

A Guide to the Elizabeth Brooks Tax Receipts, 1832-1836 SC 0068

Elizabeth Brooks Tax Receipts
1832-1836



Title Statement

A Guide to the Elizabeth Brooks Tax Receipts, 1832-1836 SC 0068

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Profile Description

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Descriptive Summary

Unit ID

SC 0068

Unit Date

1832-1836

Language

English .

Abstract

The Elizabeth Brooks Tax Receipts, 1832-1836, are comprised of three receipts of taxes paid by Rockingham County, Virginia resident Elizabeth Brooks. For each year, Brooks paid \$5.00 on one 30-acre tract of land.

Extent

0.06 cubic feet 1 letter folder

Repository

James Madison University Libraries Special Collections

Administrative Information

Access Restrictions

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Acquisition Information

This collection was donated by Tiffany Cole in March 2017.

Preferred Citation

[Identification of item], [box #, folder #], Elizabeth Brooks Tax Receipts, 1832-1836, SC 0068, Special Collections, Carrier Library, James Madison University, Harrisonburg, VA.

Bio/Historical Note

Elizabeth Brooks was a resident of Rockingham County, Virginia at least between 1820, when she is first listed on the federal census as a resident of that locale, and 1836, when documentation contained within this collection proves she paid taxes on county land. She is listed in 1820 as a free white woman over the age of 45. The 1830 census lists her as a free white woman between the ages of 70 and 79. That Brooks is listed by name on both censuses indicates that she was a likely head of household, perhaps a widow.

Prior to 1870, when county treasurers started managing finances, the sheriff handled the tax revenues for his county. The sheriffs during the time Brooks paid taxes in Rockingham County were Joseph Baxter (1832), Daniel Matthews (1834), and Joseph Cravens (1836). Their respective deputies were J. H. Hopkins and two gentlemen with the surname Mitchell.

Scope and Content

The Elizabeth Brooks Tax Receipts, 1832-1836, are comprised of three receipts of taxes paid by Rockingham County, Virginia resident Elizabeth Brooks. For each year, Brooks paid \$5.00 on one 30-acre tract of land. The taxes were paid to the sheriff of Rockingham County – Joseph Baxter, Daniel Matthews, and Joseph Cravens, respectively – and the receipt was filled out by the sheriff's deputy. In addition to taxes on tracts of land, the receipts include categories for slaves, horses, and a county and parish levy. These categories are blank on Brooks' receipts indicating that she did not own slaves or horses or pay a county and parish levy.

Keywords

Taxation -- Virginia -- Rockingham County -- 19th century

Tax assessment -- Virginia -- Rockingham County -- 19th century

Tax administration and procedure -- Virginia -- Rockingham County -- 19th century

Tax collection -- Virginia -- Rockingham County -- 19th century

Tax records

Receipts (financial records)

Bibliography

"United States Census, 1820," database with images, *FamilySearch* (<https://familysearch.org/ark:/61903/1:1:XHLZ-TMR> : accessed 9 March 2017), Elizabeth Brooks, Rockingham, Virginia, United States; citing p. 123, NARA microfilm publication M33, (Washington D.C.: National Archives and Records Administration, n.d.), roll 139; FHL microfilm 193,698. "United States Census, 1830," database with images, *FamilySearch* (<https://familysearch.org/ark:/61903/1:1:XH5N-GKJ> : 18 August 2015), Elizabeth Brookes, Rockingham, Virginia, United States; citing 192, NARA microfilm publication M19, (Washington D.C.: National Archives and Records Administration, n.d.), roll 199; FHL microfilm 29,678. Wayland, John W. A

History of Rockingham County, VA. Dayton, Va.: Ruebush-Elkins Company, 1912.

Provenance

The donor acquired the materials via Ebay from a seller in Edinburg, Virginia.

Arrangement

This collection is arranged chronologically.

Description of Subordinate Components

Elizabeth Brooks Tax Receipts

Unit Date 1832-1836

Mixed Materials [1000886510] 1 (box)

Container 1 (folder)