

# A Guide to the Land Tax, Personal Property Tax and Miscellaneous Separated Records of the Virginia Auditor of Public Accounts, 1782-1856; 1922

A Guide to the Land Tax, Personal Property Tax and Miscellaneous Separated Records of the Virginia Auditor of Public Accounts, 1782-1922 (bulk 1782-1856)

1782-1922 (bulk 1782-1856)



A Collection in the Library of Virginia 50217

Library of Virginia

2011

**Author:** Jessie R. Graham

## History

**Processed by:** Jessie R. Graham

## Title Statement

A Guide to the Land Tax, Personal Property Tax and Miscellaneous Separated Records of the Virginia Auditor of Public Accounts, 1782-1856; 1922

**Subtitle:** Auditor of Public Accounts, Land Tax, Personal Property Tax and Miscellaneous Separated Records of

**Collection:** 50217

**Author:** Jessie R. Graham

## Publication Statement

**Date:** © 2011 By The Library of Virginia. All Rights Reserved.

**Publisher:** Library of Virginia

[Conditions of Use](#)

## Profile Description

**Creation:** Machine-readable finding aid entered directly into EAD, created by Jessie R. Graham, DATE FINISHED

**Language Usage:** Description is in English

## Revision Description

**2013-11-21** Converted to schema conforming EAD by dtd2schema.vh.xsl.

## Descriptive Summary

**Accession Number**

50217

**Language**

English

**Creator**

Virginia Auditor of Public Accounts (1776-1928)

**Extent**

.675 cu. ft. (2 boxes)

**Repository**

The Library of Virginia

## Administrative Information

**Access Restrictions**

There are no restrictions.

**Use Restrictions**

There are no restrictions.

**Acquisition Information**

These records were retroactively accessioned as a group. Some of the larger, more intact items have older accession numbers noted on them, but these accession numbers are not normally used for identification purposes in the library catalog. In the catalog, Land Tax books are part of APA 493 and Personal Property Tax books are part of APA 633.

**Preferred Citation**

Land Tax, Personal Property Tax and Miscellaneous Separated Records of the Virginia Auditor of Public Accounts, 1782-1922 (bulk 1782-1856). Accession 50217, State government records collection, The Library of Virginia, Richmond, Virginia.

## Historical Information

Although the colonial government had appointed auditors general from time to time, the office was not established on a permanent basis until after independence was declared. At its first session, which convened on 7 October 1776, the General Assembly passed an act creating a board of three auditors to examine and settle claims concerning receipts and expenditures for military purposes. In 1791, the General Assembly passed an act that combined the duties of the Board of Auditors and the Solicitor General, whose office had been created in 1785 to settle the accounts of the state with the United States, and assigned them to a single Auditor of Public Accounts effective 1 January 1792. The auditor soon became the most powerful fiscal officer in the state. All receipts and disbursements were made only upon his warrant to the treasurer, and his books were the standard against which those of the treasurer were checked.

Following the Civil War the complexities of an increasingly sophisticated financial world threatened to overwhelm the state fiscal offices. It was not until a state government reorganization act was passed by the General Assembly on 18 April 1927, however, that the demand was satisfied. Effective 1 March 1928 the office of Auditor of Public Accounts and Second Auditor were abolished and replaced by the office of comptroller--head of the Department of Accounts--to monitor the receipt and disbursement of state funds, and a new office of Auditor of Public Accounts, under the General Assembly, to audit state and local government agencies.

The records of the first Auditor of Public Accounts have not survived intact; periodically they have been subjected to disarrangement or destruction. After the state library building was completed on the east side of Capitol Square in the late 1890s the auditor's office moved into it and the older records were stored in the basement. There they remained until 1913, when they were transferred to the custody of the state library.

## Scope and Content

Contains a variety of unidentifiable fragments and other items including letters, lists, and tax assessments that were most likely found loose inside of land tax and personal property tax volumes. The items appear to have been removed before conservation measures were taken sometime around 1940. Attempts were made to match some of the fragments with their original documents and other items are noted as being "duplicates" of existing information.

## Arrangement

This collection is arranged alphabetically by name of locality.

# Contents List

## Land Tax, Personal Property Tax and Miscellaneous Separated Records, 1782-1922 (bulk 1782-1856).

### Accomack County

Property tax fragments, 1856; undated.

Box 1

Folder 1

### Amelia County

Land tax fragments, 1789-1790.

Box 1

Folder 2

### Amherst County

Land tax fragment, undated [most likely 1782].

Box 1

Folder 3

### Bedford County

Unidentified fragment, undated.

Box 1

Folder 4

### Berkeley County

Property tax fragments, 1793-1794.

Box 1

Folder 5

### Buckingham County

Land and property tax fragments, undated.

Box 1

Folder 6

### Campbell County

List of tithes and taxable property, 1785.

Box 1

Folder 7

Return of taxable property, 1783.

Box 1

Folder 8

### Caroline County

**Land tax fragments, 1784; undated.**

**Box 1**

**Folder 9**

## **Charles City County**

**Property tax fragment, undated [most likely 1785].**

**Box 1**

**Folder 10**

## **Chesterfield County**

**Land tax fragments, undated.**

**Box 1**

**Folder 11**

## **Culpeper County**

**List of taxable property, 1792.**

**Box 1**

**Folder 12**

## **Fauquier County**

**Land tax fragment, 1821.**

**Box 1**

**Folder 13**

## **Fluvanna County**

**Land grants, 1782-1784.**

**Box 1**

**Folder 14**

**Letters about property tax corrections, 1790; 1794.**

**Box 1**

**Folder 15**

**Property tax fragment, 1782.**

**Box 1**

**Folder 16**

## **Franklin County**

**Certificate regarding licenses for hawkers and peddlers, 1804-1805.**

**Box 1**

**Folder 17**

## **Frederick County**

**Land tax fragments, undated.**

**Box 1**

**Folder 18**

## **Fredericksburg**

**Land tax fragment, 1803.**

**Box 1**

**Folder 19**

**Land tax book, 1817.**

**Box 1**

**Folder 20**

**Valuation of houses and lots, 1787.**

**Box 1**

**Folder 21**

## **Gloucester County**

**Land and property tax fragments, 1820; 1821; undated.**

**Box 1**

**Folder 22**

**Letters (miscellaneous), 1786; 1827.**

**Box 1**

**Folder 23**

## **Goochland County**

**List of transferences and resurveys, 1801-1802.**

**Box 1**

**Folder 24**

**Property tax fragment, 1814.**

**Box 1**

**Folder 25**

## **Greenbriar County**

**Land tax fragment, undated [circa 1700s].**

**Box 1**

**Folder 26**

## **Halifax County**

**Land and property tax fragments, 1790; 1791; 1799.**

**Box 1**

**Folder 27**

**Ordinary license fee collection [Richard Jones], 1805.**

**Box 1**

**Folder 28**

## **Hampshire County**

**Land tax fragments, 1784; undated.**

**Box 1**

**Folder 29**

**List of alterations and additions to the land tax, 1784-1785.**

**Box 1**

**Folder 30**

## **Hanover County**

**Land assessment book, 1817.**

**Box 1**

**Folder 31**

**Land tax fragments, 1832; 1836.**

**Box 1**

**Folder 32**

## **Harrison County**

**Land tax fragments, 1816; undated.**

**Box 1**

**Folder 33**

## **Henrico County**

**Certificates regarding licenses for hawkers and peddlers, 1797-1798.**

**Box 1**

**Folder 34**

**List of land sold for non-payment of taxes [fragment], 1850.**

**Box 1**

**Folder 35**

## **Henry County**

**Land assessments, 1819.**

**Box 1**

**Folder 36**

## **King and Queen County**

**Land tax fragments, undated [most likely 1792].**

**Box 1**

**Folder 37**

## **King George County**

**Property tax fragment, undated.**

**Box 1**

**Folder 38**

## **Loudoun County**

**Certificate regarding licenses for hawkers and peddlers, 1799.**

**Box 1**

**Folder 39**

**Property tax fragment, undated [most likely 1814].**

**Box 1**

**Folder 40**

## **Louisa County**

**Land and property tax fragments, undated.**

**Box 1**

**Folder 41**

## **Lunenburg County**

**Land grants, 1785; undated.**

**Box 1**

**Folder 42**

## **Mecklenburg County**

**Certificate regarding licenses for hawkers and peddlers, 1799.**

**Box 1**

**Folder 43**

**Warrant fragments, 1782; 1786.**

**Box 1**

**Folder 44**

## **Monroe County**

**Land tax fragment, 1811.**

**Box 1**

**Folder 45**

## **Nelson County**

**Land tax assessment, 1819.**

**Box 1**

**Folder 46**

## **Norfolk City**

**Property tax fragments, 1801; undated.**

**Box 1**

**Folder 47**

## **Northampton County**

**Account of taxes received, 1784-1785.**

**Box 1**

**Folder 48**

## **Nottoway County**

**Land assessment book, 1839.**

**Box 1**

**Folder 49**

## **Ohio County**

**Property tax fragment, 1811.**

**Box 2**

**Folder 1**

## **Orange County**

**Land tax fragment, undated.**

**Box 2**

**Folder 2**

**Property tax book, 1785.**

**Box 2**

**Folder 3**

## **Pittsylvania County**

**Property tax fragments, 1799; undated.**

**Box 2**

**Folder 4**

## **Powhatan County**

**Property tax fragments, 1786; 1789.**

**Box 2**

**Folder 5**

## **Prince Edward County**

**Sheriff's papers fragments, 1783-1786; 1795.**

**Box 2**

**Folder 6**

## **Prince George County**

**Land and property tax fragments, 1786-1787; undated.**

**Box 2**

**Folder 7**

## **Richmond City**

**Property tax book, 1798.**

**Box 2**

**Folder 8**

**Property tax fragment, undated.**

**Box 2**

**Folder 9**

## **Rockbridge County**

**List of tithables and taxable property, 1786.**

**Box 2**

**Folder 10**

## **Rockingham County**

**Property tax fragment, 1787-1788.**

**Box 2**

**Folder 11**

## **Russell County**

**Land tax fragments, undated.**

**Box 2**

**Folder 12**

## **Southampton County**

**Cash, warrants and tobacco fragment, undated.**

**Box 2**

**Folder 13**

## **Spotsylvania County**

**List of alterations, alienations and divisions, 1787-1788.**

**Box 2**

**Folder 14**

## **Stafford County**

**Property tax fragments, 1806; undated.**

**Box 2**

**Folder 15**

## **Tazewell County**

**Land tax fragment, undated.**

**Box 2**

**Folder 16**

## **Washington County**

**Land and property tax fragments, undated.**

**Box 2**

**Folder 17**

## **Westmoreland County**

**Land tax booklets, 1791-1793.**

**Box 2**

**Folder 18**

**Unidentified fragment [possibly personal property tax], undated.**

**Box 2**

**Folder 19**

**York County**

**Land tax fragment, 1819.**

**Box 2**

**Folder 20**

**Miscellaneous material**

**Personal property tabulation fragment, 1852.**

**Box 2**

**Folder 21**

**Material collected from restored tax books, 1922; undated.**

**Box 2**

**Folder 22**