

A Guide to the Gloucester County (Va.) Tax Accounts, 1770-1771

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A Collection in the Library of Virginia Barcode number 1114756/Gloucester County (Va.) Reel 7
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History

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Title Statement

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Descriptive Summary

Collection numbers

Barcode number 1114756/Gloucester County (Va.) Reel 7

Language

English

Collector

Gloucester County (Va.) Circuit Court.

Physical Characteristics

1 v. (237 leaves); 1 microfilm reel

Location

Library of Virginia

Repository

The Library of Virginia

Administrative Information

Access Restrictions

There are no restrictions.

Use Restrictions

Use microfilm copy, Gloucester County (Va.) Reel 7.

Acquisition Information

The original volume was purchased from Virginia resident, Sallie Perrin on April 7, 1938 for \$20.00. It was accessioned under the number 21341 on April 3, 1939.

Preferred Citation

Gloucester County (Va.) Tax Accounts, 1770-1771. Gloucester County (Va.) Reel 7, Local government records collection, Gloucester County. The Library of Virginia, Richmond, Virginia 23219.

Adjunct Descriptive Data

Related Material

Additional Gloucester 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"](#)

Related Material

Gloucester County is one of Virginia's Lost Records Localities. Additional Gloucester County Court Records may be found in the Virginia Lost Records Localities Collection at the Library of Virginia. Search the [Lost Records Localities Database](#) found at the Library of Virginia's web site.

Related Material

The volume is mentioned in "Records of Colonial Gloucester County, Virginia, Vols. I and II," compiled by Polly Cary Madison in 1946 and 1948 and found in the Library of Virginia's book collection.

The sheriff's appointment in 1769 is mentioned in the "Executive Journals of the Council of Colonial Virginia," Vol. VI, page 332.

For a description of the role of the sheriff in colonial times, consult "A History of Early Spotsylvania" by James Roger Mansfield, pages 112-113, found in the Library of Virginia's book collection

See 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

Gloucester County was formed from York County in 1651. The county was named probably for the English county, although it may have been intended to honor Henry, duke of Gloucester, the third son of King Charles I.

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, also 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 tax records, from which this volume was compiled, were created by the county court.

All records were destroyed by an 1820 fire, and most of the records created after 1820 were destroyed by fire in Richmond on 3 April 1865, where they had been moved for safekeeping during the Civil War.

Scope and Content

Gloucester County (Va.) Tax Accounts, 1770-1771, was used by county sheriff, Thomas Smith, to record early tax information. The volume lists individual tax accounts--noting parish and county levies, quit rents, muster fines as well as tax on each set of wheels under a passenger vehicle as well as county accounts. The volume has an unnumbered internal index. The index lists surnames A-Y. For the most part, the individual's last name appears according to its order within the volume. As noted by a researcher transcribing the volume, the volume is "a list taken in the parishes of Abingdon, Petsworth and Ware. The book gives only a partial list of those names in the three parishes, as a number of pages are missing and torn. Many of the names are found only in the index, which is also incomplete and for those no record can be given of land or property." The volume was conserved at some point and preserves some later doodles and poetry--added perhaps when the volume was in private hands.

Index Terms

Corporate Names:

Gloucester County (Va.) Circuit Court.

Subjects:

Church lands--Virginia--Gloucester County.
Land value taxation--Virginia--Gloucester County.
Public records--Virginia--Gloucester County.
Sheriffs--Virginia--Gloucester County.
Tax collection--Virginia--Gloucester County.

Geographical Names:

Gloucester County (Va.)--History--18th century.

Genre and Form Terms:

Accounts--Virginia--Gloucester County.
Local government records--Virginia--Gloucester County.
Military records--Virginia--Gloucester County.
Tax records--Virginia--Gloucester County.

Added Entry - Corporate Name:

Gloucester County (Va.) County Court.

Arrangement

Arranged chronologically.