

# Early KY Tax Records

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# Why Research Tax Lists?

- Most complete (pre-1850)
- Only record in KY which contains annually created records on most of the population
- Ancestors may not have owned land or hide from the census taker, but the tax collector usually found them
- All men over 21 were required to pay the poll tax in Kentucky
- Women who were widowed and owned property
- Underage men who owned property

# Why Research Tax Lists?

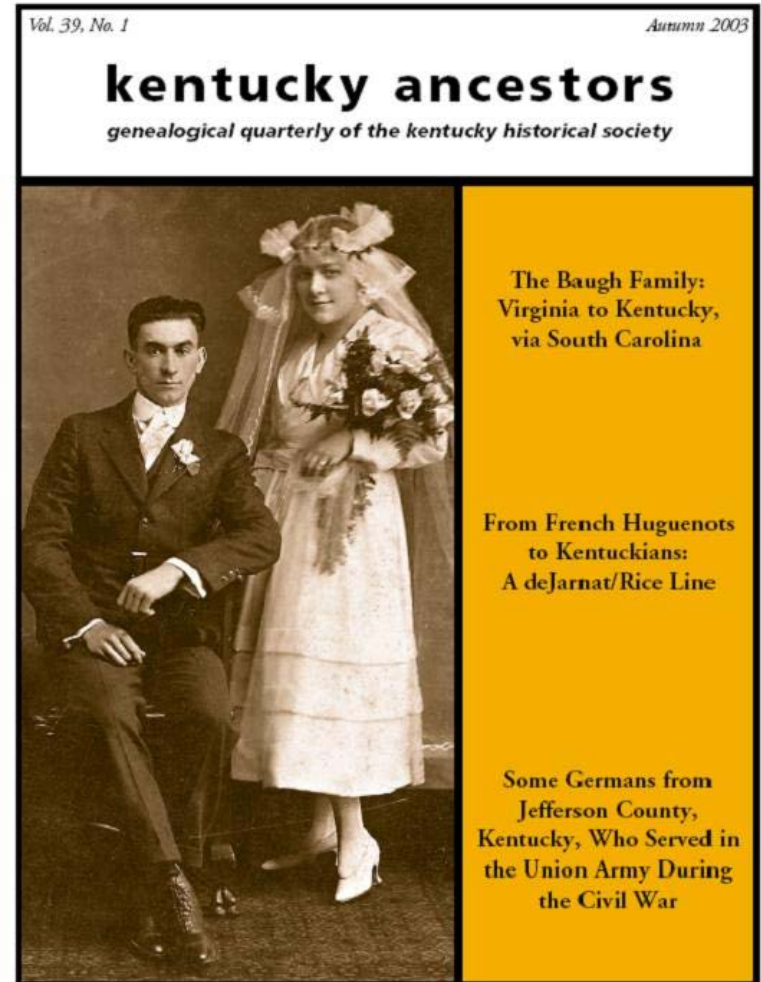
- Handwritten columns
- Generally these records are alphabetical by surname
- By district (neighborhood)
- Must research across time in order to gain insight
- Typically a 10 year span
  - Can help determine migration patterns

# Why Research Tax Lists?

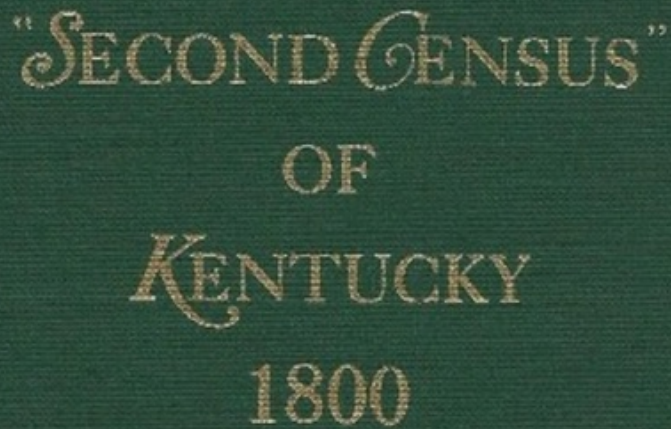
- Kentucky taxed real and personal property
- Real property = LAND
- Personal property = slaves, cattle, horses, wagons, etc.
- Variations in the columns within tax lists reflect changes in the tax law

# Overview

- Tax Lists (1792-1840): An Overlooked Resource For Kentucky History and Land Titles
- Tax Lists (1841-1860): An Overlooked Resource for Kentucky History and Land Titles
- Kentucky Tax Lists: Revenue Collection During the Civil War (1861-1865)
- Kentucky Tax Lists: Revenue Collection after the Civil War (1866-1880)
- <http://kentuckyancestors.org>



# Second Census of KY



"SECOND CENSUS"  
OF  
KENTUCKY  
1800

- Alphabetical list of 32,000 taxpayers and is based on original tax lists
- County of Residence
- Date of the tax list

NAME	COUNTY	TAX LIST DATE	NAME	COUNTY	TAX LIST DATE
Boone, George	Madison	8/12/1800	:: Boswell, George	Scott	1800
Boone, George	Shelby	8/ 7/1800	:: Boswell, John	Boone	9/15/1800
Boone, Henry	Washington	1800	:: Boswell, John	Scott	1800
Boone, Isiah	Shelby	8/ 7/1800	:: Boswell, Joseph	Fayette	8/19/1800
Boone, Jeremiah	Pulaski	7/29/1800	::	(Lexington)	
Boone, John	Gallatin	4/11/1800	:: Boswell, William	Harrison	1800
Boone, John	Shelby	8/ 7/1800	:: Bosworth, Benajah	Fayette	8/19/1800
Boone, John	Washington	1800	:: Bosworth, Henry	Washington	1800
Boone, Jonathan	Shelby	8/ 7/1800	:: Bosworth, John	Washington	1800
Boone, Josiah	Shelby	8/ 7/1800	:: Botkin, Richard	Harrison	1800
Boone, Josiah	Woodford	8/ /1800	:: Botkin, William	Harrison	1800
Boone, Moses	Shelby	8/ 7/1800	:: Botmon, John	Jessamine	8/29/1800
Boone, Squire	Shelby	8/ 7/1800	:: Botmon, Robert	Jessamine	8/29/1800
Boone, Walter	Nelson	7/ 7/1800	:: Bottom, Edmund	Mercer	1800
Boone, William	Shelby	8/ 7/1800	:: Bottom, Jacob	Mercer	1800
Boone, William, Jr.	Shelby	8/ 7/1800	:: Bottom, John	Mercer	1800
Boose, John A.	Jefferson	1800	:: Bottom, Robert	Green	1800
Booth, John	Henry	8/ 6/1800	:: Bottom, Thomas	Mercer	1800
Booth, John	Jessamine	8/29/1800	:: Bottom, Turner	Mercer	1800
Booth, Joseph	Mason	1800	:: Bottom, William	Mercer	1800
Booth, Ruth	Jessamine	8/29/1800	:: Botts, Franky	Jefferson	9/ 3/1800
Booth, Samuel	Bourbon	1800	:: Botts, George W.	Mason	6/10/1800
Booth, William	Washington	1800	:: Botts, Lucy	Mason	6/10/1800
Boothe, James	Bourbon	1800	:: Botts, Moses	Clark	1800
Boothe, Joseph	Bracken	11/22/1799	:: Botts, Richard	Mason	6/10/1800
Booton, Travis	Madison	10/ 1/1800	:: Botts, Seth	Clark	7/22/1800
Boots, Bartes	Scott	1800	:: Boucher, Amos	Warren	1800/01
Booyer, Conrad	Scott	1800	:: Boucher, Peter	Warren	1800/01
Boran, James	Lincoln	8/23/1800	:: Boucher, Peter, Jr.	Warren	1800/01
Boran, Thomas	Lincoln	8/23/1800	:: Boucher, Richard	Mason	1800
Boreing, Thomas	Bracken	11/22/1799	:: Bouding, Jesse	Livingston	1800
Boren, John	Lincoln	8/16/1800	:: Bough, Nicholas	Bourbon	7/23/1800
Borough, Peter	Mason	1800	:: Bougher, Jacob	Bourbon	7/23/1800
Borren, John	Logan	8/26/1800	:: Boulding, Mary	Montgomery	8/22/1800
Borren, Joseph	Logan	8/26/1800	:: Boulds, William	Washington	1800
Borren, Osey(Hosea)	Logan	8/26/1800	:: Bour, Gorge	Logan	8/26/1800
Bosby, James	Clark	7/22/1800	:: Bourn, Ambrose	Jessamine	8/29/1800
Bosby, William	Clark	7/22/1800	:: Bourn, Elijah	Jessamine	8/29/1800
Boshears, Isaac	Christian	7/22/1800	:: Bourn, Francis	Jessamine	8/29/1800
Bosley, Abraham	Lincoln	8/16/1800	:: Bourn, John	Scott	1800
Bosley, Benedict	Bourbon	7/23/1800	:: Bourn, Reuben	Jessamine	8/29/1800
Bosley Gideon	Lincoln	8/16/1800	:: Bourn, Thomas	Jessamine	8/29/1800
Bosort, Bosorth.	See Bozoth, Bozorth.	::	Bourn, William	Franklin	8/10/1801
Boss, George	Jefferson	9/ 3/1800	:: Bourn, William	Jessamine	8/29/1800
Bost, Peter	Lincoln	8/16/1800	:: Bourne, Abner	Barren	1800
Boston, Benjamin	Woodford	1800	:: Bouse, William	Washington	1800
Boston, Joseph	Fayette	11/ 7/1800	:: Bouy. See Buy.		
Boston, Reubin	Mercer	1800	:: Bovel, John	Fleming	8/11/1800
Boston, Robert	Madison	1800	:: Bovins, Aaron	Franklin	8/10/1801
Bostwick, Truman	Jefferson	9/ 3/1800	:: Bow, Henry	Green	1800



# Tax Lists (1792-1840)

Persons names Charge		with Tax		D		E		F		G		H		I		J		K	
June 27 <sup>th</sup>	Darnell	Nathan	1																
	Bushell	Timothy	1					6	13										
	Buckey	Michael	1					9	17										
	Darnell	Joseph	2	1	8	5	4	17											
Mar 28 <sup>th</sup>	Deering	Hugh	1					5	4										
	Dorring	William	1					1											
May 14 <sup>th</sup>	Deaton	George	1					9	12										
	Deaton	Thomas	1					8	29										
June 24 <sup>th</sup>	Donlap	Alexander	2	4	3	7	14	32											
May 26 <sup>th</sup>	Davis	William	1		7	4	18	66											
June 23 <sup>rd</sup>	Dickey	James	1	1				9	42										
May 18 <sup>th</sup>	Davis	Patrick	1		6	4	3	12											
June 23 <sup>rd</sup>	Dunase	Samuel	1					1	8										
May 18 <sup>th</sup>	Davis	Richard	1					1	3										
	Davis	Thomas	1					1											
Sept 18 <sup>th</sup>	Davison	Joseph	1					2	2										
May 18 <sup>th</sup>	Dickerson	William	1					6	42										
E F																			
June 23 <sup>rd</sup>	Ellis	Mary	1					5	6										
July 1 <sup>st</sup>	Farrick	Cornelius	1		6	3	2	10											
30 <sup>th</sup>	Fleming	Leonard	1		5	1	6	30											
Sept 11 <sup>th</sup>	Ford	James	1		2		3												
Mar 28 <sup>th</sup>	French	Benjamin	1					6	11										
	Fitzpatrick	Charles	1					1	2										
Sept 16 <sup>th</sup>	Fursey	John	1		6	2	2	17											
	Fursey	James	1		9	5	6	35											
	French	William	1					1											
G																			
	Grading	Coleman	1		7	4	2	5											
Mar 28 <sup>th</sup>	Griffith	Thomas	1					4	6										
Sept 11 <sup>th</sup>	Garnett	James	1		8	4	3	8											
Mar 28 <sup>th</sup>	Graves	Benjamin	1					3	7										
Mar 23 <sup>rd</sup>	Graves	James	1					1	17										
	Gregory	Samuel	1					4	22										
Mar 27 <sup>th</sup>	Grimbill	Patrick	1					1											
June 2 <sup>nd</sup>	Coleman	Robert	1		5	4	5	15											
	Goodlee	William	1		5	3	3	13											
	Gay	John	1	1	1	1	1	27											
H																			
Mar 28 <sup>th</sup>	Harker	Jacob	1																
25 <sup>th</sup>	Harker	Jacob	1																
25 <sup>th</sup>	Hicks	John	1																
25 <sup>th</sup>	Harker	William	1																
May 4 <sup>th</sup>	Hephons	James	1																
Mar 28 <sup>th</sup>	Heger	Matthew	1																
June 23 <sup>rd</sup>	Hedding	Thomas	1																
July 27 <sup>th</sup>	Hudson	Robert	1																
	Hudson	John	1																
	Hudson	John	1																
May 16 <sup>th</sup>	Hicks	Agnes	1																
	Hicks	Randolph	1																
	Harris	John	1																
	Hempstead	Abraham	1																
	Harrison	James	1																
	Harris	Robert	1																
Apr 16 <sup>th</sup>	Harris	Poster	1																
	Harris	John	1																
June 2 <sup>nd</sup>	Hattaway	Charles	1																
May 2 <sup>nd</sup>	Harrison	John	1																
May 16 <sup>th</sup>	Hawes	Isaac	1																
June 8 <sup>th</sup>	Head	Grace	1																
June 2 <sup>nd</sup>	Harrison	Samuel	1																
July 7 <sup>th</sup>	Hudson	Eliza	1																
Sept 25 <sup>th</sup>	Harrison	David	1																
	Harris	George	1																
	Head	John	1																
May 30 <sup>th</sup>	Hew	William	1																
	Hew	James	1																
Sept 11 <sup>th</sup>	Hew	John	1																
May 4 <sup>th</sup>	Hew	Franklin	1																
June 28 <sup>th</sup>	Hew	Levi	1																
Oct 15 <sup>th</sup>	Hew	Francis	1																
	Hew	John	1																
Sept 16 <sup>th</sup>	Hew	Isaac	1																
July 16 <sup>th</sup>	Hew	Anna	1																
	Hew	John	1																
June 23 <sup>rd</sup>	Hew	William	1																
K																			



# 1792-1840: Points To Remember

- County tax lists can serve as an “annual census.”
- Women (often executors of estates), free blacks, and veterans are included on tax lists if they owned as much as one horse.
- Counties were divided into taxing districts.
- Check the Tax Lists from “cover to cover.”
- The “Entered, Surveyed, Patented to” columns should identify those involved in the original land patent for the tract being taxed.
- Ditto marks (“), the word “Ditto,” or the word “Same” are frequently used in the “Entered, Surveyed, Patented to” columns.

# 1792-1840: Points To Remember

- If the “Patented to” column indicates a patent was issued to the taxpayer, a study of Jillson’s *Kentucky Land Grants*, Vols. I & II, is recommended.
- Taxpayers reported all their land holdings—those in their county of residence as well as those properties they owned in other counties.
- County formation dates are critical when researching tax lists.
- Taxpayers can appear on tax lists and not list any land ownership.
- “Headers” on tax lists change. Avoid the mistake of looking at one tax list and thinking all tax lists are structured the same way.





# 1841-1860: Points To Remember

- Tax Lists may include more than one district in a county
- When they included the names of females and minors who were the head of a household and the names of free blacks and white males over the age of twenty-one who had no taxable property to report, commissioners transformed the tax assessment process into an unofficial census report.
- Generally, commissioners of tax assessed taxable property and the county sheriff, or other appointee, collected the money.
- Names of tax commissioners, or other officers appointed to collect taxes, are included in the tax records, usually in the certifications at the close of each report.

# 1841-1860: Points To Remember

- Legislation affects tax list headers; just as legislation affects today's tax forms.
- Tax commissioners were listing properties for state taxation; the taxes were deposited in the state's general fund.
- Lands reported on tax lists may be leased or may be in the patenting process.
- Non-residents had to pay taxes for any lands they owned in Kentucky.
- *Acts of the Kentucky General Assembly* must be researched by legislative session.



# 1841-1860: Points To Remember

- County clerks record county history.
- Legislation described in this article is provided for historical research purposes. Check the Kentucky Revised Statutes for current laws affecting taxation and business licensing.
- The word “estate” may be interchanged with “taxable property” for both living and deceased taxpayers.
- In the “Value under the Equalizing Law” column, taxpayers reported the value of other properties they owned, such as bank stocks or land in other states.
- Research all the pages in the tax book.
- Tax list records for many Kentucky counties range from the year the county was created to the mid-1880s.



# Tax Lists (1861-1865)

3

PERSONS' NAMES.	Land.	County.	Water Course.	Value of Land.	Town Lots.	Value of Town Lots.	Slaves over 16 years.	Total Slaves.	Value of Slaves.	Horses and Mares.	Value of Horses & Mares.	Mules.	Value of Mules.	Jennies.	Value of Jennies.	Cattle.	Value of Cattle over \$50.	Stares.	Value of Stares.
Black Land	140	Woodsford	Clear Creek	3480			1	3	100	4	125	1	25			13	145		
Same for Children	12			240						2	60								
Black Robert Jr										1	30								
Black James										2	60								
Born John E	13			200						2	60								
Same for Elizabeth P.	170			3400			3	16	200	8	200					8	80		
Born Elizabeth										1	2	50	8	120					
Richum James																			
Beck W Jefferson	35		of Junior	500															
Beck Mary	25	Woodsford		625															
Beck Jacob										3	100								
Beck Morgan										8	240	5	125						
Bennett Ezra A			Clear Cr	1600															
Boston John	301			6000															
Same	81			600			1	1	50	8	200					11	600		
Boston Jacob							1	3	50										
Boston John																			
Same Elizabeth	3		War. Montmorelle	500						1	25								
Burndamph John Thomas																			
Burkitt Ben	536		Clear Cr	23010			19	450	100	800	5	375				15	250		
Beckman Susan	222			10080			15	400	9	200						10	150		

# 1861-1865: Points To Remember

- What role did the Homestead Act play in restoring the dream of land ownership to Kentucky soldiers (or their families) whose land had been sold for nonpayment of taxes?
- The Bureau of Land Management has an excellent website for tracking Kentuckians who left the commonwealth and relocated to states in the federal government public domain, such as Missouri and Illinois.
- Research deeds on file with the county clerk's office or the Kentucky Department for Libraries & Archives (KDLA) to determine when properties were purchased and sold.
- Research the Acts of the General Assembly for legislation regarding state and federal troops, slavery (including runaways), and education during the Civil War.



# Tax Lists (1861-1865)

- Were any of your Civil War ancestors listed as absent without leave (AWOL) between 1 June and 15 December? Perhaps they went home to harvest crops or to ensure their taxes were paid.
- Legislation affects tax list headers—just as legislation affects today's tax forms.
- Research court records on the local level and Franklin Circuit Court for cases involving sheriffs and other persons involved in tax collection.
- Research area newspapers for publication of tax sales or coverage of trials regarding county officials and revenue collection.









# 1866-1880: Points To Remember

- Records in the county clerk's office may include election records, minute books, business licenses, and corporate articles of incorporation as well as deeds, marriages, marriage bonds, and settlement books.
- Legislative acts are a gold mine of information for researchers studying the history of the commonwealth.
- When researching *Acts of the Kentucky General Assembly*, you will find an index in the front of each volume listing the legislative acts in sequential order.
- When the legislature grants deferments for tax collection, reports for the specified years will be labeled as "missing" on tax list microfilm.

# 1866-1880: Points To Remember

- Tax lists may indicate an individual was totally or partially exempted from tax collection.
- Tax lists may include more than one district in a county.
- Names of tax commissioners, or other officers appointed to collect taxes, are included in the tax records, usually in the certification of listings at the close of their report.
- Legislation affects tax list headers—just as legislation affects tax forms today. Tax headers in 1867 will differ from tax headers in 1880.
- Tax commissioners were listing properties for state taxation; the taxes were deposited in the state's general fund.

# 1866-1880: Points To Remember

- Lands reported on tax lists may be leased or may be in the patenting process.
- Check all pages of the tax list report. You may find names of taxpayers inadvertently excluded from the alphabetical listing or names and addresses of blind children under twenty years of age in the final pages of the listing of taxpayers.
- The head-of-household is the person responsible for reporting taxable property.
- Properties owned by African American taxpayers may be included in the tax assessor's listing of all taxpayers and labeled "Free Black" or the properties may be included in a separate report. (African-Americans, aka "Free Blacks," were included on tax lists decades before the Civil War.)

# Any Questions?

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