

## Introduction

The concept of taxation dates back to biblical times. In the United States, taxes can be traced back to the colonial period. As genealogists, we tend to ignore tax lists. However, these records can be some of the most valuable pieces of evidence a researcher can use!

If tax records are so valuable, why don't genealogists use them more? Tax records can be hard to find due to state/county boundary changes, records were destroyed or lost, and many lists are not microfilmed, digitized, or indexed. Once you find the records then you must decipher the sometimes-illegible handwriting and determine what the unlabeled columns mean.

There are multiple types of taxes that were collected at every level of government: town, parish, district, county, state, territory, and federal. Taxes were used by the government to raise funds to pay for the poor, orphans, wars, and community structures like courthouses, churches, and schools.

## What Information Do Tax Records Hold

Tax records provide a wealth of information across multiple types of taxes. The most common use for tax records is as a **census substitute**. Due to the annual nature of these records, you can place an individual in a time and place by just reviewing the tax list each year. The following is a list of other reasons to review these records:

- Migration pattern,
- Neighbors and relatives,
- Two Men of the Same Name,
- Land and Personal Property or lack thereof,
- Quality of land,
- Estimate a birthyear,
- Estimate a death year,
- Estimate a marriage date,
- Occupation,
- Find slave owners,
- Description of the home,
- Name of widow,
- Parentage,
- Estimate when a son moved from his father's household,
- Estimate an ancestor's net worth,
- Town or County's economy,

And lastly, tax records can **lead to other records!**

## **Types of Taxes**

There are several types of taxes that our ancestors had to pay throughout history. There were taxes on individuals, land, personal property, buildings, income, inheritance and estates, businesses, and more. Each type of tax list contains information that can help a genealogist in their research. The following is small selection of taxes:

- Poll taxes
  
- Land tax
  
- Personal Property Tax
  
- Direct Tax of 1798
  
- IRS Tax Assessments or Civil War Taxes (1862-1872)
  
- Inheritance and Estate Tax

## **Finding Tax Records**

Tax records can be difficult to research due to record destruction, illegible handwriting, or ambiguous information. However, there are a few preparation tasks that a researcher can do before looking for and analyzing tax records.

- Research Guides
  - Allen County Public Library (Pathfinders) <https://acpl.lib.in.us/pathfinders/snapshots/states>
  - FamilySearch Wiki
    - State [https://www.familysearch.org/en/wiki/United\\_States\\_Taxation](https://www.familysearch.org/en/wiki/United_States_Taxation)
    - County [https://www.familysearch.org/en/wiki/Main\\_Page](https://www.familysearch.org/en/wiki/Main_Page)
  - FamilySearch Catalog <https://www.familysearch.org/search/catalog>
  - Hathitrust <https://www.hathitrust.org/>
  - Internet Archive <https://archive.org/>
  - FamilySearch Books <https://www.familysearch.org/library/books/>
  - Google Books <https://books.google.com/>
  - WorldCat [WorldCat.org](http://WorldCat.org)
  - Archive Grid <https://researchworks.oclc.org/archivegrid/>
  - State Archive
  - Large Local Library
  
- Find the Law

- Search available records like US Census and Land records
- Develop a timeline
- Research County and State Boundary changes
- Locate Tax Records
  - FamilySearch Catalog
  - Ancestry Catalog
  - State Archives
  - County Courthouse
  - Local Genealogy/Historical Society or Library

### **Research Tips**

- Determine how the tax list is organized
- Read the entire Tax Roll
- Research 2-3 years forward and backward

### **Bibliography and Further Reading**

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### **Select Missouri and Kansas Specific Reading**

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2. "Farmers land & trust, tax register 1886-1889." (2002-2004). *Kansas Review*, Vol. 28-29.
3. "Missouri Taxation." *FamilySearch.org* (Last edited 8 December 2022). [https://www.familysearch.org/en/wiki/Missouri\\_Taxation](https://www.familysearch.org/en/wiki/Missouri_Taxation).
4. Missouri State Archives. "Territorial Censuses (1752-1819) and Tax Lists (1814-1821)." Missouri State Archives. (<https://s1.sos.mo.gov/records/archives/census/pages/territorial> : accessed 8 April 2023.)
5. Missouri State Archives. "State Censuses (1840-1876) and County Tax Lists (varies by county)." Missouri State Archives. (<https://s1.sos.mo.gov/records/archives/census/pages/state> : accessed 8 April 2023.)