

TAX RECORDS HANDOUT
“USING TAX RECORDS IN GENEALOGICAL RESEARCH”
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Types of Tax Records

1. Real estate or land taxes
2. Personal Property taxes
3. Estate taxes
4. Federal taxes
5. Other (tithes, licenses, road work)

Challenges of Using Tax Records

1. Difficult to locate and access in many places (many not filmed or digitized)
2. Difficult to interpret – did not always follow the same prescribed form
3. Difficult to read handwriting and marks
4. Time-consuming to study in totality

Benefits of Using Tax Records

1. Land taxes offer direct proof for connecting a person with a specific location
2. Can help document migration patterns/ settlement dates and departures
3. More specific in many respects than census records because taken more often
4. Confirm land ownership and number of acres owned
5. Personal Property taxes offer evidence of landless and less wealthy people
6. Can help differentiate two or more people of the same name living in the same locality
7. Provide indirect evidence of age, such as when a person appears for the first time at 21
8. Can help document year of a person's death
9. Can help determine the wealth of an individual relative to others in vicinity
10. Provide clues to the possibility of other records: deeds, wills, probate files
11. Valuable as census substitutes (especially in places where censuses are lost)

Strategies for Analyzing Tax Records

1. Search all other relevant county documents about the family (deeds, wills, court records, etc.) before or concurrent to researching the tax records
2. Know the geographical history of the place (parent counties, boundary changes, etc.)
3. Understand the tax laws in the state for time and place being studied
4. Know where to find the records (published, microfilm, digital, or original volumes)
5. Search the lists thoroughly, looking at all available years and going through the entire list, transcribing all pertinent details

Selected Guides

Carroll, Cornelius. *Beginner's Guide to Using Tax Lists*. Baltimore: Clearfield, 1997. 929 C2306b

Darrow, Carol Cooke, and Susan Winchester. *Genealogist's Guide to Researching Tax Records*. Westminster, Maryland: Heritage Books, 2007. 929 D254g The best overall guide in print.

Eichholz, Alice. *Red Book: American State, County, and Town Sources*. 3rd ed. Provo, Utah: Ancestry, 2004. 929 An17a

“Federal Direct Tax of 1798,” *Federation of Genealogical Societies Forum*, 19 (Summer 2007): 8-9. 929 F312a

Lainhart, Ann S. “1798 Direct Tax: Can Be a Hidden Gem,” *Mayflower Quarterly*, 74 (March 2008): 67-76. 974.4 M4469 (focuses on New England lists)

Little, Barbara Vines. “Tax Lists: A Goldmine of Information,” *OnBoard*, 12 (September 2006): 17-18.

Luebking, Sandra Hargreaves. “Land Records,” pp. 458-460, in Loretto Dennis Szucs and Sandra Hargreaves Luebking, eds., *The Source: A Guidebook to American Genealogy*. Provo, Utah: Ancestry, 2006. 929 So8 2006

Slater-Putt, Dawne. “Tax Records,” *Heritage Quest Magazine*, no. 104 (March/April 2003): 26-32. 973.005 H425

**State Guides (Very Select List) with Tax Records Coverage
(Many state guides devote little or no space to tax records.)**

Davis, Robert S., and Ted O. Brooke. *Georgia Research*. 2nd ed. Atlanta: Georgia Genealogical Society, 2012. 975.8 D295rb

Doherty, Thomas. *Delaware Genealogical Research Guide*. 3rd ed. Wilmington: Delaware Genealogical Society, 2002. 975.1 D3755b

Douglass, Mary Clement. *Guide to Genealogical and Historical Research in Kansas*. Salina, KS: Historical Matters, 2008. 978.1 D74gu

Hogan, Roseann R. *Kentucky Ancestry: A Guide to Genealogical and Historical Research*. Salt Lake City: Ancestry, 1992. 976.9 H67k

Holcomb, Brent. *Guide to South Carolina Research and Records*. Columbia, SC: Brent Holcomb, 2001. 975.7 H73gua

Lainhart, Ann, *Digging for Genealogical Treasure in New England Town Records*. Boston: New England Historic Genealogical Society, 1996. 974 L14d

Leary, Helen. *North Carolina Research: Genealogy and Local History*. Raleigh: North Carolina Genealogical Society, 1996. 975.6 L47La

Lipscomb, Anne S., and Kathleen Hutchison. *Tracing Your Mississippi Ancestors*. Jackson: University Press of Mississippi, 1994. 976.2 L66t

McGinnis, Carol. *Michigan Genealogy: Sources and Resources*. 2nd ed. Baltimore: Genealogical Publishing Co., 2005. 977.4 M175m

_____. *Virginia Genealogy: Sources and Resources*. Baltimore: Genealogical Publishing Co., 1993. 975.5 M16v

Peden, Henry C. *Guide to Genealogical Research in Maryland*. 5th ed. Baltimore: Maryland Historical Society, 2001. 975.2 P34gu

Sperry, Kip. *Genealogical Research in Ohio*. 2nd ed. Baltimore: Genealogical Publishing Co., 2003. 977.1 Sp37ga

Woodroffe, Helen H. *Genealogist Guide to Pennsylvania Records*. Elverson, PA: Genealogical Society of Pennsylvania, 1995. 974.8 W86g

Websites

Ancestry (especially for Pennsylvania tax lists).

FamilySearch (numerous lists for most states).

Binns Genealogy www.binnsgenealogy.com, indexes and images of Virginia lists