

A Guide to the James City County/Williamsburg (Va.) Tax Books, 1768-1769

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A Collection in the Library of Virginia Barcode number 1140199/Miscellaneous Reel 895

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History

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Descriptive Summary

Collection numbers

Barcode number 1140199/Miscellaneous Reel 895

Language

English

Collector

James City County/Williamsburg (Va.) Circuit Court.

Physical Characteristics

2 negative photostatic vols. (133 p.); 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, Miscellaneous reel 895.

Acquisition Information

The original manuscript volumes were lent by, Williamsburg Restoration, to the Virginia State Library (now the Library of Virginia) in 1932 for the purpose of making a copy of the volume for the Library's archival collection.

A negative photostatic volume was created, under the accession number 20414, by the staff of the Virginia State Library's Archives Division.

Miscellaneous Reel 895 was generated by the Colonial Williamsburg Foundation in June 1967.

A copy of Miscellaneous Reel 895 was loaned to the Virginia State Library (now the Library of Virginia), by the research archivist for the Colonial Williamsburg Foundation, in September 1982 and accessioned into the Library's collection, under the number 31565, in November 1982.

Preferred Citation

James City County/Williamsburg (Va.) Tax Books, 1768-1769. Miscellaneous reel 895, Local government records collection, James City County/Williamsburg (City) Court Records. The Library of Virginia, Richmond, Va. 23219.

Adjunct Descriptive Data

Related Material

Additional James City 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

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](#).

Related Material

For an excellent 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.

Historical Information

James City County was one of the original eight shires, or counties, enumerated in 1634. Subsequent additions from the Williamsburg section of York County were made in 1769, 1852, and 1880. The county was named for King James I. Williamsburg in James City and York Counties, was established by the General Assembly as Middle Plantation in 1633. After the capitol at Jamestown burned in 1698, the assembly decided to move the capital of the colony to Middle Plantation, which was renamed Williamsburg in 1699 in honor of William III. Williamsburg was established in 1699 and declared a "city Incorporate" in 1722, although its actual status was that of a borough.

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 court. By doing so, he acted as a combination of both the commissioner of revenue and the county treasurer. 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.

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

During the Civil War, the records of James City County and Williamsburg were transferred to Richmond for safekeeping but were destroyed by fire in Richmond on 3 April 1865.

Scope and Content

James City County/Williamsburg (Va.) Tax Books, 1768-1769 were eighteenth century volumes originally kept by the county sheriff for tax purposes. These volumes are comprised of tax accounts and receipts. Similar to early Virginia tax records, the volume contains a small booklet of manuscript lists that record the names of property owners arranged, for the most part, by the initial letter of the surname. These accounts record the tax on the number of tithes, personal property, muster fines, the county levy, land tax and various other taxable fees. The receipts given by the sheriff or deputy sheriff indicate how the account was settled--through payment of cash, tobacco or insolvency. When creating the photostatic copy, these two volumes were bound into one volume titled "James City County Tax Book, 1768-1769."

The first book, dated 1768, is comprised of 66 pages. Following the last page of this volume is a list of fee due to the sheriff from persons who own land in the city and county but who reside outside these areas. This list is not found on Miscellaneous Reel 895. The second volume, dated 1769, is comprised of 67 pages. Both volumes contain internal indexes. These indexes are alphabetical. They are arranged according to the last letter of the individual's surname.

Index Terms

Corporate Names:

James City County/Williamsburg (Va.) Circuit Court.

Subjects:

Land value taxation--Virginia--James City County.

Land value taxation--Virginia--Williamsburg.

Personal property--Virginia--James City County.

Personal property--Virginia--Williamsburg.

Public records--Virginia--James City County.

Public records--Virginia--Williamsburg.

Sheriffs--Virginia--James City County.

Sheriffs--Virginia--Williamsburg.

Taxation of personal property--Virginia--Williamsburg.

Taxation of personal property--Virginia--Williamsburg.

Tax collection--Virginia--James City County.

Tax collection--Virginia--Williamsburg.

Geographical Names:

James City County (Va.)--History--18th century.

Williamsburg (Va.)--History--18th century.

Genre and Form Terms:

Accounts--Virginia--James City County.

Accounts--Virginia--Williamsburg.

Local government records--Virginia--James City County.

Local government records--Virginia--Williamsburg.

Military records--Virginia--James City County.

Military records--Virginia--Williamsburg.

Receipts (financial records)--Virginia--James City County.

Receipts (financial records)--Virginia--Williamsburg.

Tax records--Virginia--James City County.

Tax records--Virginia--Williamsburg.

Added Entry - Corporate Name:

James City County (Va.) County Court.

Arrangement

Arranged chronologically.

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