

A Guide to the New Kent County (Va.) Land Tax, Personal Property and Sheriff's Receipt Book, 1851-1852

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History

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Title Statement

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Descriptive Summary

Barcode number

1160745

Language

English

Collector

New Kent County (Va.) Circuit Court.

Physical Characteristics

1 v.

Location

Library of Virginia

Repository

The Library of Virginia

Administrative Information

Access Restrictions

There are no restrictions.

Use Restrictions

There are no restrictions.

Acquisition Information

The volume came to the Library of Virginia in a shipment of court papers from New Kent County.

Preferred Citation

New Kent County (Va.) Land Tax, Personal Property and Sheriff's Receipt Book, 1851-1852. Local government records collection, New Kent County Court Records. The Library of Virginia, Richmond, Virginia 23219.

Adjunct Descriptive Data

Related Material

Additional New Kent County Tax and Fiscal Records can be found on microfilm at the Library of Virginia. Consult ["A Guide to Virginia County and City Records on Microfilm."](#)

New Kent County is one of Virginia's Lost Records Localities. Additional New Kent County Records may be found in the Virginia Lost Records Localities Collection at the Library of Virginia. Search the [Lost Records Localities Digital Collection](#) available at Virginia Memory.

For more information and a listing of lost records localities see [Lost Records research note](#).

Historical Information

New Kent County may have been named either for the English county of Kent or for Kent Island, in the upper waters of the Chesapeake Bay. William Claiborne, a native of Kent who had been driven from Kent Island by Lord Baltimore, was a prominent resident of the New Kent area about 1654 when the county was formed from York County. Part of James City County was added in 1767. The county seat is New Kent.

Records were destroyed when John Posey set fire to the courthouse on 15 July 1787. Many records were lost when the courthouse was partially destroyed by fire during Civil War hostilities in 1862. Additional records were burned in Richmond on 3 April 1865, where they had been moved for safekeeping during the Civil War.

The sheriff was "the most powerful and the best paid of any county official in colonial times." Among his many duties, he collected the taxes, which were paid in tobacco, took custody of it and paid the county expenses as directed by the court. By doing so, he acted as a combination of both the commissioner of revenue and the county treasurer. The sheriff was also responsible for services rendered in the prosecution of court cases (law enforcement.) He was appointed by the governor from a list of three names submitted by the county court. His term of office was for one year until 1731, after which it was two years. His two deputies, as known as sub (under) sheriffs, did most of the work.

In 1782, the General Assembly of Virginia enacted a major revision of the tax laws of the Commonwealth. The act provided for the statewide enumeration on the county level of land and certain personal property. The act created a permanent source of revenue for the operation of government in Virginia.

The original records, from which this volume was compiled, were created by the County Court.

Scope and Content

New Kent County (Va.) Land Tax, Personal Property and Sheriff's Receipt Book, 1851-1852, is divided into three named sections. The volume differs from information kept and recorded by individual tax commissioners and most likely, based on receipts in the volume, was the property of New Kent's sheriff, John S. Lacy. Like earlier Virginia tax records, the volume is a small booklet of manuscript lists that record the

names of property owners arranged by the initial letter of the surname. The book, however, records both land tax and personal property information as well as other tax related information. It is a unique record of what individuals owed and what individuals owned.

The first section is comprised of 162 pages. An internal index was created for this section. This index is alphabetical and numerical. It is arranged according to the last letter of the individual's surname and the page number order in which the name appears in the volume. The other sections are unnumbered and have no indexes. Land tax information is found only in the first section. The first two sections cover only the year 1851. Individuals are listed. The amount of land tax on the total acreage an individual owns is recorded next. This amount is followed by the amount owed on the county levy, the revenue owed on livestock such as horses, the number, amount owed and appraised value of taxable property such as clocks, watches, buggies, carriages, etc. The second section also notes a state tax on self. In addition, there are loose documents found in the first and second sections. The last section is comprised of individual receipts made by the sheriff from 1851 and 1852 in order to compensate individuals for services rendered to the community. The receipts are recorded chronologically and are signed by the individual receiving the compensation.

Index Terms

Corporate Names:

New Kent County (Va.) Circuit Court.

Subjects:

Land value taxation--Virginia--New Kent County.

Personal property--Virginia--New Kent County.

Public records--Virginia--New Kent County.

Sheriffs--Virginia--New Kent County.

Taxation of personal property--Virginia--New Kent County.

Tax collection--Virginia--New Kent County.

Geographical Names:

New Kent County (Va.)--History--19th century.

Genre and Form Terms:

Local government records--Virginia--New Kent County.

Receipts (financial records)--Virginia--New Kent County.

Tax records--Virginia--New Kent County.

Added Entry - Corporate Name:

New Kent County (Va.) County Court.

Arrangement

Arranged by the initial letter of the surname; arranged chronologically.