Land, Horses, Neat Cattle, Polls and More--Tax Lists and Your Genealogy

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“Taxes are what we pay for civilized society...”
---Oliver Wendell Holmes, Jr.

What is a Tax List?
- It is an assessment based on property ownership and value.
- Usually done by a Sheriff or other County Official
- Major types of taxes: real estate, personal property, poll tax (may or may not be merged), improvement taxes, income taxes (mostly federal)

Why are they valuable?
- Location at a given time
- Pre-date censuses, fill gaps between census years (best case—annually), source for census reconstruction (many use tax lists to substitute for the 1890 census)
- Age: Men were first taxed at age 21 (or 16 in some jurisdictions)
- Identify multiple generations in a household
- Identify men with the same name in the same county
- Identify widows and sometimes remarriages
- Helps to identify/narrow down death year
- Economic circumstances
- To some extent, relationships
- Movements (short and long distance)

Taxing Jurisdictions & Assessments
- Federal government
  - 1798 Direct Tax
  - 1862-1872 Income Tax
  - 1913- Income Tax
- States
  - Town (New England)
  - County
- Local (uncommon)
County Boundary Changes are Important

- People may have been taxed in four different counties (or more!), yet never moved

Who was Taxed?

- Any owner of real estate (or personal property in some cases)
- Free white men - aged 16 or 21 to an upper age (often 55 or 60)
- Free persons of color
- Owners of stocks or bonds (sometimes)
- Administrators of estates of Executors of wills
- Public Improvements taxes (e.g., front foot tax for sidewalks and roads in towns, schools,

Some Definitions

- Neat Cattle – Male and female cattle of reproductive age; “Oxen or heifers” according to Black’s Law Dictionary. (Source of “neatsfoot oil”)
- Poll – each person in a given jurisdiction within a defined class (examples, white males over 21 or 16, black males; = tithable)
- Confirmed acres – land granted before the Louisiana purchase for which ownership was confirmed by the U. S. Board of Land Commissioners (first, second)

The Annual Process for Taxation

1. Legislative body or designate determines taxable items and tax rates (see hathitrust links)
   a. Examples: polls, slaves, bachelors, horses & mules, cattle, dwellings, distilleries, mills, pleasure carriages, money at interest, land, town lots, etc.
2. Information is published or communicated to local officials (sheriff, assessor, collector, or other)
3. Local officials determine how to assess individuals and property (announce/visit)
4. List is compiled and taxpayers are notified
5. Preliminary list of next year’s taxables compiled & list copies are given/sent
6. Taxpayers notified
7. Payment is received
8. Delinquents determined
9. Notice of delinquency published
10. Delinquent tax books

How were Assessment Lists Organized?

- Earliest are organized by administrative township or wards (larger cities)
- Alphabetical (yuck!) vs. order of visit
  o BEWARE of errors (e.g., given name first, misspellings)
  o Examples: Waightstill Avery instead of Avery, Waightstill; Caufman for Kaufman
- Whole county or administrative townships or militia districts
- Separate list for single men, or not
- Separate non-resident lists
• Delinquents (usually a separate list)

**Information in Tax Lists**

• Taxpayer (sometimes not the owner!)
• Original claimant/patentee
• Watercourse
• Land area (acreage/arpents)
• Dwelling Houses
• Improvements
• Section, part of section, or survey number
• Section, Township, Range
• Land and real property valuation
• Town Lots, Town, street, alley, dimensions
• Slaves over a set age (3/10 years),
• Horses 3 years, mules 2 years
• Neat cattle over 3 years
• Mills, distilleries, and tanyards;
• Watches, appendanges, & clocks,
• Pleasure carriages, valuation
• Free white males (some had bachelors in a separate column)
• Tax (dollars and cents, often fractions)
• Money gaining interest, amount
• Stocks and bonds, valuation
• Sometimes occupation, number of employees
• [http://www.ncgenweb.us/lincoln/tax/taxintro.htm](http://www.ncgenweb.us/lincoln/tax/taxintro.htm)

**Where Do I Find Tax Lists?**

• County Courthouse
• State or local archives
• Historical Societies (state or local)
• Online search
• Deed Books
• Libraries
• Transcriptions (be cautious)
• Ancestry - [http://www.ancestry.com](http://www.ancestry.com)
  o Search "Card Catalog"
  o Use “Tax List” and narrow down as appropriate
• [http://www.ancestry.com](http://www.ancestry.com)
  o Catalog
  o Search for locale, then “Taxation”

**Where Do I Find Tax Lists for Missouri?**

• County Courthouse
• State Archives (Missouri County Records on Microfilm: [https://www.sos.mo.gov/archives/resources/county/croll#](https://www.sos.mo.gov/archives/resources/county/croll#))
• Missouri Territorial: (Missouri: [https://www.sos.mo.gov/records/archives/census/pages/territorial#taxes](https://www.sos.mo.gov/records/archives/census/pages/territorial#taxes))
• State Historical Society of Missouri (Columbia & Research Centers [https://collections.shsmo.org/manuscripts](https://collections.shsmo.org/manuscripts))
• Local historical societies
• Missouri Historical Society [https://mohistory.org/collections/item/resource:104190](https://mohistory.org/collections/item/resource:104190)
Delinquent Tax Lists

- Ask, why were they unable to pay?
- First, were fined double tax (usually)
- Then, threat of sale (more records!)
- Could redeem the land if tax was paid
- Again, CHECK THE LAW

How Do I Use Tax Lists

- KNOW THE LAW for the year(s) of interest
- Primary records OR Derivative
- Copy/Abstract EVERYTHING
- Note page number, township, amount of tax
- Check ALL years available in the time frame of interest
- ALWAYS use in connection with other records
- Check related surnames

Strategy for Finding an Ancestor’s Tax Lists

1. Search other records first (census, probate, vital records, land, etc.)
2. Study tax laws of the jurisdiction
3. Determine county boundaries during the time of interest
4. Use maps to find water courses (for earlier lists)
5. Strategy for Finding an Ancestor’s Tax Lists II
6. Check for the availability of transcribed tax lists
7. Locate extant tax records (county, state archives, local archives/societies, PERSI, libraries)
8. Examine the ENTIRE list (all sections and names)
9. Check adjacent jurisdictions

Tips for Using Tax Lists

- Always check the first page for headings
- Pay attention to any special notations
- Note individuals with the same surnames (children, cousins, siblings, etc.)
- Mesh with land (grants, patents, deeds, probate) and census records
- Note if anyone might have been exempt
- Delinquents may have died, moved, or counties changed—check adjacent counties

Examples of Use of Tax Lists to Answer Genealogical and Historical Questions

- Who was Henry “Boots”
- Who was Paralee Percifull’s mother?
- What was the death date of Zephaniah Thompson?
- When was Stephen Byrd Sr.’s house built?
- Where was David Eddleman in the 1830s? Who was he?
Additional Learning Resources

Books


[There are numerous books of local tax list transcriptions. Search amazon.com or the web for locales of interest, or access them in a good genealogical library.]

Articles


YouTube videos:


Other Videos
