

Using Personal Property Tax Lists 1782-1850

1. All you need to know – the summary:

- Personal Property Tax List [PPTL] taken every year **beginning in 1782**
- **Lists all men over 21**; counts/taxes all men over 16
- Often lists widows
- Often lists sons over 16 with the father
- Lists of persons chargeable for taxes

2. PPTL Format

- Title page
 - County, State, Year, District, Name of Enumerator
- Pages with names grouped A to Z
- First page had column descriptions:
 - Name charged with Tax; # White Males over 16, # slaves over 16, # Horses
- Columns changed over the years – other columns may include
 - # slaves over 12; # Cattle; # Free Negroes; # Carriages, Clocks, etc.
- Last few pages listed men who paid for Licenses:
 - Merchants, Ordinary, Private Entertainment, Stud Horses
- Read each header carefully – they were not consistent year-to-year

3. Format Observations

- Not always same format in different Districts or Counties
- White Males 16-21 usually counted, but often not named
- Dead (former) Taxpayer – indicated by “Est” [estate] or the Widow is listed
- Some are exempt or Levy Free “LF”: Clergy, Elderly, Widows, Infirm

4. Learn from the PPTL

- Where did a family live?
 - When did they move into or out of a county
 - PPTL District gives a clue to the area of the county
 - Note neighbors enumerated on same date
- Determine names of all sons...
 - Sons often listed with father (who paid tax)
 - Sons had to be listed separately when they turned 21
- Determine birth order of sons...
 - Sons “show up” on PPTL in order of birth; usually Dad pays the tax
- Maybe info on daughters
 - If Dad gave land, daughter and husband may be nearby
 - If son-in-law’s name known, he can be tracked in PPTL, too
 - 20 years later look for her sons over 16

- Who are parents?
 - If father died before 1850 census, look back in the PPTL
 - If birth year & county is known, look for father in PPTL
 - If marriage year & county is known, look for parent in PPTL
- Who was spouse?
 - Check for widow for several years after husband's death
 - Check for widow's second husband in PPTL
- When did father die?
 - Often annotated with "dec'd" or "Est" or female name and "widow"
- Track variant spellings of SURNAME
 - Example: Burgess BARTLETT; Burgess BARKLEY, Burgess BERKLEY

5. PPTL Tips and Tricks

- Coordinate PPTL with Census, Marriages, and other records
- Watch for patterns
 - Same "place" in PPTL list every year
 - Adjacent to same families each year
 - Same number of Slaves, Horses, Cattle every year
- Check end of PPTL for Licenses – gives clues to profession

6. Other PPTL Tidbits

- Usually enumerated in Feb-Apr each year – before a census
- Sr and Jr are not necessarily Father and Son ...
- Look for clues to differentiate between two men of same name
 - LF (Levy Free); Con or Const (Constable); Esq (Esquire); Dr; etc.
- Districts "A" and "B" were labeled by microfilers, check Enumerator's name

7. Finding PPTLs

- A few are on-line (some images, some typed)
- Most are microfilmed and can be found at the www.familysearch.org Library
- Most microfilms can be ordered through FHC
 - Many Virginia County PPTLs on permanent loan at DC FHC