

19th Century Tax (General Information)

What is available:

Chester County Archives has all of the surviving 1801-1900 county tax assessments. The original records are large volumes that are quite fragile. With the support of a grant from the Pennsylvania Historical and Museum Commission, Chester County Historical Society microfilmed the 1801-1870 records. This film is available to researchers in the CCA reading room; it is in film jackets and is arranged chronologically within each township and borough. Post-1870 records are also in the Archives and may be used by researchers, but they cannot be photocopied.

Content of records:

The tax records typically list name of taxable, taxable property (land, buildings, livestock, occupation), the assessed value, and the amount of tax. The 18th-century terms "freeman" and "inmate" continue in use; eventually they are eliminated and taxables are listed in two categories: owners and tenants.

A new assessment was done every three years (triennial); taxes in the intervening years were based on the previously done triennial assessment. Changes in property that occurred during a non-triennial year may not be reflected in the tax records until a new assessment was done. Triennial years include: 1802, 1805, 1808, 1811, 1814, etc. This practice continued into the 20th century.

From 1810 into the 1830s, taxes may include a list of "poor children" at the end of each township. These are children educated at public expense before the establishment of public schools. These lists may include the head of household, name of child, and age of child. By law, poor children between the ages of 5-12 years old were eligible. In practice, most were 6-11 years old.

After the 1820s, when printed forms came into use, the records become less informative. Often the value of the buildings is included with the value of the land, making the records much less valuable for determining construction dates.

Tax indexes:

CCA has indexes for 1805 and 1814.

There is a separate index to poor school children, [1810-1842](#).