received from Henery Simpson 200 acres on Reedy Creek. Were there two Condreys (Condra) or one? By going to the tax rolls for Sullivan County, I was able to ascertain that Richard Condra was taxed in 1793 for 400 acres on Reedy Creek, therefore proving that R. Condrey (Condra) and Richard Condrey (Condra) were the same person.

John Alford, the man who had a cabben on Little Walker Creek with a blacksmith shop had a daughter, Lavina, who married John Eager, Jr. John had inherited half of his father s

Jr., Lavina (Alford) Eager, and the second son died between 1845 and May 17, 1846. How do I know this? John Eager, Jr. is dead because the tax listed his estate; Lavina is deceased, because as his widow, her name would have been on the tax rolls if she had been alive on March 17, 1846, when the commissioner took the taxes. One of the sons born between 1825 and 1827 is dead. Which one survived cannot be told from the information on the tax rolls; however, the older of the two boys was my great grandfather, John Wesley Eager, and I know he survived, or I would not be here so that Gil Alford, our intrepid leader, could badger me into writing this article if

Date	Taxpayer	Male	Horses	Tax	Information by Ruth Eager Moran
		16 or over			
1837, Feb 7	John Ager	1	2	12c	[The white male is John Eager, jr]
1838, Feb 13	John Ager	1	2	12c	[The white male is John Eager, jr]
1839, Mar 6	John Eager1	illegible			[The white male is John Eager, jr]
1840 -----	[No listing on the tax rolls for John Eager, jr, he was listed on the 1840 census]				
1841 -----	No listing on the tax rolls for John Eager, Jr]				
1842, Feb 25	John Ager	2	5	62 1/2c	[2 white males are John & John Wesley]
1843, Apr 20	John Ager	2	4	56 c	[2 white males are John & John Wesley]
1844, no date	John Ager	3	4	50 c	[3 males, John, John Wesley, & 2nd son]
1845, no date	John Eager3	4	40 c		[3 males, John, John Wesley, & 2nd son]
1846, Mar 17	John Ager Estate	1	5	50 c	[1 male 16 or over is John Wesley Eager]

Some tax records from Lee County, Virginia

information that I had on George. I checked the tax rolls in Madison County, Kentucky. George Tincher s name was first listed on the rolls in 1800, but he was listed in the column of those age sixteen to twenty. George owned a horse which his father allowed him to have, and the horse was taxed. The next year he was on the rolls and listed as twenty-one or over. This would make him born in 1780, and 84 years old when he died. I do miss not being able to brag about an ancestor who was 100 years when he died.

In Sullivan County, Tennessee, on 19 September 1792, R. Condery received

property in Wythe County, and John and Lavina Eager signed the deed selling the property, and soon afterwards moved to Lee County, Virginia. On the 1840 Census John and Lavina had two boys ages 10 to 15, one son age 0 to 5, and several daughters. The youngest son was William Thomas Eager, and in his Bible he wrote that his parents were John Eager and Lavina Allford, and that they died in 1846. With no vital statistics, the date they died would be hard to prove. To make the search more difficult, although John was a farmer, he had not purchased any land. On the tax rolls in Lee County, Virginia, is the following information. According to the tax rolls John Eager,

John Wesley Eager had not survived that terrible winter. The tax rolls do verify what William T. Eager had written in his Bible. William T. Eager was only five when his parents died, and he probably did not remember the details. No other information was in his Bible about his parents family. I have not been able to find the name of the second son who died in 1846.

Thomas Alford, the father of John Alford who had his cabben on Little Walker Creek and the grandfather of Lavina Alford Eager, came from Frederick County, Virginia. When a young man in Frederick County, he

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served in the French and Indian War, moved to Amherst County where he received a grant for land, married, sold the land, and eventually moved to the New River Area in Montgomery County. [ Information in brackets is not on the tax rolls, but supplied by me -REM]

Thomas Alford makes his will November 14, 1805, the will was admitted to probate December 1805 Term of Court of Wythe County. In

the 1810 and 1820 census and tax rolls from 1811 until 1829. Moses Alford could not have been the Alford who died in 1804 or 1805 since he married in 1821 and died in 1822. Moses also had a son, Thomas, who grew up and lived in Wythe County until the 1860's when he moved to Ohio. There was no other Alford to have been the father of Thomas Alford of Linn County, but William.

William Alford, on the tax list on the

rolls, they should not be used alone but with other records. Use tax rolls and learn to interpret them so that you, as a family historian, may obtain the most information possible, and help solve a few of the many mysteries about your family that has been left unanswered by missing records and the passage of time. Learn what tax rolls are available in the state and county you are researching. The rolls are different from state to state and from time period to time period. Many state tax

Date	Person Taxed	Tithables (21 & over)	Males (16 & over)	Horses
1787, June 13	Tho Alford	Tho Alford	1	
1788, June 7	Thomas Alford	Thomas Alford	1	3
1789, May 31	Thomas Alford	Thomas Alford	1	3
1790, Apr 6	John Alford	John Alford	1	2
1790, May 24	Thomas Alford	Thomas Alford	1	3

John Alford married Eleanor Hoge on 26 Oct 1789 Montgomery Co., Va.  
 John was first on tax rolls 1790, bc 1868; he was living near Thomas but not on his land; since the tax commissioner visited then on different days

### MONTGOMERY COUNTY, VIRGINIA Tax Rolls for Alford

1806 Thomas is not on the tax rolls because he has died; and Elizabeth is not on the rolls as his widow because as the 1810 census indicates she has moved into the household of her daughter and son-in-law, Elizabeth and Joseph Joel Baker, Jr. Moses is not on the rolls because he is not yet twenty-one years of age. Why is William not on the rolls?

In the Linn County, Oregon, County History, is a biography of Thomas Alford, ancestor of AAFA member Alicia Houston AAFA #0001. In the biography, Thomas Alford states that he was born in Wythe County in 1802. The history states When Mr. Alford was two or three years old his father died; which would be 1804 or 1805. At this time, the only Alford's in Wythe County were Thomas Alford and his three sons, John, William, and Moses.

John Alford could not have been the father of Thomas of Linn County; he lived many years after 1805 and was on

next page, must have been the father of Thomas Alford of Linn County, Oregon.

William was not on the rolls for 1806 because he had died. In his will, Thomas Alford named his son Moses as executor, and he was to take care of his mother, Elizabeth, and was to pay his brothers and sisters or their representative \$1.00. For Moses to pay his brothers \$1.00 there had to be three or more sons. William must have pre-deceased his father, dying after March 12, 1805, when the 1805 taxes were taken, and before Thomas Alford made his will on November 14 the same year. For Thomas to make the unusual request that the representative of one of his children should be paid the sum of \$1.00 would indicate that one of his children could not receive his bequest, and in this case William could not receive the bequest because he was deceased.

To gain the most information from tax

rolls are not as complete as the examples that I have shown you, but the information they contain can be beneficial in aiding your research. Search the tax rolls when you can. The information that you obtain will be worth the time you spend.

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[December 1789 Wythe County organized; no tax rolls for this county before 1793]

Date	Person Taxed	White Males (16 & over)	Horses
1793, Apr 17	Thomas Alford	2 [Thomas & William]	3
1793, Apr 17	John Alford	1 [John]	2
[Now John and Thomas are living near each other; John could have his cabin on Thomas land]			
[There is a white male 16 to 20 in Thomas household; no name for him until 1797]			
1794, May 16	Thomas Alford	2 [Thomas & William]	3
1794, May 16	John Alford	1 [John]	1
[Thomas and John are living near each other; John probably on Thomas land]			
1795 [No Alfords on the tax rolls this year]			
1796, Mar 25	John Alford	1 [John]	0
1796, Mar 25	Joseph Alford	2 [Thomas & William]	3
[There is no Joseph Alford at this time; this is probably the tax commissioner mistake; might be due to the fact that Thomas daughter Elizabeth married Joseph Joel Baker]			
1797, Mar 21	Thomas Alford	1 [Thomas]	4
1797, Mar 21	William Alford	1 [William]	1
[William is the second son of Thomas Alford according to the rolls he was born in the year 1775/6; since he is 21 by March 21. He is probably living in his father s household. He is listed as visited by the tax commissioner the same day as Thomas. John has left the area]			
1798, Apr 7	William Alford	1 [William]	1
1798, Apr 12	Thomas Alford	1 [Thomas]	4
[William is now living apart from his father. Probably William has married since the commissioner visited Thomas and William in 1797. William is now 22]			
1799, Mar 19	Thos Alford	1 [Thomas]	4
1799, Apr 1	William Alford	1 [William]	0
[Thomas and William are still living in a different area; since William never owned any land it is probable that he has a cabin on his in-laws land]			
1800, Apr 13	Thomas Alford	1 [Thomas]	2
1800, Apr 13	William Alford	1 [William]	1
[Thomas and William are living in the same place. Maybe not in the same cabin, but certainly in the same area, and he probably had a cabin on his father s land.]			
1801, Mar 14	Thomas Alford	1 [Thomas]	2
1801, Mar 14	William Alford	1 [William]	1
[Thomas and William are living in the same area]			
1802, Apr 6	Thomas Alford	1 [Thomas]	2
1802, Apr 6	William Alford	1 [William]	1
[Thomas and William are living in the same area]			
1803, Apr 22	Thomas Alford	2 [Thomas & William]	3
[Thomas and William are living in the same cabin. There are two white males 16 and over which are Thomas and William, and the number of their horses are also listed together.]			
1804, Mar 24	Thomas Alford	3 [Thomas, William, & Moses]	3
[Moses, the youngest son is 16 sometime after Apr 22, 1803]			
1805, Mar 12	Thomas Alford	3 [Thomas, William, & Moses]	3
1806	No Alfords listed.		

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