



North Carolina Tax Laws in Force During the American Revolution

Subcommittee of Revolutionary Taxes, Genealogy Committee, National Society Sons of the American Revolution
John D. Sinks and Harold Ford



April 30, 2013

Statutes Which Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 13 • pp. 109-113	An Act for Amending and Act, intituled, An Act for levying a Tax by Assessment and other Purposes passed last Session of the Assembly.	15 Nov 1777 Session	1778	<p>“...the levying a tax on property by General Assessment will tend to the Ease of he Inhabitants of this State, and will greatly relieve the poor People thereof; and the Mode for assessing Property, and collecting Public Taxes in this State, should be appertained and established by Law...” p. 109 Repeals sections 2-19 of Ch. 2.</p> <p>Main purpose to establish a regular mode for assessing taxable property and collecting taxes. April Courts to establish districts. Three men appointed in each district to value taxable property. Taxpayers pay by 1 Feb each year; counties pay by 1 March each year. The method applies to subsequent taxes for which the purpose may be specified in that act. The first tax levied was Ch. 26, a qualifying tax. Lands, lots, houses, slaves, money, money at interest, stock in trade, horses and neat cattle are taxable property. Freemen except continental and state soldiers not possessing estate of £100 will pay poll tax equal to that of estate of £100.</p>
Ch 26 • pp. 134-135	An Act for Levying Tax for the Year 1778.	15 Nov 1777 Session	1778	<p>“...for the support of the just and necessary War in which the United States are engaged against the Crown of Great Britain, in Defense of Liberty and Independence of the said States, and the rights of mankind...” To defray the quota of the expense of the war and credit of money emitted by Congress and the state. 2d on taxable property (see 1777 statute). Proportional tax on freemen. Counties that failed to levy the 1777 tax to pay more.</p>
Ch 2 • pp. 316-317	An Act to Amend an Act Intituled “An Act for Ascertaining what Property in this State shall be deemed Taxable Property, the method for Assessing the same, and Collecting Public Taxes,” and other purposes.	17 April 1780	1780	<p>“Whereas the levying of a Tax by General Assessment on property will tend to the ease of the inhabitants of this State...” what constituted taxable property was specified. p. 200 Justices divided county into districts in April. Taxpayers provided account of his taxable property on oath. Assessors valued property. Where taxes not collected in 1778, additional tax imposed. The rate of tax was not set in this act. Repealed 6-9 Ch 2 & 109-113 Ch 13. Lands, lots, houses, slaves under 60, money, money at interest, stock in trade, horses and cattle. Freemen except continental and state soldiers not possessing estate of £400 will pay poll tax equal to that of estate of .£400, but married men with estates of £100 will pay poll tax equal to that of estate of .£100. Moravians, Quakers, Menonists, Dunkards, and all others refusing to take the oath of allegiance to pay triple tax, and those failing to return an inventory of taxable property charged quadruple tax. An assessment list mandated by that act is extant for Dobbs County, along with a payment list mandated by Chapter 1 (immediately below) that made use of that assessment list.</p>

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 1 • pp. 344-347	An Act for levying a specific Provision Tax on all the inhabitants of this State, for the support of the Army and Navy of this and the United States in the Southern Department.	5 Sep 1780 Session	1780 1781?	“Whereas from the operations of war in this and the neighboring States, it becomes difficult by purchase alone, to supply the army and navy with a sufficient quantify of provisions and other necessities...” Also authorized the purchase of supplies at prices set by Congress in its resolve of 25 Feb. 1780. for every £100 taxable property, 1 peck of Indian corn, or 1/2 pecks of wheat, or five lbs of good flour, or 1 1/4 pecks of clean oats, or 3/4 peck of rye, or 1 peck of rough rice, or 1/3 peck clean rice, merchantable, or 3 lbs of good pork, or 2 lbs of fattened pork or 4 1/2 lbs of good beef. Immediately upon passage of the act, sheriffs will summons the justices. They will meet within 5 days shall appoint a commissioner. “...for the present year and additional tax, equal to double the amount of the public tax which the inhabitants of this State respectively are now liable by law to pay for the year one thousand seven hundred eighty be levied on all taxable property in this state...” A Dobbs County Payment list proves this was in effect in 1780.
Ch 2 • pp. 347-348	An Act for raising money on loan for the immediate support of the Army, and levying an additional tax for the year one thousand seven hundred and eight, and for other purposes.	5 Sep 1780 Session		“...supporting a large body of troops, [is] absolutely necessary for defending this State from the ravages of the British army...” p. 347 Loans will be sought and an additional tax levied. “...for the present year an additional tax, equal to double the amount of the public tax which inhabitants of this State respectively are now liable by law to pay for the year one thousand seven hundred and eighty be levied on all taxable property of this State, the particular articles of money or money at interest only excepted, and the county treasurers and collectors of the different districts of each county of this State are hereby authorized, and expressly required, to collect and account for the said additional tax at the times and in the same manner, as the tax heretofore paid for the year one thousand seven hundred and eighty was by law directed to be collected and accounted for.” p. 348.
Ch 3 • pp. 390-394	An Act for levying Money and Specific Provision Tax for the year 1781.	June 1781		“...it is absolutely necessary that money and provisions be collected for defraying contingencies, and supporting the armies which are or may be employed in defending the State from the ravages of the enemy...”p. 390 1/4 to be used for the requisitions of Congress on this state. Persons forced to sell 1/2 of the residue of provisions in excess of that needed for subsistence and payment of taxes. This act passed a tax for money and a tax for specific provisions. 4s/£ of taxable property and 4p per £ of money and money at interest. £250 currency on single men whose taxable property is less than £1,000. For each £100 taxable property, 1 peck corn or 1/2 peck wheat, 1 peck rough rice, 1 1/2 pecks oats, 1 peck rye, 1/2 peck clean rice, 2 1/2 lbs good fresh pork, or 4 lbs good fresh beef. Carteret residents may deliver 1 gal. salt. Quakers, Dunkards, Mennonites, and Moravians paid triple for both.
Ch 7 • pp. 429-434	An Act for ascertaining what property in this State shall be deemed Taxable Property, the method of assessing the same, and collecting Public Taxes.	13 Apr 1782	1782, 1783	This sets the methodology, but does not levy a tax. Lots, slaves under 60, horses, mules, cattle 1 yr old and upwards, stock in trade are all taxable property. Counties divided into districts, inhabitants return an inventory of taxable property, appointed assessors value the property, except slaves and cattle, which have a predetermined value. Lots and lands, slaves under 50, horses, mules, cattle, over 1 yr, stock in trade. Cattle valued at 20s per head. Slaves valued at £20-80 each, depending on age. Wheeled vehicles taxed at 5s per wheel. The form of the assessors return is specified. p. 430.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 8 • pp. 434-437	An Act for Levying a Specific Provision Tax, for defraying contingencies and supporting the Armies of the United States for 1782.	13 Apr 1782		“...it is absolutely necessary that the provisions be collected for defraying contingencies and supporting the armies which are, or may be, employed in defending the United States.” To be received as may be immediately wanting for the supply of the army at any time when demanded. Can pay with certificates for provisions already supplied, including sheaf oats and hay. For each £100 taxable property, 1 bu corn, 3 pecks wheat, 1 bu rough rice, 5 pecks oats, 1 peck rye, 1 1/2 pecks clean rice, 10 lbs good fresh pork, 6 lbs of salted pork, 12 1/2 lbs good fresh beef, 12 lbs dry salt, or 15 lbs flour. Quakers, Mennonites, Dunkards, Moravians shall pay treble tax for their exemption from military duty. Those refusing to take the oath of allegiance also to pay treble tax.
Ch 9 • p. 437	An Act to amend an Act passed the last Session of the General Assembly, Intituled, An Act for Levying a Specific and Pecuniary Tax.	13 Apr 1782		Tax can be paid in state currency or vouchers in addition to continental currency.
Ch 25 • pp.455-456	An Act for building a Prison in the Town of Edenton.	13 Apr 1782		“...from the want of a prison in the town of Edenton, for the District of Edenton, the civil administration of justice is nearly at a stand, and the military service of the State is greatly retarded....” 8d/£100 property in Chowan, 4p/£100 property in Currituck, Camdden, Pasquotank, Perquimans, Gates, Hertford, Bertie, and Tyrrell. [This is the only statute levying a tax to build a prison that cites the importance of the prison for military purposes in the justification.]
Ch 1 • pp.475-478	An Act for emitting £100,000 in Paper Currency, for the purposes of government for 1783, for the redemption of paper currency now in circulation, and advancing to the Continental officers and soldiers part of their pay and subsistence, and for levying a tax, and appropriating the confiscated property for the redemption of the money now emitted.	18 Apr 1783		A stated purpose of that act in the title is to retire paper currency, which addresses requests of the Continental Congress. “...for the year seventeen hundred and eighty-three, a tax of three pence for each and every pound value of taxable property in this State shall be levied....”p. 477 Payable in gold or silver, currency or currency certificates, or specie certificates, but no more that 2/3shall be received in the late currency, currency certificates, and species certificates. The late currency, currency certificates, and specie certificates shall not be received for more than two thirds of the said tax. The public treasurers are required to retain all bills of credit emitted by virtue of this act and gold and silver as may be paid in taxes for the year 1783 until otherwise directed by the General Assembly. The procedure specified in 429-434, Ch 07 is to be used.

Note: Assessment rolls for 1778 and 1780-1783 provide a basis for patriot service. North Carolina Assessment rolls for 1779 may provide indirect evidence that those taxed as the single rate swore or affirmed allegiance, but only if the roll shows that penalty rates were assessed to some taxpayers.

Statutes Which **Do Not** Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 2 • pp. 6-9	An Act for Levying a Tax by General Assessment, and other purposes.	8 Apr 1777 Session	1777	“...the levying a tax on property by general assessment will tend to the ease of he inhabitants of this State and will greatly relieve the poor people thereof and as it is absolutely necessary for the support of government and defraying the expences and contingent charges thereof...” p. 6. 1/2d on lands, lots, houses, slaves, money, money at interest, stock in trade, horses and cattle. Freemen except continental soldiers not possessing estate of £100 will pay poll tax of 4s in lieu of property tax. No qualifying tax was passed for 1777 and unlike later laws, this does set a tax rate as well as state a purpose.
Ch 17 • pp. 24-26	An Act for establishing a new County between Hillsborough and the Virginia Line, by erecting the Northern part of Orange County into a distance County, by the Name of Caswell.	8 Apr 1777 Session		Poll tax of 2s to build courthouse, prison, stocks and run line between counties.
Ch 18 • pp. 26-28	An Act for dividing the County of Pasquotank, and establishing that Part thereof on the North East Side of Pasquotank River a County, by the name of Cambden.	8 Apr 1777 Session		Poll tax of 2s8d for building courthouse, prison stocks.
Ch 19 • pp. 28-30	An Act for Dividing Rowan County, and other Purposes therein mentioned.	8 Apr 1777 Session		Created county of Burke. Poll tax of 2s for reimbursing commissioners for buildings.
Ch 7 • pp. 89-94	An Act for Making Provision for the Poor, and for other purposes,	15 Nov. 1777 Session		Tax to support the poor not to exceed 1s/£100 property and a poll tax not exceeding 1s on all persons not having estates of £100 for arrears in supporting the poor.

Statutes Which Do Not Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 29 • pp. 137-139	An Act to Impower the Courts for the Counties of Tyron and Guilford to lay tax by Assessment, for finishing the Court-houses, Prison and Stocks, in the said Counties; and also to impower the several Counties in the District of Wilmington to levy Taxes for building a District Gaol, and Gaoler's House, in the Town of Wilmington, and other purposes.	15 Nov 1777 Session		For construction of courthouses, jail. Also tax in New Hanover, Duplin, Cumberland, Bladen, Onslow, and Brunswick to replace jail that burned down. 1/4d/£ in Tryon & not exceeding 8p/£100 in Guilford.
Ch 30 • pp.139-141	An Act for dividing Edcombe County, and for Purposes therein mentioned.	15 Nov 1777 Session		1/4d/£ for public buildings for Nash Co.
Ch 31 • pp. 141-142	An Act for Erecting the District of Washington Into a county, by the Name of Washington County.	15 Nov 1777 Session		2s 6d/£100 taxable property and poll tax of 2s 6d on free men with estates under £100 to complete public buildings.
Ch 32 • pp. 142-144	An Act for Erecting part of the county of Surry, and part of District of Washington, into a separate and distinct County, by the Name of Wilkes.	15 Nov 1777 Session		Up to 1s/£100 taxable property for public buildings.
Ch 34 • pp. 144-145	An Act for erecting a Prison in the Town of Edenton, for the Use of the District of Edenton.	15 Nov 1777 Session		Prison for district needed. Up to 1s/£100 taxable property in Chowan & 6d/£100 in Currituck, Pasquotank, Perquimans, Bertie, Tyrrell, Herford, and Camden, poll tax of 1s on freemen who have less property.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 36 • pp.146-147	An Act for Levying a Tax for Defraying the contingencies of the several counties in this state, and other purposes.	15 Nov 1777 Session	1777-1783	For discharging contracts made by the Inferior Courts in the several Counties and other good and necessary purposes. Future annual tax 1s/£100 taxable property. Every freeman other than soldiers in Continental service with under £100 shall pay 1s in lieu of assessment.
Ch 39 • p.149	An Act for building a Court House in the Town of Salibury, for the District of Salibury.	15 Nov 1777 Session		County and district courthouse in Salisbury. 8d/£100 in Rowan, and 8d on those with under £100 taxable property. 4d/£100 property in Anson, Mecklenburg, Tryon, Burke, Guilford, Surry, Washington, and Wilkes; 4d on those with under £100 taxable property.
Ch 40 • pp.149-150	An Act for Levying a Tax to Defray the Expence of the Public Buildings in the County of Burke, and other Purposes therein mentioned.	15 Nov 1777 Session		2s/£100 taxable property. Poll tax had not been collected and deemed unfair. Surplus to defray contingent costs in county.
Ch 41 • pp.150-151	An Act to amend the Act, passed the last Session of this Assembly, Intituled, An Act for establishing a new County between Hillsborough and the Virginia Line, by erecting the Northern part of Orange County into a distance County, by the Name of Caswell.	15 Nov 1777 Session		Up to 2s for each person liable to a poll tax for public buildings. To equalize the tax burden.
Ch 43 • pp.151-152	An Act for Impowering Commissioners to build a Prison and Stocks in the County of Duplin, and other Purposes therein mentioned.	15 Nov 1777 Session		County Court authorized to levy tax to raise £200 for prison and stocks. Commissioners previously appointed have failed to discharge their duty. Previous tax insufficient.
Ch 26 • pp.180-183	An Act for Impowering Commissioners to build a Prison and Stocks in the County of Duplin, and other Purposes therein mentioned.	14 Apr 1778 Session		Village of Cross Creek and Town of Cambelton to be merged. Public streets and buildings to be erected and paid for by taxes. General assessment. Up to 5s/£100/yr on owners and inhabitants of houses or lots, 6d/£100/yr on other residents of County of Cumberland, with those with under £100 property paying poll tax for that amount.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 3 • pp. 200-204	An Act for Ascertaining what Property in this State shall be deemed Taxable Property, the Method of Assessing the same, and Collecting the Public Taxes and other Purposes.	19 Jan 1779 Continuation	1779	“Whereas the levying of a Tax by General Assessment on property will tend to the ease of the inhabitants of this State...” What constituted taxable property was specified. p. 200. Justices divided county into districts in April. Taxpayers provided account of his taxable property on oath. Assessors valued property. Where taxes not collected in 1778, additional tax imposed. The rate of tax was not set in this act. Repealed Ch 2 & 109-113 Ch 13. Lands, lots, houses, slaves under 60, money, money at interest, stock in trade, horses and cattle. Freemen except continental and state soldiers not possessing estate of £400 will pay poll tax equal to that of estate of .£400, but married men with estates of £100 will pay poll tax equal to that of estate of .£100. Moravians, Quakers, Mennonites, Dunkards, and all others refusing to take the oath of allegiance to pay triple tax, and those failing to return an inventory of taxable property charged quadruple tax. No qualifying tax has been found for 1779.
Ch 13 • pp. 221-222	An Act for levying a Tax for the Year 1779; and other purposes.	19 Jan 1779 Continuation		Treasury should be supplied with money as soon as possible. The act set the rate for 1779. Tax rate to be 3d/.£ of taxable property. Additional tax of 6d/.£ levied on Moravians, Quakers, Mononists, and Dunkards. This law was very terse and did not explicitly state a qualifying purpose.
Ch 14 • p. 222	An Act for laying a further Tax on the taxable property of the inhabitants of Cambden County, for the purpose of finishing and compleating the Court House, Prison, and Stocks of the said County.	19 Jan 1779		Tax rate to be 2s6p taxable property, with those having estates less than £100 paying that amount for completing the public buildings.
Ch 18 • pp. 225-227	An Act for Dividing Craven County into two Distinct Counties, and for other purposes therein mentioned.	19 Jan 1779		Jones County established. Tax of 3s/£100 property, and poll tax of 3s on those with less than £100 property.
Ch 19 • pp. 227-230	An Act for dividing Bute County into Two Distinct Counties and for other purposes therein mentioned.	19 Jan 1779		Warren and Franklin counties established. 2s6d/£100 property, and poll tax of 2s6d on those with less than £100 property, to pay for land, public buildings.
Ch 20 • pp. 230-232	An Act for Dividing Hertford County, and other purposes therein mentioned.	19 Jan 1779	Tax rate to be.	Created Gates County. 3s/ £100 taxable property, with those having estates less than £100 paying that amount tax for building courthouse, prison, and stocks.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 21 • pp. 232-234	An Act for Dividing the County of Anson into two Distinct Counties, and other purposes therein mentioned.	19 Jan 1779		Created Montgomery County. Tax rate to be 3s/ £100 taxable property, with those having estates less than £100 paying that amount.
Ch 22 • pp. 234-236	An Act for dividing the County of Guilford into two distinct Counties, and other purposes therein mentioned.	19 Jan 1779		Created Randolph Co. Tax of 2s/£100 property, and poll tax of 2s on those with less than £100 property for court-house, prison, & stocks.
Ch 23 • pp. 236-238	An Act for Dividing Tryon County into two distinct Counties by the names of Lincoln and Rutherford, and for other purposes therein mentioned.	19 Jan 1779		Tax of 2s/£100 property, and poll tax of 2s on those with less than £100 property for building courthouse, prison, and stocks.
Ch 24 • pp. 238-240	An Act to amend an Act, intituled An Act for erecting a Prison in the Town of Edenton for the Use of the District of Edenton, and other Purposes.	19 Jan 1779		Collectors authorized to collect taxes in arrears. Relatively small repairs are needed now. If neglected, major repairs will be needed. Tax rate to be 1s/ £100 taxable property in Chowan and 6d/ £100 taxable property in Currituck, Pasquotank. Perquimans, Bertie, Tyrrell, Hertford, Camden, and Gates, with those having estates less than £100 paying that amount. Taxes at 4d/ £100 taxable property levied in Rowan and Halifax for courthouse repairs in those counties.
Ch 31 • p. 252	An Act to Impower the County Courts of Martin and Tyrrell to lay further tax for defraying the expence of the Public Buildings in said Counties.	19 Jan 1779		Taxes raised by 1774 act insufficient to defray the cost of public buildings. Tax rate not to exceed 2s/ £100 taxable property.
Ch 32 • pp. 252-253	An Act to Impower the Court of Bertie County to levy a further tax for Completing the public buildings of said County.	19 Jan 1779		Tax rate to be 2s 6p/ £100 taxable property in Bertie and 6d/ £100 taxable property in Bertie and a poll tax of 2s6p on those not possessing £100 taxable property for public buildings.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 3 • pp. 257-258	An Act to Amend an Act for levying a tax for defraying contingencies of the several counties in this state and other purposes.	3 May 1779		Tax rate to be 1s/£100 taxable property is inadequate. Up to 5s/£100 may be levied. Those with under £400 taxable property (other than Continental or State soldiers) to pay a poll tax equal to the tax on £400 property. Married men with under £100 property shall pay a tax equal to tax on £100 property.
Ch 5 • pp. 260-261	An act for amending an Act for making provisions for the poor, and for other purposes.	3 May 1779		Rate previously established is too low. Rate increased from max of 6d to 1s 6d. Soldiers in continental or state service exempt.
Ch 11 • pp. 281-282	An Act to amend an Act, entitled, An Act for Ascertaining what property in this State shall be deemed Taxable Property, the method for assessing the same, and collecting the Public Taxes, and other Purposes.	3 May 1779		Orphans, widows, and aged men formerly subject to the three fold tax because they were of religions that would not bear arms are relieved of the penalty.
Ch 17 • pp. 290-292	Division of Dobbs County.	18 Oct 1779		Creates county of Wayne. Tax for running the county line and erecting public buildings at a rate of 2s/ £100 taxable property and 6d/ £100 taxable property in Dobbs and a poll tax of 2s on those not possessing £100 taxable property.
Ch 29 • pp. 300-302	An Act for securing the rights of such persons in the County of Washington as lie between the river Holstein and the line lately run by the Commissioners of this State and the State of Virginia, as the dividing line between the said States; and for dividing the said County of Washington into two distinct Counties, and for other purposes.	18 Oct 1779		Sullivan Co. created from Washington. 6d/ £100 taxable property and 2s per person in Sullivan and Washington with under £100 taxable property for running dividing line between counties. 3d/£100 taxable property in Burke and a poll tax of 1s on those not possessing £100 taxable property for running a dividing line between Burke and Washington.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 31 • pp. 304-305	An Act for Laying a Tax to Defray the Expense of the Public Building in the County of Nash.	18 Oct 1779		Previous tax not all collected and not sufficient. 3p/ £100 taxable property and 8s per person in Nash with under £100 taxable property.
Ch 3 • pp. 317-318	An Act for Levying a Public Tax for the Year Tax for 1780, and for other purposes.	17 Apr 1780		“...to defray the public expense.” Adopts methodology of 200-204, Ch 03. Tax rate to be 6p/£ of taxable property, 6d tax on freemen w under £100. Overseers of poor authorized to levy not to exceed 5s/£100 of taxable property. Quakers, Moravians, Dunkards, Menonites pay additional 1s/£. Quakers, Menonists, Dunkards, Moravians shall pay treble tax for their exemption from military duty. This law was very terse and did not explicitly state a qualifying purpose.
Ch 10 • pp. 438-439	An Act for Raising a Revenue for the Support of Government.	13 Apr 1782		Tax rate to be 1d specie /£ of taxable property. Poll tax of 8s 4p specie. Due to scarcity of gold and silver coin, inspectors’ certificates for tobacco, hemp, dressed deer skins, bees wax, tallow, indigo, good flour, cleaned rice, good pork, linen can be paid. Quakers, Menonists, Dunkards, Moravians shall pay treble tax for their exemption from military duty. Others exempt from military duty, if they have over £200 property, are to pay an additional tax of 4s/£100 property unless they are wounded and disabled in the public service or have 2 sons under 21 liable for military service. No purpose is stated for this tax.
Ch 34 • pp. 463-464	An Act to appoint Commissioners for fixing on a place within the County of Anson, to build a Court House, Prison and Stocks, and other purposes therein contained.	13 Apr 1782		For courthouse, prison and stocks. Also contingent charges in other counties. Tax of 4d/£100 property, and poll tax of 2s on those with less than £100 property. County courts in the state can levy up to 1s/£100 for their contingent charges.
Ch 35 • pp. 464-466	An Act for appointed Commissioners to fix a place to build a Court House, Prison and Stocks, in the County of Wayne, and for other Purposes.	13 Apr 1782		For public buildings. 1s/£100 property in Wayne Co. Also same tax for Dobbs County because the previous tax was insufficient.
Ch 41 • pp. 469-470	An Act for erecting a Prison in the County of Bertie and finishing the Court House.	13 Apr 1782		Prison in Bertie burned; 4d/£100 property for prison for current year; 6d/£100 property for court house for two years.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 42 • p. 471	An Act to Amend an Act, intituled, An Act for Dividing Edgecombe county, and for other purposes.	13 Apr 1782		The previous tax was insufficient. 1s/£100 property, and poll tax of 1s on those free men with under £100 property.
Ch 43 • pp. 471-472	An Act for levying a further tax of one shilling on every £100 value of taxable property n the County of Jones, for defraying the expence of compleating the public buildings thereof.	13 Apr 1782		Due to depreciation of currency the previous tax was insufficient. 1s/£100 property, and poll tax of 1s on those free men with under £100 property.
Ch 44 • p. 472	An Act for levying a further Tax of 1 shilling on every £100 taxable Property in the county of Cambden, for defraying the Expenses of compleating the Pulbick Buildings.	13 Apr 1782		Rapid depreciation has made the previous tax inadequate to complete public buildings. 1s/£100 property, and poll tax of 1s on those free men with under £100 property.
Ch 45 • pp. 472-473	An Act for adding part of Burke County to Lincoln, for appointing Commissioners for the purpose therein mentioned, and for laying a Tax to compleat the Public Buildings therein.	13 Apr 1782		For purchasing lands for public buildings and contracting for the construction. 6d/£100 property, and poll tax of 6d on those free men with under £100 property.
Ch 46 • p. 473	An Act to amend and Act, intituled, An Act for dividing Tryon County, and other purposes.	13 Apr 1782		Purchase land and build courthouse, prison, and stocks. Tax not to exceed 1s/£100 property and poll tax of 1s on those free men with under £100 property.
Ch 10 • pp. 492-493	An Act to amend the Assessment Law, passed last Assembly at Hillsborough.	18 Apr 1783		No longer necessary to treble tax Moravians, Quakers, Mennonites and Dunkards. Those who have not taken the oath of allegiance may do so or pay double tax. Note the reference to peace.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 16 • pp. 498-499	An Act to amend an Act passed at Newbern, the 11th day of Nov, in the year 1777, for making provision for the poor, and other purposes.	18 Apr 1783		Poor are still suffering for want of supplies despite the previous act. Not exceeding 1s/£100 property and poll tax of 1s on those free men with under £100 property.
Ch 25 • pp. 513-517	An Act for appointing the several persons therein named to lay out the streets in Upper Cambelton, in Cumberland county, and for the future regulation of the said town, and giving a further time for saving of lots in the lower town, and also for altering the name of Cambelton to Fayetteville.	18 Apr 1783		The revolution is referred to as the late war. For keeping the streets clean and in good repair and building and maintaining bridges. 1s/£100 property, and poll tax of 1s on those free men with under £100 property.
Ch 27 • p. 519	An Act for levying a Tax on every £100 taxable property in the District of Halifax, for repairing the Court House and Gaol of said District.	18 Apr 1783		To repair courthouse and gaol. In Halifax Co. 4d/£100 property, and poll tax of 4p on those free men with under £100 property. In Edgecomb, Northampton, Warren, Franklin, Nash, and Martin 2d/£100 property, and poll tax of 2d on those free men with under £100 property.
Ch 29 • pp. 520-522	An Act for purchasing a lot or lots in the Town of Wilmington, for the purpose of building a gaol for the District of Wilmington, and other purposes.	18 Apr 1783		Gaol in Wilmington has burned. It has been discovered that the old gaol was on private property. In New Hanover Co. 8d/£100 property. In Onslow, Bladen, Duplin, Cumberland, and Brunswick 4p/£100 property.
Ch 30 • p. 522	An Act for levying a Tax on every £100 value of taxable property in the District of Newbern, for repairing the Gaol of the District.	18 Apr 1783		To contract with workmen to repair the gaol. In Craven Co. 8d/£100 property and poll tax of 8p on those free men with under £100 property. In Hyde, Beaufort, Carteret, Johnston, Dobbs, Pitt, Jones, and Wayne 4d/£100 property and poll tax of 4d on those free men with under £100 property.

Statutes Which **Do Not** Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 31 • p. 523	An Act for repairing the Court House and Prison in the Town of Salisbury, for the District of Salisbury.	18 Apr 1783		District courthouse and gaol are greatly decayed. Contract with workmen to repair same. In Rowan Co. 4d/£100 property and poll tax of 4d on those free men with under £100 property. In Anson, Surry, Mecklenburg, Montgomery, Richmond, and Guilford 2d/£100 property and poll tax of 2d on those free men with under £100 property.
Ch 57 • p. 542	An Act for levying a tax of 1 shilling specie on every £100 value of taxable property in Warren Count, for the purpose of building a Court House, Prison, and Stocks for the use of said County.	18 Apr 1783		The text of this act is apparently not extant. The title makes it highly doubtful that this was at the request of Congress or to support the war, especially given references to the late war and peace in earlier 1783 statutes.
Ch 58 • p. 542	An Act for levying a tax of 1 shilling specie on every £100 value of taxable property in Franklin Count, for the purpose of building a Court House, Prison, and Stocks for the use of said County.	18 Apr 1783		The text of this act is apparently not extant. The title makes it highly doubtful that this was at the request of Congress or to support the war, especially given references to the late war and peace in earlier 1783 statutes.
Ch 59 • p. 542	An Act for levying a tax of 1 shilling specie on every £100 value of taxable property in Lincoln Count, for the purpose of building a Court House, Prison, and Stocks for the use of said County.	18 Apr 1783		The text of this act is apparently not extant. The title makes it highly doubtful that this was at the request of Congress or to support the war, especially given references to the late war and peace in earlier 1783 statutes.

Clark, Walter.: *The State Records of North Carolina, Vol. 24 (Laws 1777-1788)*, Nash Brothers, Goldsboro, 1906.

http://books.google.com/books?id=uDoUAAAYAAJ&dq=laws+of+north+carolina++1777&printsec=frontcover&source=in&hl=en&ei=WeUPTLqYN4H_8AaFsqShCQ&sa=X&oi=#v=onepage&q=laws%20of%20north%20carolina%20%201777&f=false

Quoted acts/laws are presented with the exact spelling and grammar as originally written. The Subcommittee has suspended the use of (sic) where it might ordinarily be used to keep the quotes as clean and clear as possible.