

Evaluation of Tax and Exoneration Lists in the Pennsylvania State Archives as a Basis for Patriot Service



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Lists that Provide a Basis for Patriotic Service

The Pennsylvania State Archives provides an inventory of the tax and exoneration lists in Series 4.61 at: http://www.phmc.state.pa.us/BAH/DAM/rg/ys/r4ys2.htm#4.61.

This inventory identifies each list in the Series by county and year. The following lists in Series 4.61 provide a basis for Patriotic Service for the Sons of the American Revolution, provided they are not lists of delinquents:

- All tax lists identified by the Pennsylvania State Archives as supply taxes dated between 1778 and 1783 inclusive, including lists identified as additional supply tax lists.
- All tax lists identified by the Pennsylvania State Archives as exoneration lists dated between 1780 and 1783 inclusive.
- All tax lists identified by the Pennsylvania State Archives as taxes on liquor dated between 1781 and 1783 inclusive. Note: Liquor tax lists typically list the particular date that excise tax was paid. Only entries between April 6, 1781 and November 26, 1783 inclusive are valid for Patriotic Service in such lists.

Additional Revolutionary tax lists are extant among county records, but these are not addressed in this report.

Lists that Do Not Provide a Basis for Patriotic Service

The following tax lists in Series 4.61 of the Pennsylvania State Archive do NOT provide a basis for Patriotic Service for the Sons of the American Revolution:

- Lists of delinquents
- Lists dating 1776 or earlier. Pennsylvania tax laws in force in 1775 and 1776 do not meet the condition of supporting the War in the title or the text of the act. Note that 1777 lists have not been found in Series 4.61.
- · Lists dated after 1783.
- Liquor tax lists dated 1780 or earlier.
- The 1783 tax lists on carriages and billiard tables.

Documentation for Proving Patriotic Service from Pennsylvania Archives Series 4.61 - Case 1: Original Document

The original documents for Series 4.61 are at the Pennsylvania State Archives. The Series has been microfilmed by the Genealogy Society of Utah and is available through their branch libraries as well as a number of other libraries. Applicants using lists from this Series to prove Patriotic Service in SAR for an ancestor should submit copies of pages:

- 1.) the page(s) from the Pennsylvania State Archives inventory of Series 4.61 showing the holdings for the county and year of the list (mandatory, unless the list is clearly a supply tax or excise tax on liquor 1781, 1782, or 1783);
- 2.) the title page of the tax list (mandatory);
- 3.) the tax list page or pages identifying the jurisdiction in which the ancestor was located (mandatory; usually one page for the county and one page for the township);
- 4.) the tax list page bearing the name of the ancestor (mandatory);
- 5.) a page bearing the endorsement of officials that serves to identify the tax (mandatory if the title page does not serve to identify the tax fully).

Where there was more than one tax for a county and year, a brief explanation should be provided to establish why the record submitted is a qualifying tax.

Case 2: Documents from the subscription web site Ancestry.com

Ancestry.com has placed some records but not all records from Series 4.61 on-line. These are available to subscribers at: http://search.ancestry.com/search/db.aspx?dbid=2497.

In many cases Ancestry did not post all of the pages bearing titles, dates, and endorsements of officials. If Ancestry did post a title page, it can be found on the first page of the first township returns for a year. A certification of officials can often be found on the last page of the last township returned for a year. There is not, however, a way to determine at Ancestry which townships were first and last, making it difficult to find such pages. However, a record can often be definitively identified as from a qualifying list using by using the Pennsylvania State Archives inventory cited above:

- If every tax for a county and year is a qualifying tax, any list for that county and year would obviously qualify. For example, the only two Northampton County lists for 1781 in Series 4.61 are the Supply Tax and Additional Supply Tax, both of which qualify.
- The content of the list may clearly demonstrate that the ancestor was on a qualifying list rather than one that did not qualify for a particular county and year. For example, for Chester County in 1779 there is a supply tax list and a list for the excise tax on liquor. The former qualifies and the latter does not. From the content it clear which list is which. The Supply Tax list can be distinguished from the liquor tax list by the taxation of land, livestock, and plate. (In fact, Ancestry does not post the liquor excise tax for Chester in 1779.)

Those using Ancestry.com may not be able to provide a copy of the title page, a page identifying the county, and/or a page bearing the endorsement of officials. An applicant using Ancestry.com should submit the following documents, where documents 1-5, if available, are the same as those for Case 1:

- 1.) the page(s) from the Pennsylvania State Archives inventory of Series 4.61 showing the holdings for the county and year of the list (mandatory if it can be found at Ancestry.com, unless the list is clearly a supply tax or excise tax on liquor 1781 or later);
- 2.) the title page of the tax list (mandatory if it can be found at Ancestry.com);
- 3.) the tax list page(s) identifying the jurisdiction in which the ancestor was located (usually one page for the county and one page for the township) (mandatory; usually one page for the county and one page for the township);
- 4.) the tax list page(s) bearing the name of the ancestor (mandatory);
- 5.) a page bearing the endorsement of officials that serves to identify the tax (mandatory if it can be found at Ancestry.com and the title page does not serve to identify the tax fully); and,
- 6.) a copy of the Ancestry.com search results for All Pennsylvania, Tax and Exoneration, 1768-1801 listing the entry or entries for the ancestor (mandatory).

Where there was more than one tax for a county and year, a brief explanation should be provided to establish why the records submitted is for a qualifying tax.

Case 3: Published Pennsylvania Archives Volumes

Some of the documents in Series 4.61 were published in volumes of the Pennsylvania Archives, particularly the Third Series. Unfortunately, the titles in the published book do not necessarily match titles in the original records. For example, in Volume 12 of the Third Series a tax list is published with the title, "Chester County Rates—1779." The original manuscript, however, bears the more useful title, "Chester County Supplys [sic] for the Year 1779." Fortunately, the inventory gives the volume and pages in Series 3 for each tax list published in the Pennsylvania Archives. In the case of the published Pennsylvania Archives, the following documents are needed:

- 1.) the page(s) from the Pennsylvania State Archives inventory of Series 4.61 showing the holdings for the county and year of the list, unless the title page clearly shows the list to have been a supply tax (mandatory, unless the list is clearly a supply tax or excise tax on liquor 1781 or later);
- 2.) the title page of book (mandatory);
- 3.) the page bearing the title for the tax list (mandatory);
- 4.) the tax list page or pages identifying the township or ward in which the ancestor was located (mandatory, if available); and
- 5.) the tax list page bearing the name of the ancestor (mandatory).

Where there was more than one tax for a county and year, a brief explanation should be provided to establish why the records submitted is for a qualifying tax.

Note: To assist the researcher in obtaining the correct and complete documentation for an ancestor, an example proving Joshua Jones of Upper Darby Township, Chester County for the 1779 Supply Tax appears on the following pages. One Northampton County page is included because there are no comparable 1779 Chester County page of endorsements by officials. This documentation is from microfilm of Series 4.61.

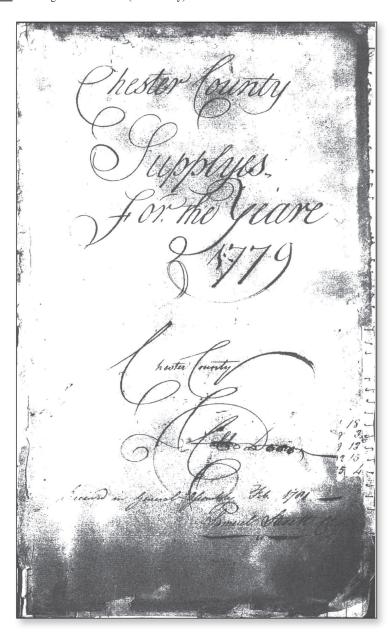
Case I Example: Original Records

<u>Item 1:</u> Pennsylvania State Archives Inventory of the Tax and Exoneration Lists in Series 4.61 for the County and Year (mandatory).

Analysis: Only two Chester County Taxes for 1779 are extant in Series 4.61: the supply tax and the excise tax on liquor. Joshua Jones was taxed on land and a building, livestock, and plate. This clearly was not the excise tax on liquor and must have been the supply tax.

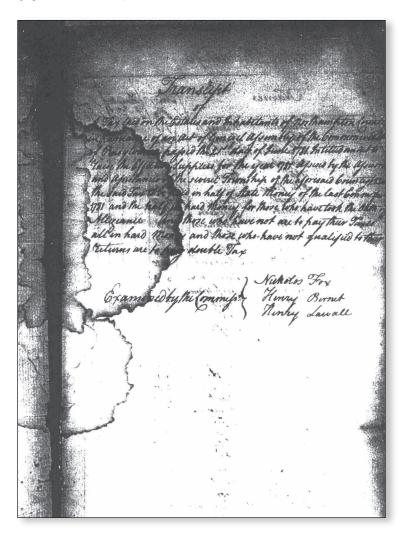
Chester County	(Organized 1682)	
•	1765 8th of the 18 Penny Tax, PA (3)	
	XI, 3-133 (very fragile)	(1 volum
	1766 9th of the 18 Penny Tax,	
	(2 parts) PA (3) XI, 137-261	(1 volum
	1767 10th of the 18 Penny Tax, PA	
	(3) XI, 265-390	(1 volum
1-4078		
box 11		
	1768 11th of the 18 Penny Tax,	(1 volum
	1769 12th of the 18 Penny Tax,	
	PA (3) XI, 525-653	(1 volum
	1771 14th of the 18 Penny Tax, PA (3) XI, 657-783	(1 volum
	1774 17th of the 18 Penny Tax,	
	PA (3) XII, 3-124	(1 volum
box 12		
	1779 Supply Tax, PA (3) XII, 125-225	(1 volum
	1779-1780 Liquor Tax	(1 volum
	1780 Supply Tax, PA (3) XII, 227-361	(1 volum
	Supply Tax (Rough Draft)	(1 volum
(1 volume)	1781 Supply Tax, PA (3) XII, 363-662	
1-4079		
box 13		
	Supply Tax, (Rough Draft;	
	pp. 1-143 missing)	(1 volum
	Additional Supply Tax, (True copy)	(1 volum
	1785 Supply Tax, Summary Transcript,	
	PA (3) XII, 665-823	(1 volum
	1786 Supply Tax, Summary Transcript	(1 volum
box 14		
	1787 Supply Tax, Summary Transcript	(1 volum
	1788 Supply Tax, Summary Transcript	(1 volum
	1789 Supply Tax, Summary Transcript	(1 volum

<u>Item 2:</u> Title Page of the Tax List (mandatory)



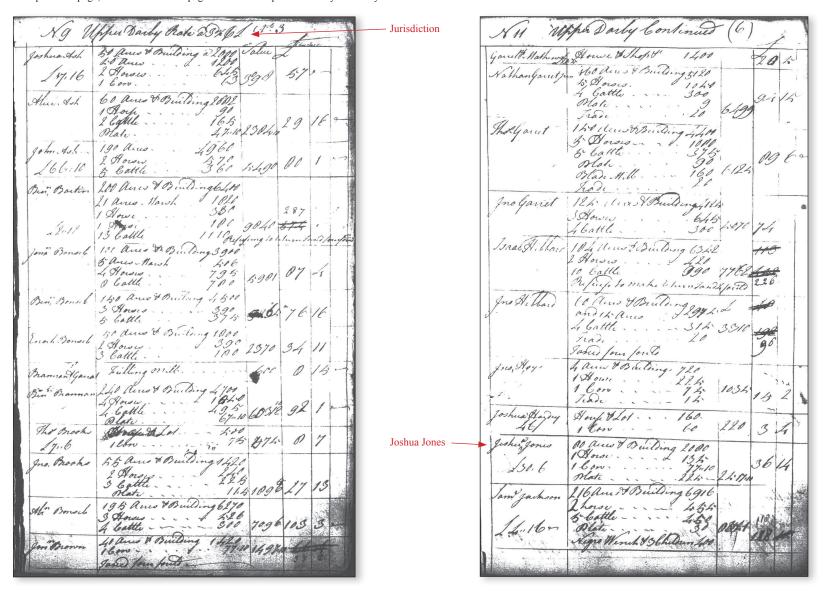
<u>Item 3:</u> Certification of Officials (only needed if it serves to identify the list)

Certifications identifying the 1779 Chester County Tax list have not been found. For an example of a certification by officials that does identify the tax, see a page from the Northampton County Supply Tax below. (*Blank space at the bottom of the page has been truncated*)



<u>Item 4:</u> Page(s) Identifying the Jurisdiction (**mandatory**). Note that the county is given in Item 2 in this particular example for Chester County. Because the township is given at the top of each page, in this case the title page of the township is not strictly necessary.

<u>Item 5A:</u> Entry for the Ancestor - in this case, the first entry. (mandatory)



<u>Item 5B:</u> Entry for the Ancestor (in this case, the second entry).

(mandatory)

Joshua Jones Vegra Winch 43 Items 1-5 are the same documents as in the Case 1 example. The only difference is the search method – using an online subscription service (Ancestry.com) to locate and print them.

- <u>Item 1:</u> Pennsylvania State Archives Inventory of the Tax and Exoneration Lists in Series 4.61 for the County and Year (mandatory).
- Item 2: Title Page for the Tax List (mandatory).
- Item 3: Page(s) indentifying the Jurisdiction (mandatory).
- <u>Item 4:</u> Certification of officials only if it serves to identify the the tax list and it's available.
- Item 5: Page(s) of the tax list that include the ancestor. (mandatory).

Case 2 Eaxample:

The Ancestry.Com search for Joshua Jones, Upper Darby Township, Chester County, 1779 shows two 1779 entries. There is a second copy of a portion of the 1779 list under the same cover.

Step 1: On Ancestry.com,	Search	
use the "Advanced Search"		
dialog box and enter the in-	Match all terms exactly	
formation for your ancestor.		
	First & Middle Name(s) Joshua Jones	
In this example:	Use default settings ▼ Use default settings ▼	J.
Name is Joshua Jones.	Year +/- Location	
	Any Event ▼ 1779 0 ▼ Upper Darby, Delaware, Pennsy	
• Any Event for year 1779.	Exact Use default settings ▼	
	+ Add-title events (birth, marriage, death, and more)	
•Location is Upper Darby,	Family Member First Name Last Name	
PA.	Choose v	ŵ
Check the "Historical Records" and "Stories and	Add family members (mother, father, spouse, siblings, children) Keyword	
Publications" boxes only.	e.g. pilot or *Flying Tigers* ▼	
\	Gender Race/Nationality	
	Select Y	
	Collection Priority	
	All Collections ▼ ② Show only records from these collect	ons
Step 2: Click the Search	✓ Historical records Family trees	
button.	✓ Stories & publications Photos & maps	
	Search Hide Advanced Clear Form	

continued on page 7 . . .

Step 3: Under "Searching for . . . " click the "Tax, Crimminal, Land & Wills" selection.



Step 4: Click the "Tax List" selection.

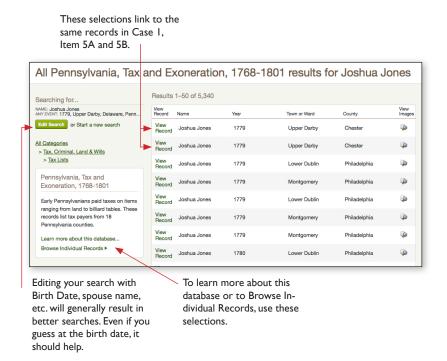


Step 5: Click the "Pennsylvania Tax and Exoneration, 1768-1801" selection.



Step 6: Click the "View Record" selections for both Upper Darby tax records. They will result in displaying the same tax record pages that are displayed in Case 1, Items 5A and 5B. Print them for your documentation proof.

Early Pennsylvanians paid taxes on items ranging from land to billiard tables. The Ancestry.com records on this page list tax payers from 18 Pennsylvania counties. We've truncated the page so just a few of the records appear here.



Step 7: How to locate the "Title Page:"

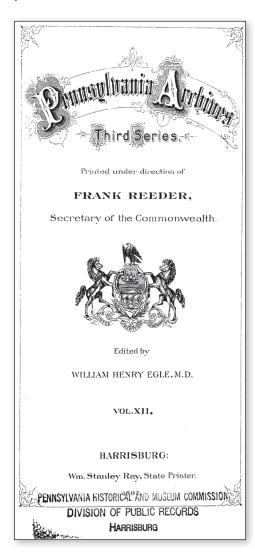
- Researchers should know that Ancestry.com does not always list records in the order in which they appear in the original document. If a title page exists, it is likely to be on or about page 1 of the actual tax record. But not always.
- 2. When you select one of the "View Record" options for Joshua Jones in Upper Darby, Ancestry.com will display a page with a thumbnail of that record. Click the thumbnail to open the record full screen.
- 3. At the bottom of the record there is a page navigation bar. It will show you which page in the database you are currently viewing. Move forward or backward in the database by highlighting the page number, entering a different number and clicking the "Go" button when it appears. Start by typing in number 1 to move to the front of the database. If the page displayed does not have the title of the jurisdiction (Upper Darbyin this example), page through the database until you locate it. You could also use the page listing the certifying officials if it contains the jurisdiction name and you can't locate a title page.

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Thes case example employs a published volume that contains the same records as in Case 1, but they are in a different format. The volume is <u>Pennsylvania Archives Third Series</u> published by Frank Reeder and edited by William Henry Egle, M.D., Vol. XII, 1897. All of this information should be entered in the Ancestor's Documentation section of the NSSAR application along with the page numbers where the records are found. Again, we are using Joshua Jones, Upper Darby, PA as the subject for this case example.

Item 1: Pennsylvania State Archives Inventory of the Tax and Exoneration Lists in Series 4.61 for the County and Year (mandatory).

<u>Item 2:</u> Title page of the published volume (**mandatory**) at right.



<u>Item 3:</u> Subtitle page that shows the dates covered and date of publication (mandatory).

PROVINCIAL PAPERS: PROPRIETARY AND OTHER TAX LISTS COUNTY OF CHESTER FOR THE VEARS 1774, 1779, 1780, 1781, 1785. EDITED BY WILLIAM HENRY EGLE, M. D. WM. STANLEY RAY, STATE PRINTER OF PENNSYLVANIA.

<u>Item 4:</u> Title for the tax list (mandatory). Upper Darby Township happens to be the first township listed. For other townships, a page bearing the name of township or ward is also required.

CHESTER COUN	T, X	KA	TE	5—1	779.
		_			
UPPER DA	RRV	B V L	E.		
OITER DA.	LLDI	IUM I			
Joshua Ash,	res. F 100	forses. 2	Cattle.	Sheep.	Servant
Alice Ash	60	1	2		
John Ash,	190	2	5		• •
	221	2	13		• •
Een'n Partin,	105	4	13		
, , , , , , , , , , , , , , , , , , , ,	150	3	5		• • •
Ben'n Bonsel,	50	2	3		••
Enoch Bonsel,			-		• • •
Brannan & Garrat, f. m.,	240	4	4		• • •
Ben'n Brannan,		_	1		• • •
Tho's Brooks,	55		3		••
Jno. Brooks,		3	-	• • •	••
Abr'm Bonsel,	195 40	-	4	••	
Jon'n Brown,			1	• •	• •
Jno. Ball,	100	3	2		• • •
Joshua Bonsel,	126	3	5		• •
Joseph Bonsel, s. m., b. m.,	108	6	10	• •	• • •
Nathan Davis,	220	5	8		• •
John Dunbar,	50	3	3	• •	• •
William Davis,	100	2	5		
Jonathan Evans,	40	2	1		
Abner Evans,	• •	• •	2		• • •
Peter Evans,		1	• • •		
Wm. Farrier,	20		1	• •	• •
Rob't Farrier,		• •	1	• •	
William Garret,	64	3	5	• •	1
Garret & Mathews, shop,		• •	• •	• •	• •
Nathan Garret, Jun.,		5	4	• •	
Tho's Garret, b. m.,		5	5	• •	• •
Jno. Garret,	125	3	4	• •	• •
Isaac Hibbard,	184	2	10	• •	• •
Jno. Hibbard,	75		4		

Item 5: Entry for the ancestor (mandatory).

