

Taxes in Colonial Virginia

Virginians paid several kinds of taxes during the colonial period, and it is often important to a researcher to understand the differences.

Some taxes resulted from laws that the Virginia General Assembly passed. The revenue raised by those taxes went into the colonial treasury. Other taxes resulted from laws that Parliament passed. The revenue raised by those taxes went into the royal treasury. Different officers of government were responsible for collecting and auditing and disbursing the money raised for the colonial treasury and the money raised for the royal treasury. In some instance, however, the county sheriffs or their agents acted as the collectors of both colonial and royal taxes. The collectors, treasurers, and auditors of most of the taxes kept specified percentages of the money they handled in lieu of a salary.

TAX ON TITHABLES. This was a capitation or poll tax that the General Assembly imposed. These people were subject to the tax: all free caucasian males age sixteen or older; some adult female caucasians (usually widows) who were heads of households; all slaves age sixteen or older; Native American servants, both male and female, age sixteen or older. In most instances, the head of the household or the owner of the slaves or master of the servants paid the tithable tax. The money raised by this tax went into the colonial treasury and was used to pay the expenses incurred in carrying out the policies of the colonial government that the assembly put into effect. Following the American Revolution, this tax was replaced by taxes on items of moveable personal property, such as on slaves, livestock, and some luxury items. This is the origin of the modern Virginia personal property tax system.

See the Research Note on Tithables and also the VA-NOTES entry on Tithables for a list of documents in the archival records in the Library of Virginia containing the names of people who paid the tax on tithables.

QUITRENTS. This was a kind of land tax that the Crown originally imposed and that was regulated by acts of Parliament. The basic English land laws under which the people of colonial Virginia gained title to their land required the owners to pay to the Crown a quitrent of two shillings for each hundred acres of land. If a landowner failed to pay the quitrent for a specified number of years, the Crown had the right to take back the land and grant it or sell it to another person. The money raised by this tax went into the royal treasury and was used to pay the expenses of the royal government in the colony. The county rent rolls, as they were called, which were kept in the office of the royal auditor general of the colony in Jamestown or Williamsburg, no longer exist. This is the origin of the modern system of land taxes in Virginia. Some documents recording the number of landowners and the total amount of quitrents for each of the counties can be found in the records of the colonial governors and of the royal auditors general of Virginia in the Virginia Colonial Records Project microfilm of documents from the British Public Record Office.

COUNTY LEVIES. This was also a capitation or poll tax regulated by acts of the General Assembly but imposed by the county courts. The county governments collected it to defray some of the expenses of operating the county government, such as keeping the courthouse, jail, and roads in repair. Very few detailed records of the collection of county levies appear to be preserved in the familiar county court order books.

PARISH LEVIES. This was also a capitation or poll tax. The parish vestries collected it to defray the expenses of paying ministers, keeping the churches and chapels of ease in repair, and until the 1790s to pay for providing for the poor and for orphans, which were then the responsibility of the parishes. Some rudimentary records of the parish levies are preserved in the surviving parish vestry books.

PORT DUTIES. The Trade and Navigation Acts that Parliament passed to regulate the commerce of the colonies and to raise revenue for the royal treasury imposed taxes on a number of items when they passed through a port of entry. These taxes were often not directly visible to the Virginians, since the value of the tax was added to the retail cost of the merchandise. Both Parliament and the General Assembly imposed specific duties on items of commerce, including taxes on the importation into Virginia of slaves, wine, and on gunpowder and shot, among other items.

EXPORT DUTIES. Among the other revenue sources for the support of the royal government of the colony was a tax of two shillings per hogshead on all tobacco exported from Virginia. The Crown required the General Assembly to impose this tax to provide a source of revenue for paying for upkeep on the governor's palace, to pay the salary of the governor, and for the support of the royal government in the colony. This tax was paid at the time of export, and because most tobacco growers sent their crops to market through intermediaries, such as merchants and agents for British mercantile houses, these taxes were often not directly visible to the planter who had grown the tobacco for export. The General Assembly also imposed a tax on furs exported from Virginia, with the money raised from that tax devoted to the maintenance of the College of William and Mary.

FEES. These were not taxes, but they were imposed and regulated by law or under the direct authority of the Crown. Most of the officials of the colonial government, from the governor all the way down to the various local officers and clerks, collected fees for the performance of their duties. The General Assembly regularly passed laws to regulate the fees that the officers charged. Fees had to be paid for registering deeds and proving wills, having land surveyed, granting land patents, inspecting tobacco at public warehouses, passing merchandise through the customs house, issuing licenses to operate taverns and ordinaries, and for many other routine transactions. The money raised through these fees defrayed the costs of running the offices and took the place of a salary for the officers, almost none of whom, except a few high-ranking royal appointees, received any salary.

Almost all official colonial records about taxes and fees give values either in British pounds, shillings, and pence, or in pounds of tobacco. The government of the Commonwealth of Virginia continued to keep some of its official financial records in pounds, shillings, and

pence until the turn of the nineteenth century, when the treasurer and auditors began keeping accounts in U.S. dollars and cents. In practice, most colonial Virginians were accustomed to reckoning values in a bewildering range of ways: British pounds sterling; several sorts of colonial currency that had sterling values but often changed hands at a reduced rate, or discount; and Spanish coins with values given in dollars, doubloons, pistereens, and pieces of eight. Frequently, both in colonial government accounts and in private transactions, people stated the value of a commodity or service in pounds of tobacco, and certificates or promissory notes payable in tobacco were often the most abundant circulating medium in the colony.

An online series on Research in Virginia Documents.
Prepared by Daphne Gentry, Publications and Education Services Division.
Copyright by The Library of Virginia

What were the Quitrents?

Quitrents were small annual fees paid by a landowner in colonial Virginia to the proprietor (or grantor) who had conferred the holding. The quit rent was a survival of feudalism and were more closely related to a tithe than a tax since they released the subject from any further obligation of service to the proprietor. The imposition of the quit-rents in the American colonies emphasized their relation to the mother-country as fiefs of the crown. The feudal notion of land-tenure maintained the feudal premise, that the soil belonged to the crown. In 1704 the lands of Virginia as well as the Quit Rents belonged to Queen Anne.

This was a kind of land tax that the Crown originally imposed and that was regulated by acts of Parliament. The basic English land laws under which the people of colonial Virginia gained title to their land required the owners to pay to the Crown a quitrent of two shillings for each hundred acres of land.

If a landowner failed to pay the quitrent for a specified number of years, the Crown had the right to take back the land and grant it or sell it to another person. The money raised by this tax went into the royal treasury and was used to pay the expenses of the royal government in the colony. This is the origin of the modern system of land taxes in Virginia.

In 1704 Virginia, Quitrents were collected by the Governor or Deputy Governor. Eventually, Sheriffs were given the task of collection. In the Northern Neck of Virginia, the Quit Rents were collected by the Lord Proprietors of the Fairfax and Culpeper families.