

# A Guide to the Land Tax, Personal Property Tax and Miscellaneous Separated Records of the Virginia Auditor of Public Accounts, 1782-1856; 1922

A Guide to the Land Tax, Personal Property Tax and Miscellaneous Separated Records of the Virginia Auditor of Public Accounts, 1782-1922 (bulk 1782-1856)

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## History

**Processed by:** Jessie R. Graham

## Title Statement

A Guide to the Land Tax, Personal Property Tax and Miscellaneous Separated Records of the Virginia Auditor of Public Accounts, 1782-1856; 1922

**Subtitle:** Auditor of Public Accounts, Land Tax, Personal Property Tax and Miscellaneous Separated Records of

**Collection:** 50217

**Author:** Jessie R. Graham

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## Profile Description

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**Language Usage:** Description is in English

## Revision Description

**2013-11-21** Converted to schema conforming EAD by dtd2schema.vh.xsl.

## Descriptive Summary

**Accession Number**

50217

**Language**

English

**Creator**

Virginia Auditor of Public Accounts (1776-1928)

**Extent**

.675 cu. ft. (2 boxes)

**Repository**

The Library of Virginia

## Administrative Information

**Access Restrictions**

There are no restrictions.

**Use Restrictions**

There are no restrictions.

**Acquisition Information**

These records were retroactively accessioned as a group. Some of the larger, more intact items have older accession numbers noted on them, but these accession numbers are not normally used for identification purposes in the library catalog. In the catalog, Land Tax books are part of APA 493 and Personal Property Tax books are part of APA 633.

**Preferred Citation**

Land Tax, Personal Property Tax and Miscellaneous Separated Records of the Virginia Auditor of Public Accounts, 1782-1922 (bulk 1782-1856). Accession 50217, State government records collection, The Library of Virginia, Richmond, Virginia.

## 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. In 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.

Following the Civil War the complexities of an increasingly sophisticated financial world threatened to overwhelm the state fiscal offices. 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.

The records of the first Auditor of Public Accounts have not survived intact; periodically they have been subjected to disarrangement or destruction. After the state library building was completed on the east side of Capitol Square in the late 1890s 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

Contains a variety of unidentifiable fragments and other items including letters, lists, and tax assessments that were most likely found loose inside of land tax and personal property tax volumes. The items appear to have been removed before conservation measures were taken sometime around 1940. Attempts were made to match some of the fragments with their original documents and other items are noted as being "duplicates" of existing information.

## Arrangement

This collection is arranged alphabetically by name of locality.

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## **Rockbridge County**

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