

18th Century Tax (General Information)

With very few exceptions, Chester County Archives (CCA) has all of the surviving 18th century Chester County tax records. Records are extant for 1715, 1718-1740, 1747-1800 (bulk dates – there are years within these time spans for which tax records have not survived or taxes were not collected). All 18th-century records held by CCA were microfilmed by the Pennsylvania Historical and Museum Commission. They are arranged in three series, designated by the letter "C" for County, "P" for Provincial, and "S" for State. Each tax is labeled with specific information as to statute, the date ordered, and the dates of returns and appeals. A complete set of this film is available at the Chester County Historical Society Library (CCHS) and at CCA. Access to the original records is limited as they are fragile.

The taxation process generated three types of tax records:

Return of taxables (list of names with taxable property, no value assigned)
Assessment (list of names with taxable property with values)
Rates (list of names with amount of tax – there may be a second set of adjusted rates drawn up after appeals)

All pre-1765 tax records at CCA are rates, with the exception of a 1726 return for Thornbury. CCA also has photocopies of rates for 1693 and 1696 and the return for 1760 (originals at the Historical Society of Pennsylvania).

There are four categories of taxables:

1. **landholder** – held land by lease or deed (PA taxed the occupant)
2. **inmate** – married or widowed, landless (contract labor)
3. **freeman** – single, free man at least 21 years of age (as of 1718). Had to be out of servitude or apprenticeship at least 6 months at time of tax. Taxation of freemen was inconsistent. It appears that before 1755 single men living with their parents were not taxed.
4. **nonresident landowner** – owner of unseated (unoccupied) land

In practice, the very poor or infirm were dropped from the tax rolls. The only surviving pre-1765 return (1726, Thornbury) lists people who are not on the 1726 tax rate. For example, Eleanor Clues ("a poor widdow woman never yet assessed") and Charles Howel ("he is a poor man has a wife & one child") only appear on the return. There is no reason to believe that assessors in other townships were not making similar judgments.

Certain tax records provide additional information. State taxes to fund the Revolutionary War often include notations as to whether a person supported the Revolution. The 1783 state tax gives the number of white and black inhabitants in each household, as well as the number of buildings on the property. The 1796 and 1799 county taxes often provide some description of buildings.

Tax indexes:

1. [Online Indexes](#)
2. 1693-1740, 1747-1763 –microfilm (Latter Day Saints). These indexes were compiled by Gilbert Cope; the original volumes are at the Historical Society of Pennsylvania. The advantage to these indexes is they are phonetically arranged; alternate spellings

are grouped together. Because these indexes are to tax rates, they essentially duplicate the information in the original record: name, township, and amount of tax. They do not consistently include the designation "freeman." If there is any question, check the original record on film. Certain tax amounts are good indicators of possible freeman status (although it varied, 12 shillings or 9 shillings was often the "head tax" paid by freemen). The 1693-1740 index does not include the townships that become Lancaster County. People in those townships are on a separate LDS microfilm roll. Available at both CCA and CCHS Library.

3. Futhey and Cope's *History of Chester County* includes selected early tax lists in the township history section. Available at both CCA and CCHS Library.
4. Indexes for selected years (1693, 1718, 1730, 1740, 1750, 1765, 1775, 1785, 1799) compiled by Jack Marietta of the University of Arizona. The information for each person (township, assessed value, tax category) is coded numerically. These are the best indexes for post-1764 records. Available at CCA.
5. Card index for 1775-1783. This index is incomplete and includes out-of-date labeling of some taxes. Absence from this index does not mean absence from the actual records. It only includes people that were taxed in present-day Chester County townships; townships that are now in Delaware County are not included. Available at CCHS Library (closed stacks) and CCA (microfilm).
6. Published *Pennsylvania Archives* (3rd series). Indexes to and copies of selected tax records. These reflect out-of-date labeling. The information was put into a standardized format that eliminated all "extraneous" material. There are enough errors in these transcriptions to make them a last resort. They should only be used as a locator; the information should be verified against the original record. Available at CCHS Library.