

A Guide to the Delinquent Free Negro Taxpayers Lists of the Auditor of Public Accounts, 1850-1852

Delinquent Free Negro Taxpayers Lists of the Auditor of Public Accounts, 1850-1852
1850-1852

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Descriptive Summary

Accession number
APA 413

Language

English

Physical Characteristics

.25 cubic feet (1 box)

Physical Location

State Records Collection, Auditor of Public Accounts (Record Group 48)

Repository

Library of Virginia

Administrative Information

Access Restrictions

There are no restrictions.

Use Restrictions

There are no restrictions.

Acquisition Information

Transferred from the Office of the Auditor of Public Accounts in 1913.

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Biographical/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. The confusing financial situation of the state, however, resulted in a series of acts being passed over the next fifteen years elaborating and refining the duties of the auditors. Finally, at its session begun in November 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.

Biographical Information

The first changes were made as the accounts of the revolutionary era were settled. As the state moved into a period of steady financial and governmental growth in the nineteenth century, the number of accounts and funds maintained by the auditor became excessive. Thus, on 24 February 1823 the General Assembly passed an act creating the office of the second auditor to ease the auditor's burden. Although the second auditor handled several large special funds, the auditor continued to be responsible for most of the accounts concerning the daily operation of state government.

Biographical Information

During the Civil War both the state government and the pro-Union Restored Government of Virginia, which was based first in Wheeling and then in Alexandria, had auditors of public accounts. After the war, near the end of Reconstruction, the military authorities appointed Major Thaddeus H. Stanton, of the United States Army, as auditor of public accounts. Stanton was paid by the state during his service from 3 April 1869 to 12 February 1870, although he remained an army officer. The position was returned to civilian control on 12 February 1870 with the election of William F. Taylor as auditor by the General Assembly.

Biographical Information

Following the Civil War the complexities of an increasingly sophisticated financial world threatened to overwhelm the state fiscal offices, which had changed their practices but little since the end of the eighteenth century. Inadequate bookkeeping procedures and embezzlements of state funds resulted in a

public demand for corrective action. 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.

Biographical Information

The records of the first auditor of public accounts have not survived intact; periodically they have been subjected to disarrangement or destruction. When the auditor's office was created in 1776, Virginia's seat of government was in Williamsburg. In 1780, when the capital was moved to Richmond, the auditors and their records also moved. At this time, and during Benedict Arnold's raid on Richmond in 1781, some auditor's records were misplaced or destroyed. During the War of 1812, when it was believed that British troops were marching on Richmond, the state's records were loaded onto wagons and hauled to the James River for transportation upstream. Before the boats sailed, however, the alarm proved false and the records were unloaded and returned to the State Capitol.

Biographical Information

The next threat to the auditor's records came on the night of 2-3 April 1865, when the evacuation fire broke out as the Confederate garrison abandoned the city. Fortunately, the auditor's records escaped the flames because they were stored in the basement and attic of the State Capitol, which did not burn. Following the capture of Richmond by Union troops, however, a detachment of the Twentieth New York Infantry Regiment served as a guard in the Capitol building and browsed through the records of the state's fiscal offices (sometimes recording candid opinions concerning the late Confederacy in the margins of ledgers and journals). After the state library building was completed on the east side of Capitol Square in the late 1890's 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 Information

This series contains lists of free blacks returned by sheriffs as delinquent in the payment of their capitation tax. Lists include the name of the delinquent taxpayer, amount of tax owed, and may also include remarks (moved, dead, over age, etc.). In some instances local courts had ordered the delinquents hired out in lieu of paying the tax, and lists of those who were not hired are also included. May also include other types of delinquent tax lists. For several localities, only the wrapper with amount of total delinquent tax is included and these are noted in the contents list.

Arrangement

Lists are arranged chronologically by tax year, and alphabetically by locality thereunder.

Contents List

Delinquent Free Negro Taxpayer Lists, 1850-1852.

1850

Accomack County (wrapper only), 1850.

Box 1

Folder 1

Alexandria County, 1850.

Box 1

Folder 1

Barbour County, 1850.

Box 1

Folder 1

Botetourt County, 1850.

Box 1

Folder 1

Campbell County (wrapper only), 1850.

Box 1

Folder 1

Caroline County, 1850.

Box 1

Folder 1

Charles City County, 1850.

Box 1

Folder 1

Clarke County, 1850.

Box 1

Folder 1

Dinwiddie County, 1850.

Box 1

Folder 1

Fauquier County (wrapper only), 1850.

Box 1

Folder 1

Gloucester County, 1850.

Box 1

Folder 1

Goochland County (wrapper only), 1850.

Box 1

Folder 1

Halifax County, 1850.

Box 1

Folder 1

Hanover County, 1850.

Box 1

Folder 1

Isle of Wight County, 1850.

Box 1

Folder 2

James City County, 1850.

Box 1

Folder 2

Loudoun County, 1850.

Box 1

Folder 2

Lunenburg County (wrapper only), 1850.

Box 1

Folder 2

Mecklenburg County, 1850.

Box 1

Folder 2

Middlesex County (wrapper only), 1850.

Box 1

Folder 2

Nansemond County, 1850.

Box 1

Folder 2

New Kent County, 1850.

Box 1

Folder 2

Norfolk County, 1850.

Box 1

Folder 2

Northampton County, 1850.

Box 1

Folder 2

Northumberland County, 1850.

Box 1

Folder 2

Orange County (wrapper only), 1850.

Box 1

Folder 3

Prince George County, 1850.

Box 1

Folder 3

Rockingham County, 1850.

Box 1

Folder 3

Richmond County, 1850.

Box 1

Folder 3

Spotsylvania County, 1850.

Box 1

Folder 3

Shenandoah County (wrapper only), 1850.

Box 1

Folder 3

, 1850.

Box 1

Folder 3

Westmoreland County, 1850.

Box 1

Folder 3

1851

Accomack County, 1851.

Box 1

Folder 4

Albemarle County, 1851.

Box 1

Folder 4

Alexandria County, 1851.

Box 1

Folder 4

Appomattox County, 1851.

Box 1

Folder 4

Berkeley County, 1851.

Box 1

Folder 4

Chesterfield County, 1851.

Box 1

Folder 4

Clarke County, 1851.

Box 1

Folder 4

Dinwiddie County, 1851.

Box 1

Folder 4

Fairfax County, 1851.

Box 1

Folder 4

Frederick County, 1851.

Box 1

Folder 4

Goochland County, 1851.

Box 1

Folder 5

Halifax County, 1851.

Box 1

Folder 5

Henrico County, 1851.

Box 1

Folder 5

James City County, 1851.

Box 1

Folder 5

Jefferson County, 1851.

Box 1

Folder 5

King and Queen County, 1851.

Box 1

Folder 5

Loudoun County, 1851.

Box 1

Folder 5

Nansemond County, 1851.

Box 1

Folder 5

Norfolk County, 1851.

Box 1

Folder 5

Northampton County, 1851.

Box 1

Folder 5

Orange County (wrapper only), 1851.

Box 1

Folder 6

Patrick County (wrapper only), 1851.

Box 1

Folder 6

Pendleton County (wrapper only), 1851.

Box 1

Folder 6

Page County (wrapper only), 1851.

Box 1

Folder 6

Prince Edward County, 1851.

Box 1

Folder 6

Prince George County, 1851.

Box 1

Folder 6

Richmond County, 1851.

Box 1

Folder 6

Rockbridge County (wrapper only), 1851.

Box 1

Folder 6

Rockingham County (wrapper only), 1851.

Box 1

Folder 6

Shenandoah County, 1851.

Box 1

Folder 6

Spotsylvania County, 1851.

Box 1

Folder 6

Surry County, 1851.

Box 1

Folder 6

1852

Bath County (wrapper only), 1852.

Box 1

Folder 7

Fluvanna County (wrapper only), 1852.

Box 1

Folder 7

Frederick County, 1852.

Box 1

Folder 7

Goochland County, 1852.

Box 1

Folder 7

Grayson County (wrapper only), 1852.

Box 1

Folder 7

Lunenburg County (wrapper only), 1852.

Box 1

Folder 7

Mathews County (wrapper only), 1852.

Box 1

Folder 7

Mecklenburg County, 1852.

Box 1

Folder 7

Scott County (no list), 1852.

Box 1

Folder 7

Spotsylvania County, 1852.

Box 1

Folder 7