

## Table of Contents

	Page		Page
Introduction to the Wilkes County Tax Lists	1	1777 Surry County Tax List	56
Extant Tax Lists	8	1778 Wilkes County Tax List	68
1777 Surry County Tax Districts	9	1779 Wilkes County Tax List	84
1778 Wilkes County Tax Districts	12	1782 Wilkes County Tax List	90
1779 Wilkes County Tax Districts	15	1784 Wilkes County Tax List	135
1780 Wilkes County Tax Districts	18	1785 Wilkes County Tax List	173
1781 Wilkes County Tax Districts	19	1786 Wilkes County Tax List	191
1782 Wilkes County Tax Districts	20	1787 Wilkes County Tax List	211
1783 Wilkes County Tax Districts	23	1788 Wilkes County Tax List	230
1784 Wilkes County Tax Districts	24	1789 Wilkes County Tax List	250
1785 Wilkes County Tax Districts	26	1790 Wilkes County Tax List	272
1786 Wilkes County Tax Districts	27	1791 Wilkes County Tax List	293
1787 Wilkes County Tax Districts	29	1792 Wilkes County Tax List	309
1788 Wilkes County Tax Districts	30	1793 Wilkes County Tax List	331
1789 Wilkes County Tax Districts	32	1794 Wilkes County Tax List	357
1790 Wilkes County Tax Districts	34	1795 Wilkes County Tax List	381
1791 Wilkes County Tax Districts	37	1796 Wilkes County Tax List	407
1792 Wilkes County Tax Districts	39	1797 Wilkes County Tax List	432
1793 Wilkes County Tax Districts	40	1798 Wilkes County Tax List	459
1794 Wilkes County Tax Districts	42	1799 Wilkes County Tax List	517
1795 Wilkes County Tax Districts	44	Index of Names	537
1796 Wilkes County Tax Districts	46		
1797 Wilkes County Tax Districts	49		
1798 Wilkes County Tax Districts	52		
1799 Wilkes County Tax Districts	53		

## Introduction to the Wilkes County Tax Lists (1777-1799)

*One word on the page of a book is useless,  
but reading all of the words on the page, together, tells a story.*

The same is true with these tax lists.

Simply learning that an ancestor was taxed on “1 poll and 100 acres” in a certain year doesn’t provide much to work with. It doesn’t give us any insight into what the family was doing and where they were going. But we can discover much more when we look at a series of tax lists as a whole. By studying more than 20 years of tax lists, we get a glimpse into how the lives of our ancestors changed over time. We learn when they arrived in the county, when they moved from one part of the county to another, and how their land holdings changed over time. When the number of polls changed from one year to the next, we know that something changed within the household. It is a clue that maybe an older son was still living at home or that the family owned a taxable slave. When no polls are listed for an individual, it might indicate that the man of the household has become exempt from the poll tax due to age or infirmity.

Many families came and went through Wilkes County during its first two decades, and often these families missed one or both of the 1790 and 1800 censuses. The tax lists help fill this ten-year gap. We learn more precisely when our ancestors arrived here and when they left. By understanding the tax districts, we also discover where they lived and who their neighbors were. If we read between the lines, the information contained in these tax lists can offer suggestions toward breaking down genealogical brick walls because people frequently migrated together and married those who lived nearby.

Wilkes County was established in November 1777, and the first court met in March 1778 to appoint justices, constables, and surveyors. When they met again in June, the court appointed teams to summon the taxpayers, assess the taxable property, and collect the taxes. While no one has ever enjoyed paying taxes, most people enjoy the benefits of a stable and reliable government – both in Colonial days and today. Taxes fund that stability. Early settlers realized that a functional local government required money, and those who supported the revolution certainly preferred local control of their taxes instead of those funds being controlled by King George in Great Britain.

In the 1970s, a group with the Wilkes Genealogical Society transcribed many tax records from microfilm or from the actual records at the State Archives of North Carolina in Raleigh. They did this manually with a lot of patience and a typewriter! In a few instances, a district was missing from their transcription, but it was present when I was looking at the digitized microfilm. In cases such as that, this book will have previously unpublished information.

## Sources

This book is a collection of Wilkes County tax records from a variety of sources. Different collections and documents exist for different years, and that is explained later with details about each year's tax list.

- **Source1.** Lenoir Family Papers. Many of the tax lists were found among the Lenoir Family Papers which is special collection #00426 held at the Wilson Library at UNC-CH. A small portion of these documents have been digitized and are available online: [[finding-aids.lib.unc.edu/00426/](http://finding-aids.lib.unc.edu/00426/)]. The collection is also available on a set of 34 microfilm rolls which is available at the Wilkes County Public Library. Only a small portion of this collection pertains to tax records.
- **Source2.** Digitized microfilm found on FamilySearch titled "Tax records (Wilkes County, North Carolina), 1778-1908". It is film #2439290, DGS #7834322, and it was filmed on July 22, 2009. There are 1,198 total images on the roll. This is filmed from record CR.104.703 at the State Archives consisting of one fiberdex box. For the late 1700s, this collection consists of loose papers that refer to tax exemptions and other details that pertain to individuals. In some cases, this source provided the primary list for a tax year. In other cases, it provided additional information that was not found on the primary tax list. When I included supplemental information in the dataset from this source, I used the notation "Source2 (img000)" followed by the additional information. The number in parentheses refers to the digitized microfilm image number on FamilySearch.
- **Source3.** Digitized microfilm found on FamilySearch titled "Tax lists (1778-1859)". It is film #2439291, DGS #7834323, and it was filmed on July 22, 2009. There are 1,017 images on the roll. This was filmed from record CR.104.701 at the State Archives, consisting of five fiberdex boxes. It is a collection of complete and partial tax lists and other assorted tax records. In some cases, this was the primary source for a tax list. In other cases, this source provided supplemental information that was not found on the primary list, and I included those details in the dataset with the notation "Source3 (img000)". The number in parentheses refers to the image number of the digitized microfilm.
- **Source4.** There is an older roll of microfilm at the Wilkes County Public Library labeled "Wilkes County Tax Lists 1778-1823, Vol.-\_". This is record CR.104.70001, and it was filmed on October 14, 1968. This has most of the same records as the later 2009 roll (Source3), but the later roll has additional pages that were either overlooked or unavailable at the earlier filming. In some cases, a partial list within the 1968 filming became a complete list with the additional pages from the 2009 filming. Likewise, there is at least one instance where a page is included in the earlier filming but is missing from the later one. When information from this 1968 microfilm is

included in the dataset, it has the notation "Source4 (img000)". The number in parentheses is the approximate image on the roll of microfilm.

- **Source5.** Surry County and Wilkes County, NC, Taxables. Volume 1, 1771-1777 is a book of transcribed tax records by William Perry Johnson in 1974. This book was found in the Surry Community College Library genealogy room. There is also a copy at the Wilkes Heritage Museum in Wilkesboro.
- **Source6.** The 1782 Wilkes tax list has been digitized by the State Archives and is available online as part of the NC Digital Collection ([digital.ncdcr.gov](http://digital.ncdcr.gov)). The call number is GA 46.1, and when downloaded, it is a 56-page file.
- **Source7.** The 1784 Wilkes tax list has been digitized by the State Archives and is available online as part of the NC Digital Collection ([digital.ncdcr.gov](http://digital.ncdcr.gov)). The call number is GA 64.1, and when downloaded, it is a 28-page file.

## Other Resources

- County Court Records 1778-1797 Wilkes Co, NC by James Alan Williams, 2014. When looking at various tax documents, the county court minutes often help put them into context. These records also provide annual tax totals, appointments, and exemptions. This book is a transcription of the court minutes through 1797. The book is available online from [lulu.com](http://lulu.com). These original court minutes are also available on microfilm, and certain years can be found on FamilySearch.
- Wilkes County, NC, Pleas & Quarter Sessions Court Minutes 1798-1805 is a 2017 book by John A. McGeachy. This continues the county court minutes beginning in 1798, and it's the first in a set of ten books where he transcribed all of the court minutes through 1868. They have a great index that makes it easy to find particular names and topics. These records are also available on microfilm.
- 1798 Wilkes County, NC, Tax List and the Stories It Reveals is a book that I wrote and compiled in 2024 for the previously undiscovered 1798 federal direct tax for Wilkes County. This tax list provides an amazing amount of detail that is not found in any other list. It provides the sizes of the cabins, the individual tracts of land and where they are located, and the presence of mills, barns, and other outhouses. This book is available from me, and it can be ordered online from [lulu.com](http://lulu.com).

- FamilySearch.org is an amazing and free resource of original documents. Search the catalog for Wilkes County, North Carolina, then navigate to the taxation section. More documents are being added all the time.
- The Newberry Library has a great website for viewing county boundaries as they changed over the years: <https://digital.newberry.org/ahcb/>. This was extremely helpful in creating the tax district maps.

## Taxation

The rules of taxation varied from year to year, and those changes altered the information that needed to be recorded by the tax collectors.

### Polls

A poll was a taxable person, and the rules for determining who counted as a poll varied as North Carolina laws changed.

From 1777 through 1800:

- Free men age 21 and over were counted as polls.
- Slaves under age 60 were counted as polls. Additionally, in 1777 and 1781, slaves over age 60 were also counted as polls.
- Free women were never counted as polls.

For future reference, the definition of a poll changed four times during the 1800s.

- In 1801, free men (age 21 to 50), and slaves (age 12 to 50) were counted as polls.
- In 1817, free men (age 21 to 45), and slaves (age 12 to 50) were counted as polls.
- In 1835, free men (age 21 to 44), and slaves (age 12 to 49) were counted as polls.
- In 1868, men (age 21 to 50) were counted as polls.

As of 2024, these poll tax rules are tabulated on the website of the State Library of North Carolina:

<https://statelibrary.ncdcr.libguides.com/nctaxrecords/records>

Additionally, county and state governments had the authority to exempt people from the poll tax due to age, infirmity, or occupation. Throughout all or most of the late 1700s, the district constables were exempt from paying the poll tax. That's ironic because they were the ones who were responsible for making sure everyone else paid that tax.

(I previously thought that when a man reached a certain age, he was no longer counted as a poll. While that was the case in the 1800s, these laws suggest that that was not the case in the late 1700s. As an alternative, perhaps it was customary for the county court to exempt older men if they claimed to have an infirmity – not that they were required to do so by law, but as a courtesy.)

### Carriage Wheels, Stud Horses, Horses, and Cattle

Carriage wheels were taxed as a luxury item. Page 79 of the 1790 Laws of the State of North Carolina, states “that the tax upon carriage wheels of pleasure, and the tax upon stud horses, be repealed; and that in future the tax of two shillings shall be paid upon each wheel of every carriage kept for pleasure, and upon every stud horse the one-fourth of the sum for which he covers by the season.”

For much of this period, there was a tax on stud horses. This was variously listed as the number of horses or the amount of the tax that was owed.

The earliest of these tax lists show the number of horses and cattle owned by taxpayers. This property contributed to the overall tax that they owed.

### Eastern and Western Land

Tax lists sometimes distinguish between eastern land and western land. Eastern land was land on the eastern side of the Blue Ridge which is mostly present-day Wilkes County. Western land was on the west side of the Blue Ridge.

Some people are listed in the tax lists without any property, but with the note “not given in”. This means that the tax assessor was not able to get that information from the individual. Perhaps he wasn’t home when the assessor came by. Or perhaps the individual was stubborn and unwilling to comply with the taxation procedures. For several years during this period, the penalty for not providing the proper information and paying the tax on time was to be charged double.

### **A Year By Year Study**

In the pages that follow, I explain the sources that were found to compile each year’s tax list. For some years and districts, only a partial tax list has been found. When I refer to “a complete list”, that means all of the pages appear to be accounted for. It does not mean that everyone who should have been taxed is actually included in the list. Until other lists or records are found, there is no way to know if someone was left off of the tax list on purpose or by accident.

For most of this information, I found a tabulated list of the names of taxpayers that were recorded and submitted to the county and state. The handwriting, format, and clarity of these lists varied significantly by year and district. Occasionally, I found other information that filled in gaps missing from these primary lists. These could be loose individual pages, or they could be rough drafts for a particular district. Sometimes these pages included information that was not submitted in the final draft. One example is an explanation for the number of polls. Instead of simply listing "1 poll", a group of loose papers specify "1 poll for himself" or "2 polls for himself and slave".

The tax lists found in William Lenoir's papers from 1785 through 1796 appear to have been copied from original documents into one single notebook. In fact, the last page of Lenoir's nice and neat 1790 tax list has a note that reads, "put in order 1799". This copying and organizing might have been done by William Lenoir, or perhaps he had someone else do it for him. However, with every copying step, there is another opportunity for errors, and it is possible that a long-ago clerk skipped some names or pages during the copying process. There are also instances where the name is spelled very differently from one list to the next as if this clerk had trouble reading the original handwriting. Below is an example from William Lenoir's consolidated tax notebook that compares names from 1794 and 1795 in Johnson's district which included Moravian Creek and Cub Creek.

1794 - Johnson's District				1795 - Johnson's District			
Joins George	—	1	—	Jones John L.	150	6	—
Johnson James	—	1	—	Johnson James	—	1	—
*Joins Peter	100	—	—	*Jones Peter	100	—	—
Johnson William	2290	2	—	Jones George Senr	254	2	—
Joins Thomas	100	1	—	Jones Edmund	140	1	—
Joins Ezekiel	100	—	—	Johnson William	2040	2	—
Jones George	254	2	—				
Jones Mowton	—	1	—				

*Peter Joins vs Peter Jones in 1794 and 1795.*

I am confident that the third name in both lists is the same person even though he is listed as Peter Joins in 1794, and as Peter Jones in 1795. There was no Peter Joines in the county at this time, but Peter Jones is listed in the tax list for almost every year.

Likewise, George Joins is listed at the top of the 1794 list, and a George Jones is listed six lines further down. When we look at 1795, there is only George Jones Sr. I believe that the 1794 George Joins is

actually George Jones Jr., since there wasn't a George Joines in the county at that time. I believe the long-ago clerk made a mistake when copying the 1794 list to make William Lenoir's personal copy.

These sorts of errors are in addition to the standard spelling variations that we always find in old documents. As an example, Richard Eastridge was living in Vannoy's district in 1784 and 1786. He was Richard Estice in 1787, and Richard Estridge in 1789. It is important to consider all possibilities when looking for a particular person.

Tax district numbers are not consistent across different sources. For instance, Lenoir's tax list might provide a numbered list of districts that is different from the one reported in the county court minutes. Instead of trying to determine which one is "correct", I attempted to keep them in the same order from one year to the next. That makes it easier to see changes. The only exception is the 1790 tax list where the numbered districts correspond to the 1790 census companies. Those were consistently numbered across different sources, and I kept those numbers.

I created tax district maps for every year between 1777 and 1799. While I'm confident about their accuracy, the actual border lines are approximate. I drew the maps based on the location of the land that was owned by people in the list. As a separate project, I have mapped more than half of Wilkes County's nearly 8,000 land grants, and that helped me determine where the land in the tax lists was located. Additionally, some of the tax lists provided the name of the creek that passed through the land. With the maps in this book, the shaded areas show the watersheds in present-day Wilkes County. The dark lines show the tax district boundaries.

In the tax entries, my comments are in [brackets]. These include observations such as difficulty reading the old handwriting or the condition of the original document.

Finally, there are over 19,000 taxpayer records in this book, and they are all in one database that I can use to create a variety of different reports. I developed a surname report that pulls from all of these records to show only the entries for a single surname and its common spelling variations. While all of that information is included in this book, it can be helpful to see the entries for one family listed together in a simple report. For most surnames, this report is between four and eight pages long depending on how frequently the name appears during this time period. For more information on purchasing this report for a specific surname, contact me or visit:

<http://webjmd.com/wilkestax>