THE 1787 VIRGINIA TAX LISTS By Lynn D. Shelley, #0484

The 1787 Virginia Tax Lists are a good substitute for the lost 1790 Virginia Census. Part of a law passed by the Virginia General Assembly in October, 1786, made the 1787 Virginia tax lists unique. Three items required in this taxation make it particularly valuable to genealogists:

- 1. For the first time, the tax commissioner had to call on the persons subject to taxation (starting on March 10, 1787 until his area was completed) rather than have taxpayers come to him **and** he had to record the date on which he visited each taxable individual giving us an indication of neighbors as well as close kin who lived near one another. Out-of-county taxpayers may have been listed if they owned property, but they were exempt from taxes except where they were residents. However, often the county or state where they lived was recorded.
- 2. For the first time, names of **all** white males tithables over 21 were required to be listed, not just heads of households. Often when several males over 21 were living in the same household, their relationship was noted by the tax commissioner.
- 3. Listing the number of white males aged over 16 but under 21 was required and sometimes their names were also recorded. These were tithables whose fathers usually paid their taxes.

Of equal importance to the content of these lists is the fact that almost all of them have survived intact--84 counties and 6 cities. These have now been published and in the few instances where the 1787 tax lists were lost, contemporary records were used to reconstruct a substitute list. In 1787 all of present day West Virginia (8 counties then) and all of Kentucky (7 counties then) were part of Virginia.

The 1787 tax lists are available as a complete set or by individual county. The individual county listings are better in that two complete lists are given: one in alphabetical order and another by dates on which the taxables were visited. The complete set only has the alphabetical listings.

ALFORDS IN VIRGINIA IN 1787 (INCLUDING KENTUCKY AND WEST VIRGINIA)

VIRGINIA

County	Males over 21	Males 16-21	Slaves	Horses	Cattle			
		Blacks above	16 and und	er 16 were com	bine.			
ALBEMARLE	St. Ann's Parish, Tax List "B"							
	Jacob Alfred	0	1	1	5			
	James Alfred	0	0	1	1			
	(not tithable)							

AMHERST	Parish of Amherst, First Dist., Tax List "A"						
	John Alford	0	2	2	11		
	William Alford	1	0	3	14		
	(son Thomas 16-21)						
FAUQUIER	Tax List "B"						
MOQUIER	James Alford tax paid by	y Jerimiah Da	arnol				
	Jerimiah Darnol	0	13	8	21		
	Tax List "A"	· ·					
	Rachael Alford (not tithable)	0	0	2	1		
	William Alford	0	0	2	0		
	***************************************	O	Ü	2	Ü		
LANCASTER	Zachariah Alford	0	1	0	0		
MONTGOMERY	Tax List "B"						
WONTGOWERT	Thomas Alford	1	?	?	?		
		-	(missing or torn)				
ROCKBRIDGE	Tax List "B"		`	,			
	Jacob Helford	0	0	3	5		
DOCKINGHAM	Tax List "B"						
ROCKINGHAM	John Alford(Mil.Co.3)	0	0	3	7		
	John Alford (Mil.Co.4)	2	0	4	4		
	William Alford	0	0	6	9		
	vviniani zinoru	O	O	O			
SPOTSYLVANIA	Tax List "A"						
	Thomas Alfred tax paid b	by Mann Page	e				
	Mann Page	0	120	30	107		
WACHINGTON	Tow List "D"						
WASHINGTON	Tax List "B" Robert Alford	0	0	0	3		
	Robert Anoru	U	U	U	3		
WEST VI	IRGINIA (part of VA until 1	1863)					
GREENBRIER	Tax List "A"						
GREENBRIER	George Alfred	0	0	1	0		
	George Ameu	U	U	1	U		
RANDOLPH	Tax List "B"						
	John Alford	0	0	6	11		

<u>**KENTUCKY**</u> (part of VA until 1792)
1787 Tax List missing; Contemporary records used-from Andrew Beall's List of Tithables for 1787 MERCER

Charles Alford 2 tithes but did not pay;

Sworn Constable??

Hansel Alford 1 tithe

[Anselm?]

AAFA NOTES:

- 1) Those in Albemarle Co. VA and Mercer Co. KY/VA were Alfords originally from Goochland Co. VA.
- 2) Those in Amherst Co. VA and Montgomery Co. VA were originally Frederick Co., VA Alfords.
- 3) The Jacob Halford in Rockbridge Co. was possibly a TELFORD.
- 4) The West Virginia Alfords were sons of one of the Rockingham Co. VA John Alfords (the one in Mil. 4) whom we call IRISH JOHN.