

A Guide to the Westmoreland County (Va.) Sheriff's Tax and Fee Book, 1794-1795

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Author: Callie Lou Freed

History

Processed by: Callie Lou Freed

Title Statement

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Descriptive Summary

Barcode number

1158546

Language

English

Collector

Westmoreland County (Va.) Circuit Court.

Physical Characteristics

1 v. (207 leaves)

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 original volume was given as a gift, under the accession number 41043, to the Library of Virginia and has been conserved.

Preferred Citation

Westmoreland County (Va.) Sheriff's Tax and Fee Book, 1794-1795. Local government records collection, Westmoreland County Court Records. The Library of Virginia, Richmond, Virginia 23219.

Adjunct Descriptive Data

Related Material

Additional Westmoreland County Court and 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

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

Related Material

For an excellent description of the role of 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

Westmoreland County was formed from Northumberland County in 1653, and part of King George County was exchanged with Westmoreland in 1778. The county was named for the English county.

The sheriff was "the most powerful and the best paid of any court 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 records, from which this volume was compiled, were created by the County Court.

Scope and Content

Westmoreland County (Va.) Sheriff's Tax and Fee Book, 1794-1795, records the duties of the early county sheriff as both tax collector and law enforcement official. 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 records both land tax and personal property information as well as other tax related information. Fees for the prosecution of court cases--serving warrants, petitions, executions (court orders

directing a sheriff to enforce a judgment), etc. are interspersed with the tax information. Essentially, the volume is the record book of fees/taxes owed and amounts collected. The volume has an internal index which is both alphabetical and numerical. The index is arranged according to the last letter of the individual's surname (A-W) and the page number order in which the name appears in the volume.

Index Terms

Corporate Names:

Westmoreland County (Va.) Circuit Court.

Subjects:

Costs (Law)--Virginia--Westmoreland County.

Debt--Virginia--Westmoreland County.

Land value taxation--Virginia--Westmoreland County.

Personal property--Virginia--Westmoreland County.

Public records--Virginia--Westmoreland County.

Sheriffs--Virginia--Westmoreland County.

Slaves--Virginia--Westmoreland County.

Taxation of personal property--Virginia--Westmoreland County.

Tax collection--Virginia--Westmoreland County.

Geographical Names:

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

Genre and Form Terms:

Decisions--Virginia--Westmoreland County.

Fee books--Virginia--Westmoreland County.

Judicial records--Virginia--Westmoreland County.

Local government records--Virginia--Westmoreland County.

Tax records--Virginia--Westmoreland County.

Added Entry - Corporate Name:

Westmoreland County (Va.) County Court.

Arrangement

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